

Your guide to
Council Tax
and **Business Rates**
2025/26

Putting Residents First



LONDON BOROUGH OF
HARROW



Cllr Paul Osborn

Leader, London Borough of Harrow

Over the past few years as Leader my colleagues and I have worked hard to get the Council's financial position under control and improve the services we deliver to our residents. I'm very aware that this is a work in progress and much more needs to be done.

Nevertheless, we have set out ambitious plans to improve Harrow, with actions and investment in the areas that matter most to you. We're delivering on our promises and residents are telling us they are seeing positive changes.

We are making it easier to contact the council and access services by reopening the general enquiries phonenumber and opening a dedicated one-stop shop in Gayton Road. This is a step change in how the Council communicates and deals with you, our customers.

We've produced a Local Plan that seeks to protect Harrow's suburban character whilst at the same time delivering more, much needed, family homes that are genuinely affordable.

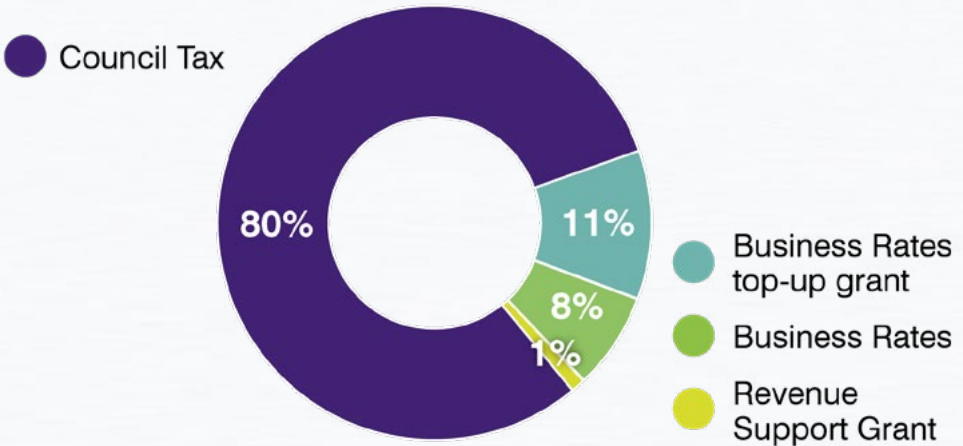
We are investing in street cleaning and road maintenance, to deal with the poor condition of some of our roads. This includes using new technology to improve our road repairs. We've supported those in need, launching our family hubs and extending our skills and employment offer for vulnerable young people to care leavers and people with special needs.

These are just a few of our achievements over the last year. And we still have more to do. We achieved this while delivering a balanced budget and we will do the same this year. Once again we find ourselves facing pressures on our finances coupled with an increase in demand on our services, particularly in adult social care which accounts for the lion's share of our spending.

With robust management of our finances and making savings, we've been able to set a budget that will continue to deliver for residents while protecting us from the shortfalls facing one in four London councils.

Our income sources

Our net Budget requirement for 2025/26 is £215.3million. Of this, £173.1million is funded from council tax.



As well as making savings, we need to improve our services. We're investing £1.4million in a cleaner and safer borough by expanding our street cleansing and grounds maintenance team. We'll more than double our capital investment on roads and pavements, from £6million to £14million over the next three years. We'll target antisocial behaviour hot spots with more days and nights of action in partnership with the police. We're also investing more than £6million in our parks over the next three years, with better facilities and more green flag parks.

We'll also continue to support vulnerable adults and children with complex needs and disabilities, with an additional £9million next year (£20.7million over three years).

We'll continue to put residents first and improve the customer experience by investing in new and better ways to contact us through digital kiosks at our libraries and a dedicated team to support phone enquiries.

I know there is still much more to be done but I hope you have seen positive changes in your neighbourhoods and services and will see even more in the coming year. We are restoring pride in our borough and want to continue to make you proud to live in Harrow.

