



Your council tax

2020–21

Council tax 2020-2021

This booklet gives details of the council tax in Lewisham for the financial year April 2020 to March 2021.

Statement concerning adult social care funding

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 It was originally made in respect of the financial years up to and including 2019-20. If the Secretary of State chooses to renew this offer in respect of a particular financial year, this is subject to the approval of the House of Commons. This has been extended for 2020-21.

About the council tax

The rate of council tax you pay depends on which valuation band your home is placed in. The banding of domestic properties is set by the Valuation Office, and is based on the open market value as at 1 April 1991. If you think your home is in the wrong band you have six months from the date you become liable in which to appeal. Write to the Listing Officer, Council Tax South, Valuation Office Agency, 1 Ruskin Square, Dingwall Road, Croydon CR0 2WF (phone 03000 501501). You must continue to pay the council tax charge based on your current banding pending the outcome of any such appeal.

Who is liable?

There is one council tax bill for each dwelling, whether it is a house, bungalow, flat, maisonette etc. and whether it is owned or rented. If only one person lives in a dwelling they will be the liable person. Where two or more people live in a dwelling a hierarchy of liability is used to work out who is liable. The person highest on the list will be responsible for paying the council tax bill as follows:

- a resident owner-occupier who owns either the leasehold or freehold of all or part of the property.
- a resident statutory or secure tenant
- a resident licensee
- a resident
- an owner where no-one is resident.

A resident is anyone aged 18 years or over who lives in the dwelling as their only or main home. Whether a property is treated as your main home depends on a number of factors, such as how much time you spend there and whether it is your family home. You cannot have more than one main home for council tax purposes.

Two or more people can be jointly liable for council tax in respect of the same dwelling, and they are each jointly and severally liable to pay the full council tax charge. This situation will apply to:

- persons with the same legal interest in the dwelling (e.g. they are joint tenants or joint owners.)
- residents who are married, live together as husband and wife or who are civil

partners

In some cases the owner, not the resident, is liable to pay the council tax for the following types of property:

- residential care homes, nursing homes or hostels
- houses of multiple occupation
- properties inhabited by religious communities
- properties occupied by resident staff
- properties used by ministers of religion from which they perform their duties.

Reductions to your council tax

If you live on your own, you can apply for a 25% discount off your council tax bill. Even if you share your home, you may still be entitled to a discount of 25%, 50% or 100% if you, or those you share with, are not counted towards paying council tax. These people are known as being disregarded and include:

- full time students
- student nurses
- apprentices
- anyone who is 18 or 19 and still at school or is in full time further education
- anyone with a severe mental illness (SMI)
- carers
- anyone who is 25 or under who has previously been looked after by a council (**from 1st April 2018**).
- prisoners
- anyone who is in a residential care home or nursing home
- members of religious communities
- members of visiting forces
- anyone who is in a hostel or shelter
- diplomats, members of international headquarter, etc.
- foreign language assistants.

You will need proof of your status: for example a student certificate, a doctor's certificate, or a letter from your prison etc.

Empty properties

Please note, the Council has a duty to reduce the number of properties left unoccupied and encourage owners to bring housing stock back into use. Please refer to the next section for more details.

If you own a property, which is not anyone's sole or main residence and is furnished, for example a landlord between tenants, you are no longer entitled to any reduction. Prior to 1 April 2013 you may have been entitled to a 10% discount. The same applies if you own a second or holiday-home; you are no longer entitled to any reduction in your council tax from 1 April 2013.

If your property is empty and unfurnished, you may qualify for a discount or exemption.

How do I know if my property is exempt from council tax?

Some properties are exempt because they are empty, or because they are occupied only by people who are disregarded. The maximum amount of time for which a property can be made exempt depends on the reason for the exemption. The exemption classes are:

Class A - an unoccupied property requiring or undergoing major structural repair to make it habitable. **Following a change in legislation on 1 April 2013, there is no longer any period of exemption available.** Prior to this date an exemption lasting a maximum of 12 months was available. Any property previously in receipt of a Class A exemption will have to pay the full council tax charge irrespective of whether the property remains uninhabitable.

