

2017-18

Your council tax explained

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Your council tax band and valuation

Every home in the borough falls into one of eight valuation bands (A to H). Your bill shows which band you're in. Your council tax charges are worked out as a percentage of the band D rate, as shown in the table below.

The band D rate is worked out by dividing the money to be raised by council tax (£82.7m) by the number of band D equivalent homes in the borough (77,209.5).

| Your 2017-18 council tax charge | | | | | |
|---------------------------------|---|----------------|----------------------------|--------------------------|--|
| Your Band | Market value of your property (in April 1991) | Islington £ | Mayor of London (GLA) £ | 2017-18 full charge £ | Direct debit 12 monthly instalments £ |
| A | Up to £40,000 | 714.04 | 186.68 | 900.72 | 75.06 |
| B | £40,001 to £52,000 | 833.05 | 217.79 | 1,050.84 | 87.57 |
| C | £52,001 to £68,000 | 952.05 | 248.91 | 1,200.96 | 100.08 |
| D | £68,001 to £88,000 | 1,071.06 | 280.02 | 1,351.08 | 112.59 |
| E | £88,001 to £120,000 | 1,309.07 | 342.25 | 1,651.32 | 137.61 |
| F | £120,001 to £160,000 | 1,547.09 | 404.47 | 1,951.56 | 162.63 |
| G | £160,001 to £320,000 | 1,785.10 | 466.70 | 2,251.80 | 187.65 |
| H | £320,001 and above | 2,142.12 | 560.04 | 2,702.16 | 225.18 |

This does not include an extra charge for properties in Lloyd Square of £376.44 for each band D property.

Property valuation

The amount of council tax you pay depends on which council tax band your property falls into. Your council tax band is determined by the market value of your home. This is decided by the Valuation Office Agency, not the council.

They valued your home based on its market value in April 1991.

Think your property is in the wrong band?

You may appeal your valuation band if you have become a council tax payer for the first time, or the property has recently been placed in a valuation band you do not agree with. In both cases, you must make your appeal within six months of receiving your first bill. Please note, you are still required to pay your council tax while your appeal is being considered.

Send your appeal to:

Council Tax South

Valuation Office Agency, 2nd Floor, 1 Francis Grove, Wimbledon
London SW19 4DT.

W www.voa.gov.uk

E ctsouth@voa.gsi.gov.uk

T 03000 501 501

Discounts and exemptions

Some people and properties are eligible for council tax discounts or exemptions. The full list of exemptions and discounts is available online www.islington.gov.uk/counciltax

If you think you might be eligible, please email council.tax@islington.gov.uk or call 020 7527 2633.

If you don't agree with a discounts and exemptions decision you can appeal to the Valuation Tribunal Service. You can call 0300 123 2035 or visit www.valuationtribunal.gov.uk for more details on making an appeal.

Some people can get a discount or reduction on their council tax.

The most common discounts are:

- Single person's discount – people who are the only person over 18 living in their home should receive a 25% single person's discount.
- Student discount – if you are a full time student, student nurse, apprentice or youth trainee you may be entitled to a reduction on your council tax.
- Older person's discount – there is up to a £100 discount for residents where the taxpayer, or their partner, is 65 or over on 1 April 2017.
- Disability discount for homes where a member of the household is disabled, and the home has space, equipment or adaptations to support them.
- Annex discount – a discount of 50% applies to annexes to properties where an annexe is occupied by somebody who is related to the occupant of the main property. A 50% discount also applies to the annexe's council tax bill if the annexe is being used as part of the main property.
- Members of International Headquarters & Defence Organisations – this disregard relates to any person who is a member of an international headquarter or defence organisation and to a dependant of any such member.
- Member of religious community – a person who is a member of a religious community whose principal occupation is prayer, contemplation, education, the relief of suffering or any combination of these they may be disregarded.
- Non-British student spouse – a person who is the spouse or dependant of a student is disregarded provided they are not a British Citizen and are prevented by immigration regulations from taking paid employment or from claiming benefits whilst in the UK.
- Care Leavers – people who have been looked after as children by a local authority will not have to pay council tax in Islington until they are 25.
- Care Workers – care workers are disregarded for the purposes of council tax, provided they satisfy either the conditions of Part I or Part II of the definition of a care worker.

