

How is your money spent?

Your council tax explained



Dear resident,
For the fourteenth year running the Hillingdon element of council tax will be frozen for over-65s.

For all other residents, following a 10 year freeze, council tax rose last year by 2.4 per cent - the lowest rise of all London boroughs. For 2020/21 the rise will be 1.8 per cent.

Whilst the vast majority of councils across the country have, for the past four years, added a social care precept of 2 to 3 per cent to council tax bills, in Hillingdon we chose not to do so. However for 2020/21 we will be levying a precept of 2 per cent for all residents.

In practice this will mean a total rise of 3.8 per cent for those under the age of 65 (83p a week for a Band D property) and 2 per cent for those over 65 (44p a week for a Band D property).

The Mayor of London will increase the GLA precept by £11.56 for a Band D property, giving a total annual charge of £332.07.

We are also continuing our policy of benchmarking fees and charges, including parking, which again remains frozen for residents, with charges being set at a maximum of 90 per cent of what neighbouring boroughs are charging.

All local authorities are facing ongoing funding challenges. However residents can be reassured that here in Hillingdon, as a result of the council's strong financial management and good business practice, we are keeping council tax rises to a minimum while delivering a balanced

budget and continuing to provide the services our residents value, as well as investing in improvements to services and creating new amenities.

Ensuring that you have access to high quality leisure facilities is important to us. In 2019, the council began a two-year £3 million library refurbishment programme.

We also announced our plans to invest £32 million in a new leisure centre in West Drayton, including a swimming pool and community facilities, and awarded a new 10-year leisure centre management contract to Greenwich Leisure Limited for our existing leisure centres to help residents of all ages to stay active. In addition, the council is investing £3 million in a raft of improvements across these centres.

Libraries, leisure centres, theatres and heritage sites all continue to offer a wide range of services for residents.

Our award-winning parks and green spaces also provide residents with a range of recreational opportunities. Once again Hillingdon retained its reputation as one of the greenest boroughs in the country last year, receiving more Green Flags than any other local authority in the UK for the seventh year running, with 55 flags in total. The borough also won 20 awards in the 2019 London in Bloom competition.

Our Chrysalis programme, which funds enhancement works to council-owned community facilities, delivered a range of new facilities at parks across Hillingdon in 2019/20, including outdoor gyms and playgrounds. And further investment is set aside for this initiative in 2020/21.

We will continue to invest further in improving bowling clubhouses and facilities for uniformed groups, as well as delivering new sports facilities, particularly for young people.

Education also remains a priority and our £254 million school building and expansion programme, one of the largest in London, continues to ensure that every child in Hillingdon is offered a primary or secondary school place close to where they live.

Our highways resurfacing programme is ensuring that your roads are maintained and one of the safest networks in London.

We are also continuing to provide support to local high streets and boost the businesses within them. Regeneration projects have taken place in 2019/20 in Eastcote and Hayes End, and are ongoing in Uxbridge, Ruislip and Hayes, as well as local shopping parades, such as Kingshill Avenue, to give you high streets you can feel proud of.

We have also invested £2.75 million in a new state-of-the-art CCTV network of more than 1,000 cameras to keep you safe, renewed our offer to purchase Uxbridge Police Station, and further investment has been earmarked to tackle domestic violence.

Earlier this year the council declared a climate change emergency and we laid out our plans to achieve 100 per cent clean energy across services by 2030.

The council is prioritising environmental issues, recognising the challenges ahead by investing in a range of environmental initiatives. This includes installing LED street lights, creating pollution screens at school playgrounds, installing water fountains and planting new trees.

As promised, defending our environment and the wellbeing of residents from the devastating effects of the proposed expansion of Heathrow Airport remains, as it has been for many years, something that we will continue for however long it takes.

The council is also committed to recycling as much of the borough's waste as possible and continues to provide free, easy-to-use weekly waste and recycling collections, which includes gardening waste, food waste and textiles, and a free bulky waste collection service. In January, our popular waste weekends in West Drayton were also extended to every weekend to offer even more recycling opportunities for residents.

The council also continues to provide excellent services for our older residents, including free burglar alarms, free swimming and swimming lessons, free allotments, tea dances, exercise sessions, a heater loan scheme, the Brown Badge parking scheme, free TeleCareLine for over-75s and activities at dining centres, associations and community groups.

There are still financially challenging times ahead for all local authorities but here in Hillingdon we will continue to deliver high quality services and facilities and put you, our residents, first and at the heart of all we do.

Leader of the Council
Cllr Ray Puddifoot MBE



Your council tax

This booklet contains information about your council tax for the financial year beginning on 1 April 2020. 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.

For residents under the age of 65, following a 10 year freeze, council tax rose last year by 2.4 per cent - the lowest rise of all London boroughs. For the coming year, the rise will be 1.8 per cent.

Whilst the vast majority of councils across the country have, for the past four years, added a social care precept of 2 to 3 per cent to council tax bills, in Hillingdon we chose not to do so. However in the coming year, we will be levying a precept of 2 per cent for all residents.

