

How is your money spent? Your council tax explained

Your council tax

This booklet contains information about your council tax for the financial year beginning on 1 April 2023. It tells you how much you will pay, how the money will be used and how much goes to other organisations, such as the Greater London Authority (GLA), which is headed by the Mayor of London.

Every house in the country receives a council tax bill. Whether you live in a house or a flat, own your

own house or rent, everyone has to pay council tax, which helps to pay for the services that Hillingdon Council delivers for local people – everything from leisure centres, young people's centres, children's centres and libraries to waste and recycling, parks, keeping you safe, services for the elderly and housing.

Table 1: Breakdown of your payments for Hillingdon Council's and the GLA's services

<i>Property band</i>	<i>Hillingdon £</i>	<i>Adult Social Care £</i>	<i>GLA £</i>	<i>Total council tax payable £</i>	<i>Range of values £</i>
A	867.35	16.84	289.43	1,173.62	up to 40,000
B	1,011.92	19.65	337.66	1,369.23	40,001 to 52,000
C	1,156.49	22.46	385.90	1,564.85	52,001 to 68,000
D	1,301.05	25.27	434.14	1,760.46	68,001 to 88,000
E	1,590.16	30.88	530.62	2,151.66	88,001 to 120,000
F	1,879.30	36.49	627.09	2,542.88	120,001 to 160,000
G	2,168.40	42.11	723.57	2,934.08	160,001 to 320,000
H	2,602.08	50.53	868.28	3,520.89	more than 320,000

*The council tax attributable to London Borough of Hillingdon includes a precept to fund adult social care.



Valuation of properties and valuation banding appeals

All homes, including houses, flats, mobile homes and houseboats, must pay council tax. Every property is placed in a valuation band for England by the listing officer at the Valuation Office Agency (VOA) for HM Revenue and Customs. Your council tax bill shows which band your property is in, based on the expected sale price as at 1 April 1991.

If you have an enquiry about the banding of your property or wish to appeal against it, please contact the VOA via www.gov.uk/voa/contact or call the VOA centralised switchboard on 03000 501 501.

Council tax appeals

You can appeal against your council tax if you think:

- you are not the resident or owner
- your property is exempt
- there has been a mistake in calculating your bill

If you want to appeal, you must tell us in writing, giving the reasons why you are appealing.

You must continue to pay your council tax while your appeal is being dealt with. We will refund any money that you have overpaid, if your appeal is successful.

Discounts for over-65s

The Older Person Discount remains closed to new entrants since 1 April 2021. The council continues to protect existing discounts for those already in receipt of this discount and a safety net is also in place for the most financially vulnerable residents through the council tax reduction scheme.

Are you entitled to a reduction?

In some cases, you may be entitled to a reduction. If you are the only adult living in a property, you may be entitled to a 25 per cent discount. We work out your council tax based on at least two adults living at the property. However, the following people are not counted for council tax purposes, which may entitle you to a reduction, even if you do not live alone:

- full-time students, student nurses, apprentices (earning less than £195 a week) and youth training trainees
- 18 and 19 year olds who are in, or who have just left, a course of education for the period 1 May to 31 October in any year
- patients in hospital and people looked after in a care home
- people who are severely mentally impaired
- those staying in certain hostels or night shelters
- care workers on low pay, working for charities
- people caring for someone with a disability who is not a spouse, partner or child under 18 years of age

- members of visiting armed forces and certain international institutions
- members of religious communities (monks and nuns)
- people in prison (unless sentenced for non-payment of council tax or a fine)

If your property has an annexe that is occupied by a relative, you may be entitled to a 50 per cent reduction in the amount of council tax you have to pay.

If you think you qualify for a council tax reduction, please visit www.hillingdon.gov.uk/counciltax for further details.

Discounts for empty homes

The council does not grant a discount for unoccupied and substantially unfurnished homes or properties undergoing (or require) major repair work or structural alteration.

Second homes and furnished properties that are not used as a sole or main residence do not attract a discount.