**Cllr Paul Osborn,
Leader,
London Borough of Harrow**

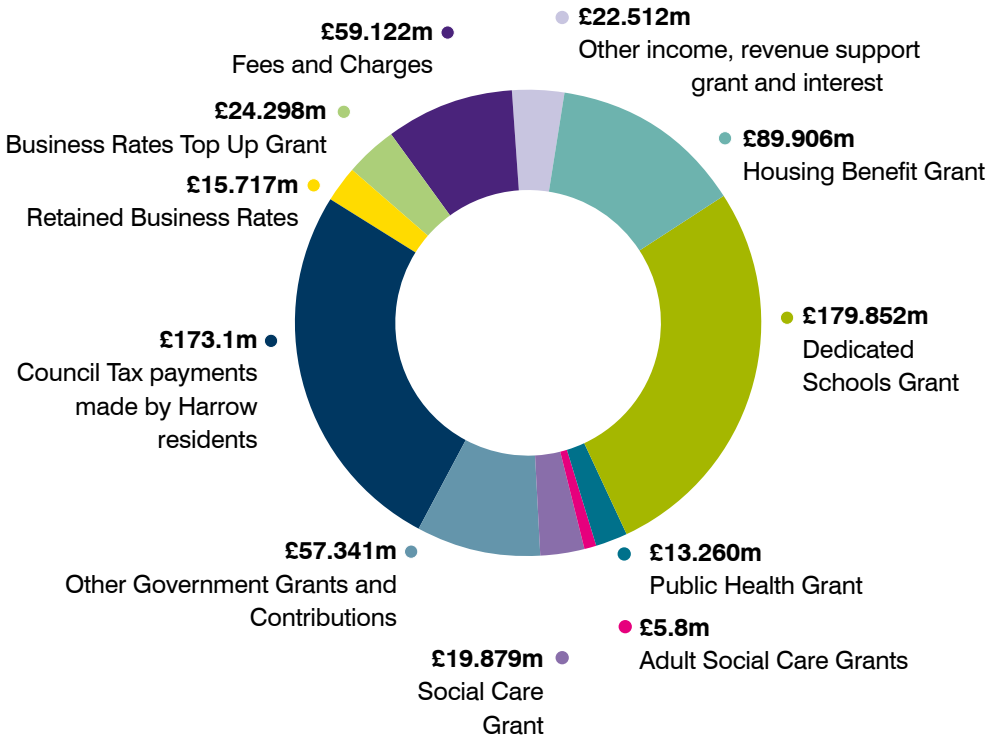
Changes in expenditure

The table below shows the change between 2024/25 and 2025/26 in the total budget funded from Grant, Retained Business Rates and Council Tax.

Changes in the Council's expenditure		£m
Budget requirement 2024/25		202.558
Capital financing costs and investment income		-0.328
Technical changes (including specific grant changes)		-1.206
Inflation		5.500
Investment in services and budget pressures		13.412
Savings		-4.680
Budget requirement 2025/26		215.256

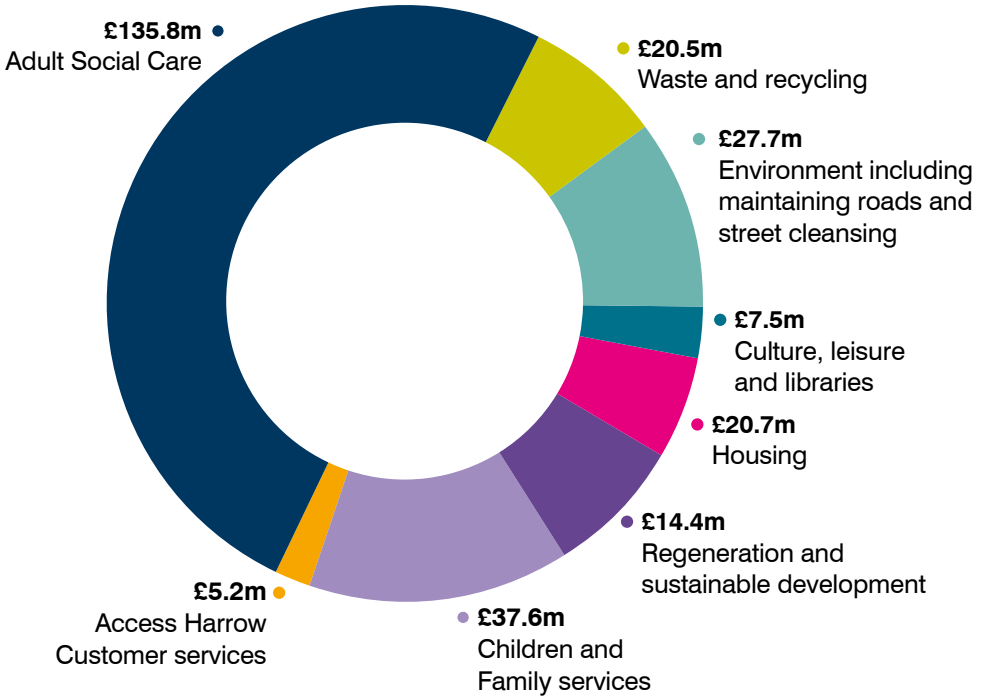
Where does the Council get its money?

This chart shows income including ring-fenced grants in the coming year 2025/26.



Where does your council tax go?

From schools to housing, street cleaning to customer services, we want to ensure that you know where your money goes. Here are some of the services that your Council Tax helps support:



What will I pay?

When the Council sets the Council Tax, it sets the amount for a band D property. The amount for the other valuation bands is worked out as a proportion of the band D amount.

Your home is placed in one of eight valuation bands based on its value on 1st April 1991. The Valuation Office Agency, which is part of HMRC (Her Majesty's Revenue & Customs), determines which band your home is in. The Council Tax is collected by London Borough of Harrow and shared between the Council and the Greater London Authority (GLA). The range of values and the proportion of the band D charge for each band are as follows:

Band	Value (at 1 April 1991)	Proportion of band D	2025/26 charge
A	Up to £40,000	6/9	£1,597.24
B	£40,001 to £52,000	7/9	£1,863.45
C	£52,001 to £68,000	8/9	£2,129.65
D	£68,001 to £88,000	9/9	£2,395.86
E	£88,001 to £120,000	11/9	£2,928.27
F	£120,001 to £160,000	13/9	£3,460.69
G	£160,001 to £320,000	15/9	£3,993.10
H	Over £320,000	18/9	£4,791.72

These amounts include the precept levied by the Greater London Authority and other agencies. If you believe that the band for your home is wrong, call 03000 501 501 or visit www.gov.uk/council-tax

The table below shows, for a band D property, the overall increase in pounds in your Council Tax compared to last year, inclusive of the increase permitted for Adult Social Care, but which is no longer required to be shown separately on your Council Tax bill. It also shows the amount of your Council Tax which goes to Harrow and the amount which goes to the Greater London Authority.

