Your guide to council tax 2009/2010

What you pay

www.merton.gov.uk
Does your busy lifestyle mean you find it difficult to make time to contact us about your council tax during normal working hours?

Do you want to view information about your benefit claim at your ease without visiting or calling us?

Merton Council has created a solution to these problems and built its service to suit your needs. You can now view your council tax account and benefit claims online at any time and from any computer. Simply register with us at www.merton.gov.uk/mytaxandbenefits to be able to view your details at your convenience.

This new service means you can now access information about your council tax account and your benefit claims online.

This will include:
- details of payments we have received from you,
- if you receive a discount or any other reduction in council tax,
- how your benefit has been calculated,
- the amount of benefit you are entitled to and when it will be paid,

You can also:
- send messages direct to the Local Taxation and Benefits office and claim for a council tax discount or exemption.
- let us know about any changes in your circumstances that may affect your entitlement to benefit, or to a council tax reduction.

Did you know you can apply to receive your council tax bills by email, instead of through the post?

For more information and to register for this option visit our website at www.merton.gov.uk/ebilling
Dear Resident

The backdrop to setting a council tax for 2009/10 has been a constantly changing economic environment. Pensions and other benefits will rise from 1 April 2009 by 5% but at the date of setting the council tax, the Government’s preferred index of inflation, CPI, was 3% and the latest RPI was 0.1%

The increase in council tax for 2009/10 will be 1.9%, the lowest rise for 15 years. The Merton element within the council tax has been held at 2.5%, lower than nine other boroughs in Outer London, including our neighbours there, yet Merton receives the third lowest grant per head of population in the whole of London. In 2009/10 we will receive an extra £0.962 million of Revenue Support Grant from Government to support our net expenditure of £150.112 million.

Through London Councils we have continued to lobby Central Government for more resources as we are one of 24 out of the 32 boroughs “on the floor”. This means that even though announcements are made about extra money being made available, none of it reaches us because it is clawed back simultaneously and allocated to other parts of the country. London Councils have also made representations about population growth that leaves us under-funded as we have more people to provide services to than are accounted for officially. Using statistics from the Health Service and other agencies, we estimate that there could be as many as 10,000 more residents in Merton than the official figure of just under 200,000.

We have made savings of £7.324 million but there has been some necessary growth in expenditure of £2.766 million to meet the service and cost pressures on the council, which are essential for us to fulfil our statutory and legal obligations. For example, there are significantly higher costs for adult social care. Merton’s population aged over 85 years old has increased and is set to continue to rise. At the same time, in common with many other London boroughs the number of children entering our primary schools has exceeded expectations and we have built in resources through the capital programme to address this. Fewer parents are now able to afford to opt for private education and the increase in standards in the borough’s schools has made our schools more attractive (Merton was the most improved education authority in the country in 2008 at GCSE).

Despite all these challenges, the Government’s independent Audit Commission has now given Merton the highest possible ratings of 4 stars (out of 4) and that its direction of travel is “improving strongly”. There are no higher commendations but as we seek continuous improvements at an affordable price, it will not be achieved without sustaining transformational change, to protect the front line services you use day-by-day and week-by-week.

We are focused on putting you first. We recognise your reliance on our services and our need to keep council tax rises to a minimum. The financial risks in our budget are offset by the balances we hold to protect you from future uncertainty and we will continue to manage Merton’s finances responsibly on your behalf.

Councillor David Williams, Leader of Merton Council
The council tax
Council tax is made up of three parts. The following shows the figures for Band D:

<table>
<thead>
<tr>
<th></th>
<th>2008/09 £m</th>
<th>2009/10 £m</th>
<th>Increase %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spending on Merton’s local services</td>
<td>1,082.20</td>
<td>1,108.80</td>
<td>2.5%</td>
</tr>
<tr>
<td>Spending on Levies</td>
<td>9.29</td>
<td>9.98</td>
<td>7.4%</td>
</tr>
<tr>
<td>Subtotal</td>
<td>1,091.49</td>
<td>1,118.78</td>
<td>2.5%</td>
</tr>
<tr>
<td>GLA precept</td>
<td>309.82</td>
<td>309.82</td>
<td>0.0</td>
</tr>
<tr>
<td>Total</td>
<td>1,401.31</td>
<td>1,428.60</td>
<td>1.9%</td>
</tr>
</tbody>
</table>

Non-Domestic Rates, paid by businesses, are collected by local authorities and paid into a national pool. This national pool is then shared according to the number of residents each authority has. Government Revenue Support Grant is allocated using information on the population, social structure and other characteristics of each authority. The income raised from the council tax is used to fund the balance of expenditure.