Exemptions

The following unoccupied properties are exempt from council tax:

- previously occupied and owned by a charity (exempt for up to six months)
- was last occupied by someone who has gone into prison (unless sentenced for non-payment of council tax or a fine)
- was last occupied by someone who has gone into hospital or a nursing home to receive personal care
- where probate or letters of administration are awaited (exempt for up to six months after either have been granted)
- where occupation is prohibited by law
- is waiting to be occupied by a minister of religion
- where the previous occupier has moved elsewhere (other than hospital or care home) to receive or provide personal care through old age, disability, illness or mental disorder past or present, or through alcohol or drug dependence
- is owned by a full-time student and was their last sole or main residence
- has been repossessed
- where the liable person is acting as a trustee in bankruptcy

Exemptions also apply to the following occupied properties:

- student halls of residence, forces' barracks and married quarters, a caravan pitch or mooring not in use and an unoccupied annexe that is part of a single dwelling

- property where the liable person is a member of (or has a relevant association with) visiting armed forces, or is a visiting non-UK citizen entitled to diplomatic privileges or immunities
- property where all residents are full-time students or is occupied by person(s) under 18, or those severely mentally impaired
- an annexe of an occupied dwelling that is occupied by a dependent relative

Certain conditions may apply to discounts or exemptions. Please visit www.hillingdon.gov.uk/counciltax for advice.

If your council tax bill shows a discount, the council has made the assumption that you are entitled to the discount for the period covered by the bill. If this assumption is no longer correct, because your circumstances have changed, or you know that they will change during the period covered by your bill, please let us know. You are required to let the council know in writing within 21 days of realising that you are no longer entitled to a discount. Failure to do this without a reasonable excuse could lead to a £70 penalty.

If you are unsure whether your change of circumstances will affect any entitlement to discount, please visit www.hillingdon.gov.uk/counciltax for advice.

Empty homes premium

Properties that have been unoccupied, and substantially unfurnished for two years or more, are subject to a premium of 100 per cent from 1 April 2023 (which means double the council tax charge is payable), prior to this date the premium was 50 per cent (which meant 150 per cent of the council tax was payable). Periods of six weeks or less when the property is occupied/furnished are disregarded for the purposes of calculating the two-year period for the empty homes premium.

The empty homes premium will not be charged to properties left empty for a specific purpose that have a specific statutory exemption, for example:

- when a person goes into care
- a property that would otherwise be the sole or main residence of a member of the armed services, who is absent from the property as a result of such service
- a dwelling that forms part of a single property being treated by a resident of that property as part of the main dwelling, ie. annexes

There will also be a phased increase to the current Empty Homes Council Tax Premium, applicable to non-exempt properties empty for more than five/ten years, to the maximum premium allowable of 200 per cent/300 per cent respectively and from financial years 2024/25 and 2025/26 respectively.

People on a low income

If you are on a low income, you can apply for council tax reduction on the amount you have to pay. The level of reduction will depend on the size of your family, your savings, your income and the amount of council tax. The maximum reduction you can receive is 75 per cent or, where you or any member of your household is in receipt of any disability income, the maximum would be 90 per cent. If you are receiving Income Support, Universal Credit (without any earned income), Jobseeker's Allowance, or Employment Support Allowance, you have to pay 25 per cent or 10 per cent (if in receipt of disability income). This could be more if you have non-dependant adults living with you. More details of the council's local council tax reduction scheme can be found at www.hillingdon.gov.uk/counciltax.

Couples

If you are married or living with someone as husband, wife or same sex partner, you will normally be jointly responsible for the council tax bill. Only make one claim for council tax reduction, which will be assessed on your joint income.

Capital limit

The capital upper limits from 1 April 2023 are:

- No limit - receiving the guarantee part of Pension Credit
- £16,000 - if you and your partner are both state pension credit age
- £6,000 - if you and/or your partner are not state pension credit age

For couples, the limit applies for each claim, not for each person.

To find out if you are state pension credit age go to www.gov.uk/state-pension-age

Non-dependents deduction

Your council tax reduction will be affected if you have someone other than your partner or dependent children living in your household. More details on the non-dependant deductions can be found at www.hillingdon.gov.uk/ctrscheme. You can also find out how much council tax reduction you may be entitled to by using the council tax reduction calculator at www.hillingdon.gov.uk/counciltax.

People with disabilities

You may be entitled to a reduction in your council tax bill if your home has certain features that are essential (or of major importance) to the wellbeing of a disabled person who lives there. These features are:

- a room (other than a bathroom, kitchen or toilet) used mainly by a disabled person (for example, for storing dialysis equipment or a ground-floor bedroom in a property with two or more floors)

- an additional kitchen or a bathroom (with bath and/or shower, not just a toilet and wash basin) for use by the disabled person
- extra space inside the property to allow for the use of a wheelchair.

