

Your

guide to council tax and business rates 2011-2012



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Do it online

Merton Council's website is there to help you get in contact with the council and do all the things you might have to in a few simple clicks. The 'Do it online' section lets you report, pay, comment, book, find out and apply, including paying for your council tax, reporting neighbourhood issues, booking sports pitches or appointments and applying for licences. Why not look and see how doing it online could benefit you. Visit www.merton.gov.uk/doitonline

Council tax and benefits made easier

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

Simply register with us at www.merton.gov.uk/mytaxandbenefits to be able to view your details at your convenience.

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

You can only sign up for this if you pay by direct debit.

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

Do it online

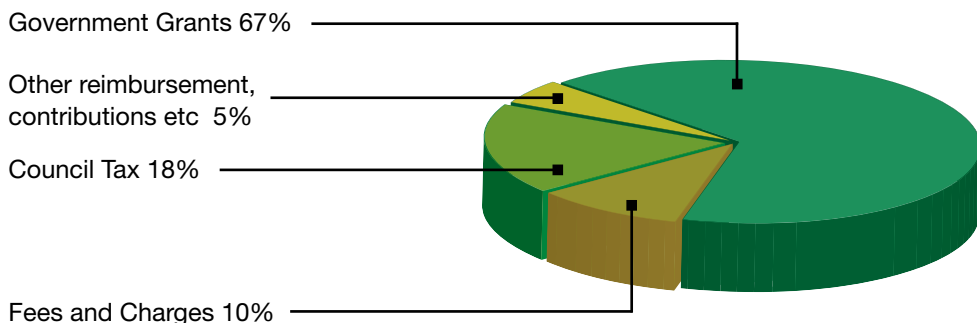


Where our money comes from

Merton spends more than £500m each year providing services for Merton's 210,650 residents. Most of our money (over 67%) comes from the Government and includes a dedicated schools grant. We also get income from local business rate payers and from fees charged for some of our services. Less than 18% of the money Merton receives to spend on providing these services comes from the council tax you pay.

The diagram below shows where our money is coming from to balance our budget in 2011/12.

Merton's funding for 2011/12



Merton's budget gap for the next four years is approximately £70 million, but the council has already made over £24m of savings to balance the budget for 2011/12.

Despite making numerous changes and savings, Merton will be investing over £65m over the next year to improve services around the borough, including updating both the Wimbledon Park Watersports centre and, through its 'Destination Wimbledon' project, Wimbledon Town Centre.

Merton also has a separate grant from government for its schools amounting to £8.6m. This will be used in the main part to increase school places in the borough.

Merton's spending on services

The Council Tax

Council tax is made up of three parts.

The following shows the figures for Band D

	2010/11	2011/12	Increase/ Decrease
	£	£	%
Spending on Merton's Local Services	1,094.24	1,094.67	0.0%
Spending on Levies	8.86	8.32	(6.1%)
Subtotal	1,103.10	1,102.99	0.0%
GLA precept	309.82	309.82	-
Total	1,412.92	1,412.81	0.0%

How Merton pays for services

Three main sources provide the money we plan to spend on services in 2011/12.

These are:

	£000's	%	£/head*
Non-Domestic Rates	50,888	34%	241.57
Revenue Support Grant	15,729	10%	74.67
Council Tax Income	84,489	56%	401.09
Total Budget Requirement	151,106	100%	717.33

*based on estimated population of 210,650 in 2011 (source: DCLG)

The change in revenue spending from 2010/11 to 2011/12

	£m
Net Budget Requirement 2010/11	152.415
Savings in Service Provision	(14.024)
Pay and Price increases and Approved Growth	9.338
Other Corporate adjustments, capital budgets effects, etc.	3.377
Revenue Spending 2011/12	151.106
Contribution to General Fund Reserves	0
Net Requirement for Tax Purposes	151.106

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 four years. This can be viewed on Merton's website at

www.merton.gov.uk/finance

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. The amounts we plan to spend on these services excluding schools, which are funded by Dedicated Schools Grant in 2011/12 (together with comparative information for 2010/11) is shown below.