Medium Term Financial Strategy (MTFS)
Merton has a MTFS which sets out details for the next three years. This can be viewed on Merton’s website at www.merton.gov.uk/finance

How Merton pays for services
Three main sources provide the money we plan to spend on services in 2009/2010. These are:

<table>
<thead>
<tr>
<th></th>
<th>£000’s</th>
<th>%</th>
<th>£/head*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Domestic Rates</td>
<td>54,233</td>
<td>36%</td>
<td>271.92</td>
</tr>
<tr>
<td>Revenue Support Grant</td>
<td>12,518</td>
<td>8%</td>
<td>62.76</td>
</tr>
<tr>
<td>Council Tax Income</td>
<td>83,361</td>
<td>56%</td>
<td>417.96</td>
</tr>
<tr>
<td><strong>Total Budget Requirement</strong></td>
<td>150,112</td>
<td>100%</td>
<td>752.64</td>
</tr>
</tbody>
</table>

*based on estimated population of 199,446 in 2009 (source: DCLG)

The change in revenue spending from 2008/09 to 2009/10

<table>
<thead>
<tr>
<th></th>
<th>£m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Spending 2008/09</td>
<td>145.8</td>
</tr>
<tr>
<td>Savings in Service Provision</td>
<td>(7.3)</td>
</tr>
<tr>
<td>Pay and Price increases and Approved Growth</td>
<td>9.7</td>
</tr>
<tr>
<td>Other Corporate adjustments, capital budgets effects, etc.</td>
<td>1.9</td>
</tr>
<tr>
<td>Revenue Spending 2008/09</td>
<td>150.1</td>
</tr>
<tr>
<td>Contribution to General Fund Reserves</td>
<td>0.00</td>
</tr>
<tr>
<td>Net Requirement for Tax Purposes</td>
<td>150.1</td>
</tr>
</tbody>
</table>

Spending on services provided by Merton
Merton uses the funds that are raised from Government, businesses and the council tax to finance the costs of services we provide (apart from housing which is mainly financed from Rents and Government subsidies). The amounts we plan to spend on these services excluding schools which are funded by Dedicated Schools Grant, in 2009/10 together with comparative information for 2008/2009 is shown overleaf.

The charge and bands
The council tax uses the Band D charge as its basis. We work out all other bands from the Band D charge. The charges, including the GLA precept, are as follows:

<table>
<thead>
<tr>
<th>Band</th>
<th>Property Value</th>
<th>Proportion of D Band Charge</th>
<th>Council Tax £</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>up to £40,000</td>
<td>6/9</td>
<td>952.40</td>
</tr>
<tr>
<td>B</td>
<td>£40,001-£52,000</td>
<td>7/9</td>
<td>1,111.13</td>
</tr>
<tr>
<td>C</td>
<td>£52,001-£68,000</td>
<td>8/9</td>
<td>1,269.87</td>
</tr>
<tr>
<td>D</td>
<td>£68,001-£88,000</td>
<td>9/9</td>
<td>1,428.60</td>
</tr>
<tr>
<td>E</td>
<td>£88,001-£120,000</td>
<td>11/9</td>
<td>1,746.07</td>
</tr>
<tr>
<td>F</td>
<td>£120,001-£160,000</td>
<td>13/9</td>
<td>2,063.54</td>
</tr>
<tr>
<td>G</td>
<td>£160,001-£320,000</td>
<td>15/9</td>
<td>2,381.00</td>
</tr>
<tr>
<td>H</td>
<td>£320,001 upwards</td>
<td>18/9</td>
<td>2,857.20</td>
</tr>
</tbody>
</table>
## Merton’s spending on services