London Borough of Harrow has no influence over the level of tax set by the GLA.

	2024/25	2025/26	Change £	Change %
	£	£		
London Borough of Harrow*	£1,814.92	£1,905.48		
Subtotal	£1,814.92	£1,905.48	£90.56	+4.99%
Greater London Authority	£471.40	490.38	£18.98	+4.02%
Total charge	£2,286.32	£2,395.86	£109.54	+4.79%

* The London Borough of Harrow amount for 2024/5 above, includes the Adult Social Care precept amount that was shown separately on Council Tax bills for 2024/5. For 2025/6, the London Borough of Harrow amount includes a permitted 2% increase for Adult Social Care expenditure which is no longer required to be shown separately on Council Tax bills for 2025/6 onwards and a 2.99% increase for general expenditure.

What support can I claim from the Council?

If you are on a low income or claim certain means tested benefits, you may be able to get help with your rent and/or Council Tax.

Housing Costs Most working age people need to claim Universal Credit from the Department for Work & Pensions (DWP) for help with housing costs (rent). To find out more about Universal Credit go to **[gov.uk/universal-credit](https://www.gov.uk/universal-credit)**

Only pensioners and working age people in temporary or supported accommodation can make a new claim for Housing Benefit from the Council. If you are in one of these groups, have a low income and less than £16,000 in savings, or receive Universal Credit or Pension Credit then you could be entitled.

To find out if you qualify for Housing Benefit use our online calculator **[harrow.entitledto.co.uk](https://www.harrow.entitledto.co.uk)**

Council Tax Support is available to people in Harrow who have a low income and less than £16,000 in savings or receive certain benefits.

Council Tax Support reduces how much Council Tax you may need to pay. There is more information about the Council Tax Support scheme and how to claim it on the

Council's website
[harrow.gov.uk/counciltaxsupport](https://www.harrow.gov.uk/counciltaxsupport)

If you receive Council Tax Support, your Council Tax bill will show you how much you need to pay or you can go to **[harrow.gov.uk/login](https://www.harrow.gov.uk/login)**

The Council Tax Support scheme has changed from 1 April 2025. To find out if you are affected or for advice and support, go to **[harrow.gov.uk/benefits](https://www.harrow.gov.uk/benefits)**

Have your circumstances changed? If you receive Housing Benefit or Council Tax Support, you must tell us about any changes that might affect the benefit you can receive.

For information on the type of changes you need to tell us about and how to tell us, go to **[harrow.gov.uk/change](https://www.harrow.gov.uk/change)**

Other benefits To find out more about other benefits you may be able to receive go to **www.gov.uk**

Find details of support available in Harrow at **[harrow.gov.uk/costofliving](https://www.harrow.gov.uk/costofliving)**

Tell me more about Council Tax

The following pages give some general information about how your Council Tax is calculated and guidance about reductions you may be able to apply for. Further details and application forms are available on our website at www.harrow.gov.uk/counciltax

Who has to pay?

Only people over 18 have to pay Council Tax. If there is more than one resident over 18 at the property, the resident (s) who will be legally responsible to pay the Council Tax will be those that are highest in the following list:-

- Resident freeholder
- Resident leaseholder
- Resident tenant
- Resident licensee
- Any other resident
- The owner(s) generally, where there are no residents

A resident is someone who has their only or main residence at a property. If there are two or more residents who have the same level of legal interest in the property from the list above, they will be jointly and severally responsible for paying the Council Tax bill. This means the Council can ask all or any one of them to pay the Council Tax.

Married couples, persons living together as husband and wife, civil partners and those living as civil partners together are also jointly liable even if they do not have an equal legal interest in the property.

Discounts and Reliefs

The Council Tax charge is based on the assumption of 2 adults living in a property. If there is only one resident your bill may be reduced by 25%. You can apply online at harrow.gov.uk/spd

Some residents are not counted (“disregarded”) when we work out how many adults are resident in a property. A full list is available on our website with applications and guidance on the type of evidence you will need to provide see harrow.gov.uk/ctaxdiscounts

This includes residents who are

- Full time students
- Have a severe mental impairment
- 18-19 year olds who are still at or have recently left school

A discount will only be considered if all resident adults or all resident adults except one are disregarded as well.

You may also apply for a discount under the Council’s local discount scheme if you are experiencing exceptional financial hardship for example. This is a discretionary scheme and details of it and

Tell me more about Council Tax (continued)

how you may apply, can be found by visiting [harrow.gov.uk/protectionfund](https://www.harrow.gov.uk/protectionfund)

Where a discount has been shown on your bill and you believe that the discount should either not have been given, or should have been given at a lower amount, you must tell us within 21 days. Failure to do so without reasonable excuse, may give rise to the imposition of a financial penalty.

Council Tax Support

If you have a low income you may be able to get some extra help with your Council Tax. See page 7 of this booklet for more information.

Disabled Band Relief

If a resident uses a wheelchair within the home or the home has been adapted for a resident with disabilities we may be able to reduce the amount you have to pay by one Council Tax band. Details and an application form are available at [harrow.gov.uk/dbr](https://www.harrow.gov.uk/dbr)

Unoccupied Properties and Second Homes

In most instances the full Council Tax charge will have to be paid even if it is empty.

