

# GREATER LONDON AUTHORITY

## Monitoring Officer

### INITIAL ASSESSMENT

**COMPLAINANT 1:** Assembly Member Neil Garratt

**COMPLAINANT 2:** Rt Hon Anna Turley MP  
("the Complainants")

**DATES OF COMPLAINTS:** 11 and 12 May 2026

**SUBJECT MEMBER:** Assembly Member Zack Polanski  
("the Member")

**APPLICABLE CODE:** Greater London Authority Code of Conduct for Members.

The Code can be accessed on the following link –

<https://www.london.gov.uk/media/96442/download?attachment>

("the Code")

### COMPLAINT

1. I received two separate Code of Conduct complaints under the Code from the Complainants on 11 and 12 May 2026 regarding the Member's council tax arrangements and associated public statements. Complainant 1 is an Assembly Member and Complainant 2 is an MP.
2. The complaints are attached at Appendix A.
3. Complainant 2 also raised matters concerning the application of section 106 of the Local Government Finance Act 1992. I wrote to her explaining that having considered those issues, I did not consider there to be grounds to pursue the matter as a potential criminal offence or to refer it to the police.

## **PROCEDURE**

4. The complaints have been assessed in accordance with the GLA's "*Code of Conduct Complaints Procedure*" ("the Complaints Procedure"). A copy of the Complaints Procedure can be accessed on the following link at Appendix 1 –

<https://www.london.gov.uk/media/96442/download?attachment>

5. I wrote to the Member on 11 and 13 May 2026 inviting any comments or relevant information.
6. The Member responded on the 26 May 2026. That response is attached at Appendix B.
7. I have considered both complaints in accordance with the Complaints Procedure.

## **STAGE 2 - INFORMAL RESOLUTION**

8. I first considered whether the complaints were suitable for informal resolution.
9. The Member's position is that there is no evidence that he acted dishonestly, knowingly failed to pay council tax, deliberately evaded any legal obligation, breached the Code, or failed to act in accordance with the principles of integrity, honesty, openness or accountability expected of elected members.
10. Given:
  - the nature of the issues raised,
  - the absence of an agreed factual basis, and
  - the Member's position that he acted in good faith,

I concluded that there was no realistic basis for informal resolution.

### **STAGE 3 – INITIAL ASSESSMENT**

11. The Complaints Procedure requires me to *“conduct an initial assessment of all valid complaints on a case-by-case basis (unless they have been resolved informally) and, in doing this, will also take into account relevant guidance and advice (and may seek the views of an Independent Person appointed by the GLA for such purposes)”*.

12. In undertaking an Initial Assessment, the Complaints Procedure at section 3.3 says:

*“In light of the absence of formal sanctions available to the Monitoring Officer to apply in the event of a formal breach of the Code, the GLA expects this complaints process to be proportionate to the issues raised and the expected outcomes. The Monitoring Officer will therefore take into account the wider public interest and the cost to the public purse of undertaking any investigation into alleged breaches of the Code. Complaints are, therefore, only likely to be taken forward for investigation where the allegations are objectively and reasonably considered to be serious matters.”*

13. After conducting an initial assessment of the complaint, the Complaints Procedure says that as Monitoring Officer I can do one of the following:

*“(a) decide that no action should be taken on your complaint (and inform you and the Member of this decision and the related reasons); or*

*(b) decide that they are minded to investigate your complaint, subject to representations of the Member you have complained about (who may seek the views of an Independent Person appointed by the GLA for such purposes); or*

*(c) decide to investigate your complaint (and inform you and the Member of this decision and the related reasons).”*

## **Allegations of breach of the code and application of the code**

14. The Complainants allege that the Member's conduct in relation to his council tax arrangements, public statements, and participation in Assembly business may amount to a breach of the Code, including the Nolan Principles, in particular honesty, integrity, accountability, openness, and leadership.
15. Complainant 1 says, *"As a London Assembly Member, Mr Polanski is responsible for voting to approve or reject the Mayor's budget, and in doing so has the capacity to influence and set the level of Council Tax that Londoners pay via the Mayoral Precept. I therefore believe that any conduct which is found to have fallen short of the required standards would also fall within his capacity as an Assembly Member, given he would have voted to set a tax level which he himself may not have paid."*
16. On 11 June 2026, via Teams, I met with one of the GLA's appointed Independent Persons to discuss the complaint. We began by considering the issue of capacity as it is a central issue in whether the Member was acting in an official capacity, as required for the Code to apply.
17. Where it is alleged that there has been a breach of an obligation of the Code, regard must be had to the context in which the alleged misconduct has taken place. Paragraph 2(1) of the Code stipulates that the Code only applies *"whenever you act in your capacity as a member of the Authority."* Paragraph 2(1)(b) says that capacity may include when *"your actions would give the impression to a reasonable member of the public with knowledge of all the facts that you are acting as a Member."*
18. The Code does not state that a person who is a Member acts in that capacity in all circumstances and this is also true of the Localism Act 2011 on which the Code is based.
19. On an initial view, we were both minded to conclude that the conduct complained of did not fall within an official capacity. However, we agreed to seek Counsel's advice on this point. Counsel's advice was that *"Mr Polanski's council tax arrangements did not fall*

*within his official capacity and were therefore not regulated by the Code*". Their opinion is attached at Appendix C.

20. Counsel advises that the conduct alleged in the complaints, namely the Member's council tax arrangements arising from his personal living situation, did not fall within his official capacity as an Assembly Member and is therefore not regulated by the Code. In reaching that view, Counsel notes that the Code applies only to conduct undertaken in an official capacity and that private behaviour is outside its scope unless there is a sufficient link to the member's public role. Applying the principles in *Livingstone v Adjudication Panel for England*, Counsel concludes that no such link exists here, as the Member's council tax position arises solely from his personal living arrangements and is unrelated to his functions as an Assembly Member. Counsel further rejects the argument that the Member's participation in decisions on council tax creates the necessary connection, noting that such decisions do not materially affect a member's personal liability. Accordingly, Counsel's view is that the alleged conduct is private in nature, falls outside the scope of the Code, and cannot properly be pursued under the complaints procedure.