<table>
<thead>
<tr>
<th>Department</th>
<th>2008/09 Gross Expenditure</th>
<th>Income</th>
<th>Net Expenditure</th>
<th>2009/10 Gross Expenditure</th>
<th>Income</th>
<th>Net Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£000’s</td>
<td>£000’s</td>
<td>£000’s</td>
<td>£000’s</td>
<td>£000’s</td>
<td>£000’s</td>
</tr>
<tr>
<td>Chief Executive’s</td>
<td>8,239</td>
<td>(5,986)</td>
<td>2,253</td>
<td>7,369</td>
<td>(5,354)</td>
<td>2,015</td>
</tr>
<tr>
<td>Corporate Services</td>
<td>109,765</td>
<td>(97,077)</td>
<td>12,688</td>
<td>115,812</td>
<td>(102,425)</td>
<td>13,387</td>
</tr>
<tr>
<td>Children, Schools and Families</td>
<td>68,859</td>
<td>(36,400)</td>
<td>32,459</td>
<td>73,586</td>
<td>(39,516)</td>
<td>34,070</td>
</tr>
<tr>
<td>Environment and Regeneration</td>
<td>66,410</td>
<td>(36,852)</td>
<td>29,558</td>
<td>72,926</td>
<td>(40,468)</td>
<td>32,458</td>
</tr>
<tr>
<td>Community and Housing</td>
<td>87,849</td>
<td>(36,219)</td>
<td>51,630</td>
<td>92,431</td>
<td>(38,108)</td>
<td>54,323</td>
</tr>
<tr>
<td>Levies</td>
<td>920</td>
<td>-</td>
<td>920</td>
<td>989</td>
<td>0</td>
<td>989</td>
</tr>
<tr>
<td>Investments and Provisions</td>
<td>32,592</td>
<td>(17,299)</td>
<td>15,293</td>
<td>27,428</td>
<td>(14,558)</td>
<td>12,870</td>
</tr>
<tr>
<td>Planned Expenditure</td>
<td>374,634</td>
<td>(229,833)</td>
<td>144,801</td>
<td>390,541</td>
<td>(240,429)</td>
<td>150,112</td>
</tr>
<tr>
<td>Contribution to Reserves</td>
<td>-</td>
<td>-</td>
<td>1,000</td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net requirement for tax purpose</td>
<td>-</td>
<td>-</td>
<td>145,801</td>
<td>150,112</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Please note that the allocation of budgets for 2009/10 is not yet finalised and some figures may change, although the overall total will not alter.

If you live within the area of Wimbledon and Putney Common you pay an extra £24.32 (Band D) to cover the expenses of the Commons Conservators. Including this charge, the Band D charge is £1,452.92.

### Levies

Included within our spending plans are levies that we have to pay to certain bodies outside council control. These are as follows:

<table>
<thead>
<tr>
<th>Levies</th>
<th>2008/09</th>
<th>2009/10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lee Valley Regional Park</td>
<td>221,664</td>
<td>224,500</td>
</tr>
<tr>
<td>Environment Agency: Flood Defences</td>
<td>146,675</td>
<td>146,410</td>
</tr>
<tr>
<td>London Pensions Fund Authority</td>
<td>306,169</td>
<td>357,599</td>
</tr>
<tr>
<td>Wimbledon and Putney Commons Conservators</td>
<td>245,573</td>
<td>260,476</td>
</tr>
<tr>
<td><strong>Total Levies</strong></td>
<td>920,081</td>
<td>988,985</td>
</tr>
</tbody>
</table>

### Borrowing

At the end of 2009/2010 long term borrowing is expected to be £195.6m.

The interest charges arising on this amount are financed from the council tax, or from rents in the case of housing.

### People employed

The estimated number of staff we employ (calculated on full-time basis) for 2009/2010 is 4,301. This compares with a total of 4,241 in 2008/2009.

<table>
<thead>
<tr>
<th>People employed</th>
<th>2008/09</th>
<th>2009/10</th>
</tr>
</thead>
<tbody>
<tr>
<td>School staff</td>
<td>1,874</td>
<td>1,950</td>
</tr>
<tr>
<td>Non school staff</td>
<td>2,367</td>
<td>2,351</td>
</tr>
</tbody>
</table>
Efficiency in Merton

All councils and fire authorities are required to measure and report the value of efficiency savings they have achieved since April 2008. An efficiency saving occurs when the costs of an activity falls but the effectiveness and quality has not been reduced.

In 2008/09 the London Borough of Merton has worked with its partners to deliver several important efficiency programmes. These included:
- restructuring of various support services - saving £500,000
- changes to the commissioning of services for older people - saving £300,000
- changes to systems for removing graffiti - saving £153,000

The London Fire and Emergency Planning Authority (LFEPA) which is a functional body of the Greater London Authority is delivering efficiencies in non front line services, with the time spent by fire station staff on community safety continuing to both exceed target and improve year on year, and fire deaths and injuries in London continuing to fall.

The table below shows the value of efficiencies forecast to be achieved by the London Borough of Merton and the London Fire and Emergency Planning Authority by March 2009.