Band	Property Value	Proportion of D Band Charge	Council Tax
	£		£
A	up to 40,000	6/9	941.88
B	40,001 - 52,000	7/9	1,098.85
C	52,001 - 68,000	8/9	1,255.84
D	68,001 - 88,000	9/9	1,412.81
E	88,001 - 120,000	11/9	1,726.77
F	120,001 - 160,000	13/9	2,040.73
G	160,001 - 320,000	15/9	2,354.69
H	320,001 upwards	18/9	2,825.62

Merton's spending on services

Department	2010/11**			2011/12		
	Gross Expenditure	Income	Net Expenditure	Gross Expenditure	Income	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's
Chief Executive's and Corporate Services	144,950	(131,608)	13,342	142,054	(132,171)	9,883
Children, Schools and Families	181,830	(145,234)	36,596	179,453	(145,156)	34,297
Environment and Regeneration	66,480	(34,845)	31,635	64,447	(34,493)	29,954
Community and Housing	87,348	(25,551)	61,797	87,224	(24,292)	62,932
Levies	916	0	916	887	0	887
Investments and Provisions	28,452	(9,881)	18,571	29,148	(15,995)	13,153
Planned Expenditure	509,976	(347,119)	162,857	503,213	(352,107)	151,106
Contribution to/ from Reserves			0.00			0.00
Net Requirement for Tax Purposes			162,857			151,106

** Latest estimate

Borrowing

Long-term borrowing is estimated to be £131m as at 31 March 2011. The capital expenditure proposals currently show that this is expected to increase to £188m by 31 March 2012. The interest charges arising on this amount are financed from the council tax.

Levies

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

	2010/11	2011/12
	£	£
Lee Valley Regional Park	226,549	220,206
Environment Agency: Flood Defences	147,694	146,592
London Pensions Fund Authority	283,437	254,332
Wimbledon and Putney Commons Conservators	257,613	266,647
Total Levies	915,293	887,777

Councils that do not increase their average council tax for 2011/12 will receive additional grant. For Merton this amounts to £2.06 million.

However, as Wimbledon and Putney Common Conservators increased their charge by 4.3% (£1.02 for a band D property), Merton Council has reduced its element of the council tax by £0.11p for a band D property to keep the average council tax increase at zero per cent.

As a result, the majority of taxpayers will see a very slight reduction in their council tax although the bill will show a change of 0.0%. Taxpayers that have to pay the commons rate will see a small increase in their council tax. The bill will show a 0.1% increase and will be £1,437.68 for a band D property.

People Employed

The estimated number of staff we employ (calculated on full-time basis) for 2011/12 is 2,156. This compares to 2,298 in 2010/11.



Boris Johnson's third budget continues to deliver on his priority to provide taxpayer value and protect front line services. For three years running he **has frozen the GLA's element of the Council Tax** for residents of the 32 London boroughs, as well as fulfilling his manifesto commitment that Band D households would continue to **pay only 38p a week** for the 2012 Olympic and Paralympic Games.

In the current economic climate the public sector must do more with less, delivering improved public services for no extra cost. The Mayor will continue to invest in his priorities by increasing front-line policing levels, improving public transport, investing in better local green spaces to make our city cleaner and greener, working to increase young people's opportunities and ensuring the 2012 Games leave a lasting legacy to lengthen London's lead as the World's Best Big City.

Council Tax and Budget Information

The GLA's take of the Council Tax at Band D will remain at £309.82 or £5.96 a week (£81.87 for residents of the City of London). The table below shows how the Council tax is allocated.

Council Tax	2010-11	Change	2011-12
MPA (Police)	216.83	11.12	227.95
LFEPA (Fire)	59.57	-7.37	52.20
GLA	30.91	-0.58	30.33
TfL (Transport)	4.02	-2.03	1.99
Collection Fund Surplus	-1.51	-1.14	-2.65
Total Band D (£)	309.82	0.00	309.82

Investing in Front Line Services

The Mayor has put value for money at the very heart of his administration and has controlled costs tightly as well as ruthlessly cutting out waste. His budget will protect vital front line services by:

- Focusing resources on tackling violence against women and young people and reducing levels of gang, gun and knife crime. The Mayor will also provide resources to increase police numbers adding a further 400 warranted officers on the transport system. The number of uniformed police officers will remain higher in 2011-12 than when the current Mayor was elected.
- Upgrading the Tube which will increase capacity by 30 percent, delivering Crossrail and maintaining London's bus network and existing concessionary travel schemes, including the 24 hour Freedom Pass.
- Extending the Barclays Cycle Hire scheme and improving London's green spaces.
- Delivering 50,000 more affordable homes by 2012 and funding three new rape crisis centres.