In practice this will mean a total rise of 3.8 per cent for those under the age of 65 (83p a week for a Band D property) and 2 per cent for those over 65 (44p a week for a Band D property).

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

Property band	Hillingdon £	Adult Social Care £	GLA £	Total council tax payable £	Property value (1991 value) £
A	773.43	15.19	221.38	1,010.00	up to 40,000
B	902.34	17.72	258.28	1,178.34	40,001 to 52,000
C	1,031.24	20.26	295.17	1,346.67	52,001 to 68,000
D	1,160.15	22.79	332.07	1,515.01	68,001 to 88,000
E	1,417.96	27.85	405.86	1,851.67	88,001 to 120,000
F	1,675.78	32.92	479.66	2,188.36	120,001 to 160,000
G	1,933.58	37.98	553.45	2,525.01	160,001 to 320,000
H	2,320.30	45.58	664.14	3,030.02	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

Hillingdon Council offers a council tax discount, if:

- you, or your partner, are 65 or over on 1 April 2020
- you are living in a property in the borough of Hillingdon and responsible for paying the council tax **and**
- you do not receive a council tax reduction

The discount can only be applied to the Hillingdon element of the council tax which excludes the GLA and the Adult Social Care precept.

If you think you may be entitled to the over-65s discount and it is not already shown on your bill please contact us on 0300 123 1384.

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 please contact us on 0300 123 1384.

Discounts for empty homes

From 1 April 2020 the council no longer grants a discount for unoccupied and substantially unfurnished homes or properties undergoing (or requiring major repair work) or structural alteration.

Second homes and unoccupied 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 call 0300 123 1384 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 call 0300 123 1384 for advice.

Empty homes premium

Properties that have been unoccupied, and substantially unfurnished for two years or more, are subject to a premium of 150 per cent. 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

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 2020 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 Spending Review 2019, the Chancellor confirmed the extension of the Social Care Precept into 2020/21 as part of a package of additional funding for Social Care.

For the 14th successive year Hillingdon's core element of council tax will not increase for over-65s; the Greater London Authority's element of council tax will increase by 3.6 per cent. Whilst the vast majority of councils across the country have, for the past four years, added a social care precept of 2 to 3 per cent to council tax bills, in Hillingdon we chose not to do so. However in the coming year, we will be levying a precept of 2 per cent for all residents.

Hillingdon's budget for 2020/21 includes £6.8 million savings and efficiencies, which allows the council to protect over-65s from the core council tax increase of 1.8 per cent.

Table 2: This year's council tax

	2019/20 £'000	2020/21 £'000
Gross expenditure on services	450,506	464,687
Service income (specific government grants, fees and charges)	(220,578)	(230,403)
Net expenditure on services	229,928	234,284
Corporate income (business rates, general government grants and use of balances)	(115,428)	(113,498)
Hillingdon's council tax requirement	114,500	120,786
Greater London Authority precept	32,201	33,907
Total council tax requirement	146,701	154,693
Divided by Band D equivalent properties within the borough	100,470	102,107
Charge for each Band D household	£1,460.15	£1,515.01

Table 3: Development of 2020/21 budget

	£'000
Council tax requirement 2019/20	114,500
Increase in government funding	(5,678)
Reduction in business rate income	5,589
Movement in drawdown from balances	2,019
Inflationary cost increases	6,222
Increase in contingency	4,260
Savings and efficiencies	(6,813)
Priority growth	23
Corporate adjustments	664
Council tax requirement 2020/21	120,786

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/budgetreports.

Table 4: The split of costs between different council services

	2019/20 £'000	Change £'000	2020/21 £'000
Adult social care	77,280	1,270	78,550
Cultural, environmental and planning services	39,812	2,159	41,971
Children's social care	43,474	14	43,488
Public health	17,071	465	17,536
Education services	12,277	2,771	15,048
Highways, roads and transport services	11,743	(334)	11,409
Housing services	7,897	(310)	7,587
Central services to the public	6,540	(2,152)	4,388
Capital financing charges	7,716	86	7,802
Corporate and democratic core	4,225	969	5,194
Priority growth and general contingency	1,082	(582)	500
Levies and other London-wide charges	811	0	811
	229,928	4,356	234,284

Greater London Authority

Introduction

The Mayor of London's budget for the 2020-21 financial year is built around his vision of a city where nobody is left behind, and opportunities are open to all. It supports London's future growth and economic success, building on our city's thriving economy, extraordinary creativity, tolerance, diversity and openness to the world.

This year's budget will provide resources to improve the key services Londoners need. This includes delivering more genuinely affordable homes, keeping transport fares as low as possible and tackling toxic air pollution and the climate emergency. The budget also provides resources to support jobs and growth, help rough sleepers, invest in youth services and make London a fairer and cleaner place to live. Moreover, it provides extra resources from council tax and business rates for the Metropolitan Police and London Fire Brigade to keep Londoners safe. Over £100 million in additional funding is being provided by the Mayor to the police, for violence reduction initiatives and to improve opportunities for young Londoners. This will help offset the ongoing impact of the reductions in government funding over the last decade.