If your property is undergoing major structural work and is unfit for habitation you may apply to the Valuation Office to have your property taken out of rating. Write to the Listing Officer, Council Tax South, Valuation Office Agency, 1 Ruskin Square, Dingwall Road, Croydon CR0 2WF (phone 03000 501501). You must continue to pay the council tax charge pending the outcome of any such application.

Class B - an unfurnished property owned by a charity for a period of six months since it was last occupied (as long as the property was last occupied by members of the charity). After the six months have expired no further discount is available.

An empty and substantially unfurnished property. Following a change in legislation, a 100% discount lasts a maximum of four weeks only. Prior to 1 April 2013 a **Class C** exemption lasting a maximum of six months was available.

Any properties which are left empty and substantially unfurnished for a period of two years or more will attract a long-term empty premium of 100%. If a property has already been empty for 5 years or more you will pay a premium of 200%.

The empty homes premium is based on the property, and not property ownership. A change of ownership will have no impact on the premium, you will be responsible for the premium from the date of purchase. The additional charge can only be removed by bringing a property back into use.

If the premium affects you we will send you a Council Tax bill.

From 1 April 2021, the empty homes premium charge will increase to an additional 300% for properties that have been empty for ten years.

Class D- a property that is empty because the previous occupant is in prison or has been detained under the Mental Health Act. The exemption lasts for as long as the person is detained.

Class E - a property that is empty because the previous occupant has now moved permanently to either a hospital, a residential care home or a nursing home.

Class F - a property that is empty because the sole occupier has died. If probate is required the exemption will last until probate or letters of administration are granted and, for a further six months after that date. If probate is not required, the exemption will last for six months from the date of death. Once the initial exemption expires, a further 100% discount for a maximum of 4 weeks may be granted if the property remains unfurnished. If the property is furnished no further reduction can be awarded.

Class G - a property that is empty because occupation is prohibited by the law. This exemption lasts for as long as occupation is prohibited. As of 1 April 2007, this exemption also applies if a planning condition prevents occupancy.

Class H - a property that is empty awaiting occupation by ministers of religion. This exemption lasts for as long as the property remains empty.

Class I - a property that has been left empty because the resident is living elsewhere in order to receive personal care (but not in a hospital, nursing home etc). This exemption lasts for as long as the property remains empty.

Class J - a property that has been left empty because the resident is living elsewhere in order to provide personal care. This exemption lasts for as long as the property remains empty.

Class K - a property that has been left empty because the resident(s) are living elsewhere as full time students. This exemption lasts for as long as the property remains empty.

Class L - an empty property that has been repossessed by a mortgagee such as a bank or building society. The exemption lasts until the property is sold.

Class M - properties that are university or college halls of residence or hostels owned by charitable bodies used solely for student accommodation. This exemption is indefinite.

Class N - a property that is occupied only by full time students as their term-time address. This exemption lasts as long as all the occupants remain full time students.

Class O - barracks, messes and married quarters used by the armed forces. This exemption is indefinite and is granted whether this property is occupied or not.

Class P - a property occupied by members of visiting forces. This exemption is indefinite.

Class Q - an empty property where the liable person is a trustee in bankruptcy. This exemption is indefinite.

Class R - a pitch not occupied by a caravan or a mooring not occupied by a boat. This exemption is indefinite.

Class S - a property occupied solely by a person or persons aged under 18. This exemption lasts until the occupant becomes 18. As people under the age of 18 can't be held liable for council tax, the owner, landlord or guardian will be made liable but given the exemption.

Class T - unoccupied annexes which cannot be occupied without a breach of planning control. This exemption is indefinite.

Class U - a property occupied only by the severely mentally impaired. This exemption remains as long as all of the occupants are severely mentally impaired.

Class V - the main residence of a diplomat or persons working for certain international organisations. This exemption is indefinite.

Class W - an annex occupied by a dependant relative who is aged 65 or over or who is severely disabled. This exemption is indefinite.

From 1 April 2014, annexes occupied by relatives aged under 65 or those who aren't severely disabled may qualify for a 50% discount.

Discounts and exemptions must be applied for in writing, either by applying online at www.lewisham.gov.uk/myservices/counciltax/reductions by completing an application form or by letter. You will need to supply proof of any qualifying benefits. Please contact us for further information.

