

GLA council tax requirement and precept calculations for 2026-27

Line	Sum	Description
(1)	£1,667,010,965.01	the GLA's consolidated council tax requirement R – as specified in section 88 (2) of the GLA Act
(2)	£1,089,861,688.88	the special item (item A) – the Mayor's Office for Policing and Crime component council tax requirement for the Metropolitan Police District
(3)	£577,149,276.13	the amount shown in line (1) less the amount shown in line (2)
(4)	3,272,192.29	the Greater London Authority's council tax base (T) for the whole of its area (calculated in accordance with the Local Authorities (Calculation of Council Tax Base) (Amendment-Greater London Authority) Regulations 1999 (S.I. 1999/3437))
(5)	£176.38	the Greater London Authority's basic amount of council tax, calculated in accordance with section 88 of the GLA Act (line (3) divided by line (4)): (also equivalent to the basic amount of council tax for the City of London)
(6)	£1,089,861,688.88	the special item (item S2) – the MOPAC component council tax requirement – as set out in line (2) above
(7)	3,261,789.39	the Greater London Authority's council tax base (TP2) for the part of Greater London which consists of the Metropolitan police district (calculated in accordance with the Local Authorities (Calculation of Council Tax Base)(Amendment-Greater London Authority) Regulations 1999 S.I. 1999/3437))
(8)	£334.13	the additional amount of council tax in respect of the special item for the Metropolitan Police District calculated in accordance with section 89 of the GLA Act (line (6) divided by line (7))
(9)	£510.51	the basic amount of council tax for the 32 London boroughs calculated in accordance with section 88(3) of the GLA Act (the amount shown in line (5) plus the amount shown in line (8))

All lines are rounded to the nearest whole penny except for the aggregate Council taxbases on lines 4 and 6

Amounts of council tax for different valuation bands

The amount of council tax (in £) for each category of dwellings shown in column 1 in Table A below (i.e. the property valuation band), is, for the 32 London boroughs, the amount shown in column 3 of Table A below. This is given by multiplying the amount at line (9) in the table above by the proportion shown in column 2 of Table A below. It is calculated in accordance with section 92 of the GLA Act 1999 ("the GLA Act"), and sections 5 and 47 of the Local Government Finance Act 1992 ("the 1992 Act") as amended by the Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2011. These amounts must be stated on the precept to be issued to each London borough council in accordance with section 40(2)(a) of the 1992 Act as amended and section 83 of the GLA Act.

The amount of council tax for each category of dwellings shown in column 1 in Table A below is, for the City of London, the amount shown in column 4 of Table A below. This is given by multiplying the amount at line (5) above by the proportion shown in column 2 of Table A below. It is calculated in accordance with section 92 of the Act, and sections 5 and 47 of the 1992 Act, as amended. These amounts must be stated on the precept to be issued to the Common Council of the City of London in accordance with section 40(2)(a) of the 1992 Act, as amended and section 83 of the GLA Act.

The proportions in column 2 of Table A below is calculated by dividing the number set out in section 5(1) of the 1992 Act, as applicable to dwellings listed in the valuation band by the number applicable to dwellings listed in valuation band D, in accordance with section 5 of the 1992 Act as amended.

TABLE A

1	2	3	4
Valuation Band	Proportion by which basic amount must be multiplied under section 5 of the 1992 Act.	London borough councils: (the amount shown in line (9) in the table above multiplied by the proportion shown in column 2 of this table)	Common Council of the City of London: (the amount shown in line (5) in the table above multiplied by the proportion shown in column 2 of this table)
A	6/9	£340.34	£117.59
B	7/9	£397.06	£137.18
C	8/9	£453.79	£156.78
D	1	£510.51	£176.38
E	11/9	£623.96	£215.58
F	13/9	£737.40	£254.77
G	15/9	£850.85	£293.97
H	18/9	£1,021.02	£352.76

Amount of the precept to be issued to each billing authority

The amount to be stated on the precept to be issued to each billing authority in accordance with section 40(2)(b) of the 1992 Act, is stated in column 4 of Table B below. It is calculated in accordance with section 48 of the 1992 Act and section 93 of the GLA Act by multiplying the tax base shown in column 2 of Table B below by the amount shown in column 3 of Table B below. The precept is rounded to the nearest penny.