<table>
<thead>
<tr>
<th>London Borough of Merton</th>
<th>By March 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£3,032,000</td>
</tr>
<tr>
<td>London Fire and Emergency Planning Authority</td>
<td>£4,724,000</td>
</tr>
</tbody>
</table>

To put these figures into perspective the efficiency savings forecast to be achieved by March 2009 represent:
- 2.1% of the London Borough of Merton’s spending in 2007/08
- 1.1% of the London Fire and Emergency Planning Authority’s spending in 2007/08

In line with earlier government guidance the council had calculated it’s anticipated efficiency gains upon a different basis, on this basis the anticipated efficiencies gains would have been 3% for 2008/2009.

The table below shows the value of gains forecast to be achieved by March 2009 for the average Band D dwelling and compares that figure with the average figure across London.

<table>
<thead>
<tr>
<th>London Borough of Merton</th>
<th>Saving per band D dwelling</th>
<th>Average for Similar Authorities</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£42</td>
<td>£128</td>
</tr>
<tr>
<td>London Fire and Emergency Planning Authority</td>
<td>£2</td>
<td>£2</td>
</tr>
</tbody>
</table>

Performance

Each year councils and LFEPA are assessed by the Audit Commission on their use of resources and given a score out of 4 (4 being ‘performing strongly’ and 1 being ‘inadequate performance’). The use of resources assessment is a key element in the Comprehensive Performance Assessment (CPA), the system under which councils are assessed. The latest scores were published in March and scores were:
- Merton Council received a score of 3 for its use of resources.
- LFEPA received a score of 3 for its use of resources.
- Overall Merton is now a four star excellent council which is ‘improving strongly’.
- LFEPA’s performance has been rated as excellent.

Both Merton Council and LFEPA have been assessed with the highest score possible, reflecting their strong performance improving services whilst also making important efficiency savings.

Efficiency for the future

Despite this performance the council is not complacent and continues to work to maximise efficiencies. In October 2008 Deloitte were appointed by the council to assist in the identification of efficiencies in future years. The results of this work are due to be reported early in 2009/10.
Credit Card Payments
With effect from the 1 April 2009 a charge will be applied when making a payment by credit card – the charge will be 1.35%. (i.e. the cost to us)

The council is committed to the prevention, detection and investigation of all forms of fraud and corruption committed by councillors, employees, individuals and organisations associated or collaborating with the council.

Examples of fraudulent practices include:
Bribery, corruption, theft, abuse of council assets, action that puts the health and safety of the public at risk, sexual, physical or mental abuse of clients.

How you can help
The cost of fraud can get picked up by honest council tax payers and your vigilance can help make sure this isn’t the case.

If you have a concern about any fraudulent practice this can be reported over the phone or in writing. If you want to raise the matter in confidence we will not disclose your identity without your consent, unless we are required to do so by law.

Whistleblowing

Contacts:
You can contact us via the following methods in strictest confidence.
Tel: 020 8545 3461
Fraud line: 020 8545 3223

Merton Internal Audit
Civic Centre
London Road
Morden
SM4 5DX
Introduction
Boris Johnson’s first budget delivers on his key objectives of delivering value for London’s 3.2m council taxpayers while continuing to invest in Londoners’ priorities; such as tackling knife crime, improving local green spaces and public transport.

Over £100m of efficiency savings have been identified which will enable the Mayor to freeze the GLA element of council tax bills for residents of the 32 boroughs at the same level as last year. This will release resources for services to improve Londoners’ quality of life and the city’s economic well being.

The budget will maintain investment in front line policing levels and public transport, and provide new investment in local green spaces and measures to tackle youth crime. Additional resources are also being invested in measures to help Londoners through the recession and firmly position London to prosper in the future.

Council tax and budget information
The GLA’s council tax for 2009-10 is set out below.

<table>
<thead>
<tr>
<th>Council Tax</th>
<th>2008-09</th>
<th>Change</th>
<th>2009-10</th>
</tr>
</thead>
<tbody>
<tr>
<td>GLA</td>
<td>30.15</td>
<td>-0.65</td>
<td>29.50</td>
</tr>
<tr>
<td>MPA (Police)</td>
<td>227.02</td>
<td>-2.68</td>
<td>224.34</td>
</tr>
<tr>
<td>TfL (Transport)</td>
<td>50.46</td>
<td>2.95</td>
<td>53.41</td>
</tr>
<tr>
<td>Collection Funds</td>
<td>4.09</td>
<td>-0.03</td>
<td>4.06</td>
</tr>
<tr>
<td>Total Band D amount (£)</td>
<td>309.82</td>
<td>0.00</td>
<td>309.82</td>
</tr>
</tbody>
</table>

A band D council tax payer in the City of London – which has its own police force - will pay £85.48. The tables below provide information on reasons for the changes in the overall budget and the key funding sources for the GLA including council tax.