People with disabilities

If your property has been adapted or has special facilities because someone who lives there is physically disabled, you may qualify to be charged at a lower valuation band. To qualify for a lower tax band you must have:

- added an extra bathroom or kitchen for the disabled person to use or
- adapted the property to allow enough room for a wheelchair to be used inside at all times
- a room that is mainly used to meet the needs of the disabled person.

The band reduction will only remain in place for as long as the disabled person occupies the property as their main residence. Please contact us for further information.

Changes in your circumstances

You must notify us immediately if you move; if there is a change to the number of people living in your property or if your entitlement to a reduction changes.

Failing to inform us promptly of a change in your circumstances could result in you having to repay a large debt if you have been paying the wrong amount of council tax.

You can be prosecuted for knowingly claiming a reduction to which you are not entitled.

Liability appeals

If you think you should not be liable for council tax, or have been refused a discount or exemption to which you think you are entitled, you have the right of appeal. You should write in the first instance to the London Borough of Lewisham, Council Tax, PO Box 58993, London SE6 9GZ. If you are unable to resolve your dispute directly with the council you should write to the Valuation Tribunal Service, 2nd Floor, 120 Lemn Street, London E1 8EU. www.valuationtribunal.gov.uk. You must continue to pay the council tax charge pending the outcome of any appeal.

Council tax reduction scheme

On 1 April 2013 the Government replaced council tax benefit with a local council tax reduction scheme for people on low income.

If you are of working age you will no longer get all your council tax paid, regardless of your circumstances. This is because the Government has reduced the grant it gives the Council. Pensioners will not be affected by these changes.

To find out if you are eligible with help towards paying your council tax bill please visit www.lewisham.gov.uk/benefits

Did you know you can do all the following online, 24 hours a day, 7 days a week?

- Make payments
- Set up a direct debit
- Request a payment arrangement whatever stage your account may be at.
- Report a missing payment
- Apply for a refund if you've overpaid
- Tell us about a move or change of address
- Tell us about a name change
- Apply for a single person discount if you live alone
- Apply for a student reduction
- Apply for disabled relief
- Tell us about an empty property
- Apply for a severely mentally impaired reduction
- Apply for a full time student reduction
- Apply for a reduction for someone in detention.
- Apply for a carer or careworker discount
- Tell us about someone who has died.
- Supply us with evidence
- Submit an enquiry about a summons or bailiff action.

Log on to www.lewisham.gov.uk/doitonline, scroll down to all online services and select the option you require.

If you still need to talk to someone:-

Phone on 020 8690 9666 Monday, Tuesday, Thursday and Friday 9am – 5pm

Write to us at London Borough of Lewisham, Council Tax, PO Box 58993, London SE6 9GZ.

Please note we do not offer a face-to-face general enquiry service at Laurence House.

Privacy Notice

Lewisham Council is committed to maximising the income and access to services of its residents as efficiently and responsibly as possible. To this end, the Council seeks to share the information held across its databases with each other. The Council seeks to utilise the information held to process entitlements and service access without the need for additional application completion from the individual resident wherever possible.

Sharing information across council departments seeks to keep repeated information gathering and form completion to a minimum. The Council considers this to be a legitimate reason to share information. Where information is shared there is always the potential to uncover conflicting information and potential fraud, the Council also considers this a legitimate reason to share information as we have a duty to protect the Public Purse.

In all cases requests for information will be collected and shared across Council departments only with sufficient detail to enable a decision to be made.

The information, where necessary may also be passed to third parties such as the Department for Work and Pensions, Lewisham Homes, Housing Associations, Child Benefit Centre, Social Services, Anti Fraud and Corruption, South London and Maudsley and the Primary Care Trust, Housing and Council Tax Benefits The Audit Commission and Her Majesty's Customs and Revenues. This will be necessary where the potential entitlement or service is not administered by the Council.

We will share information wherever statutory law allows.

The Council seeks to reassure residents that all information will be shared in a secure manner. For example, the Council has access to the Secure Gateway to share information with the Department for Work and Pensions. Internally, the Council will share information via nominated officers. Where information is deemed to be more sensitive, such information will only be shared where it is necessary to enable a decision to be reached and will be shared in a secured fashion.

