

**To the Chair and Members of the
COUNCIL**

COUNCIL TAX SETTING AND STATUTORY RESOLUTIONS 2015/16

Relevant Cabinet Member(s)	Wards Affected	Key Decision
Mayor Ros Jones	All	K1243

Executive Summary

1. This report sets out how the Council Tax is calculated and makes recommendations regarding Doncaster's Council Tax requirement for 2015/16. The Council Tax requirement helps the council to determine if it has set an excessive Council Tax increase that could in turn trigger a local referendum.
2. It requests members to set the level of Council Tax for 2015/16 for Doncaster residents and approve the statutory resolutions. It is proposed that Doncaster Council's element of the Band D Council Tax charge be increased by 1.95% to £1,145.09 (£763.39 for a Band A, which is an increase of 28p per week), this would not be deemed to be an excessive increase taking into account the guidance issued by Government.

Exempt Report

3. Not applicable.

Recommendation

4. Council is requested to determine the level of the Council Tax for 2015/16 and to pass the appropriate statutory resolutions as set out and recommended at Appendix B including the Council Tax requirement for 2015/16.

What Does This Mean For the Citizens of Doncaster

5. The citizens of Doncaster can expect to see their Council Tax for council services increase by 1.95%. The police and fire increases are 1.95% and 1.97% respectively.
6. The average Parish Council Tax increase across the whole Doncaster Council area has increased by 2.8%.
7. The Government have indicated that there will be no referendum principles for Parish Councils for 2015/16 but these could be introduced for future years if necessary, to 'provide protection for local taxpayers'

Background

8. The Council under the Local Government Finance Act 1992 is required to set the Council Tax for its area. The amount is based upon the capital value of each dwelling calculated by reference to their capital value at 1st April, 1991 prices. Properties are placed in one of eight valuation bands by the Valuation Office Agency which is part of Her Majesty's Revenues and Customs.

	Open Market Value as at 1st April 1991
Band A	Not exceeding £40,000
Band B	Over £40,000 but no exceeding £52,000
Band C	Over £52,000 but not exceeding £68,000
Band D	Over £68,000 but not exceeding £88,000
Band E	Over £88,000 but not exceeding £120,000
Band F	Over £120,000 but not exceeding £160,000
Band G	Over £160,000 but not exceeding £320,000
Band H	Exceeding £320,000

9. When Council Tax proposals were first issued by the Government in April, 1991 it was estimated that the average property value in England was about £80,000. Such a property would be in Band D and as a result, many of the calculations are carried out by reference to Band D. For example, when the level of Council Tax is calculated, a Band D Tax is calculated initially and the taxes for all other bands are then calculated as proportions of that. Council Tax is based on 2 or more adult occupants occupying the property as their sole or main residence. In appropriate circumstances where a single adult occupies a property as their sole or main residence a 25% single person discount can be awarded.
10. The table below shows, for Doncaster, the number and percentage of dwellings in each band which were shown in the Valuation List as at the 2nd December 2014 when the Tax Base was calculated.

	Number	Percentage
Band A	79,264	59.64
Band B	23,651	17.80
Band C	14,319	10.78
Band D	8,661	6.52
Band E	4,197	3.16
Band F	1,854	1.39
Band G	825	0.62
Band H	122	0.09
Total	132,893	100.00

Because such a high percentage of dwellings in Doncaster are in the lower bands (88.22% are banded below the average Band of D), this has the effect of considerably reducing the Council's Tax Base.