TABLE B

1	2	3	4
Billing Authority	Tax Base of the billing authority (Item T in section 33(1) of the 1992 Act)	Basic amount of council tax for the billing authority (Item C in section 48 of the 1992 Act) (£)	Amount to be shown on precept under section 40(2)(b) of the 1992 Act (£)
City of London	10,402.90	176.38	1,834,863.50
<i>Inner London Boroughs</i>			
Camden	97,486.00	510.51	49,767,577.86
Greenwich	92,059.75	510.51	46,997,422.97
Hackney	80,163.35	510.51	40,924,191.81
Hammersmith and Fulham	91,726.00	510.51	46,827,040.26
Islington	82,829.19	510.51	42,285,129.79
Kensington and Chelsea	106,506.25	510.51	54,372,505.69
Lambeth	116,594.00	510.51	59,522,402.94
Lewisham	93,758.10	510.51	47,864,447.63
Southwark	111,464.60	510.51	56,903,792.95
Tower Hamlets	111,852.00	510.51	57,101,564.52
Wandsworth	147,999.09	510.51	75,555,015.44
Westminster	154,862.86	510.51	79,059,038.66
<i>Outer London Boroughs</i>			
Barking and Dagenham	57,526.52	510.51	29,367,863.73
Barnet	159,296.00	510.51	81,322,200.96
Bexley	86,535.10	510.51	44,177,033.90
Brent	110,475.00	510.51	56,398,592.25
Bromley	138,104.00	510.51	70,503,473.04
Croydon	138,290.40	510.51	70,598,632.10
Ealing	125,617.90	510.51	64,129,194.13
Enfield	105,212.00	510.51	53,711,778.12
Haringey	80,924.00	510.51	41,312,511.24
Harrow	90,628.66	510.51	46,266,837.22
Havering	91,122.00	510.51	46,518,692.22
Hillingdon	107,349.00	510.51	54,802,737.99
Hounslow	94,586.52	510.51	48,287,364.33
Kingston upon Thames	68,071.70	510.51	34,751,283.57
Merton	80,770.10	510.51	41,233,943.75
Newham	95,873.50	510.51	48,944,380.49
Redbridge	94,149.00	510.51	48,064,005.99
Richmond upon Thames	90,354.40	510.51	46,126,824.74
Sutton	76,611.40	510.51	39,110,885.81
Waltham Forest	82,991.00	510.51	42,367,735.41
TOTAL	3,272,192.29		£1,667,010,965.01

Appendix B**Proposed explanatory communication to council taxpayers to be submitted to the 33 London billing authorities****Long Version (Greater London Authority's Preferred Text)****GREATER LONDON AUTHORITY****Introduction**

The Mayor of London's budget for 2026-27 sets out how he will fund his plans to continue building a fairer, safer, greener and more prosperous London for everyone. It ensures investment to tackle crime, build more affordable homes, reduce street homelessness, improve London's transport network, provide free school meals to all state primary school children, and keep London as a world-leader in tackling air pollution and the climate crisis.

The thread that runs throughout the budget is the Mayor's desire to provide a helping hand to Londoners to ensure everyone has the chance to reach their potential.

In particular, the Mayor's budget for 2026-27 prioritises resources to tackle crime and the causes of crime, with a record-breaking £1.26bn investment from City Hall in policing and crime prevention measures.

Increasing council tax to fund the Metropolitan Police and the London Fire Brigade

The GLA's share of council tax for a typical Band D property has been increased by £20.13 – the equivalent of £1.68 a month. The additional income from this increase will help to fund the Metropolitan Police Service (MPS) – whose work is overseen by the Mayor's Office of Policing and Crime (MOPAC) – and the London Fire Brigade (LFB).

The Mayor has taken the decision to increase the policing precept part of council tax to support the MPS in conducting a major crack down on phone theft, with targeted action to dismantle phone theft gangs on London's streets. The additional funding will also be used to ensure London can build on the important progress being made to reduce homicides, knife crime, gun crime, burglary and other key crimes.