If you are eligible, your bill will be reduced to that of a property in the valuation band immediately below the actual band of your property.

How to pay

Council tax is usually paid in 10 instalments from April to January or you can apply to pay in 12 instalments. If you wish to do so, your request must be received in writing by 1 April. Where requests are received after 1 April, council tax will be payable in the number of months remaining up to and including March of the following year. Details of the different payment methods and contact information are online at www.hillingdon.gov.uk/counciltax.

This year's council tax

Adult Social Care precept

The Secretary of State made an offer to adult social care authorities. ("Adult social care authorities" are local authorities which have functions under Part 1 of the Care Act 2014, namely county councils in England, district councils for an area in England for which there is no county council, London borough councils, the Common Council Of the City of London and the Council of the Isles of Scilly).

The offer was the option of an adult social care authority being able to charge an additional "precept" on its council tax without holding a referendum, to assist the authority in meeting its expenditure on adult social care from the financial year 2016-17. It was originally made in respect of the financial years up to and including 2019-20. Following the Autumn Statement 2022, the Chancellor confirmed the extension of the Social Care Precept into 2023/24 as part of the ongoing package of additional funding for Social Care.

The Older Person Discount remains closed to new entrants since 1 April 2021, the Council continues to protect existing discounts for those already in receipt of this discount and a safety net is also in place for the most financially vulnerable residents through the Council Tax Reduction Scheme.

As part of the budget, the Council continues to hold £3.6 million of reserves available for further financial resilience against inflationary pressures above those identified in the Council's budget proposals and has factored into service operating budgets the long-term impacts from the pandemic.

Table 2: This year's council tax

	2022/23 £'000	2023/24 £'000
Gross expenditure on services	482,867	459,913
Service income (specific government grants, fees and charges)	(231,820)	(195,213)
Net expenditure on services	251,047	264,700
Corporate income (business rates, general government grants and use of balances)	(119,868)	(127,260)
Hillingdon's council tax requirement	131,179	137,440
Greater London Authority precept	41,078	44,988
Total council tax requirement	172,257	182,428
Divided by Band D equivalent properties within the borough	103,840	103,625
Charge for each Band D household	£1,658.87	£1,760.46

Table 3: Development of 2023/24 budget

	£'000
Council tax requirement 2022/23	131,179
Increase in government funding	(6,747)
Increase in business rate income	(4,054)
Movement in drawdown from balances	3,409
Inflationary cost increases	21,691
Increase in demand-led growth	9,080
Savings and efficiencies	(20,791)
Corporate adjustments	3,673
Council tax requirement 2022/23	137,440

What do I get for my money?

The council delivers nearly 800 different services, which directly benefit local residents and the borough. These services are funded through a combination of grants from central government, a share of local business rates and your council tax. The amount to be raised from council tax is known as the council tax requirement.

Further information about the council's budget can be found at www.hillingdon.gov.uk/budget-reports.

Table 4: The split of costs between different council services

	2022/23 £'000	Change £'000	2023/24 £'000
Adult social care	87,601	2,815	90,416
Cultural, environmental and planning services	43,163	(1,412)	41,751
Children's social care	49,570	4,370	53,940
Public health	18,538	3,044	21,582
Education services	15,531	(427)	15,104
Highways, roads and transport services	8,087	(1,344)	6,743
Housing services	7,605	2,787	10,392
Central services to the public	2,833	(1,838)	995
Capital financing charges	10,457	4,397	14,854
Corporate and democratic core	5,377	1,129	6,506
Priority growth and general contingency	500	0	500
Levies and other London-wide charges	1,785	132	1,917
	251,047	13,653	264,700

Greater London Authority

Introduction

The Mayor of London's budget for the 2023-24 financial year sets out his priorities to support London's recovery from the COVID-19 pandemic and to tackle the huge social, health and economic inequalities which it has exposed and exacerbated – inequalities which have become even more apparent as a result of the current cost of living crisis. It supports job creation and London's business community, our city's future growth and economic success and the Mayor's vision to rebuild London as a greener, cleaner and safer city with stronger and more cohesive communities.