2012 Olympics and Paralympic Games

The GLA will seek to ensure the benefits of the Games are seen London wide in order to deliver a lasting legacy.

Summary of GLA Budget

The following tables compare the GLA group's expenditure for 2011-12 with the previous year and the reasons for the changes. Overall the budget requirement (funded from general grants and council tax) will increase by 0.4%. This represents a reduction in real terms based on expected retail price inflation levels in 2011-12. More information on the budget is available on the GLA website at www.london.gov.uk (Tel: 020 7983 4000).

How the GLA budget is funded £m	2010-11	Change	2011-12
Gross Expenditure	13,969	-868	13,101
Fares, charges and other income	-5,557	-388	-5,945
Government grants for specific purposes	-4,648	595	-4,053
General Government grants	-2,336	-5	-2,341
Use of reserves	-500	681	181
Surplus in council tax collection funds	-5	-3	-8
Amount met by council tax payers £m	923	12	935

Changes in spending	£m
2010-11 Budget requirement	3,263
Inflation	124
Efficiencies and other savings	-419
Investment in new and existing services	395
Other changes (including income growth)	-80
2011-12 Budget requirement	3,283

Lee Valley Regional Park



Lee Valley Regional Park is a unique leisure, sports and environmental destination for all residents of London, Essex and Herefordshire. 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% decrease in the levy. Find out more about hundreds of great days out, world class sports venues and award winning parklands at www.leevalleypark.org.uk

Budget/Levy Changes

	2010/11	2011/12
	£m	£m
Gross Operating Expenditure	15.0	15.8
Gross Operating Income	-5.8	-6.5
Net Service Operating Costs	9.2	9.3
Financing Costs		
- Debt servicing/repayments	0.7	0.7
- New capital investment	2.3	2.0
Total Net Expenditure	12.2	12.0

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



Environment Agency

The Council Tax (Demand Notices) (England) Regulations 2010.

The Environment Agency is a levying body for its flood defence function under the Water Resources Act 1991. It provides the following information in connection with the requirements of the above regulations.

The Environment Agency has powers in respect of flood defence for 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:

Thames Regional Flood Defence Committee

	2010/11	2011/12
	£'000s	£'000s
Gross Expenditure	£113,089	£86,484
Levies Raised	£10,000	£10,000
Total Council Tax Base	5,027	5,081

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 Equivalent between all contributing bodies within the Committee Area.

Changes in the Gross Budgeted expenditure between the years reflects the impact of the Government Spending Review and national prioritisation of capital projects.

The total Local Levy raised has remained the same in 2011/12 as 2010/11 at £10,000,000.

Council tax reductions

Valuation of properties: If you have a query about your property contact the Listing Officer of the Valuation Office at:

**2nd Floor, 1 Francis Grove, Wimbledon
London SW19 4DT. Telephone 020 8276 8600.**

A new process for handling council tax proposals and appeals in England was introduced on 1 April 2008 giving taxpayers the option of deciding whether they want a valuation tribunal to look at the case after the Valuation Office Agency (VOA) has reviewed the banding.

The new process means the VOA will review a banding and give a formal written decision. You then have up to three months to consider and can, if you so choose, appeal direct to the valuation tribunal. Some of the reasons you can challenge the banding of your property include:

- There has been a "material reduction" in value such as physical adaption for a disabled person or if part of the property is demolished or changes to the physical area.
- Property converted into flats.
- Separately banded properties have been merged (e.g flats merged into one house).
- If you have bought a property, or been granted a lease for seven years or more, and the property's value has increased because it was extended by the previous occupier. If your property becomes, or ceases to be, a "composite" property, (property containing both domestic and non-domestic parts), such as a shop or public house with living accommodation.
- If the balance between domestic and non-domestic use within the property changes.
- If you are a new taxpayer you have six months within which to challenge the valuation band of your property as long as the Valuation Tribunal or High Court has not previously considered a challenge by a previous occupier on the same basis.
- If the Listing Officer advises you that they have altered the entry for your property in the Council Tax Valuation List, you have six months to appeal if you do not agree with the change.
- If the Valuation Tribunal or High Court has made a decision relevant to your property, you may appeal within six months of the date of that decision, if the Listing Officer has not reflected that decision in your valuation band.