21. Having considered all the circumstances I agree with Counsel's advice and conclude that:

- the conduct complained of relates to the Member's personal living arrangements;
- it does not have a sufficient connection to his role as an Assembly Member; and
- it therefore falls outside the scope of paragraph 2(1) of the Code.

22. As a result, the Member was not acting in an official capacity as an Assembly Member and cannot be in breach of the Code.

### **Views of the Independent Person**

23. I have taken into account the views of one of the GLA's appointed Independent Person under section 28 (7) Localism Act 2011.

24. The Independent Person agreed that:

- the Code is not engaged; and

- no further action should be taken.

### **Decision**

25. Having completed the initial assessment in accordance with the Complaints Procedure, I have decided that no further action needs to be taken with this complaint.

26. This is because:

- the conduct complained of falls outside the scope of the Code; and
- the member was not acting in an official capacity

### **Conclusion**

27. Having completed an initial assessment in accordance with Section 3 of the Complaints Procedure, I have determined that no further action should be taken in relation to the complaints.

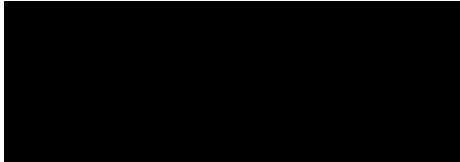
28. In reaching this decision, I have considered:

- whether the conduct has a sufficient connection to the Member's official role;
- whether a reasonable member of the public would consider the Member to be acting in that capacity;
- the relevant legal principles; and
- the views of the Independent Person

29. I conclude that the conduct relates to the Member's private circumstances and is not regulated by the Code.

30. This decision reflects the limits of the Code's scope and does not make any finding on the merits of the underlying concerns.

31. Under the Complaints Procedure, my decision as Monitoring Officer is final. As my decision is to take no further action, the complainant may be able to complain to the Local Government Ombudsman ([www.lgo.org.uk](http://www.lgo.org.uk)).



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Rory McKenna  
Monitoring Officer  
Greater London Authority

Date: 17 June 2026

# Appendix A

**From:** [Neil Garratt](#)  
**To:** [GLA-Monitoring Officer](#)  
**Subject:** Formal Complaint  
**Date:** 11 May 2026 13:17:35

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Note that I am sending this via email, as the online form opens the Code itself when clicked, not the form.

Dear Rory,

I wish to make a formal complaint concerning the conduct of London Assembly Member Zack Polanski and request that you assess whether his conduct may amount to a breach of the Greater London Authority Code of Conduct.

Recent reporting by The Times has raised serious questions regarding Mr Polanski's residency arrangements, electoral registration, and potential Council Tax liability in relation to a narrowboat in East London. The reporting alleges that:

- Mr Polanski and his partner were registered to vote at the marina address;
- the boat may have functioned as their principal residence;
- questions have arisen as to whether council tax should have been paid in respect of that residence; and
- Mr Polanski declined to answer direct questions regarding whether council tax had been paid over several years.

As a London Assembly Member, Mr Polanski is responsible for voting to approve or reject the Mayor's budget, and in doing so has the capacity to influence and set the level of Council Tax that Londoners pay via the Mayoral Precept. I therefore believe that any conduct which is found to have fallen short of the required standards would also fall within his capacity as an Assembly Member, given he would have voted to set a tax level which he himself may not have paid.

I believe these allegations are sufficiently serious to justify consideration under the GLA Code of Conduct and the Nolan Principles as set out in s.1(4) of the Code, in particular those relating to integrity, honesty, accountability, and leadership.

Yours,

Neil Garratt  
London Assembly Member  
Croydon & Sutton

# The Labour Party

## Head Office

3<sup>rd</sup> Floor, 20 Rushworth Street, London SE1 0SS

Labour Central, Kings Manor,  
Newcastle Upon Tyne NE1 6PA

0345 092 2299 | [labour.org.uk/contact](https://labour.org.uk/contact)

12 May 2026

Dear Mr McKenna,

I am writing to ask that you investigate matters now in the public domain concerning Zack Polanski AM.

The Green Party has publicly acknowledged that Zack Polanski lived on a narrowboat at Lee Valley Marina over the past three years, and that council tax was not paid in relation to it during the relevant period, stating that he has now “taken steps to pay any council tax he may be found to owe”. This is a significant change from the earlier public position taken on his behalf that he stayed on the boat only “occasionally”.

In light of the above, I would ask that you consider two issues.

First, section 106 of the Local Government Finance Act 1992 requires various public office holders including GLA members who are two months or more in arrears on their council tax to declare that fact at meetings considering certain financial matters, and prohibits them from voting on such matters.

I therefore ask that you investigate whether Mr Polanski has attended any relevant meetings since 2023, and if so whether he made any declaration of council tax arrears; and whether he has voted on any matters covered by section 106 of the Act since 2023.

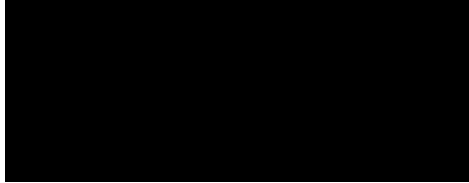
Second, the matters reported appear to breach the GLA Code of Conduct and the Nolan Principles, particularly honesty, integrity, accountability and openness.

This is because Mr Polanski did not pay council tax that he now accepts that he owed; Mr Polanski’s representatives initially claimed that he stayed on the boat only “occasionally” before admitting that he lived there and should have paid council tax; and Mr Polanski appears to have failed to comply with the provisions of the Local Government Finance Act 1992 while holding elected office as an Assembly Member.