Wherever we request information from you, we will include a declaration to sign to permit the sharing of information to take place. You will have the option, as part of this declaration to opt out of the sharing process. If consent is withheld, then the benefit or service to which the initial application applies only will be processed.

If you want to know more about the information we have about you, or the way we use and share the information you may visit our web site at www.lewisham.gov.uk. If you do not have access to the internet or wish to obtain a written copy of the information please contact a member of the Revenues Department on 020 8314 8448 for further details.

Comments, compliments or complaints

Please let us know how we can improve the council tax service. Our two-stage procedure aims to provide a fair and easy process for you to resolve a complaint, or highlight any areas of concern.

Paying your council tax

All payments are due by the 1st of the month unless you opt to pay by direct debit.

Direct debit

If you have a bank or building society account, Direct Debit is the easiest and safest way to pay. You can spread your payments over 10 or 12 monthly instalments or you can opt to pay weekly, every Friday. If you opt to pay monthly you can choose one of three payment dates (1st, 18th or 28th).

Payments are made directly from your bank or building society account. We will tell you how much the payment will be. You do not need to fill in another form or set up new payments each year - we will do this for you. If there is a mistake, you can get a refund immediately from your bank or building society. You can cancel the arrangement at any time.

You can set up a Direct Debit online using our secure site at www.lewisham.gov.uk/myservices/counciltax/pay. Please have your council tax account number and bank details ready.

Debit/credit card

You can pay your council tax by debit or credit card by using our automated TouchTone service by telephoning 020 8690 8707 anytime day or night. This system validates your account details before your payment is completed, ensuring that your payment is allocated swiftly. To use the TouchTone service you will need to have your eight digit council tax account number and your debit or credit card details ready.

Alternatively you can make a payment at www.lewisham.gov.uk/payit and select online payments. This is a secure website which validates your account details before your payment can be completed. No other online banking site does this, making it quicker, easier and safer than paying online via your own banks website.

PayPoint

In local shops or wherever you see the PayPoint sign. You can use them whenever the shops are open, including weekends and evenings and there is no charge. You can only make payments by cash. All you need is a bill with a bar code on it. Please go to www.paypoint.co.uk/locator/ or phone our council tax helpline on 020 8690 9666 to find your nearest outlet.

Post Office

You can pay your council tax at your local post office by cash, cheque or debit card. Credit cards are not accepted. All you need is a bill with a bar code on it. The cashier will scan the bar-code and give you a receipt for your payment. **Please note postdated cheques cannot be accepted.**

However, you choose to pay, please ensure you quote your 8 digit council tax reference number when making payments. This will ensure your payment is allocated to your account promptly.

If you don't pay

If you do not pay on time, you will be taken to court and additional costs will be added to your account. If the balance remains unpaid it may be passed to an Enforcement Agent for collection.

The steps taken by Enforcement Agents and the level of fees charged are prescribed in legislation. £75 will be incurred as soon as a liability order is passed to them followed by £235 if they don't get a response to their letter and they pay you a visit. If goods are taken and put up for sale, there is a further fee of £110. The last two sets of fees also attract a further 7.5% charge on arrears over £1500.

Additional recovery action can be taken if you do not pay which is detailed in the Council Code of Collection.

www.lewisham.gov.uk/myservices/counciltax/council-tax-documents

Council tax property bands and budget requirement

Council tax for band D homes

Band	2019/20 (£)	2020/21 (£)
Lewisham Services	1,174.00	1199.15
Adult Social Care	89.94	115.22
Greater London Authority	320.51	332.07
Total Council Tax	1,584.45	1646.44

Council tax property bands 2020-21

Band	Property Value on 1 April 1991 (£)	Total Council Tax (£)	Ratio of Band D charge payable
A	Up to 40,000	1097.62	6/9
B	40,001-52,000	1,280.56	7/9
C	52,001-68,000	1,463.50	8/9
D	68,001-88,000	1,646.44	9/9
E	88,001-120,000	2,012.31	11/9
F	120,001-160,000	2,378.19	13/9
G	160,001-320,000	2,744.06	15/9
H	Over 320,000	3,292.88	18/9