Reduction for the disabled

If anyone needs special facilities 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 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 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 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. Council tax is worked out by assuming that at least two adults are living in the property. However, there are some people we don't include when working 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;

Council tax reductions

- 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. 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 £50.00 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 4901**.

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.

National Non Domestic Rates

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. Except in the City of London, where special arrangements apply, the rates are pooled by central government and redistributed to local authorities as part of the annual formula grant settlement. The money, together with revenue from council tax payers, revenue support grant provided by the Government and certain other sums, is used to pay for the services provided by your local authority and other local authorities in your area.

Business Rate Supplements (BRS)

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. Business Rate Supplements (BRS) are not applicable to properties with a rateable value of £55,000 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 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.

This business rate supplement is being levied by London Borough of Merton in relation to The Crossrail project. Further information may be found in the BRS project prospectus, Intention to levy a business rate supplement to finance the Greater London Authority's contribution to the Crossrail project - Final Prospectus.

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 officers of the Valuation Office Agency (VOA), an agency of Her Majesty's Revenue and Customs. They draw up and maintain a full list of all rateable values, available on their website at www.voa.gov.uk. The rateable value of your property is shown on the front of this bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular date. For the revaluation that came into effect on 1st April 2010, this date was set as 1st April 2008.

The valuation officer may alter the value if circumstances change. The ratepayer (and certain others who have an interest in the property) can appeal against the value shown in the list if they believe it is wrong. Further information about the grounds on which appeals may be made and the process for doing so can be found on the VOA website or from your local valuation office.

National Non-Domestic Rating Multiplier

The local authority works out the business rates bill by multiplying the rateable value of the property by the appropriate multiplier. There are two multipliers - the standard non-domestic rating multiplier and the small business non-domestic rating multiplier. The former is higher to pay for small business rate relief. Except in the City of London where special arrangements apply, the Government sets the multipliers for each financial year for the whole of England according to formulae set by legislation. Between revaluations the multipliers change each year in line with inflation and to take account of the cost of small business rate relief. In the year of revaluation the multipliers are rebased to account for overall changes to total rateable value and to ensure that the revaluation does not raise extra money for Government. The current multipliers are shown on the front of your bill.

Revaluation and Transitional Arrangements

All rateable values are reassessed every five years at a general revaluation. The current rating list is based on the 2010 revaluation. Five-yearly

National Non Domestic Rates

revaluations make sure each ratepayer pays their fair contribution and no more, by ensuring that the share of the national rates bill paid by any one ratepayer reflects changes over time in the value of their property relative to others. Revaluation does not raise extra money for Government. For some properties transitional arrangements help to phase the effects of a revaluation by limiting the amount of increase for a period. The limits also apply to reduced values to help pay for the increases.

The transitional arrangements are applied automatically and will be shown on your bill. Further information about transitional arrangements and other reliefs may be obtained from London Borough of Merton or the website www.mybusinessrates.gov.uk

Unoccupied Property Rating

Business rates will not be payable in the first three months that a property is empty. This is extended to six months in the case of certain industrial properties. After this period rates are payable in full unless the unoccupied property rate has been reduced by the Government by order. In most cases the unoccupied property rate is zero for properties owned by charities and community amateur sports clubs. In addition, there are a number of exemptions from the unoccupied property rate. Full details on exemptions can be obtained from the local authority. If the unoccupied property rate for the financial year has been reduced by order, it will be shown on the front of your bill.

Part Occupied Relief

A ratepayer is liable for the full non-domestic rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a short time, the local authority has discretion in certain cases to award relief in respect of the unoccupied part. Full details can be obtained from the local authority.

Small Business Rate Relief (SBRR)

This relief is only available to ratepayers who apply to their local authority and 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 £2,599.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b), must not exceed £17,999 outside London or £25,499 in London on each day for which relief is being sought.

If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

Ratepayers who satisfy these conditions will have the bill for their sole or main property calculated using the lower small business non-domestic rating multiplier rather than the national non-domestic rating multiplier that is used to calculate the liability of other businesses.

In addition, if the sole or main property is shown on the rating list with a rateable value which does not exceed £12,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 50% for a property with a rateable value of not more than £6,000.

If an application for relief is granted, provided the ratepayer continues to satisfy the conditions for relief which apply at the relevant time as regards the property and the ratepayer, they will not need to re-apply for relief in each new valuation period.