I would be grateful if you could confirm whether you will consider this matter under the GLA's standards procedures and what steps your office intends to take.

Given the public interest, I am releasing this letter to the media.

Yours sincerely,



**Anna Turley MP**

Chair of the Labour Party

# Appendix B



DDI: +44 (0) 20 7014 2156  
E: [RegulatoryInvestigationsPractice@bindmans.com](mailto:RegulatoryInvestigationsPractice@bindmans.com)

## Private and Confidential

Rory McKenna  
Monitoring Officer  
City Hall  
Kamal Chunchie Way  
London  
E16 1ZE

Our Ref: 267862/2  
By email only to: [MonitoringOfficer@london.gov.uk](mailto:MonitoringOfficer@london.gov.uk)

Date: 10 June 2026

Dear Mr McKenna

## Our Client: Zack Polanski AM

### 1 Introduction

- 1.1 As previously communicated, we act on behalf of the above-named client in relation to complaints (the "**Complaints**") made against him by Neil Garratt AM of the Conservative Party and Anna Turley MP, Chair of the Labour Party (together, the "**Complainants**").
- 1.2 The Complaints have been submitted separately but arise from the same factual circumstances and raise substantially similar allegations. We therefore respond to the Complaints collectively where the issues overlap and address any complaint-specific matters separately where necessary.
- 1.3 Our client denies the Complaints in their entirety. They fall to be dismissed on the following grounds:
  - 1.3.1 First, our client did not act dishonestly, knowingly fail to pay council tax, deliberately evade any legal obligation, breach the Greater London Authority Members' Code of Conduct ("**the Code of Conduct**"), or breach the principles of integrity, honesty, openness or accountability expected of Assembly Members.
  - 1.3.2 Secondly, our client denies knowingly participating in any vote affecting council tax whilst aware that he was in arrears or otherwise disqualified from doing so.

**1.3.3** Thirdly, the Complaints are vexatious, politically motivated and constitute precisely the type of "tit-for-tat" complaint that the GLA complaints procedure identifies as unsuitable for investigation.

**1.3.4** We enclose our client's witness statement, which sets out the factual background and his account of the matters in question. We set out below our legal and procedural submissions.

## **2 Submissions**

### *No Breach of the Code of Conduct*

- 2.1** Our client's response to the factual allegations is set out fully in his witness statement. In summary, he did not breach the Code of Conduct at any stage.
- 2.2** Our client has an exemplary record as a London Assembly Member and there has never been any allegation suggesting dishonesty, a lack of integrity or a failure to comply with his obligations as an elected representative.
- 2.3** The Complaints appear to be founded largely upon media reporting concerning our client's previous living arrangements and a series of assumptions made by the Complainants regarding potential council tax liability arising from those arrangements.
- 2.4** As explained in detail in his witness statement, our client's circumstances were unusual and gave rise to a genuinely complex question regarding whether council tax liability arose at all. The issue concerned residence on a narrowboat situated in a leisure marina and involved legal and factual questions that were not straightforward. The position was sufficiently uncertain that, even now, the relevant local authorities continue to make enquiries and have not reached a concluded determination.
- 2.5** The witness statement explains why our client was genuinely unaware that council tax liability might arise from his particular living arrangements; why there was uncertainty as to whether any liability existed in the first place; the immediate steps he took once the issue was brought to his attention including seeking legal advice and contacting the London Boroughs of Waltham Forest and Hackney (the "**Councils**"); and the current position, namely that enquiries remain ongoing and the issue has not been definitively resolved.
- 2.6** Crucially, the Complaints proceed on the premise that our client knowingly failed to pay council tax. There is simply no evidence whatsoever to support such an allegation.

- 2.7** The Complainants have not produced evidence that:
- 2.7.1** council tax was definitively due;
  - 2.7.2** our client knew council tax was due;
  - 2.7.3** our client was informed by either Council that he was liable for council tax;
  - 2.7.4** our client received any demand, notice or determination establishing liability;
  - 2.7.5** our client was in arrears; or
  - 2.7.6** our client deliberately sought to avoid payment of council tax.
- 2.8** On the contrary, the available evidence demonstrates that, once the possibility of liability was identified, our client acted responsibly and transparently. He sought independent legal advice, contacted the relevant authorities, engaged with them constructively and has continued to cooperate fully whilst enquiries remain ongoing.
- 2.9** The Complaints therefore seek to invite conclusions of dishonesty and misconduct without any evidential foundation. They rely not upon established facts but upon speculation, assumptions and selective interpretations of media reports.

*Section 106 Local Government Finance Act 1992*

- 2.10** Ms Turley's complaint refers to section 106 of the Local Government Finance Act 1992, which requires members of a local authority who are more than two months in arrears on their council tax to declare that fact at meetings considering certain financial matters and prohibits them from voting on such matters.
- 2.11** However, the factual basis necessary to engage section 106 has not been established. There is no evidence that a council tax liability had been determined at the time. There is no evidence that our client had been notified of any such liability while he lived on the narrowboat. There is no evidence that he was served with any notice informing him that he was in arrears.
- 2.12** As explained in his witness statement, our client did not knowingly fail to pay council tax. Rather, the issue arose from genuinely unusual and unconventional living arrangements which gave rise to uncertainty regarding whether any liability existed at all.
- 2.13** Even now, after engagement with the relevant Councils, the position remains under consideration by them. It follows that the assertion that our client knowingly participated in votes whilst aware that he was disqualified from doing so is unsupported by evidence and entirely speculative.

- 2.14** The Complainants do not identify any evidence establishing the essential factual predicates required to support such a serious allegation. Instead, they proceed on assumptions which remain unproven.