Levy bodies for Lewisham	2019/20 £	2020/21 £	Change £
LPFA	1,288,308	1,288,738	430
Lee Valley Regional Park	210,078	210,883	805
Environment Agency	201,262	206,057	4,795
Total Levies	1,699,648	1,705,678	6,030

Last year's spending (£000s) 2019-20

Services	Gross Expenditure* £000's	Gross Income* £000's	Net Revenue Expenditure £000's
Children & Young People	654,620	(595,511)	59,109
Community Services	168,033	(76,315)	91,718
Housing, Regeneration & Environment	106,008	(71,494)	34,514
Corporate Services	306,479	(248,809)	57,671
Total Cost of Lewisham Services	1,235,141	(992,129)	243,012
Collection Fund (surplus)/deficit			(1,698)
Less government grants:			
Other Government Pooled Funding			(8,400)
Settlement Funding Assessment			(121,175)
Cost of Lewisham services to be paid by council tax			111,739
Consisting of:			
Social Care Precept			7,951
Council Tax			103,788
Other services (precepts)			
Greater London Authority			28,335
Total cost of all services to be paid by council tax			140,074

*Estimated breakdown of Expenditure and Income

This year's spending (£000s) 2020 -21

Services	Gross Expenditure* £000's	Gross Income* £000's	Net Revenue Expenditure £000's
Children & Young People	654,850	(595,511)	59,339
Community Services	165,586	(76,865)	88,721
Housing, Regeneration & Environment	107,028	(73,561)	33,467
Corporate Services	326,510	(259,324)	67,187
Total Cost of Lewisham Services	1,253,975	(1,005,261)	248,714
Collection Fund (surplus)/deficit			359
Less government grants:			
Other Government Pooled Funding			(7,500)
Settlement Funding Assessment			(123,149)
Cost of Lewisham services to be paid by council tax			118,424
Consisting of:			
Social Care Precept			10,381
Council Tax			108,043
Other services (precepts)			
Greater London Authority			29,919
Total cost of all services to be paid by council tax			148,343

*Estimated breakdown of Expenditure and Income

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.

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

Controlling costs at City Hall and delivering the Mayor's key priorities

The Mayor's budget includes significant savings across the GLA Group in 2020-21. This has allowed him to release resources to help meet his key priorities. This includes plans to invest £4.8 billion to support starts of 116,000 new affordable homes in London by 2022 and extra resources to tackle homelessness and reduce rough sleeping. The Mayor will also increase investment in green spaces and provide £25 million of extra funding to support constructive activities for disadvantaged young Londoners. He has taken steps to improve air quality in London by introducing the Ultra Low Emission Zone in central London which will be expanded to the North and South Circular roads in autumn 2021. An additional £50 million has also been allocated to fund a Green New Deal for London to address the climate change emergency. The Mayor is also 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.

The Mayor will also work with London's business community and key investors to ensure London's interests are protected following the UK's departure from the European Union. He will provide funding for new projects to bring communities

together, tackle social inequality and boost London's economy including supporting projects to help over 6,400 small and medium sized businesses.

The Mayor's Office for Policing and Crime (MOPAC)

The Mayor's Police and Crime Plan – a Safer City for Londoners 2017-21 - sets out his strategy for policing and community safety in the city. His key priorities include improving the Metropolitan Police Service (MPS), providing a better criminal justice service in London and keeping children and young people safe. He will also provide resources to tackle domestic violence which particularly affects women and invest an extra £34 million on violence reduction initiatives.

The MPS must rise to meet these challenges at a time of acute financial pressure. As a result of the reductions in government resources for policing over the last decade, officer numbers fell to the lowest levels in fifteen years, and the MPS has had to close more than 100 police stations and remove 2,800 police support staff and Police Community Support Officer roles in order to protect officer numbers.

The Mayor is raising the police element of his council tax precept by £10 for a typical Band D property. He will also maintain an additional £59 million of funding through business rates. In all, through his decisions in this and previous budgets, the Mayor has funded an additional 1,300 officer posts from locally raised revenues.