- Carers – carers are disregarded for the purposes of council tax, provided they satisfy the conditions of the definition of a carer.
- Disabled Band Reduction – a disabled band reduction may apply if a property is the main residence of a disabled person and the property has either:
 - a room, other than a bathroom, toilet or kitchen, which is predominantly used by and required to meet the needs of the disabled person, or
 - an additional bathroom or kitchen required to meet the needs of the disabled person,
 - enough floor space for the use of a wheelchair required to meet the needs of the disabled person.
- Hospital Patients – people whose sole residence is in a National Health Service hospital will be disregarded. Please note, this disregard is not applicable to people who are staying in hospital for a short time and have a main home elsewhere.
- Patients in Homes – a person whose sole residence is in a residential care home, nursing home, mental nursing home or hostel in England or Wales, and who is receiving care or treatment in a home or hostel is disregarded.
- Persons with Diplomatic Privilege or Immunity – this disregard applies to any person on whom privileges and immunities are conferred by the Diplomatic Privileges Act 1964, the Commonwealth Secretariat Act 1966, the Consular Relations Act 1968 or the Commonwealth Countries and Republic of Ireland (Immunities and Privileges) Order 1985.
- Residents of Hostels for the Homeless or Night Shelters – anyone whose sole residence for the time being is in accommodation for the homeless is disregarded provided that the accommodation is not self-contained and is used essentially for persons with no fixed abode.
- People aged 18, who still qualify for child benefit are disregarded for council tax.

- School and College Leavers – persons aged 18 or 19 years who leave school/college or person under 20 who leave school or who finish a course at a further education college.
- ‘Severely Mentally Impaired’ – a person is disregarded for discount purposes if he/she is severely mentally impaired.
- Visiting forces – a person is disregarded for discount purposes if he/she has a relevant association, within the meaning of the Visiting Forces Act 1952, with a visiting force from one of the countries to which the Act applies.
- Youth training scheme – a person who is aged under 25 and is undertaking training, through an approved scheme.

For more information about discounts visit
www.islington.gov.uk/counciltax or call 020 7527 2633.

Help with your council tax bill

If you are on a low income, receive Income Support, Jobseeker’s Allowance, tax credits or Universal Credit, you may be able to get help to pay council tax. This is known as Council Tax Support.

To get the right help, you need to make a claim. You can download the form online at www.islington.gov.uk/benefits, email benefits.service@islington.gov.uk, call 020 7527 4990 or pick up a claim form from your local area housing office. You can also find answers to some common questions on Council Tax Support on page 9.

Answers to common questions about council tax

Has your council tax gone up?

Yes. The council continues to be hit hard by government cuts. By 2020, national government will have cut its funding to the council by 70% since 2010. To help tackle our funding crisis we have had to make some difficult choices. One of these is to increase council tax by 1.99%. This equates to a rise of 40p per week for an average (Band D) property in Islington. Islington's council tax will still be one of the lowest in London.

What is the Adult social care precept?

The Secretary of State for Communities and Local Government has 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 is the option of an adult social care authority being able to charge an additional "precept" on its council tax for financial years from the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the House of Commons, the Secretary of State intends to offer the option of charging this "precept" at an appropriate level in each financial year up to and including the financial year 2019-20.

How can I pay my bill?

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 for 2017/18 your request must be received in writing by 20 March 2017. Where requests are received after 20 March 2017, council tax will be payable in the number of months remaining up to and including March 2018. Details of the different payment methods and contact information are at www.islington.gov.uk/counciltax.

Direct Debit is the easiest way to pay. It is safe, secure and you can spread your payments over 12 months and pay on a day that suits you.

Plus, sign up to a Direct Debit and you will be automatically entered into a borough wide draw and win up to £3,000.

Visit www.islington.gov.uk/directdebit or call 020 7527 2633.

If you pay by Direct Debit it's your responsibility to make sure there's enough money in your account each month. If there is not, your bank or building society may charge you fees or interest.

Other methods of payment are shown on the back of your bill. These payments must be received by the date shown on your bill.

I already pay by Direct Debit.

Do I need to do anything?

If you already pay by Direct Debit, you do not need to do anything – your bill is just to let you know what your charge is for this year.

My property is empty.

Do I have to pay council tax?

Yes, there is no discount for empty properties.

We may be able to help you bring your empty property back into use. For more information call 020 7527 6080.

How can I keep track of my council tax bill?

You can sign up to My eAccount – this online council service allows you to view, manage and pay your council tax all in one place. To sign up, visit www.islington.gov.uk/myeaccount.

If you select the option to sign up to eBilling then rather than us posting your council tax bills, we will email you when there is something for you to view online. You can also print a copy of your bill if you need it. Sign up to eBilling and you will also be entered into one of our three local prize draws where you can win up to £3,000.

Where can I find my Council Tax Support information?

If you are entitled to Council Tax Support, the amount you receive is shown on the back of your council tax bill. To the right of the words 'Council Tax Support' you will see how much support you've been awarded for the full year. If you divide this amount by 365 and multiply by seven you will see how much Council Tax Support you're awarded each week.

I receive Housing Benefit and I'm worried that I can't see any information about it on my bill?

If you are entitled to Housing Benefit, details will be enclosed on a separate letter with your council tax bill.