Council tax for GLA services

The GLA's share of the council tax for a typical Band D property has been increased by £11.56 (or 22p per week) to £332.07. The additional income raised will fund the Metropolitan Police and the London Fire Brigade. Council taxpayers in the City of London, which has its own police force, will pay £79.94.

Table 5: The GLA's share of council tax

Council tax	2019/20 £	Change £	2020/21 £
MOPAC (Metropolitan Police)	242.13	10.00	252.13
LFC (London Fire Brigade)	53.00	2.28	55.28
GLA	23.38	(0.69)	22.69
TfL (Transport)	2.00	(0.03)	1.97
Total	320.51	11.56	332.07

Investing in frontline services

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

- making transport more affordable. Single bus fares, single pay as you go fares on the Tube and DLR and Santander cycle hire scheme charges have been frozen again in 2020. This will save travellers around £40 million this year. The bus and tram one hour Hopper fare introduced by the current Mayor will also continue;
- continuing to tackle London's housing crisis, using £4.8 billion of funding to support starts of 116,000 new affordable homes by 2022;
- ensuring the Metropolitan Police have the resources they need to tackle violent crime – the Mayor has funded 1,300 additional police officer posts from locally raised council tax and business rates revenues;
- tackling the underlying causes of crime, with £25 million of extra funding to support disadvantaged young Londoners access positive opportunities and constructive activities that allow them to make the most of their potential as well as providing £34 million extra for new violence reduction initiatives;
- protecting vulnerable children and women at risk of abuse and domestic violence;
- tackling the climate emergency through the creation of a new £50 million Green New Deal for London fund;
- providing enough resources to the London Fire Brigade (LFB) to ensure that first and second fire engines arrive at emergency incidents, on average, within six and eight minutes respectively. The Mayor is also providing resources to rollout a transformation programme so that the LFB can implement the recommendations of the Grenfell fire inquiry. This includes investing in the new vehicles and equipment required;
- working with London boroughs to maintain existing concessionary travel and assisted door to door transport schemes. This includes free 24 hour travel for the over 60s, the disabled, armed forces personnel in uniform and eligible war veterans and protecting the Taxicard and Dial a Ride schemes. Discounts on travelcards are also available for apprentices;
- increasing capacity and introducing new trains on the London Underground and working to complete the Elizabeth line (formerly Crossrail), the Northern line extension to Battersea Power station and the Overground extension to Barking Riverside as soon as possible. The Mayor will also maintain the Night Tube and Night Overground services;
- investing £2.3 billion in Healthy Streets by 2024 to fund projects to enable more walking and cycling across London. The Mayor will also expand the Ultra

- Low Emission Zone to the North and South Circular roads in autumn 2021 to tackle local air pollution;
- making public transport more accessible for everyone. By 2024 nearly 40 per cent of tube stations are expected to be step free. All new Elizabeth line stations will be step free; and
 - funding projects to bring Londoners together, promote arts, sports and culture including honouring London's host city commitments for the UEFA 2020 football championships, help tackle inequality, improve the environment, and boost London's economy. The Mayor is providing funding for around 1,000 cultural and community events across London and for the planting of thousands more street trees over the next year.

Summary of GLA budget

The following tables compare the GLA group's spending for 2020-21 with last year and set out why it has changed. The GLA's gross expenditure is higher this year. This is mainly due to the impact of extra investment planned by the Mayor in transport, policing, adult education and the fire service as well as additional business rates receipts being paid over to the Government to support local services elsewhere in England. Overall the council tax requirement has increased because of the extra funding for the Metropolitan Police and the London Fire Brigade. There has also 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 (tel: 020 7983 4000).

Table 6: How the GLA budget is funded

	2020/21 £m
Gross expenditure	13,365.9
Government grants and retained business rates	(5,486.6)
Fares, charges and other income	(6,787.3)
Use of reserves	(81.1)
Amount met by council tax payers	1,010.9

Table 7: Changes in spending

	2020/21 £m
2019/20 council tax requirement	960.6
Inflation	244.8
Efficiencies and other savings	(150.8)
New initiatives	512.1
Other changes (for example fares revenue and government grants)	(555.8)
2020/21 council tax requirement	1,010.9

Environment Agency

The Council Tax (Demand Notices) (England) Regulations 2011

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 5,200 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

	2019/20 £'000	2020/21 £'000
Gross expenditure	100,146	101,860
Levies raised	11,577	11,807
Total council tax base	5,085	5,163

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%.

The total Local Levy raised has increased from £11,576,942 in 2019/20 to £11,807,323 for 2020/21.

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 is formerly derelict land, is partly funded by a levy on the council tax. This year, there has been a zero 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	2019/20 £m	2020/21 £m
Authority operating expenditure	10.9	15.1
Authority operating income	(3.0)	(7.9)
Net service operating costs	7.9	7.2
Financing costs		
- debt servicing/repayments	0.5	0.9
- capital investment	1.2	1.2
Total net expenditure	9.9	9.3
Total levy	(9.6)	(9.6)

Further details on how this budget is spent and the amount each council contributes can be found at www.leevalleypark.org.uk.

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 2020/21, 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	13,065,200
Greater London	10,317,753
Total	23,382,953 0% change