The LFB does a vital job in London, but it needs more funding to meet inflationary pressures. That's why the Mayor is also increasing the non-police council tax precept to ensure the LFB can continue to carry out prevention and protection work to keep Londoners safe.

Band D Council Tax (£)	2025-26	Change	2026-27
MOPAC (Metropolitan Police)	319.13	15.00	334.13
LFC (London Fire Brigade)	71.72	5.13	76.85
GLA	22.44	0.00	22.44
Transport for London	77.09	0.00	77.09
Total	490.38	20.13	510.51

Investing in policing and crime prevention

The Mayor's top priority is keeping Londoners safe and investment from City Hall has helped to deliver significant progress in reducing key crimes across London over recent years.

Knife crime and personal robbery are both down by 15 per cent in the 12 months to November 2025 compared to the same period the previous year. The number of homicides has fallen to the lowest rate per capita since records began. And this financial year, investment from City Hall has helped to reduce neighbourhood crime by 14.6 per cent, with 16,000 fewer offences. This has been driven by a reduction in personal robbery, theft from the person and vehicle crime.

However, there is still much more to do, which is why the Mayor is investing a record-breaking £1.26bn from City Hall in policing and crime prevention measures in his 2026-27 budget. This is nearly £100m more than last year's budget.

The funding aims to build on the progress being made and includes:

- £4.5m announced for the MPS and the Mayor's Office for Policing and Crime to continue to crack down and dismantle phone theft gangs on the streets of the capital. This includes a proposal to set up a new mobile phone Command Cell to coordinate intelligence and respond to phone theft and robbery in hotspot areas.
- A new £2.4m package of support for victims and survivors of Child Sexual Exploitation. This is part of the Mayor's commitment to strengthen the protection of children from exploitation and harm.
- An additional £50m to invest in further support for young people, which will help to keep vulnerable young Londoners away from gangs and crime. Hundreds of thousands of targeted interventions have already been delivered by City Hall and the Mayor's Violence Reduction Unit, which are helping to break the cycle of violence and deliver positive opportunities for young Londoners.
- An additional £29m investment to continue tackling violence against women and girls (VAWG) in London. This is on top of the record £233m investment to tackle VAWG since the Mayor was elected.

Improving transport services in London

The Mayor is focused on increasing and improving transport services to make London's transport network better, greener, more accessible and as affordable as possible. The Mayor's budget for 2026-27 includes investment that will help to:

- Maintain existing concessionary travel and assisted door-to-door transport schemes in partnership with London boroughs and the City of London Corporation. This includes maintaining free bus and tram travel for under 18s and free off-peak travel across the network for older Londoners, the disabled, armed forces personnel in uniform and eligible armed services veterans. The Taxicard and Dial-a-Ride schemes will also be protected.
- Roll out new trains on the Piccadilly line.
- Continue to improve accessibility across TfL's network, increasing the availability of step-free access and toilets. In 2026-27, TfL will increase investment in step-free schemes to make progress towards its goal of halving step-free journey time across the network, as well as its target of making 50 per cent of London Underground stations fully accessible.
- Improve bus passengers' experience. Two significant areas of focus will be continuing to build the Superloop network, through Superloop 2, and continuing the transition to a zero-emission bus network.
- Move plans forward to deliver key transport schemes, including the DLR extension to Thamesmead, which has now been given the go ahead by the government.
- Deliver schemes designed to make walking, cycling and public transport safer, cleaner and more appealing, in partnership with London boroughs.

Delivering other Mayoral priorities to make London fairer for everyone

Supporting Londoners through the cost-of-living crisis - The Mayor has responded to the cost-of-living challenges facing families in London by providing funding to continue his universal free school meals programme for London's state primary school children. 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.

Investing in social and affordable homes - Before the pandemic, the Mayor completed more homes in London than at any time since the 1930s and he has taken council housebuilding to its highest level since the 1970s. But there is still a long way to go to fix the housing crisis, with housebuilding currently facing an extremely challenging time in the capital. This is due to a combination of the impact of Brexit, the pandemic, high interest rates and delays caused by the Building Safety Regulator. The Mayor will continue to do everything he can, using his budget for 2026-27 to build more of the safe, decent and affordable homes Londoners need.