*Vexatious, Politically Motivated, Tit for Tat, and Bad Faith*

- 2.15** It is submitted that the Complaints are properly characterised as vexatious, politically motivated and "tit-for-tat" complaints within the meaning of the GLA complaints procedure.
- 2.16** The broader political context is highly relevant. Our client is the national Leader of the Green Party of England and Wales. The Complaints arise against the backdrop of increased political attention towards both our client and the Green Party following recent electoral successes and increased public support.
- 2.17** Both Complainants are senior political figures from parties that are political opponents of our client. Ms Turley represents a constituency many miles from London and her role as Chair of the Labour Party properly concerns matters within that party. Whilst political disagreement is a normal and legitimate feature of democratic life, the complaints process should not be utilised as an extension of political campaigning or as a mechanism for generating adverse publicity against political opponents.
- 2.18** The circumstances surrounding these Complaints demonstrate that they have been pursued for political purposes rather than out of any genuine concern regarding compliance with the Code of Conduct.
- 2.19** In particular:
- 2.19.1** The allegations were advanced publicly before the relevant facts had been established.
  - 2.19.2** Public statements were made regarding the allegations despite the continuing uncertainty surrounding the underlying council tax position.
  - 2.19.3** Assertions have been presented as established facts when they are no such thing.
  - 2.19.4** Information concerning the Complaints appears to have been disseminated to the media during the course of the complaints process.
- 2.20** By way of example, Ms Turley's complaint asserts that our client "accepts" council tax was owed. That is not correct. Our client has made no such admission and remains in the hands of the Councils in this respect (notwithstanding that he has repeatedly reached out to the Councils because he is anxious to resolve this matter expeditiously to their satisfaction and clear any potential liability that may have arisen).

- 2.21** Similarly, Mr Garratt's complaint acknowledges that "questions have arisen" regarding whether council tax should have been paid in respect of our client's residence. However, despite acknowledging that the issue is unresolved, the complaint proceeds to suggest misconduct arising from our client's participation in votes relating to the Mayor's budget and the Mayoral Precept.
- 2.22** More recently, Mr Garatt sought to advance a motion ostensibly to consider whether the provisions of the Local Government Finance Act 1992 apply to members of the Greater London Authority following his complaint. However, our client is concerned that the true purpose of the motion was not to obtain clarification of the legal position, but rather to generate further public and media attention in relation to the complaint. The timing and context of the motion suggest that it was intended to keep the allegations in the public domain and secure further press coverage, thereby risking prejudice to the fair and impartial consideration of the matter through the appropriate processes.
- 2.23** Such allegations invite members of the public to assume that our client knowingly failed to pay council tax whilst simultaneously participating in votes affecting council tax. That assumption is not supported by the facts and ignores the central issue, namely that the existence and extent of any liability remains uncertain.
- 2.24** The result is that allegations have been advanced publicly in a manner that risks creating a misleading impression of wrongdoing before the relevant facts have been established.
- 2.25** Of particular concern is the disclosure of information relating to the Complaints to members of the press. Journalists have informed our client and his representatives that they have viewed copies of complaint documents, correspondence with you and details of our client's correspondence.
- 2.26** We make no allegation regarding the source of those disclosures, save to note that the disclosure does not appear to have originated from your office, in light of the fact that the information conveyed to journalists (that an investigation had formally been opened) transpired to be false. However, the existence of such disclosures reinforces the concern that these Complaints are being pursued alongside a parallel media campaign designed to damage our client's reputation irrespective of the eventual outcome of the complaints process.
- 2.27** You will surely appreciate the importance of ensuring that the complaints procedure is not used as a vehicle for political point-scoring, reputational attacks or the generation of adverse media coverage. Whilst our client has complete confidence in your independence and integrity and that of the officials assisting you, and the complaints process, he does not believe that the Complainants are acting in good faith. The available evidence instead points towards a politically motivated attempt to weaponise the complaints process for partisan purposes.
- 2.28** It is entirely inappropriate for the Complainants to seek to incur potentially significant public expense by invoking the GLA's complaints mechanism in circumstances where

the factual basis of the allegations remains unproven and where the complaint appears to serve a political rather than regulatory purpose.

- 2.29** The GLA Member Code of Conduct Complaints Procedure expressly recognises these concerns in paragraphs 3.35 and 3.36:

*In light of the absence of formal sanctions available to the Monitoring Officer to apply in the event of a formal breach of the Code, the GLA expects this complaints process to be proportionate to the issues raised and the expected outcomes. The Monitoring Officer will therefore take into account the wider public interest and the cost to the public purse of undertaking any investigation into alleged breaches of the Code. Complaints are, therefore, only likely to be taken forward for investigation where the allegations are objectively and reasonably considered to be serious matters. Whilst every complaint will be judged on its particular merits, the following complaints will not normally be suitable for investigation, save where the Monitoring Officer accepts there are exceptional circumstances:*

*3.3.5 Vexatious or frivolous complaints or complaints which are intended to insult individuals;*

*3.3.6 Minor or "tit-for-tat" complaints that do not justify the time and resources of an investigation"*

- 2.30** We submit that those provisions are directly engaged in the present case.

### **3 Compliance with the Nolan Principles**

- 3.1** Our client has at all times adhered to the Code of Conduct and the principles of public life set out in *Part 1 s(1) (4)*, commonly referred to as the Nolan Principles.
- 3.2** Far from demonstrating a lack of openness, honesty or accountability, our client's conduct demonstrates the opposite. Upon becoming aware that questions had arisen regarding possible council tax liability, he immediately sought legal advice and engaged with the relevant authorities. He did not seek to conceal information. He did not ignore the issue. He did not refuse to engage with the Councils. He has cooperated throughout and continues to do so.

- 3.3 He has acted transparently by addressing the issue publicly when asked by journalists, by acknowledging the circumstances, by explaining the uncertainty surrounding the position and by taking steps to resolve any outstanding questions.
- 3.4 He has acted accountably by seeking advice and engaging with the relevant authorities. He has acted with integrity by approaching the issue honestly and responsibly. He has demonstrated leadership by addressing the matter openly rather than attempting to avoid scrutiny.
- 3.5 There is therefore no evidential basis for any finding that our client has breached the Nolan Principles or the Code of Conduct.