<table>
<thead>
<tr>
<th>Changes in spending</th>
<th>£m</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008-09 Budget requirement</td>
<td>3,148.6</td>
</tr>
<tr>
<td>In ation</td>
<td>310.1</td>
</tr>
<tr>
<td>Efficiencies and other savings</td>
<td>-104.4</td>
</tr>
<tr>
<td>Growth for existing services and new initiatives</td>
<td>262.5</td>
</tr>
<tr>
<td>Other changes (including income growth)</td>
<td>-518.2</td>
</tr>
<tr>
<td>Planned movements in reserves, working capital and borrowings</td>
<td>105.2</td>
</tr>
<tr>
<td>2009-10 Budget requirement</td>
<td>3,203.8</td>
</tr>
</tbody>
</table>

Investing in front line services
Streamlining City Hall and cutting waste across the GLA group efficiency savings will rise to £1bn by 2012 and allow extra resources to be directed to front line services and deliver the Mayor’s commitment to make the GLA’s element of Londoners’ council tax bills more affordable. This includes £9m from cutting waste and controlling costs at City Hall. Savings will help fund investment in key priority areas such as improving London’s parks and open spaces, four Rape Crisis Centres and delivering 50,000 more affordable homes over the next three years.

Policing
Crime and safety is one of the biggest issues for Londoners and next year’s budget will ensure resources are directed to allow police to spend more time out on the beat to provide visible reassurance to the public and to tackle key issues such as knife crime and youth violence.

There will also be a greater focus on making local neighbourhoods safer using smarter problem solving and partnership working to reduce drug related crime, anti social behaviour and road casualties. Five hundred more uniformed officers will also be deployed on the bus network over the next three years and at outer London rail stations to reduce both the incidence and fear of crime.

Improving skills and the environment
The London Development Agency (LDA) will play a key role in providing skills training and apprenticeships to improve the lives of young people. It will also invest £18m to reduce carbon emissions and expand green skills.

London’s transport system
Tough choices have had to be made to ensure that transport spending plans are realistic and resources
are invested in schemes which can be afforded.

The budget secures investment for a number of improvements to the transport network being delivered over the next three years including:

- Completing the Jubilee, Northern and Victoria line upgrades increasing capacity and reliability
- Rolling out Oystercard pay as you go on the national rail network in London by autumn 2009
- Completing the East London line extension to Dalston and West Croydon by summer 2010
- Increasing reliability, security and capacity on London Overground and the DLR
- Completing the first phases of the East London and Greenwich waterfront bus transit schemes
- Leading a revolution in walking and cycling including the creation of a further 66,000 cycle parking spaces, a cycle hire scheme in central London and enhancing cycle routes. Spending on cycling will more than double in 2009-10 to £111m.

The Mayor has already delivered on his commitment to provide free 24 hour travel for over 60s and injured war veterans and half price bus fares for those on income support and job seekers allowance.

Work will also commence on the £15.9bn Crossrail scheme which is due for completion by 2018.

### 2012 Olympics and Paralympics

The amount to be raised through the council tax precept for the 2012 Olympic and Paralympic Games remains at £20 a year for a band D household – delivering on the Mayor’s commitment that this will not increase over its lifetime. Raising the required £625 million will require the £20 at band D for 6 more years and £9 in the final year, 2016-17.

The GLA will play an integral role in ensuring the benefits of the Games are seen London-wide through improving skills and increasing sports participation.

Security, safety and resilience arrangements for the Games are being co-ordinated by the Metropolitan Police and LFEPA using Government funding.

### Fire and emergency planning

LFEPA’s budget will build on recent successes in reducing fires and fire deaths as well as hoax calls and support its vision of being a world class fire and rescue service for Londoners.

The budget provides for a new fire station in Havering in 2010 and funding to secure the investment necessary to replace up to 10 fire stations. In partnership with London’s borough councils LFEPA will work to ensure that smoke alarms and sprinkler systems are fitted in the homes of the most vulnerable Londoners. Provision is made to ensure the safety of major new developments, undertake preparations for the 2012 Olympics and maintain resilience to respond to catastrophic acts or terrorism.

### Summary of GLA group budget

The table below compares the GLA group’s expenditure by functional body in 2009-10 with the previous year. Overall the budget requirement (funded from general grants and council tax) will increase by 1.7% - below the rate of inflation.