This year's budget will provide resources to improve the key public services Londoners need. This includes delivering more genuinely affordable homes, funding to maintain the capital's transport services and tackling toxic air pollution and the climate emergency. The budget also provides resources to support jobs and growth, fund skills and retraining programmes, help rough sleepers, invest in services for children and young people and make London a fairer and cleaner place for everyone to live.

Moreover, it prioritises resources for the Metropolitan Police and London Fire Brigade to keep Londoners safe, including violence reduction initiatives, support for victims of crime, recruitment drives for additional frontline officers and projects to divert vulnerable young people away from the criminal justice system. The Mayor is also responding to the cost of living crisis by providing £130 million of new funding to ensure all primary school pupils can receive free school meals in the 2023-24 school year.

In light of the significant reductions in fares revenue since the pandemic, it has been necessary to provide additional resources through local taxation income to maintain London's transport system including investing in preserving the bus network. However, this budget remains focused on delivering a swift and sustainable economic recovery across the capital as well as building the better, brighter, fairer future all Londoners want and deserve.

Council tax for GLA services

The GLA's share of the council tax for a typical Band D property has been increased by £38.55 (or 74p per week) to £434.14. The additional income raised will fund the Metropolitan Police and the London Fire Brigade and will also go towards ensuring existing public transport services in London can be maintained, meeting requirements set by the government in funding arrangements. Council taxpayers in the City of London, which has its own police force, will pay £142.01.

Table 5: The GLA's share of council tax

Council tax	2022/23 £	Change £	2023/24 £
MOPAC (Metropolitan Police)	277.13	15.00	292.13
LFC (London Fire Brigade)	58.80	3.68	62.48
GLA	22.57	(0.13)	22.44
Transport Services	37.09	20.00	57.09
Total	395.59	38.55	434.14

Investing in frontline services

This budget will enable the Mayor to fulfil his key priorities for London. These include:

- Ensuring the Metropolitan Police has the resources it needs to tackle violent crime – since 2019 the Mayor has funded 1,300 additional police officer posts from locally raised council tax and business rates revenues – while seeking to increase trust and confidence amongst Londoners in the police service. His precept increase for 2023-24 will also be used to fund the recruitment of an additional 500 Police Community Support Officers (PCSOs).
- Tackling the underlying causes of crime through the rollout of funding to support disadvantaged young Londoners to access positive opportunities and constructive activities that allow them to make the most of their potential, as well as resources for new violence reduction initiatives.
- Protecting vulnerable children and women at risk of abuse and domestic violence.
- Providing enough resources to the London Fire Brigade (LFB) to ensure that first and second fire engines arrive at emergency incidents within 10 minutes on at least 90 per cent of occasions and 12 minutes on at least 95 per cent of occasions respectively, after being dispatched. The Mayor is also providing resources to rollout a transformation programme so that the LFB can implement the recommendations of the Grenfell fire inquiry. The London Fire Commissioner, with the full support of the Mayor, is also committed to implementing the deep-rooted reform needed to the culture and systems within the LFB.
- Working with London boroughs to maintain existing concessionary travel and assisted door to door transport schemes. This includes, for example, maintaining free bus and tram travel for under 18s as well as free off-peak travel across the network for older Londoners, the disabled, armed forces personnel in uniform and eligible armed services veterans and protecting the Taxicard and Dial a Ride schemes.

- Continuing the Hopper bus fare, which makes transport more affordable for millions of Londoners.
- Completing the final stages to deliver the full operation of and timetable for the Elizabeth line by no later than May 2023. The line has increased central London's rail capacity by ten per cent and saw over 100 million passenger journeys during its first eight months. This follows on from the opening of Northern line extension to Nine Elms and Battersea Power Station in September 2021.
- Continuing to tackle London's housing crisis, by investing £6.9 billion to allow 116,000 affordable home starts within London by the end of 2023 year and an additional 165,000 affordable homes starts by 2026, as well as allocating resources to tackle homelessness and reduce rough sleeping.
- Tackling the climate emergency including creating a new £134 million Environmental Improvement fund to help deliver the Mayor's target for London to be carbon net zero by 2030. The Mayor is also expanding the Ultra Low Emission Zone (ULEZ) London-wide to tackle air pollution, supported by a £110 million vehicle scrappage scheme for small businesses and Londoners in receipt of low income and disability benefits to help them switch to cleaner vehicles or retrofit their existing ones.
- Investing in projects to enable more walking and cycling across London.
- Funding projects to bring Londoners together, promote arts, sports and culture, help tackle inequality and improve the environment.