Tackling rough sleeping - The Mayor has made addressing London's rough sleeping crisis a top priority. Since 2016, he has increased City Hall's rough sleeping budget more than fivefold and helped more than 20,000 people off London's streets. The Mayor's budget for 2026-27 includes an additional £8m to invest in further action to tackle rough sleeping in the capital.

Supporting Londoners through the AI revolution - The Mayor's budget for 2026-27 includes a new £20m pot of funding to take forward recommendations from his Artificial Intelligence (AI) and Future of Work Taskforce to embed AI skills in our workforce and equip Londoners with the tools they will need to succeed in a fast-changing environment.

The Mayor's budget for 2026-27 will also invest in: supporting Londoners to secure better paid jobs; tackling inequality; supporting renters; helping businesses, both large and small; and keeping London as a world-leader in reducing air pollution, cleaning up our rivers and tackling the climate crisis.

Investing in the London Fire Brigade to Keep Londoners Safe

The London Fire Brigade (LFB) is rated as outstanding in how it responds to major and multi-agency incidents and now responds to emergencies quickly and effectively. This is a positive transformation that has been aided by significant investment from City Hall over recent years.

The Mayor's budget for 2026-27 will continue to support the London Fire Commissioner and his team with funding to maintain the LFB's operational capabilities and response times, deliver a Modern Firefighting Training Strategy across LFB, and invest in LFB's estate and infrastructure.

Investing to transform Oxford Street through the Oxford Street Development Corporation (OSDC)

The Mayor's budget includes the funding for the newly established Oxford Street Development Corporation (OSDC), which is supporting the development of Oxford Street's retail and leisure offer, including curating an ongoing programme of activations to provide a world-leading visitor experience. The OSDC will develop and implement sustainable commercial and financial strategies to support the long-term development, activation and operation of the area. The OSDC is not funded from council tax.

Delivering affordable housing through the London Legacy Development Corporation (LLDC)

The LLDC was set up to ensure that the city benefitted from a long-term legacy from the London 2012 Olympic and Paralympic Games. The Mayor's 2026-27 budget provides funding to complete the construction of East Bank, one of the world's largest and most ambitious cultural and education districts, in Queen Elizabeth Olympic Park.

The Mayor's budget provides LLDC with the funding to provide ongoing support for the delivery of homes at Stratford Waterfront, Bridgewater Triangle, and Pudding Mill Lane residential sites, and to work with partners to progress major housing schemes across its landholdings. The LLDC is not funded from council tax.

Creating jobs and delivering affordable housing through the Old Oak and Park Royal Development Corporation (OPDC)

The OPDC has been established to support the creation of 65,000 new jobs and at least 24,000 new homes in west London over the next 20 years. The Mayor's budget supports the next stage of OPDC's development project, including progress towards the comprehensive regeneration of Old Oak and the provision of a low-carbon district heat network. The OPDC is not funded from council tax.

Summary of the GLA Group budget

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

How the GLA's budget is funded (£ million)	2026-27
Gross expenditure	19,079.0
Government grants and retained business rates	-8,466.8
Fares, charges and other income	-8,815.1
Change in reserves	-130.1
Amount met by council taxpayers (£m)	1,667.0

Changes in spending (£ million)	2026-27
2025-26 council tax requirement	1,581.9
Net change in service expenditure and income	697.9
Change in use of reserves	261.2
Government grants and retained business rates	-874.0
Amount met by council taxpayers	1,667.0

Detailed budget by service area

The table below compares the GLA Group's planned expenditure on policing, fire and other services (including transport) in 2026-27 with 2025-26.

The GLA's planned gross expenditure is higher this year. This reflects the additional resources the Mayor is investing in policing, the London Fire Brigade and transport services. Overall, the council tax requirement has also increased for this reason. There has been a 1.2 per cent increase in London's residential property taxbase.

Find out more about our budget at: www.london.gov.uk/budget.