<table>
<thead>
<tr>
<th>£m</th>
<th>MPA</th>
<th>LFEPA</th>
<th>TfL</th>
<th>LDA</th>
<th>GLA</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross expenditure</td>
<td>3,510.8</td>
<td>3,603.1</td>
<td>453.4</td>
<td>463.4</td>
<td>6,821.0</td>
<td>7,594.0</td>
</tr>
<tr>
<td>Specific government grants</td>
<td>-613.6</td>
<td>-564.6</td>
<td>-8.3</td>
<td>-10.5</td>
<td>-2,648.0</td>
<td>-3,036.0</td>
</tr>
<tr>
<td>Other income (incl. fares and charges)</td>
<td>-302.2</td>
<td>-398.2</td>
<td>-19.8</td>
<td>-21.1</td>
<td>-3,547.0</td>
<td>-3,741.0</td>
</tr>
<tr>
<td>Net expenditure</td>
<td>2,595.0</td>
<td>2,640.3</td>
<td>425.3</td>
<td>431.8</td>
<td>625.0</td>
<td>817.0</td>
</tr>
<tr>
<td>Change to Level of Reserves</td>
<td>-</td>
<td>-</td>
<td>-20.2</td>
<td>-15.6</td>
<td>-613.0</td>
<td>-805.0</td>
</tr>
<tr>
<td>Budget requirement</td>
<td>2,595.0</td>
<td>2,640.3</td>
<td>405.1</td>
<td>416.2</td>
<td>12.0</td>
<td>12.0</td>
</tr>
</tbody>
</table>

More information on the budget is available on the GLA website at [www.london.gov.uk](http://www.london.gov.uk) (tel: 020 7983 4000).
The Lee Valley Regional Park Authority was established by an act of parliament in 1966 to regenerate, develop and manage approximately 10,000 acres of the Lee Valley, which had become largely derelict, and transform it into a unique leisure and nature conservation resource for the benefit of Hertfordshire, Essex and London.


<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Operating Expenditure</td>
<td>14.1</td>
<td>14.7</td>
</tr>
<tr>
<td>Gross Operating Income</td>
<td>-5.3</td>
<td>-5.6</td>
</tr>
<tr>
<td><strong>Net Service Operating Costs</strong></td>
<td><strong>8.8</strong></td>
<td><strong>9.1</strong></td>
</tr>
<tr>
<td>Financing Costs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>– Debt servicing/repayments</td>
<td>0.7</td>
<td>0.7</td>
</tr>
<tr>
<td>– New capital investment</td>
<td>2.6</td>
<td>2.5</td>
</tr>
<tr>
<td><strong>Total Net Expenditure</strong></td>
<td><strong>12.1</strong></td>
<td><strong>12.3</strong></td>
</tr>
</tbody>
</table>

Further details on how this budget is spent and the amount each council contributes can be found at [www.leevalleypark.org.uk](http://www.leevalleypark.org.uk)
The Environment Agency, as a levying body for its Flood Defence functions, under the above regulations, provides the following information:

The Environmental Agency has powers in respect of flood defence along 5200 kilometres of main river and along tidal and sea defences, in the area of the Thames Regional Flood Defence Committee. Flood defence 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. The financial details are:

<table>
<thead>
<tr>
<th>Thames Regional Flood Defence Committee</th>
<th>2008/9</th>
<th>2009/10</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Gross Expenditure</strong></td>
<td>£88,357</td>
<td>£96,798</td>
</tr>
<tr>
<td><strong>Levies Raised</strong></td>
<td>£10,000</td>
<td>£10,000</td>
</tr>
<tr>
<td><strong>Total Council Tax Base</strong></td>
<td>£4,952</td>
<td>£4,988</td>
</tr>
</tbody>
</table>

The majority of funding for flood defence comes directly from the Department for the Environment, Food and Rural Affairs (Defra). However, where there are schemes which do not attract central funding the Agency may seek funding from County and Metropolitan Councils, Unitary Authorities and London Boroughs in the form of a Local Levy. The Local Levy is shared on the basis of Band D Equivalents between all contributing bodies within the Committee Area.

Changes in the Gross Budgeted expenditure between the years is due mainly to 0% increase.

The total Local Levy raised has remained the same from £10 million in 2008/09 to £10 million for 2009/10.
Energy costs money. We’ll help you save both.

Receive a free, personalised, home energy report online and you could save around £340 per year. energysavingtrust.org.uk/check

For free, impartial advice tailored to you call the ACT ON CO2 advice line on 0800 512 012

energy saving trust
Here to help everyone save energy in the home.
Valuation of properties
If you have a query about your property you should contact the Listing Officer of the Valuation Office at:
2nd Floor, 1 Francis Grove, Wimbledon, London SW19 4DT. Telephone 020 8276 8600.