Money worries?

We have helped thousands of people and we can help you too. Find out your options and where to get practical support with managing debt at: www.islington.gov.uk/moneyadvice
You can also get independent, free and confidential money advice from the Islington Citizens Advice by visiting www.rcjadvice.org.uk/islington-cab/ or calling 0344 488 9626 to speak to one of their advisors to see how they can help.

How your money is spent

Islington residents contribute £104.3m council tax each year to fund vital services, including council services and other London organisations (£82.7m) and the Greater London Authority (£21.6m).

Council budget

| Services | 2016-17 | | |
|---|----------------|--------------|--------------|
| | Spending £m | Income £m | Budget £m |
| Environment and Regeneration | 112.2 | 77.6 | 34.6 |
| Children's Services | 299.4 | 223.7 | 75.7 |
| Housing | 227.2 | 220.3 | 6.9 |
| Adult Social Services | 120.3 | 41.7 | 78.6 |
| Public Health | 28.3 | 28.3 | 0.0 |
| Central services, corporate costs and income* | 172 | 290.9 | -118.9 |
| Total amount | 959.4 | 882.5 | 76.9 |

| Services | 2017-18 | | |
|---|----------------|--------------|--------------|
| | Spending £m | Income £m | Budget £m |
| Environment and Regeneration** | 106.4 | 79.2 | 27.2 |
| Children's Services** | 320.1 | 232.4 | 87.7 |
| Housing | 236.4 | 225.8 | 10.6 |
| Adult Social Services | 124.7 | 47.3 | 77.4 |
| Public Health | 29.3 | 29.3 | 0 |
| Central services, corporate costs and income* | 147.9 | 268.1 | -120.2 |
| Total amount | 964.8 | 882.1 | 82.7 |

*Includes Chief Executive and Finance and Resources department, corporate items and recharges

**Libraries transferred from Environment and Regeneration to Children's Services in 2017-18

Total amount needed for council budget and for the Greater London Authority (GLA)

This table shows the money we need for the council budget, how much of it we get from central government, and how much we need to raise from council tax for council spending. It also shows the money we need to give to the GLA. It then divides these amounts by the number of band D properties in the borough (77,209.5) to work out the band D council tax charge and GLA contribution. The council tax charge and GLA contribution in other bands are worked out as a percentage of this band D rate.

| | £m | Per band D |
|--|--------------|------------------|
| Amount we need to raise from council tax for the council budget (excluding Lloyd Square) | 82.7 | £1,071.06 |
| Amount we need to collect alongside council tax and give to the GLA | 21.6 | £280.02 |
| Total amount we need to raise for the council and for the GLA | 104.3 | £1,351.08 |

Explanation of the difference between council spending in 2016-17 and 2017-18

This table explains the increase of £5.8m in the council tax requirement between 2016-17 and 2017-18.

| | £m |
|--|-------------|
| Council tax requirement 2016-17 | 76.9 |
| Reduction in core government funding | 10.5 |
| Inflation, demographic and other pressures | 14.2 |
| Savings | -21.4 |
| Corporate financing, grants and reserves movements (including NHB, ESG, PH grant cut, use of balances) | 2.5 |
| Council tax requirement 2017-18 | 82.7 |

Information about other organisations your council tax helps to fund

These tables explain how each organisation funds its services, how much those services cost, and an explanation of any differences in spending.

This information has been provided by each organisation. Islington Council accepts no responsibility for the accuracy of the content of this information. More detailed information can be found at www.islington.gov.uk/counciltax

Greater London Authority Council tax and budget information

The GLA's share of the council tax for a typical Band D property has been increased by £4.02 (or 8p per week) to £280.02 allowing the Mayor to help maintain police officer numbers across London and keep Londoners safe. A Band D council taxpayer in the City of London, which has its own police force, will still pay £73.89.

| Council Tax (Band D) | 2016-17 £ | Change £ | 2017-18 £ |
|-----------------------------------|---------------|-------------|---------------|
| Metropolitan Police (MOPAC) | 202.11 | 4.02 | 206.13 |
| London Fire Brigade (LFEP) | 47.07 | 0.97 | 48.01 |
| Core GLA (City Hall) and Olympics | 24.72 | -0.92 | 23.80 |
| Transport for London (TfL) | 2.13 | -0.05 | 2.08 |
| Total Band D | 276.00 | 4.02 | 280.02 |

Summary of GLA budget

The following tables compare the GLA group's spending for 2017-18 with last year and set out why it has changed. The GLA's gross expenditure is higher this year primarily as a result of the impact of the 2017 business rates revaluation which has increased the share of London's revenues the Mayor has to pay over to the Government to support local services elsewhere in England alongside additional investment in transport. Overall the council tax requirement has increased as a result of the additional funding for policing alongside a 2.4 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).