Summary of Spending and Income (£ million)	Police (MOPAC)		Fire (LFC)		Other Services (GLA, TfL, LLDC, OPDC and OSDC)		GLA Group Total	
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27
(figures may not sum exactly due to rounding)								
Gross expenditure	5,051.6	5,287.7	628.6	660.6	12,281.4	13,130.7	17,961.6	19,079.0
Government grants and business rates	-3,530.1	(3,795.6)	-330.6	(352.3)	-3,815.3	(4,318.9)	-7,676.0	(8,466.8)
Other income (incl. fares and charges)	-398.8	(343.2)	-52.7	(59.3)	-7,860.9	(8,412.6)	-8,312.4	(8,815.1)
Net expenditure	1,122.7	1,148.9	245.3	249.0	605.2	399.2	1,973.2	1,797.1
Change to level of reserves	-94.3	(59.0)	-13.5	2.5	-283.5	(73.6)	-391.3	(130.1)
Council tax requirement (income)	1,028.4	1,089.9	231.8	251.5	321.7	325.6	1,581.9	1,667.0

Proposed explanatory communication to council taxpayers to be submitted to the 33 London billing authorities

Short Version

To be used – at their discretion – by billing authorities seeking to reduce the length and cost of producing their explanatory supporting text to council taxpayers on efficiency grounds.

GREATER LONDON AUTHORITY

Introduction

The Mayor of London's budget for 2026-27 sets out how he will fund his plans to continue building a fairer, safer, greener and more prosperous London for everyone. It ensures investment to tackle crime, build more affordable homes, reduce street homelessness, improve London's transport network, provide free school meals to all state primary school children, and keep London as a world-leader in tackling air pollution and the climate crisis. The thread that runs throughout the budget is the Mayor's desire to provide a helping hand to Londoners to ensure everyone has the chance to reach their potential.

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Investing to build a safer, fairer and greener London for everyone

- **Record investment to tackle crime** – The Mayor's top priority is keeping Londoners safe and investment from City Hall has helped to deliver significant progress in reducing key crimes across London over recent years. However, there is still much more to do. That's why the Mayor is investing a record-breaking £1.26bn from City Hall in policing and crime prevention measures in his 2026-27 budget. This is nearly £100m more than last year's budget. The funding includes: £4.5m to continue to crack down and dismantle phone theft gangs on the streets of the capital; a new £2.4m package of support for victims and survivors of Child Sexual Exploitation; an additional £50m to invest in further support for young people, which will help to keep vulnerable young Londoners away from gangs and crime; and an additional £29m to continue tackling violence against women and girls in London.

- **Improving London’s transport network** – The Mayor is focused on increasing and improving transport services to make London’s transport network better, greener, more accessible and as affordable as possible. The Mayor’s budget for 2026-27 includes investment that will help to: maintain existing concessionary travel and assisted door-to-door transport schemes; roll out new trains on the Piccadilly line; continue to improve accessibility across TfL’s network, increasing the availability of step-free access and toilets; improve the bus network; move forward with plans to deliver key transport projects, including the DLR extension to Thamesmead; and deliver schemes designed to make walking, cycling and public transport safer, cleaner and more appealing.
- **Supporting Londoners through the cost-of-living crisis** – The Mayor has responded to the cost-of-living challenges facing families in London by providing funding to continue his universal free school meals programme for London’s state primary school children. 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.
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- The Mayor’s budget for 2026-27 will also invest in: supporting Londoners to secure better paid jobs; tackling inequality; supporting renters; helping businesses, both large and small; and keeping London as a world-leader in reducing air pollution, cleaning up our rivers and tackling the climate crisis.

Summary of the GLA Group budget

The following tables compare the GLA Group’s planned spending for 2026-27 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, the London Fire Brigade and transport services. Overall, the council tax requirement has also increased for this reason. There has been a 1.2 per cent increase in London’s residential property taxbase. Find out more about our budget at: www.london.gov.uk/budget.

How the GLA's budget is funded (£ million)	2026-27
Gross expenditure	19,079.0
Government grants and retained business rates	-8,466.8
Fares, charges and other income	-8,815.1
Change in reserves	-130.1
Amount met by council taxpayers	1,667.0

Changes in spending (£ million)	2026-27
2025-26 council tax requirement	1,581.9
Net change in service expenditure and income	697.9
Change in use of reserves	261.2
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