Council tax was introduced on 1 April 1993. Homes were placed in bands based on house prices at 1 April 1991. A general rise or fall in prices since that date does not mean you can appeal on your banding.

Since December 1993 you can only challenge the band your property has been placed in if one of the following occurs.
- The balance between residential and business use within a property has changed.
- The property has been converted from a house to flats.
- A Listing Officer has changed a banding without a proposal having been made by a taxpayer.
- The Court has altered the band of a similar property.
- When you become the taxpayer of a property for the first time. You must make your appeal within six months of you becoming the taxpayer. You can only appeal if there has not been an appeal relating to your property before.
- There has been a significant increase or reduction in the property's value. This applies where:
  - Your property has increased in value as a result of building or alteration. Any increase in banding is put off until the property is sold. The new taxpayer then has a right to appeal against the new banding.
  - Your property has reduced in value because of demolition, changes in the physical area or an adaptation to make the property suitable for someone with a disability.

Reduction for the disabled
If anyone needs special facilities (such as an extra room) to meet needs related to a disability, you might be entitled to a reduced bill. We may reduce the bill to that of a property in the band below.

You can only apply for a discount or relief (reduction) on your bill if you do not already have one.

Please send any claims to
Corporate Services Department, Merton Civic Centre, London Road, Morden SM4 5DX.

Alternatively, telephone the number shown on your bill. If your bill shows that we have given you a discount or relief and your circumstances change, you must tell us immediately. If you do not, you may face a penalty charge.

Other reductions are available through discounts, exemptions and council tax benefit as shown on the pages that follow.

Appeals
You can appeal against your council tax if you think your property is exempt, or that there has been a mistake calculating your bill. If you want to appeal you must tell us in writing, stating the reasons. You must continue to pay your bill while we deal with your claim. We will refund you any money you have overpaid if your appeal is successful.

If the appeal is unsuccessful we will give you details of an independent tribunal, which you can refer your appeal to.

Discounts
You may be entitled to a 25% discount off your council tax bill if you are the only person (aged 18 or over) living in a property. We work out council tax by assuming that at least two adults are living in the property. However, we do not count some people when we work out how many adults live in the property, they are known as disregarded persons. In these cases it may allow you to receive a discount even if you do not live alone.

Disregarded persons include:
- Full-time students, student nurses, apprentices and youth training trainees;
- 18 and 19 year olds who are at, or who have just left, school or college;
- patients in hospital;
- people being looked after in care homes;
- people staying in certain hostels or night shelters;
- care workers on low pay (usually for charities);
- people who care for someone with a disability who is not their husband, wife, partner, or a child under 18;
- members of visiting Armed Forces and certain international institutions;
- foreign diplomats;
- members of religious communities (such as monks and nuns);
- people in detention; and
- the severely mentally impaired.
If all residents living in a property fall under one or more of the discount categories, we treat the property as being empty and give a 50% discount.

For the purpose of council tax, a ‘resident’ means a person aged 18 or over who has their only or main residence in the property concerned. Therefore we do not consider people under 18 and people in any of the discount categories when we decide how much tax you should pay.

You may be entitled to a 10% discount if your property is empty and furnished. We will need to know your main residence before giving you your discount. Please note that the level of discount varies across the country as each local authority sets its own discount amount.

**Exemptions**

Certain categories of homes are exempt from council tax. We call them exemption classes and these are:

- **Class A**: An uninhabitable property requiring or undergoing major repairs or structural alterations. Exemption can be allowed for a maximum of 12 months and the property must be unoccupied and unfurnished.
- **Class B**: Empty property owned by a registered charity. Exemption can be allowed for up to six months.
- **Class C**: Empty and unfurnished for six months or less. Exemption can be allowed for up to six months.
- **Class D**: Empty property where liable person being in prison or detained in hospital.
- **Class E**: Empty property previously occupied by a person now residing in a care home, hospital or hostel.
- **Class F**: Empty property where the liable person has died or where less than six months has passed since probate.
- **Class G**: Occupation prohibited by law.
- **Class H**: Empty property held for a minister of religion.
- **Class I**: Empty property where liable person is living elsewhere to receive personal care.
- **Class J**: Empty property where liable person living elsewhere to provide personal care.
- **Class K**: Dwellings left empty by a student.
- **Class L**: Empty property where mortgagee in possession.
- **Class M**: Students’ halls of residence.
- **Class N**: Occupied only by students or students and their non-British spouses, civil partners or dependants.
- **Class O**: UK armed forces accommodation.
- **Class P**: Person liable is a member (or dependant of a member) of visiting forces accommodation.
- **Class Q**: Empty property where the liable person is in bankruptcy.
- **Class R**: Empty caravan pitch or boat mooring.
- **Class S**: Occupied by under eighteen year olds only.
- **Class T**: Empty annexe to an occupied property commonly known as “granny annexe”.
- **Class U**: Occupied by severely mentally impaired persons only.
- **Class V**: Property that is the main residence of a person with diplomatic privilege or immunity.
- **Class W**: Annexe occupied by dependant relative.