Summary of GLA budget

The GLA's planned gross expenditure is higher this year. This reflects the additional resources the Mayor is investing in policing, the fire brigade and transport services. Overall the council tax requirement has increased because of the extra resources for the Metropolitan Police and the London Fire Brigade and to secure funding to maintain existing transport services including buses and the tube network. There has been a 1.6 per cent increase in London's residential property taxbase. Find out more about our budget at

www.london.gov.uk/budget

Table 6: How the GLA's budget is funded

	2023/24 £m
Gross expenditure	16,232.6
Government grants and retained business rates	(7,001.9)
Fares, charges and other income	(7,527.2)
Change in reserves	(350.4)
Amount met by council tax payers	1,353.1

Table 7: Changes in spending

	2023/24 £m
2022/23 council tax requirement	1,213.6
Net change in service expenditure and income	(108.4)
Change in use of reserves	(278.3)
Government grants and retained business rates	942.8
Other changes	(416.6)
Amount met by council taxpayers	1,353.1

Environment Agency

The Environment Agency is a levying body for its Flood and Coastal Erosion Risk Management Functions under the Flood and Water Management Act 2010 and the Environment Agency (Levies) (England and Wales) Regulations 2011.

The Environment Agency has powers in respect of flood and coastal erosion risk management for 5200 kilometres of main river and along tidal and sea defences in the area of the Thames Regional Flood and Coastal Committee. Money is spent on the construction of new flood defence schemes, the maintenance of the river system and existing flood defences together with the operation of a flood warning system and management of the risk of coastal erosion. The financial details are:

Table 8: Thames Regional Flood and Coastal Committee budget

	2022/23 £'000	2023/24 £'000
Gross expenditure	148,034	139,806
Levies raised	12,282	12,526
Total council tax base	5,214	5,297

The majority of funding for flood defence comes directly from the Department for the Environment, Food and Rural Affairs (Defra). However, under the new Partnership Funding rule not all schemes will attract full central funding. To provide local funding for local priorities and contributions for partnership funding the Regional Flood and Coastal Committees recommend through the Environment Agency a local levy.

A change in the gross budgeted expenditure between years reflects the programme of works for both capital and revenue needed by the Regional Flood and Coastal Committee to which you contribute. The total Local Levy raised by this committee has increased by 1.99 per cent. The total Local Levy raised has increased from £12,281,930 in 2022/2023 to £12,526,341 for 2023/2024.

Lee Valley Regional Park Authority

Lee Valley Regional Park is a unique leisure, sports and environmental destination for all residents of London, Essex and Hertfordshire. The 26 mile long, 10,000 acre Park, much of it formerly derelict land, is partly funded by a levy on the council tax. This year there has been a nine per cent increase in this levy. Find out more about hundreds of great days out, world class sports venues and award winning parklands at www.visitleevalley.org.uk.

Table 9: Lee Valley Regional Park Authority budget

Budget/levy changes	2022/23 £m	2023/24 £m
Authority operating expenditure	15.1	15.5
Authority operating income	(7.0)	(7.3)
Net service operating costs	8.1	8.2
Financing costs		
- debt servicing/repayments	0.5	2.0
- capital investment	1.3	0.9
Total net expenditure	9.9	11.9
Total levy	(9.8)	(10.6)

London Pensions Fund Authority

The London Pensions Fund Authority (LPFA) raises a levy each year to meet expenditure on premature retirement compensation and outstanding personnel matters for which LPFA is responsible and cannot charge to the pension fund. These payments relate to former employees of the Greater London Council (GLC), the Inner London Education Authority (ILEA) and the London Residuary Body (LRB).

For 2023/24, the income to be raised by levies is set out below. The Greater London levy is payable in all boroughs, the Inner London levy only in Inner London Boroughs (including the City of London). The figures show the total to be raised and, in brackets, the percentage change on the previous year.

Table 10: London Pensions Fund Authority levy

Share of levy	£
Inner London	7,000,000
Greater London	1,000,000
Total	8,000,000 -66% change

From 2023/24 onwards, a portion of the amount previously raised as levies is being paid directly into the LPFA Pension Fund to address a funding deficit in respect of former GLC, ILEA, and LRB employees. This means that although the levy amount has reduced this year, most boroughs continue to pay the same total amount to LPFA as was paid during 2022/23.