Certain changes in circumstances will need to be notified to the local authority by the ratepayer (other changes will be picked up by the local authority). The changes which must be notified are:

- (a) the ratepayer taking up occupation of a property they did not occupy at the time of making their application for relief, and
- (b) an increase in the rateable value of a property occupied by the ratepayer in an area

National Non Domestic Rates

other than the area of the local authority which granted the relief.

Temporary increase in SBRR from 1 October 2010 to 30 September 2011

The Government has made relief more generous for a short period allowing relief at 100% on with a rateable value of not more than £6,000 with a tapered relief of between 100% and 0% for values between £6,001 and £12,000.

Notification of these changes must be given to the local authority within 4 weeks of the day after the day on which the change happened. If this happens, there will be no interruption to the ratepayer's entitlement to the relief. A notification that the ratepayer has taken up occupation of an additional property must be by way of a fresh application for relief - notice of an increase in rateable value must be given in writing. Full details on the eligibility criteria and on how to apply for this relief are available from the local authority.

Charity and Community Amateur Sports Club (CASC) Relief

Charities and registered CASCs are entitled to 80% relief where the property is occupied by the charity or the CASC, 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 CASC (or of that and other CASCs). The local authority has discretion to give further relief on the remaining bill. Full details can be obtained from the local authority.

Non-Profit Organisation Relief

The local authority has discretion to give relief to non-profit making organisations. Full details can be obtained from the local authority.

Hardship Relief

The local authority has discretion to give relief in special circumstances. Full details can be obtained from the local authority.

Deferred Payment of 2009/10 Rates Liabilities

Ratepayers in 2009/10 were able to defer payment of 3% of their 2009/10 rates bill and, where applicable, 60% of the increase in that bill due to the ending of the 2005 rating list transitional relief scheme. The right to apply for deferral has now ended. For those ratepayers who applied for this scheme, the deferred amount to be collected in 2010/11 and 2011/12 will be included in the bills for each of these years respectively.

Rating Advisers

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. Appeals against rateable values can be made free of charge. However, ratepayers who do wish to be represented should be aware that members of the Royal Institution of Chartered Surveyors (RICS - website www.rics.org) and the Institute and Revenues and Rating (IRRV - website www.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, 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.

Those who pay by direct debit can now choose to receive their bill electronically. To register for this service please go to:

www.merton.gov.uk/bre-billing

Crossrail Business Rate Supplement

The Greater London Authority (GLA) introduced a business rate supplement (BRS) on 1 April 2010 to finance £4.1 billion of the

costs of the £15.9 billion Crossrail project. Details on the progress of the project so far and the proposed policies for the BRS in the

Crossrail Business Rate

2011-12 financial year are set out below.

What is Crossrail and How Will It Benefit London's Economy?

Crossrail will provide a new modern railway across London connecting the outer suburbs and Heathrow to the West End, the City and Canary Wharf. It is key to the future growth of London's economy and the increased earnings - from new employment opportunities and transport time savings - will benefit businesses right across London. It will be by far the largest single investment in London's infrastructure for a generation or more employing up to 14,000 people at the peak of construction.

Crossrail Ltd is committed to engaging regularly with local communities and business sectors to ensure that business' voice is heard. As part of Crossrail's approach to responsible procurement it will be using CompeteFor to ensure that Small and Medium Sized Enterprises (SMEs) are also included in the tendering process. Further information on Crossrail can be found at www.crossrail.co.uk, by calling the Crossrail 24hr Helpdesk on 0345 602 3813 or by visiting Crossrail's Visitor Information Centres at 16-18 St Giles High Street London WC2H 8LN and the Idea Store, 321 Whitechapel Road, London E1 1BU.

Developments in the Last 12 Months

The Mayor of London agreed a funding settlement with the Government in October 2010 which will allow Crossrail to be built on its agreed route and secure investment for the upgrade of the Tube. Crossrail is now under construction at all its central station sites across London and the first contracts have been awarded to enable the tunnelling works to begin in 2011.

How Will London's Businesses Help to Fund Crossrail?

The Crossrail BRS will be used to finance £3.5 billion worth of borrowing by the GLA and the repayment of this sum after the end of the

Crossrail construction works. £800m of this was borrowed by the GLA in 2010-11 with a further £700m scheduled to be drawn down in 2011-12. A further £600 million will be applied to fund the Crossrail construction and financing costs. The GLA has already paid over £1 billion towards the project using revenues financed by the BRS. The GLA expects the Crossrail BRS will run for a period of between 24 and 31 years until its borrowing is repaid.