**Discount/exemption warning**

It is an offence to accept a discount/exemption on your bill that you are not entitled to. You are required by law to tell us within 21 days of a change if you are no longer entitled to a discount or exemption. If you do not tell us and have no reasonable excuse it may result in a penalty of £50 being issued against you. If therefore your bill shows a reduction that you believe you are not entitled to, please contact us straight away.

**Council tax benefit**

If you are on a low income or income support you may be entitled to council tax benefit. The amount of benefit you get depends on:

- how much money you have coming in;
- the amount of savings you have;
- your personal circumstances; and
- how much council tax you pay.

If you want to apply for benefit contact the benefit service at the civic centre or phone 020 8274 4903.

**2nd adult rebate**

If you do not qualify for council tax benefit (or do not wish to claim) you may get help if other adults (not a partner or lodger) residing in your household are on a low income, by means of a 2nd adult rebate.

**Data protection**

Your personal information will be held and used in accordance with the requirements of the Data Protection Act 1998. We are under a duty to protect the public funds that we administer and, to this end, may use any information we hold in relation to council tax for the prevention and detection of fraud. We may also share this information with other bodies responsible for auditing or administering public funds for these purposes.
Council tax reductions

Are you missing out?

Isn’t it time you found out?

Council tax benefit could help pay towards some or all of your council tax if you are on a low income, even if you own your own home and whether or not you work. You don’t have to wait until your new council tax bill is issued, so apply now.

If you get any other benefits, they won’t be affected by council tax benefit.

For more information and a claim form, contact Merton benefits service by:

- Phoning us: 020 8274 4903
- Visiting us at: Merton Link, Ground Floor Civic Centre, London Road, Morden SM4 5DX
- Going to our webpage: www.merton.gov.uk/benefits
- Emailing us at: housing.benefits@merton.gov.uk

Could you be paying less council tax?

www.merton.gov.uk/benefits
If you would like more information in your own language, please contact us at the address shown in the box below.

Nese deshironi me shume informacion ne gjuhen tuaj, ju lutemi te na kontaktioni ne adresen e dhene ne kutine me poshte.

إذا أردت معلومات إضافية بلغتك الأصلية الرجاء الاتصال بنا في العنوان المدون ضمن الإطار أدناه.

यदि आपनेर निजेदार भाषाय लेखी आरोड तथा चाच चाले देर एर आपादेष चाङ्गे योजारोह कचून, तलाब बबस आपादेष किंका रेतेंगे ।

如果你需要用中文印成的資料，請按低端方格內提供的地址與我們聯繫。

آئر مايل به اطلاعات بيشتر به زبان خود هستید، لطفا با ما از طریق آدرس زیرتماس بگیرید.

Pour tout renseignement complémentaire dans votre propre langue, veuillez nous contacter à l’adresse figurant dans l’encadré du bas

Jeśli życzy sobie Pan/i więcej informacji w swoim języku, proszę się z nami skontaktować pod adresem podanym w dolnej ramce.

नेभव बुमी भृतास्थि हिन्द सेव नस्तावाली खेती उग्ने ते उं निख रखने तेल लिहै छढे हिंद टिंटे पुढे 'ढे मधे रम्ब निखलव छ रामे।

Hadii aad u baahan tahay faahfaahin intaa kabadan oo ku soobsan afkaaka hoooyo ama Af Somali fadlan lana soo xiira cinwaanka hoos ku qoran.

Si usted desea más información en su propia lengua, por favor contáctenos en la dirección al pie del formato.

اگر کپ جنی زبان مه مزید معلومات حاصل کریکت پدیا یکجین تور بردار کرم
نام کا یک تک پر اصل کمپیو چون کریکت کید یوک مین درجز یہ کریکت کر

You can also get this information in large print, in Braille and on audiotape.

Coporate Services (Local Taxation)
London Borough of Merton
PO Box No. 559
Morden SM4 5ZY
Tel: 020 8274 4904