Properties which have been unoccupied and substantially

unfurnished for more than 12 months, are subject to a premium of 100% which means the amount payable will be 200% of the council tax charge. There is a 200% premium for such properties which have been empty for at least 5 years, which means the amount payable will be 300% of the council tax charge. There is a premium of 300% for such properties which have been empty for 10 years or more which means the amount payable will be 400% of the council tax charge.

From 1 April 2025, a 100% premium applies to unoccupied properties that are substantially furnished which means the amount payable will be 200% of the council tax charge.

There are a range of exemptions that may apply in relation to premiums for both unoccupied and substantially unfurnished homes (“long term empty”) and unoccupied and substantially furnished homes (“second homes”). These include the property being marketed for letting or for sale for example. Some of the exemptions are subject to time limits. For full details and an application form and for further details of the charges varying from 200% to 400%, please visit [harrow.gov.uk/emptypremium](https://www.harrow.gov.uk/emptypremium)

Tell me more about Council Tax (continued)

Where a premium has been shown on your bill and you believe that you should not be subject to a premium, or subject to a smaller or larger premium amount, you must tell us within 21 days. Failure to do so without reasonable excuse may give rise to the imposition of a financial penalty.

If you want information about bringing an empty property back into use and what help is available see [harrow.gov.uk/derelictproperty](https://www.harrow.gov.uk/derelictproperty)

If you believe your property is uninhabitable or undergoing substantial works you are not exempt and the full Council Tax charge is payable unless the Valuation Office Agency (VOA) remove your property from the valuation list. For information about this call **03000 501 501** or visit [gov.uk/council-tax](https://www.gov.uk/council-tax)

You may, however, not have to pay a premium for a period of time, if you are being charged a “long term empty” premium. For further details, please visit [harrow.gov.uk/emptypremium](https://www.harrow.gov.uk/emptypremium)

Exemptions

Exemptions can apply if a property is occupied or unoccupied. A full list is available on our website with

guidance and application forms at [harrow.gov.uk/ctaxdiscounts](https://www.harrow.gov.uk/ctaxdiscounts)

This includes:-

- if you have left your home empty to provide or receive care whether at someone else’s home or in a hospital or home;
- If all residents qualify as severely mentally impaired
- If all residents qualify as full time students

If you apply for any reductions the council tax must still be paid as shown on your last bill until you are notified of any change.

Payments

Details about the different ways, dates and frequencies you can pay your Council Tax are on our website at [harrow.gov.uk/ctaxhowtopay](https://www.harrow.gov.uk/ctaxhowtopay)

Changes during the year

If we know that your exemption or discount is due to change we will send you a new bill nearer the time telling you the new amount to pay. If your circumstances change which may affect your entitlement to any reduction from your council tax you must tell us within 21 days.

You can do this at [harrow.gov.uk/evidenceform](https://www.harrow.gov.uk/evidenceform)

If you receive Council Tax Support you must tell the Benefit team as well which you can do at [harrow.gov.uk/change](https://www.harrow.gov.uk/change)

Business matters

Explanatory notes

Non-Domestic Rates

Non-Domestic Rates, or business rates, collected by local authorities are the way that those who occupy non-domestic property contribute towards the cost of local services. Under the business rates retention arrangements introduced from 1st April 2013, authorities keep a proportion of the business rates paid locally.

The money, together with revenue from Council Tax payers, locally generated income and grants from central government, is used to pay for the services provided by local authorities in your area. Further information about the business rates system, may be obtained at [gov.uk/introduction-to-business-rates](https://www.gov.uk/introduction-to-business-rates) or at [harrow.gov.uk/brates](https://www.harrow.gov.uk/brates)

Business Rates Instalments

Payment of business rate bills is automatically set on a 10-monthly cycle. However, the Government has put in place regulations that allow ratepayers to require their local authority to enable payments to be made through 12 monthly instalments.

If you wish to take up this offer, you should request this at [harrow.gov.uk/brenquiry](https://www.harrow.gov.uk/brenquiry)

National Non-Domestic Rating Multiplier

The local authority works out the business rates bill for a property by multiplying the rateable value of the property by the appropriate non-domestic multiplier. There are two multipliers: the standard non-domestic rating multiplier and the small business non-domestic rating multiplier. The Government sets the multipliers for each financial year, except in the City of London where special arrangements apply.

Ratepayers who occupy a property with a rateable value which does not exceed £50,999 will generally have their bills calculated using the lower small business non-domestic rating multiplier, rather than the standard non-domestic rating multiplier.

Both multipliers for a financial year are based on the previous year's multiplier adjusted to reflect the Consumer Price Index (CPI) inflation figure for the September prior to the billing year, unless a lower multiplier is set by the Government. The current multipliers are shown on the front of your bill.

Business matters (continued)

Rateable Value

Apart from properties that are exempt from business rates, each non-domestic property has a rateable value which is set by the Valuation Office Agency (VOA), an agency of Her Majesty's Revenue and Customs. They compile and maintain a full list of all rateable values, available at [gov.uk/voa](https://www.gov.uk/voa)

The rateable value of your property is shown on the front of your bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular date specified in legislation. For the current rating list, this date was set as 1st April 2021.