| How the GLA Group budget is funded (£m) | 2016-17 £ | Change £ | 2017-18 £ |
|--|----------------------|---------------------|----------------------|
| Gross Expenditure | 11,481 | 277 | 11,758.4 |
| Government grants and retained business rates | -3,985 | -685 | -4,670.3 |
| Fares, charges and other income | -6,578 | 296 | -6,282.3 |
| Use of reserves | -144 | 143 | -1.0 |
| Amount met by council tax payers | 774 | 31 | 804.8 |

| How the GLA Group budget is funded (£m) | 2017-18 £ |
|--|----------------------|
| 2016-17 council tax requirement | 774.3 |
| Inflation | 183.3 |
| Efficiencies and other savings | -317.8 |
| New investment to improve services | 42.9 |
| Other changes (for example fares revenue) | 122.1 |
| 2017-18 council tax requirement | 804.8 |

Detailed budget by service area

The table below compares the GLA Group's expenditure on policing, fire and other services (including transport) in 2017-18 with 2016-17.

The GLA's gross expenditure is higher this year primarily as a result of the impact of the 2017 business rates revaluation which has increased the share of London's revenues the Mayor has to pay over to the Government to support local services elsewhere in England alongside additional investment in transport. Overall the council tax requirement has increased because of the additional funding provided for policing alongside a 2.4 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 £m (Figures may not sum exactly due to rounding) | Police (MOPAC) | | Fire (LFEPA) | | Other Services* | | GLA Group Total | |
|--|----------------|--------------|--------------|--------------|-----------------|-------------|-----------------|--------------|
| | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 |
| Gross expenditure | 3,263.5 | 3,269.1 | 425.2 | 426.8 | 7,792.1 | 8,062.5 | 11,480.8 | 11,758.4 |
| Government grants and business rates | -2,316.8 | -2,331.7 | -257.0 | -256.4 | -1,410.7 | -2,082.2 | -3,984.5 | -4,670.3 |
| Other income (incl. fares and charges) | -257.7 | -263.6 | -32.6 | -34.9 | -6,288.0 | -5,983.8 | -6,578.3 | -6,282.3 |
| Net expenditure | 689.0 | 673.8 | 135.6 | 135.5 | 93.5 | -3.5 | 918.0 | 805.8 |
| Change to level of reserves | -122.3 | -81.8 | 2.7 | 2.8 | -24.1 | 78.0 | -143.7 | -1.0 |
| Council tax requirement (income) | 566.7 | 592.0 | 138.2 | 138.2 | 69.4 | 74.6 | 774.3 | 804.8 |

* (incl. GLA, TfL, LLDC and OPDC)

North London Waste Authority

The North London Waste Authority manages the disposal of waste every year across seven north London boroughs.

| Financed by | £m |
|--------------------------|-------------|
| Household waste levy | 48 |
| Household waste charges | 8.5 |
| Non household waste levy | 1.5 |
| Use of balances | 7.2 |
| Total budget | 65.2 |

London Pensions Fund Authority

The London Pensions Fund Authority raises a levy each year to meet pension costs and other employer liabilities.

| | £m | |
|----------------|-------------|-------------|
| Inner London | 17.1 | (0%) |
| Greater London | 6.3 | (0%) |
| Total | 23.4 | (0%) |

London Boroughs Grants Scheme

London councils are required to contribute to the London Boroughs Grants Scheme to fund services for London that are provided by a number of different local organisations. This includes things like homelessness and mental health services.

| Expenditure | £m |
|--------------------------|------------|
| Grants | 8.1 |
| Administration | 0.8 |
| Total expenditure | 8.9 |

| Income | £m |
|-----------------------|------------|
| Borough contributions | 7.7 |
| European Social Fund | 1.2 |
| Total income | 8.9 |

Lee Valley Regional Park Authority

Lee Valley Regional Park is a unique leisure, sports and environmental destination that is available to and used by many London residents. It is partly funded by a levy on the council tax.

| Budget/Levy changes | 2016-17 | 2017-18 |
|------------------------|---------|---------|
| | £m | £m |
| Levies raised | 10.8 | 10.2 |
| Total council tax base | 3.8 | 3.9 |


Environment Agency Thames Region

The Environment Agency has a levying body for its Flood Defence functions and has powers in respect of flood defence.

| Thames Regional Flood and Coastal Committee | 2016-17 | 2017-18 |
|---|---------|---------|
| | £m | £m |
| Levies raised | 10.9 | 11.1 |
| Total council tax base | 4.8 | 4.9 |

If you would like more information or this document in large print or Braille, audiotape or in another language, please contact 020 7527 2000.

If you would like to know more about council tax, please contact:

 020 7527 2633

 www.islington.gov.uk/counciltax

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