#### **4 Conclusion**

- 4.1 For the reasons set out above, we submit that the Complaints should be dismissed.
- 4.2 The allegations are unsupported by evidence, are based upon assumptions rather than established facts, and must be viewed in the wider political context in which they have been made.
- 4.3 The complaints process exists to address genuine and evidenced concerns regarding standards of conduct. It should not be used as a mechanism for pursuing political grievances, generating adverse publicity or advancing speculative allegations unsupported by evidence.
- 4.4 Further to 3.4(b) of the Code of Conduct Complaints Procedure, our client wishes to exercise his right to seek the views of the Independent Person appointed by the GLA. We would be grateful if you could provide the contact details at the earliest.
- 4.5 We respectfully invite you to dismiss the Complaints accordingly.
- 4.6 Should you have any queries, please contact this firm using the details at the top of this letter. We look forward to hearing from you.

Yours faithfully



**Bindmans LLP**

**Enc.**

Witness statement of Zack Polanski AM

## WITNESS STATEMENT OF ZACK POLANSKI AM

1. I make this statement for the consideration of the Monitoring Officer of the Greater London Authority (the "GLA") in response to complaints (the "**Complaints**") made against me by Neil Garratt AM of the Conservative Party and Anna Turley MP, Chair of the Labour Party (together, the "**Complainants**").
2. Whilst the Complaints have been submitted separately, there is substantial overlap between the issues raised. Where the allegations or factual assertions are materially the same, I respond to them collectively. Where a point is specific to either complaint, I shall indicate whether I am responding to Mr Garratt's complaint or Ms Turley's complaint.
3. I note that the Monitoring Officer has considered the Complaints and has sought advice from Counsel in relation to *section 106 of the Local Government Finance Act 1992*. I further note that, having considered the matter, no decision was taken to pursue the issue as a potential criminal offence or to refer the matter to the police and the matter is being taken forward purely as a Code of Conduct complaint. In accordance with the provisions of the Code, I have been afforded the opportunity to make representations in response to the Complaints so that consideration may be given as to whether any further action is required and whether informal resolution would be appropriate.
4. Having reviewed both Complaints carefully, it appears that they are founded largely upon public reporting concerning my previous living arrangements and a number of assumptions made by the Complainants regarding potential council tax liability arising from those arrangements. In order that the Monitoring Officer has a complete, accurate and balanced understanding of the relevant circumstances, I wish to provide further background regarding my housing situation and the steps I have taken since these matters were brought to my attention.
5. Between 2017-2022, I lived as a property guardian. Property guardianship arrangements typically involve individuals occupying otherwise vacant buildings under licence agreements in return for relatively modest licence fees. This was one of the few affordable housing options available to me in London during a period marked by economic uncertainty, austerity measures and significant cost-of-living pressures.
6. Under those property guardianship arrangements, I paid a licence fee to the relevant provider and, as was my understanding and experience throughout that period, utilities and council tax liabilities were managed and covered through those arrangements. Whilst unconventional, this became my normal experience of housing administration and associated household outgoings.

7. In August 2022, I moved with my partner to a narrowboat moored at Springfield Marina within the Lee Valley Regional Park. The marina is owned and operated by the Lee Valley Regional Park Authority ("**the Authority**"), a statutory body established under the Lee Valley Regional Park Act 1966 to manage and maintain recreational and outdoor spaces for the benefit of communities across London, Hertfordshire and Essex.
8. Notwithstanding its E5 postal address which includes locations within both the London Borough of Hackney and London Borough of Waltham Forest, it is my understanding that the marina basin falls within the administrative boundary of the Borough of Waltham Forest. This geographical complexity is relevant because it contributes to the uncertainty regarding which authority, if any, may have responsibility for council tax administration in relation to the mooring.
9. I occupied the narrowboat pursuant to a mooring agreement with the Authority. The agreement provided for leisure mooring rather than permanent residential occupation, although there has been much discussion online that it is often commonplace at marinas for people to live on boats moored under such agreements. Given the nature of the arrangement, my previous experience of property guardian accommodation, and the fact that I was making regular payments of mooring fees, I believed that any applicable charges associated with the mooring such as council tax were being appropriately managed through the fees I paid.
10. I readily acknowledge that I did not undertake further enquiries at the time regarding the specific council tax implications of living on a narrowboat. This is why I have already unreservedly apologised for that unintentional mistake.
11. However, I wish to make absolutely clear that there was never any intention on my part to evade council tax, avoid legal obligations, or obtain any improper financial advantage. Any failure to appreciate the position arose solely from a misunderstanding of what was required in relation to an unusual and unconventional living arrangement. At no stage did I knowingly withhold payment of council tax or deliberately seek to avoid any liability that might lawfully arise.
12. Since leaving the narrowboat, I have moved into a rented house share as a lodger, where council tax is included within the rent that I pay.
13. As soon as questions were raised regarding whether council tax may have been payable in relation to my previous living arrangements, I acted immediately and proactively to establish the correct legal position.
14. I sought independent legal advice and contacted both the London Borough of Waltham Forest and the London Borough of Hackney to request clarification regarding whether any council tax

liability existed, which authority, if any, was responsible, and whether any sums were payable by me.