The Valuation Office Agency may alter the valuation if circumstances change. The ratepayer (and certain others who have an interest in the property) can also check and challenge the valuation shown in the list if they believe it is wrong.

Further information about the grounds on which challenges may be made and the process for doing so can be obtained by contacting the VOA or by consulting the VOA website: [gov.uk/guidance/how-to-check-your-rateable-value-is-correct](https://www.gov.uk/guidance/how-to-check-your-rateable-value-is-correct)

Revaluations

All non-domestic property rateable values are reassessed at revaluations. The most recent revaluation took effect from 1st April 2023. Revaluations ensure that business rates bills are up-to-date and more accurately reflect current rental values and relative changes in rents. Frequent revaluations ensure the system continues to be responsive to changing economic conditions. Further information is available at [harrow.gov.uk/valuation](https://www.harrow.gov.uk/valuation)

Business Rate Reliefs

Depending on individual circumstances, a ratepayer may be eligible for a rate relief (i.e. a reduction in your business rates bill). There are a range of available reliefs. Further details are provided below and at [gov.uk/introduction-to-business-rates](https://www.gov.uk/introduction-to-business-rates) and [harrow.gov.uk/brates](https://www.harrow.gov.uk/brates) which is normally shown on your rates bill or by contacting London Borough of Harrow.

Temporary Reliefs

Some of the permanent reliefs are set out below but other temporary reliefs may be introduced by the Government at a fiscal event.

Business matters (continued)

Further detail on current temporary reliefs is available at [gov.uk/apply-for-business-rate-relief](https://www.gov.uk/apply-for-business-rate-relief) or at [harrow.gov.uk/bratesrelief](https://www.harrow.gov.uk/bratesrelief).

Small Business Rates Relief

If a ratepayer's sole or main property has a rateable value which does not exceed a set threshold, the ratepayer may receive a percentage reduction in their rates bill for the property of up to a maximum of 100%. The level of reduction will depend on the rateable value of the property – for example, eligible properties below a specified lower threshold will receive 100% relief while eligible properties above the lower threshold and below a specified upper threshold may receive partial relief. The relevant thresholds for relief are set by the government by order and can be obtained from your local authority or at [gov.uk/introduction-to-business-rates](https://www.gov.uk/introduction-to-business-rates).

Generally, these percentage reductions (reliefs) are only available to ratepayers who occupy either—

- (a) one property, or
- (b) one main property and other additional properties providing those additional properties each have a rateable value which does

not exceed the limit set by order. The aggregate rateable value of all the properties mentioned in (b), must also not exceed an amount set by order. For those businesses that take on an additional property which would normally have meant the loss of small business rate relief, they will be allowed to keep that relief for a fixed additional period. Full details on the relevant limits in relation to second properties and the current period for which a ratepayer may continue to receive relief after taking on an additional property can be obtained from your local authority or at [gov.uk/introduction-to-business-rates](https://www.gov.uk/introduction-to-business-rates).

Certain changes in circumstances will need to be notified to the local authority by the ratepayer who is in receipt of relief (other changes will be picked up by the local authority). The changes which should be notified are—

- (a) the property falls vacant,
- (b) the ratepayer taking up occupation of an additional property, and
- (c) an increase in the rateable value of a property occupied by the ratepayer in an area other than the area of the local authority which granted the relief.

Business matters (continued)

Charity and Community Amateur Sports Club Relief

Charities and registered Community Amateur Sports Clubs are entitled to 80% relief where the property is occupied by the charity or the club and is wholly or mainly used for the charitable purposes of the charity (or of that and other charities), or for the purposes of the club (or of that and other clubs). The local authority has discretion to give further relief on the remaining bill.

Charitable rate relief for private schools, except those 'wholly or mainly' concerned with providing full time education to pupils with an Education, Health and Care Plan, will cease with effect from 1st April 2025.

Full details can be obtained from [harrow.gov.uk/bratesrelief](https://www.harrow.gov.uk/bratesrelief).

Unoccupied Property Rate Relief

Business rates are generally payable in respect of unoccupied non-domestic property. However, they are generally not payable for the first three months that a property is empty. This is extended to six months in the case of certain industrial premises whilst certain other properties such as vacant listed buildings for example, are not liable for business rates until they are reoccupied. Full details on

exemptions can be obtained from the local authority or [gov.uk at gov.uk/apply-for-business-rate-relief](https://www.gov.uk/apply-for-business-rate-relief).

Transitional Rate Relief

At a revaluation, some ratepayers will see reductions or no change in their bill whereas some ratepayers will see increases. Transitional relief schemes are introduced at each revaluation to help those facing increases. Transitional relief is applied automatically to bills. Further information about transitional arrangements may be obtained from the local authority or at [gov.uk/introduction-to-business-rates](https://www.gov.uk/introduction-to-business-rates).

Local Discounts

Local authorities have a general power to grant discretionary local discounts and to give hardship relief in specific circumstances. Full details can be obtained from [harrow.gov.uk/bratesrelief](https://www.harrow.gov.uk/bratesrelief).