Does My Business or Organisation Have to Pay the Crossrail BRS?

The Crossrail BRS is applied only to assessments (e.g. business and other non domestic premises) on the local rating lists of the 32 London boroughs and the City of London Corporation which have a rateable value of more than £55,000. Over 80 per cent of non domestic properties in London will therefore be exempt from the BRS as their rateable value is below this threshold. Your rates bill makes clear if you are liable to pay the BRS.

How Much Do I Pay if My Property's Rateable Value is Above £55,000?

The Crossrail BRS multiplier for 2011-12 is 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 although no transitional relief is provided for the BRS.

Keeping You Informed

We will provide updates on the Crossrail BRS over its lifetime with your annual rates bills. Further information on the Crossrail BRS can be obtained by contacting the GLA or viewing our website:

**Finance Division, Greater London Authority,
6th Floor, City Hall, The Queen's Walk
London SE1 2AA**

Tel: 020 7983 4100

Email: crossrail-brs@london.gov.uk;

Web: www.london.gov.uk/crossrail-brs

Request for document translation

Your guide to council tax and business rates 2011-2012

If you need any part of this document explained in your language, please tick box and contact us either by writing or by phone using our contact details below.

- Albanian** Nëse ju nevojitet ndonjë pjesë e këtij dokumenti e shpjeguar në gjuhën amtare ju lutemi shenojeni kutinë dhe na kontaktoni duke na shkruar ose telefononi duke përdorur detajet e mëposhtme.
- Bengali** এই তথ্যের কোনো অংশ আপনার নিজ ভাষায় বুঝতে চাইলে, দয়া করে বাস্তবীভূত (বক্স) টিক চিহ্ন দিন এবং চিঠি লিখে বা ফোন করে আমাদের সাথে যোগাযোগ করুন। নিচে যোগাযোগের বিবরণ দেওয়া হয়েছে।
- French** Si vous avez besoin que l'on vous explique une partie de ce document dans votre langue, cochez la case et contactez-nous par courrier ou par téléphone à nos coordonnées figurant ci-dessous.
- Korean** 만일 본 서류의 어떤 부분이라도 귀하의 모국어로 설명된 것이 필요하다면, 상자속에 표시를하고 우리에게 전화나 서신으로 연락하십시오.
- Polish** Aby otrzymać część tego dokumentu w polskiej wersji językowej proszę zaznaczyć kwadrat i skontaktować się z nami drogą pisemną lub telefoniczną pod poniżej podanym adresem lub numerem telefonu.
- Portuguese** Caso você necessite qualquer parte deste documento explicada em seu idioma, favor assinalar a quadricula respectiva e contatar-nos por escrito ou por telefone usando as informações para contato aqui fornecidas.
- Somali** Haddii aad u baahan tahay in qayb dukumeentigan ka mid ah laguugu sharxo luqaddaada, fadlan sax ku calaamadee sanduuqa oo nagula soo xiriir warqad ama telefoon adigoo isticmaalaya macluumaadka halkan hoose ku yaalla.
- Spanish** Si desea que alguna parte de este documento se traduzca en su idioma, le rogamos marque la casilla correspondiente y que nos contacte bien por escrito o telefónicamente utilizando nuestra información de contacto que encontrará más abajo.
- Tamil** இந்தப் பத்திரத்தின் ஏதாவது பகுதியை உங்களின் மொழியில் விளக்கப்படுவது உங்களுக்கு வேண்டுமானால், தயவுசெய்து பெட்டியில் அடையாளமிட்டு, கீழுள்ள அங்களில் விவரங்களைப் பயன்படுத்தி எழுத்துமூலமாக அல்லது தொலைபேசி மூலமாக எங்களைத் தொடர்பு கொள்ளவும்.
- Urdu** اگر آپ اس دستاویز کے کسی حصے کا ترجمہ اپنی زبان میں حاصل کرنا چاہتے ہیں تو دئیے گئے باکس میں صحیح کا نشان لگائیے اور ہمارے درج ذیل رابطہ پر یا تو ٹیلیفون کے ذریعے یا پھر تحریری طور پر رابطہ کریں۔

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