15. I am willing to provide copies of the relevant correspondence to the Monitoring Officer on a confidential basis. That correspondence demonstrates that I have acted responsibly, openly, and transparently throughout, and that I have taken all reasonable steps available to me to ascertain the correct position and resolve any outstanding issues.
16. At the time of making this statement, I continue to await confirmation from the relevant local authority. I understand that the London Borough of Waltham Forest has indicated that it is awaiting guidance or confirmation from the Valuation Office Agency before it is able to provide a definitive determination I am awaiting a response from the London Borough of Hackney.
17. Until the relevant authority has clarified the legal position, I am not in a position to know whether council tax is payable, the period for which it may be payable, or the amount that may potentially be due.
18. A central premise of both Complaints is that council tax was owed and that I knowingly failed to pay it. That premise is unsupported by the facts.
19. The public statement previously issued on my behalf accurately reflected the position then and now: enquiries had been made, clarification was being sought from the relevant authorities, and I had committed to paying any council tax properly found to be due.
20. In paragraph 7 of her complaint letter, Ms Turley appears to proceed on the basis that I have accepted liability for council tax. That is incorrect. I have not, to date, accepted that council tax is owed because the relevant authority has not yet determined the matter.
21. Equally, Mr Garratt's complaint acknowledges that "questions have arisen as to whether council tax should have been paid in respect of that residence". That statement accurately reflects the current position: questions have arisen, enquiries are ongoing, and the legal position remains under consideration by the relevant authorities.
22. Throughout this process, I have maintained a consistent position. I have sought clarification, cooperated fully with all enquiries, and made clear that if any council tax liability is established, I will pay it in full.
23. What I have not done, and what there is no evidence to suggest I have done, is knowingly avoid council tax or deliberately ignore any legal obligation.
24. I also strongly reject any suggestion that I knowingly participated in votes affecting council tax whilst aware that I was in arrears or otherwise disqualified from doing so.

25. At the relevant times, I had no knowledge that any council tax liability may have arisen from my living arrangements. As explained above, my understanding of the position was informed by previous housing arrangements and by the unusual nature of narrowboat occupation.
26. Once concerns were brought to my attention, I immediately took steps to investigate and resolve them. Those actions are wholly inconsistent with any allegation of dishonesty, concealment or deliberate non-compliance.
27. Furthermore, had I believed that council tax was due and payable, I would have taken steps to ensure that it was paid. That remains my position today.
28. Indeed, I have publicly stated that if it is ultimately determined that council tax was payable, I will pay any sums properly due. Conversely, if it is determined that no council tax liability exists, I intend to make a charitable donation equivalent to the amount that might otherwise have been payable to a homelessness charity, reflecting my commitment to public service and social responsibility.
29. I have served as a Member of the London Assembly for approximately five years. During that time, I have sought to discharge my duties conscientiously, honestly and in accordance with both the letter and spirit of the Code of Conduct.
30. Prior to this complaint, I had not faced any allegations of dishonesty, lack of integrity, or misconduct in my role as an elected representative.
31. Throughout my public life, I have placed great importance on openness, transparency, accountability and honesty. Those principles have guided my conduct as an elected representative and continue to do so.
32. I have personal experience of financial hardship and housing insecurity. Having lived through periods of economic difficulty on a limited income, I understand first-hand the challenges faced by many Londoners. My previous living arrangements reflected those circumstances rather than any attempt to avoid financial obligations.
33. Whilst I accept that greater care could have been taken in understanding the practical implications of my unconventional housing arrangements, I strongly refute suggestions that my honesty or integrity should be called into question.
34. The evidence demonstrates the opposite. As soon as concerns were raised, I sought legal advice, contacted the relevant authorities, publicly addressed the matter, and committed to paying any sums properly found to be due. At every stage, I have acted openly, transparently and in good faith.

35. I am concerned that the Complaints appear to be politically motivated and not made in good faith. They have been publicly promoted under the guise of public interest, yet the manner in which they have been pursued suggests a desire to generate media attention and political advantage.
36. I am also concerned that aspects of the matter appear to have been disclosed to the media, presumably by the complainants, whilst the complaints process remains ongoing. The resulting publicity has been troubling and has created the impression of an attempt to conduct a parallel adjudication through the media rather than through the proper procedures established for dealing with complaints.
37. Nevertheless, I have full confidence in the integrity and independence of the complaints process and in the Monitoring Officer's ability to assess the matter fairly, objectively and on the basis of evidence rather than speculation.
38. For the reasons set out above, I respectfully submit that there is no evidence that I acted dishonestly, knowingly failed to pay council tax, deliberately evaded any legal obligation, breached the GLA Code of Conduct or acted without due regard to the principles of integrity, honesty, openness or accountability expected of elected members.
39. Any uncertainty regarding council tax liability arose solely from the unusual and complex nature of my living arrangements and the unresolved question of whether any liability existed in the first place. Upon becoming aware of those questions, I acted immediately, transparently and responsibly to establish the correct legal position.
40. I therefore respectfully invite the Monitoring Officer to conclude that the Complaints do not disclose conduct warranting further action and either dismiss the Complaints at the assessment stage or pursue informal resolution as considered appropriate.
41. I remain willing to provide any further information or documentation that may assist the Monitoring Officer and would be pleased to meet to discuss any aspect of this statement if that would be of assistance.

I believe the facts stated in this statement to be true.

Signed: 

Print Name: Zack Polanski

Date: 10/06/2026

# Appendix C

## COMPLAINTS AGAINST ZACK POLANSKI AM

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### OPINION

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#### Introduction

1. The Monitoring Officer of the Greater London Authority (“GLA”) has received two complaints about Zack Polanski AM. Each complaint relates to Mr Polanski’s council tax liability at a time when he was living in a houseboat moored at Springfield Marina in east London.
2. The Monitoring Officer has asked me to advise on a specific question arising from the complaints. That question is whether the conduct alleged in the complaints – in broad terms, a failure to pay council tax that was legally due – was done in his official capacity as a member of the London Assembly. Only conduct done in an official capacity is regulated by the GLA’s Code of Conduct for elected members (“the Code”).
3. I should make clear that, at this stage, these are no more than allegations. As I understand it, the billing authority for the area in which the houseboat was moored – the London Borough of Waltham Forest – has yet to conclude its enquiries into Mr Polanski’s council tax liability.

#### Summary of advice

4. Mr Polanski’s council tax arrangements did not fall within his official capacity and were therefore not regulated by the Code.