Subsidy Control

The new UK subsidy control regime commenced from 4th January 2023. The new regime enables public authorities, including devolved administrations and local authorities, to deliver subsidies that are tailored for local needs. Public authorities giving subsidies must comply with

Business matters (continued)

the UK's international subsidy control commitments. The subsidy control legislation provides the framework for a new, UK-wide subsidy control regime. Further information about subsidy control can be found on the gov.uk website at:

gov.uk/government/collections/subsidy-control-regime.

Rating Advisers

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. However, ratepayers who do wish to be represented should be aware that members of the Royal Institution of Chartered Surveyors (RICS – website **rics.org**) and the Institute of Revenues, Rating and Valuation (IRRV – website **irrv.org.uk**) are qualified and are regulated by rules of professional conduct designed to protect the public from misconduct. Before you employ a rating adviser or company you should check that they have the necessary knowledge and expertise, as well as appropriate indemnity insurance.

Take great care and, if necessary, seek further advice before entering into any contract.

Information Supplied with Demand Notices

Information relating to the relevant and previous financial years in regard to the gross expenditure of the local authority is available at **harrow.gov.uk/businessratesguide.**

A hard copy is available on request by writing to the Council or at **020 8901 2610.**

Business Rate Supplements

The Business Rate Supplements Act 2009 enables levying authorities - county councils, unitary district councils and, in London, the Greater London Authority - to levy a supplement on the business rate to support additional projects aimed at economic development of the area. This power was also extended subsequently to all Mayoral combined authorities. Business Rate Supplements (BRS) are not applicable to properties with a rateable value of £50,000 or below, and authorities have discretion to increase that threshold. The total maximum BRS which may be levied by a levying authority is 2p per pound of rateable value. Levying authorities have the power to apply such reliefs to the BRS as

Business matters (continued)

they think appropriate and in such cases must include an explanation of the rules for the application of those reliefs in the final prospectus for the BRS.

The business rate supplement applicable in London is being levied by the Greater London

Authority in relation to the Crossrail project, which delivered the Elizabeth line. The rateable value threshold in 2025-26 for the Crossrail BRS is £75,000. Further information may be found in the Crossrail BRS final prospectus which is available at **[london.gov.uk/crossrail-brs](https://www.london.gov.uk/crossrail-brs)**.

Crossrail Business Rate supplement

What is the Elizabeth line (formerly Crossrail) and how will it benefit your business?

The Elizabeth line is London's newest railway. It connects the outer suburbs and Heathrow airport to the West End, the City and Canary Wharf. As such, it is vital to the future of London's economy. It was named the Elizabeth line in honour of the late Queen Elizabeth II.

The Elizabeth line has been the single largest investment in London's infrastructure for decades. At the peak of construction, it employed up to 14,000 people. The central section opened in May 2022. Six months later, direct Elizabeth line services into central London from Reading, Heathrow, Shenfield, and Abbey Wood began.

The final timetable for the entire railway was introduced in May 2023. The increased earnings it has brought – from new jobs and faster journeys – are benefiting businesses across London.

To find out more, visit www.tfl.gov.uk/modes/elizabeth-line/ or call the helpline on **0343 222 1234**.

Developments in the funding of the Elizabeth line

The previous Mayor of London agreed a funding settlement with the government in 2010 for the Crossrail scheme. The Mayor and the then Secretary of State for Transport agreed revised funding packages for Crossrail in December 2018 and November 2020.

How have London's businesses help fund the Elizabeth line?

In April 2012, the previous Mayor introduced a Community Infrastructure Levy (MCIL) on new developments in London to finance Crossrail. The charging schedule changed in April 2019. The developer pays this levy.

Business ratepayers of larger properties have contributed through a special Crossrail Business Rate Supplement (BRS) since April 2010.

Under the current funding package, the GLA is expected to contribute a total of around £7 billion towards Crossrail. This is financed through the MCIL and the BRS. The BRS will need to be levied until the GLA's Crossrail related borrowing is repaid. This should be no later than March 2041, in line with the published Crossrail BRS prospectus.

Crossrail Business Rate supplement (continued)

Does my business have to pay the Crossrail BRS?

Your rates bill makes clear if you are liable to pay the BRS. It applies only to assessments (for example business and other non-domestic premises) with a rateable value above £75,000.

This threshold was increased from £70,000 to £75,000 on 1 April 2023 to reflect the impact of the 2023 business rates revaluation. This higher threshold means that at least 86 per cent of the capital's non-domestic properties are expected to be exempt from paying the BRS in 2025-26.

How much do I pay if my property's rateable value is above £75,000?

The Crossrail BRS multiplier for

2025-26 remains at 2p per pound of rateable value. Reliefs for the Crossrail BRS will apply on the same basis and at the same percentage rate as for your national non-domestic rates (NNDR) bill. However, there is no transitional relief scheme for the BRS.


Keeping you up to date

We will give ratepayers an annual update over the lifetime of the BRS. Contact for more information:

 **020 7983 4100**

 **crossrail-brs@london.gov.uk**

 **london.gov.uk/crossrail-brs**

 Finance, GLA, City Hall London
E16 1ZE



London Pensions Fund Authority (LPFA) levy

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 2025/26, 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.

	2025-26
Inner London	£7,000,000
Greater London	£1,000,000
Total	£8,000,000

From 2022 onwards, a portion of the amount previously raised as levies is being paid into the LPFA Pension Fund to address a funding deficit in respect of former GLC, ILEA, and LRB employees.