Transport for London (TfL)

London's population is forecast to grow by one million in the next decade. TfL is investing to make the transport network more reliable and accessible. The Mayor's priorities for TfL include:

- making transport more affordable. Single bus fares, single pay as you go fares on the Tube and DLR and the charges for the Santander cycle hire scheme have been frozen again in 2020. This will save travellers an estimated £40 million a year;
- maintaining the Bus and Tram one-hour Hopper fare and investing to improve journey times and reliability on the bus network;
- working with London boroughs to maintain existing concessionary travel and assisted door to door transport schemes. This includes providing 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 on the London Underground and rail services and maintaining the Night Tube and Night Overground services;
- extending the Barking Gospel Oak line to Barking Riverside and expanding capacity on the DLR and tram network;
- planning for the Bakerloo line extension to south east London and new river crossings in east London;
- working to complete the Elizabeth line (formerly Crossrail) - which will increase central London's rail capacity by ten per cent - and the Northern line extension to Nine Elms and Battersea Power station as soon as possible;
- developing plans and securing funding to deliver refurbished trains on the Central Line and a new spacious state of the art fleet on the Piccadilly line;
- introducing an Ultra Low Emission Zone in central London to tackle local air pollution which will be extended to the North and South Circular roads by autumn 2021;

- 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 also be step free; and
- investing a record £2.3 billion by 2024 through his Healthy Streets scheme to fund a range of schemes designed to make walking, cycling and public transport safer, cleaner and more appealing in partnership with London boroughs.

London Fire Commissioner (LFC)

The Mayor's funding ensures that the London Fire Brigade's first and second fire engines attending an emergency incident arrive, on average, within six and eight minutes respectively. The Mayor is also providing resources to roll out 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.

London Legacy Development Corporation (LLDC)

The LLDC was set up to ensure that the city benefits from a long-term legacy from the London 2012 Olympic and Paralympic Games. The Mayor's 2020-21 budget provides funding for the development of a world class cultural and education district, East Bank, in Queen Elizabeth Olympic Park. This is expected to create 3,000 new jobs, attract 1.5 million additional visitors and bring £2.8 billion of economic value to east London.

Old Oak and Park Royal Development Corporation (OPDC)

The OPDC has been established to support the creation of 65,000 new jobs and at least 24,000 new homes in west London over the next 20 years. It will build on the regeneration benefits which High Speed 2 (HS2), the Elizabeth line and the Great Western Mainline stations at Old Oak Common are expected to bring locally.

Summary of GLA Group budget

The tables below show where the GLA's funding comes from and the reasons for the year on year change in the budget. It also explains how the GLA has calculated the sum to be collected from council tax (the council tax requirement).

How the GLA's budget is funded (£ million)	2020-21
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 taxpayers (£m)	1,010.9

Changes in spending (£ million)	2020-21
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
Amount met by council taxpayers (£m)	1,010.9

Detailed budget by service area

The table below compares the GLA Group's expenditure on policing, fire and other services (including transport) in 2020-21 with 2019-20.

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).

Summary of Spending and Income (£ million)	Police (MOPAC)		Fire (LFC)		Other Services (incl. GLA, TfL, LLDC and OPDC)		GLA Group Total	
	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21
(figures may not sum exactly due to rounding)								
Gross expenditure	3,556.7	3,885.3	450.3	489.5	8,225.6	8,991.1	12,232.6	13,365.9
Government grants and business rates	-2,656.4	-2,786.3	-245.7	-266.1	-1,852.4	-2,434.1	-4,754.5	-5,486.6
Other income (incl. fares and charges)	-278.5	-280.0	-38.3	-39.8	-6,205.3	-6,467.5	-6,522.1	-6,787.3
Net expenditure	621.8	819.0	166.3	183.6	167.9	89.5	956.0	1,092.0
Change to level of reserves	103.4	-51.9	-7.1	-15.0	-91.7	-14.2	4.6	-81.1
Council tax requirement (income)	725.2	767.1	159.2	168.6	76.2	75.2	960.6	1,010.9

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.

- Inner London £13,065,200
- Greater London £10,317,753
- Total £23,382,953 (0%)

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 0% 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

Budget/levy changes – 2019/2020 to 2020/2021 (£000)

	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
- new capital investment	1.2	1.2
Total net expenditure	9.6	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.

Environment agency south east region

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:

	Thames Regional Flood and Coastal Committee	
	2019/2020 (£000s)	2020/2021 (£000s)
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 2019/2020 to £11,807,323 for 2020/2021.