#### Background

##### *The allegations*

5. On 11 May 2026, The Times reported that Mr Polanski had spent several years living on a houseboat and had not paid council tax in respect of it.<sup>1</sup>
6. In response to these complaints, Mr Polanski has provided a witness statement. In that statement, he says that he and his partner moved to a narrowboat moored at Springfield Marina within the Lee Valley Regional Park. The marina is owned and operated by the Lee Valley Regional Park Authority (“the Authority”). However, the Authority is not the billing authority for

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<sup>1</sup> <https://www.thetimes.com/uk/politics/article/zack-polanski-green-party-admits-living-boat-council-tax-row-0k8dzxfgd>

council tax purposes. The relevant billing authority appears to be the London Borough of Waltham Forest.

7. In his witness statement, Mr Polanski says this about his council tax arrangements while living on the houseboat:

*“I occupied the narrowboat pursuant to a mooring agreement with the Authority. The agreement provided for leisure mooring rather than permanent residential occupation, although there has been much discussion online that it is often commonplace at marinas for people to live on boats moored under such agreements. Given the nature of the arrangement, my previous experience of property guardian accommodation, and the fact that I was making regular payments of mooring fees, I believed that any applicable charges associated with the mooring such as council tax were being appropriately managed through the fees I paid.*

*I readily acknowledge that I did not undertake further enquiries at the time regarding the specific council tax implications of living on a narrowboat. This is why I have already unreservedly apologised for that unintentional mistake.*

*However, I wish to make absolutely clear that there was never any intention on my part to evade council tax, avoid legal obligations, or obtain any improper financial advantage. Any failure to appreciate the position arose solely from a misunderstanding of what was required in relation to an unusual and unconventional living arrangement. At no stage did I knowingly withhold payment of council tax or deliberately seek to avoid any liability that might lawfully arise.”*

#### *The complaints*

8. Mr Garratt submitted his complaint to the Monitoring Officer on 11 May 2026. In his complaint, he said that the Times report had “*raised serious questions regarding Mr Polanski’s residency arrangements, electoral registration and potential Council Tax liability*”. He specifically argued that these matters fell within Mr Polanski’s official capacity:

*“As a London Assembly Member, Mr Polanski is responsible for voting to approve or reject the Mayor’s budget, and in doing so has the capacity to influence and set the level of Council Tax that Londoners pay via the Mayoral Precept. I therefore believe that any conduct which is found to have fallen short of the required standards would also fall within his capacity as an Assembly Member, given he would have voted to set a tax level which he himself may not have paid.”*

9. Ms Turley submitted her complaint on 12 May 2026. In her complaint, she alleged that Mr Polanski had breached the “Nolan principles” of honesty, integrity, accountability and openness. She said this was because:

*“Mr Polanski did not pay council tax that he now accepts that he owed; Mr Polanski’s representatives initially claimed that he stayed on the boat only ‘occasionally’ before admitting that he lived there and should have paid council tax[.]”*

10. Mr Polanski provided his response to the complaints on 10 June 2026. A letter written by solicitors on his behalf summarises his position in this way:

*“First, our client did not act dishonestly, knowingly fail to pay council tax, deliberately evade any legal obligation, breach the Greater London Authority Members’ Code of Conduct (“the Code of Conduct”), or breach the principles of integrity, honesty, openness or accountability expected of Assembly Members.*

*Secondly, our client denies knowingly participating in any vote affecting council tax whilst aware that he was in arrears or otherwise disqualified from doing so.*

*Thirdly, the Complaints are vexatious, politically motivated and constitute precisely the type of “tit-for-tat” complaint that the GLA complaints procedure identifies as unsuitable for investigation.”*

#### *Official capacity*

11. Neither the solicitors in their letter, nor Mr Polanski in his witness statement, sought to argue that his council tax arrangements fell outside the scope of his official capacity. However, the Monitoring Officer is clearly correct that this is an essential threshold question which must be answered before the substance of the allegations can even be considered.
12. This is because the Code only applies to Assembly Members when they act in their capacity as elected members of the Assembly (i.e. in their “official capacity”). Specifically, para 2(1) (“Scope”) provides:

*“You must comply with this Code whenever you act in your capacity as a member of the Authority. Capacity may include when –*

*(a) you misuse your position as a Member; or*

(b) *your actions would give the impression to a reasonable member of the public with knowledge of all the facts that you are acting as a Member.*"

13. This means the Monitoring Officer has no power to take action in respect of conduct which does not fall within the definition of official capacity in para 2(1) of the Code. For this reason, the Monitoring Officer has asked me to provide an independent view on whether the conduct alleged in the complaints was or was not done within Mr Polanski's official capacity.

#### The law

14. There is no statutory definition of "official capacity". Nor has there been any reported judgment on the subject since the current statutory rules took effect in 2012. The case law on the rules that applied between 2000 and 2012 tends to emphasise that the question of when an elected member is acting in their official capacity is fact-sensitive and dependent on the context in which the conduct takes place.<sup>2</sup>

15. The only case to consider this question in any detail is *Livingstone v Adjudication Panel for England*<sup>3</sup>, albeit this case was decided under the old statutory rules set out in the Local Government Act 2000 that were replaced by the current rules in the Localism Act 2012.

16. In that case, the former Mayor of London had been doorstepped by a Jewish reporter for the Evening Standard after he had left an official event at City Hall. He refused to answer the reporter's questions and instead likened him to a concentration camp guard who was "*just doing it 'cause you're paid to*".

17. The court held that the code of conduct did not apply to those comments, notwithstanding they were offensive and damaging to Mr Livingstone's personal reputation. The court's conclusion that the code did not apply depended in part on statutory language which is not replicated in the Localism Act 2011. However, two points which the judgment established and that continue to hold true under the current statutory rules are:

(a) a distinction must be drawn between an elected member's conduct in their official capacity and conduct in their private or personal capacity; and

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<sup>2</sup> *R (Mullaney) v Adjudication Panel for England* [2009] EWHC 72 (Admin)

<sup>3</sup> *Livingstone v Adjudication Panel for England* [2006] EWHC 2533 (Admin)

(b) some link is required between the conduct alleged and the elected member's position on the authority.