As part of the 31 March 2025 triennial valuation, the Levy requirements will be reviewed and communicated to all the London Boroughs as part of the 2026/27 levy setting process.



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 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		
	2024/2025 '000s	2025/2026 '000s
Gross Expenditure	£157,319	£126,785
Levies Raised	£12,776	£13,030
Total Council Tax Base	5,365	5,453

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 £12,775,615 in 2024/2025 to £13,029,850 for 2025/2026.



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 2.7% 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 2025/2026 (£m)

	2024/2025 £m	2025/2026 £m
Authority Operating Expenditure	15.3	15.6
Authority Operating Income	(7.8)	(8.0)
Net Service Operating Costs	7.5	7.6
Financing Costs - Debt servicing/repayments	2.2	2.1
- Capital investment	1.3	1.6
Total Net Expenditure	11.0	11.3
Net use of reserves	(0.0)	(0.0)
Total Levy	(11.0)	(11.3)

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

Where to go for help

Over 95% of our customer interactions are now online or over the telephone. If you have enquiries relating to Council Tax and Business Rates, please first visit **harrow.gov.uk**

Should you need assistance to access our services online, Council staff at Greenhill Library will be happy to help you at: Greenhill Library, Perceval Square, College Road, Harrow, HA1 1GX.

This service is available Monday to Friday, 10am to 5pm. The opening hours of the main library may differ.

You can use this service to submit enquiries online, notify changes of circumstance, make cashless payments and submit requested documents. Documents will be scanned and returned to you.

A customer centre at 6 Gayton Road, Harrow, HA1 2FB is available for urgent housing and social care enquiries.

The Register Office, for the registration of births, deaths and marriages, is located at Greenhill Library, Perceval Square, HA1 1GX. This can be found in 'The Pavilion' next door to the main library building.



Greenhill Library Perceval Square, HA1 1GX

everyday enquiries and help to do things online



6 Gayton Road HA1 2FB

urgent social care and housing issues only

Your Local Directory

Please note that our telephone lines are only available for certain services and a number of everyday council services are only accessible online, including Waste and Recycling, Parking, School Admissions and Planning.

Adult Services

If you are concerned that an elderly or disabled adult may be experiencing abuse, harm or exploitation, please call for advice and support or to report a concern.

020 8901 2680

harrow.gov.uk/safeguardingadults

Emergency Duty Team

Within office hours (9am-5pm)

020 8901 2680

020 8424 0999 (Out of hours)

Citizens Advice Bureau (CAB)

0808 250 5705

citizensadviceharrow.org.uk

WDP drug and alcohol service

0300 303 2868

harrow.gov.uk/drugsandalcohol

Harrow Careline

For residents who have an emergency button in their home

020 8861 3242

Mental Health

Mind in Harrow

020 8426 0929

mindinharrow.org.uk

Children's Services

020 8901 2690

harrow.gov.uk/childrens-social-care

Emergency Duty Team

Within office hours (9am-5pm)

020 8901 2690

020 8424 0999 (Out of hours)

Children's Centres

harrow.gov.uk/childrenscentres

Comments and Complaints

Adults and Children's Social Care

020 8901 2680 (Adults)

0208 901 2690 (Children)

harrow.gov.uk/complaint

Housing Advice

020 8424 1093

harrow.gov.uk/housingadvice

Homelessness and Housing Options

harrow.gov.uk/homelessness

Housing Repairs

020 8901 2630

harrow.gov.uk/housing

Crime

In an emergency, always call **999**.

Anti-Social Behaviour

asb@harrow.gov.uk

Corporate Anti-Fraud Team

020 8424 1834

harrow.gov.uk/fraud

Domestic Violence

0808 200 0247

harrow.gov.uk/domesticviolence

Stop Hate UK

Hate incidents/crimes are targeted at a person because of hostility or prejudice towards that person's disability, race or ethnicity, religion or belief, sexual orientation, or transgender identity.

0800 138 1625 (24 hour)

stophateuk.org

Environmental Services

Commercial health and safety matters, allotments and pitch bookings

harrow.gov.uk/environment

Building Control

Advice and support on building regulations

harrow.gov.uk/buildingcontrol

Commercial Waste and Recycling

harrow.gov.uk/commercialwaste

Garden Waste

harrow.gov.uk/gardenwaste

Parking

All general parking enquiries
harrow.gov.uk/parking

Planning

Enforcement, permissions and applications

harrow.gov.uk/planning

Street Cleaning

harrow.gov.uk/streets

Trading Standards

020 8937 5555

harrow.gov.uk/tradingstandards

Waste and Recycling

harrow.gov.uk/bins

Economic Development

Employment and Training Support

harrow.gov.uk/xcite

xcite@harrow.gov.uk

Federation of Small Businesses

fsb.org.uk

Guidance on Your Business Needs

harrow.gov.uk/business

Harrow Business Directory online

Free to register

uksmallbusinessdirectory.co.uk

London Chamber of Commerce

londonchamber.co.uk

Licensing and Registration

Premises and personal licences

harrow.gov.uk/licensing

Procurement

Supplying to the Council
harrow.gov.uk/business
procurement@harrow.gov.uk

Stanmore Business and Innovation Centre

stanmore-bic.co.uk

Registration Services

Births, deaths, marriages,
citizenship and land charges
020 8901 2665

Births, Deaths, Marriages and Civil Partnerships

harrow.gov.uk/marriages

Burials

harrow.gov.uk/burials
harrow.gov.uk/cemeteries

Local Land Charges

harrow.gov.uk/landcharges

Nationality Checking & Citizenship

gov.uk

M for Money Credit Union

The M for Money Credit Union offers small, affordable loans or savings accounts, accessible for those who are unable to use High Street banks.
020 8756 3866
m4mcu.org

Information supplied by the Greater London Authority

The following text is from the Mayor of London's office.

The Mayor of London's budget for 2025-26 sets out how he will fund his plans to continue building a fairer, safer, and greener London for everyone and provides resources to improve key public services in the capital. The budget ensures investment to tackle crime, build more affordable homes, reduce street homelessness, improve our transport network, and ensure London remains a world-leader in tackling air pollution and the climate crisis.

The budget prioritises resources for the Metropolitan Police Service (MPS) and London Fire Brigade (LFB) to keep Londoners safe. This includes resources for violence reduction initiatives, support for victims of crime, additional funding

for frontline police officers, continued reform of the MPS and the delivery of projects to divert vulnerable young people away from gangs and violence. It also confirms funding to continue Universal Free School Meals in London's state primary schools for a further academic year until July 2026.

Council tax for GLA services

The GLA's share of the council tax for a typical Band D property has been increased by £18.98 (or 37p per week) to £490.38. The additional income from this increase in council tax will fund the MPS and the LFB. Council taxpayers in the City of London, which has its own police force, will pay £171.25.

Band D Council Tax	2024/25	Change	2025/26
MOPAC (Metropolitan Police)	£305.13	£14.00	£319.13
LFC (London Fire Brigade)	£66.74	£4.98	£71.72
GLA	£22.44	£0.00	£22.44
Transport services	£77.09	£0.00	£77.09
Total	£471.40	£18.98	£490.38

Investing in frontline services

This budget will enable the Mayor to continue fulfilling his key priorities for London. This includes:

- 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 Taxi card and Dial-a-Ride schemes
- Providing £147.5 million to continue to fund universal free school meals for London's estimated 287,000 state primary school children for a third academic year. By July 2026 it is estimated that this programme will have saved London families up to £1,500 per child since its introduction in September 2023
- Ensuring the MPS has the resources it needs to tackle violent crime by investing additional resources in front line policing and crime prevention. The Mayor has doubled investment in policing to help tackle crime, including recurring funding for 1,300 additional police officers funded from council tax and business rates income. While the Mayor provides MOPAC and the MPS with as much funding as possible, the impact of significant real-terms national government cuts over the last 14 years has left the MPS in a difficult financial position
- 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. The Mayor has funded more than 500,000 positive opportunities to help divert vulnerable young Londoners away from crime – including through London's Violence Reduction Unit
- Providing resources to roll out a transformation programme to support the LFB in implementing the recommendations of the Grenfell Tower Inquiry and other key improvements. The LFB now responds to emergencies

faster and is rated as outstanding in how it responds to major and multi-agency incidents

- Freezing bus and tram fares in 2025 and retaining the one-hour Hopper fare thus making transport more affordable for millions of Londoners. The Superloop network will also be expanded
- Building on the success of delivering the Elizabeth line on its full timetable and route. The Elizabeth line has increased central London’s rail capacity by ten per cent and saw over 500,000 passenger journeys between its opening date in 2022 and early 2025. This has made it the busiest rail line in the UK. This follows on from the opening of the Northern line extension to Nine Elms and Battersea Power Station in September 2021
- Rolling out new trains on the Piccadilly line, with the first new trains serving customers from 2025 and upgrading the signalling on the District and Metropolitan lines
- Continuing to improve accessibility across TfL’s network, increasing the availability of step-free access

and toilets. In 2025-26, TfL will increase investment in step-free schemes to make progress towards its goal of halving step-free journey times across the network, as well as its target of making 50 per cent of London Underground stations fully accessible. All 41 Elizabeth line stations are now step-free

- Continuing to tackle London’s housing crisis, by investing £1.5 billion in 2025-26 to increase the number of Londoners who have a safe, decent and affordable home. The Mayor will also allocate resources to tackle homelessness and reduce rough sleeping
- Investing in schemes designed to make walking, cycling and public transport safer, cleaner and more appealing in partnership with London boroughs.

Summary of the GLA Group budget

The following tables compare the GLA Group’s planned spending for 2025-26 with last year and sets out why it has changed.

The GLA’s planned gross expenditure is higher this year. This reflects the additional resources the

Mayor is investing in policing and the fire brigade. Overall, the council tax requirement has also increased for this reason. There has been a 2

per cent increase in London's residential property taxbase.

Find out more about our budget at:

www.london.gov.uk/budget.

How the GLA Group budget is funded (£m)	2025-26
Gross expenditure	17,961.6
Government grants and retained business rates	-7,676.0
Fares, charges and other income	-8,312.4
Change in reserves	-391.3
Amount met by Council Tax payers	1,581.9

Changes in spending (£m)	2025-26
2024-25 Council Tax requirement	1,490.3
Net change in service expenditure and income	348.8
Change in use of reserves	53.4
Government grants and retained business rates	-327.2
Other changes	16.6
Amount met by council taxpayers (£m)	1,581.9

The above text is supplied by the Mayor of London's office