18. *Livingstone* was decided in 2006 at a time when social media was in its infancy. As the Committee on Standards in Public Life noted in its 2019 report, *Local Government Ethical Standards*<sup>4</sup>, more demanding public expectations about standards of behaviour in politics – influenced in large part by the far greater accessibility social media allows to elected politicians – has arguably extended the reach of the code of conduct. The Committee said this:

*“Restrictions on what an individual may do or say in public are different in kind from restrictions on an individual's private life. There is a need to balance the rights and responsibilities of democratic representatives. The sort of public behaviour that is relevant to a public office and its code of conduct therefore depends on the scope and nature of the public role in question: the requirements for civil servants will rightly be different to the requirements for teachers, for example. Roles representing the public, such as MPs or councillors, have particular privileges that need to be protected, but also need to acknowledge a greater responsibility, given the scope and public visibility of the role.*

*Inevitably, councillors carry their council 'label' to some extent in their public behaviour. What counts as relevant public behaviour for the purpose of the councillor code of conduct should therefore be drawn more broadly.*

*An individual's private life – that is, private behaviour in a personal capacity – should rightly remain out of scope. This includes, for example, what is said in private conversations (where those conversations are not in an official capacity), private disputes and personal relationships. But those in high-profile representative roles, including councillors, should consider that their behaviour in public is rightly under public scrutiny and should adhere to the Seven Principles of Public Life. This includes any comments or statements in print, and those made whilst speaking in public or on publicly accessible social media sites.”*

19. Drawing these threads together, it is possible to identify the following principles for determining whether conduct is done in an official capacity in borderline cases:

(a) the Code does not apply to everything an elected member does;

(b) private behaviour in a person capacity is not subject to the Code;

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<sup>4</sup> <https://www.gov.uk/government/publications/local-government-ethical-standards-report>

- (c) there must be a link between the alleged conduct and the member's public role;
- (d) that link may be established where the conduct takes place "in public", for instance on social media or in some other public setting; and
- (e) it is necessary to consider the alleged behaviour in its proper context.

### Advice

20. In my view, Mr Polanski's alleged behaviour in relation to his council tax arrangements did not fall within para 2(1) of the Code. It was not behaviour done in his official capacity.
21. Firstly, this was not behaviour "in public". Mr Polanski was liable (if at all) to pay council tax in the same way as any other person who occupies somewhere as their sole or main residence. That liability (if any) was entirely dependent on his living arrangements and not in any way related to his membership of the London Assembly. His living arrangements were a private matter.
22. Secondly, there is no clear link between this alleged behaviour and his official role.
23. Mr Garratt is correct that Mr Polanski's role on the Assembly means that he has the ability to "*influence and set the level of council tax that Londoners pay via the Mayoral Precept*". This is because the GLA, as a major precepting authority, determines its annual council tax requirement which is recovered through council tax demands issued by the London billing authorities. The Assembly is required by the Greater London Authority Act 1999 to approve the Mayor of London's annual budget which forms the basis of the council tax requirement.
24. However, I do not agree with the argument that Mr Polanski's participation in such decisions was sufficient to bring his otherwise private council tax arrangements within his official capacity.
25. This is because it has been authoritatively recognised that decisions to set the council tax or precept do not materially affect the interests of the elected members who participate in them:
  - (a) in 2013, the government issued guidance which confirmed that councillors who are homeowners or tenants do not have a disclosable pecuniary interest in setting the council tax or precept because such decisions "*do not materially affect [their] interest in the land*."

*For example, it does not materially affect the value of [their] home, [their] prospects of selling that home, or how [they] might use or enjoy that land*<sup>5</sup>; and

(b) the Local Government Association has subsequently adopted the same position: “*The LGA is clear that [members] do not have a DPI simply if [they] are voting to set the Council Tax or precept ... The Council Tax and precept are charges on all relevant properties in the area and do not directly relate to any single property in such a way as to give rise to a DPI.*”<sup>6</sup>

26. Therefore, according to these authoritative sources, actions taken in an official capacity regarding council tax are not considered to have implications for the member’s private or personal interests, specifically those to do with their living arrangements.

27. As such, I do not consider that Mr Polanski’s personal liability for council tax was meaningfully connected with his participation in decisions that could affect the overall level of council tax. The decisions in which he took part were to set the GLA’s annual council tax requirement: those decisions had no bearing on the question of whether he was personally liable for council tax in respect of the houseboat.

28. The situation might have been different had Mr Polanski owed arrears of council tax at the time of participating in those decisions. However, as I have previously advised the GLA, Mr Polanski was not subject to the exclusion from voting on council tax matters because he did not owe any arrears of council tax at the time of casting his votes. Whether he does owe council tax, and if so how much, are currently subject to investigation by the London Borough of Waltham Forest and so are yet to be determined.

## Conclusion

29. For all of these reasons, my view is that Mr Polanski’s behaviour in relation to his council tax arrangements was private behaviour in his personal capacity. It did not fall within para 2(1) of the Code and therefore was not subject to the Code.

30. Therefore my recommendation to the Monitoring Officer is that no further action can be taken on these complaints.

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<sup>5</sup>[https://assets.publishing.service.gov.uk/media/5a748e08ed915d0e8bf193c8/Openness\\_and\\_transparency\\_on\\_personal\\_interests.pdf](https://assets.publishing.service.gov.uk/media/5a748e08ed915d0e8bf193c8/Openness_and_transparency_on_personal_interests.pdf)

<sup>6</sup> <https://www.local.gov.uk/publications/guidance-local-government-association-model-councillor-code-conduct>

**Matt Lewin**  
Cornerstone Barristers

15 June 2026