Council Tax Calculation - Doncaster M. B. C. Services

11. Doncaster Council is a “billing authority”; this means the Council is responsible for, preparing the Council Tax Base, setting the Council Tax, billing and collection of Council Tax and maintaining the Collection Fund.
12. The Police and Fire authorities and Parishes calculate and set their own elements and Doncaster as the billing authority then formally sets the overall tax by adding the elements together
13. The billing authority has to maintain a Collection Fund; this is a separate statutory account from the General Fund. The Collection Fund receives Council Tax and Business Rates income and pays out the demands and precepts made upon it by the council, the Police and Crime Commissioner, the South Yorkshire Fire and Rescue Authority and Parish Councils for Council Tax and Business Rates.
14. The Council Tax Base of 75,729 Band D properties for 2015/16 was approved by Director of Finance and Corporate Services on 6th January, 2015; this is recorded in an Officer Decision Record. This is an increase of 1,462 Band D equivalent properties to the tax base, which delivers £1.7m additional income in 2015/16.
15. The financial year 2015/16 is the third year since major changes to the funding arrangements for Local Government came into effect. The changes affected the way council tax bases were calculated and removed certain discounts and exemptions and replaced them with discretionary powers to grant discounts and charge premiums on long term empty properties and brought local council tax support into the calculation of the Tax Base.
16. The gross revenue expenditure budget for 2015/16 will be £486.7m, which covers all funding sources including Retained Business Rates, Government Top Up Grant, Revenue Support Grant, Council Tax, Collection Fund surplus, Specific Grants, Customer and Client Receipts and Other Income. The figure provided for the Collection Fund surplus for Council Tax is in accordance with legislative requirements to return surpluses on the Collection Fund to taxpayers and precepting authorities.
17. Appendix A shows how the Council Tax is calculated for the council's services, based on a gross revenue budget of £486.7m. The Government Top Up Grant and Revenue Support Grant income included in the calculation is that notified to the council by the Government on 3rd February, 2015.
18. Dividing the Council Tax Base into the net amount required from Council Tax payers, excluding Parish Precepts, gives a Council Tax (Band D) for the council's own services of £1,145.09, a 1.95% increase (£1,123.19 in 2014/15).

Joint Authority Precepts & Council Taxes

19. The South Yorkshire Fire and Rescue Authority met on 16th February, 2015, to set its precept and Council Tax. It has notified the council of a Band D Council Tax of £66.32 for 2015/16 which equates to an increase of £1.28 from 2014/15 (a 1.97% increase). At the time of the drafting of this report the South Yorkshire Police and Crime Commissioner had yet to formally set its precept. It has however proposed a Band D Council Tax of £148.16 for 2015/16 which equates to an increase of £2.83 from 2014/15 (a 1.95% increase) and has a legal obligation to notify the council of its 2015/16 Council Tax & precept by 28th February 2015. It is anticipated therefore that formal notification from the South Yorkshire Police and Crime Commissioner will have been received prior to the council considering this report on 3rd March 2015. The increases notified and proposed by the Joint Authorities have been included in the resolutions set out at Appendix B.
20. The table below shows the total Council Tax for Doncaster residents is £1,359.57 (£1,333.56 in 2014/15) for a Band D property, assuming the council approves the Council Tax of £1,145.09 for Doncaster Council services. When the Joint Authority Council Tax increases are combined with the 1.95% increase for Doncaster Council, this represents a 1.95% increase from the 2014/15 Council Tax for Doncaster residents.

	2014/15 Band D £	2015/16 Band D £	Increase %	Annual Increase Band A £	Annual Increase Band D £
Doncaster	1,123.19	1,145.09	1.95	14.60	21.90
S.Y. Police	145.33	148.16	1.95	1.89	2.83
S.Y. Fire	65.04	66.32	1.97	0.85	1.28
Total	1,333.56	1359.57	1.95	17.34	26.01

Localisation of Council Tax Support and Parish Council Taxes

21. The Council Tax Benefit system was abolished and replaced with a Localised Council Tax Support Scheme from April 2013, which is now classed as a Council Tax discount in the Tax Base similar to the single person's discount. This has had the effect of reducing the Council Tax Base. Under this scheme each council in 2013/14 received a fixed grant to partly compensate for the reduction in Council Tax income resulting from the lower Council Tax Base due to this new discount. Government figures show that the council received grant funding of £17.1m (£16.8m for the council and £0.3m for parishes) to fund this in 2013/14 although the grant only covered 90% of the 2012/13 benefits and protected pensioners. This grant funding formed part of the council's Baseline Funding for 2013/14, comprising Retained Business Rates, Revenue Support Grant and Top Up Grant. Since the 2013/14 Finance Settlement the Government has not published revised grant allocations for these headings and does not intend to in future even though central Government funding for local authorities has continued to reduce significantly.

22. Changes to Parish Council Taxes are included in Appendix C below and a summary of increases is set out in the Table below. The average Band D Parish Council Tax across the whole Doncaster Council area has increased from £24.22 in 2014/15, to £24.90 in 2015/16, an increase of 2.8%. The Government have confirmed that the referendum principles applying to Local Authorities and Major Preceptors, will not apply to Parish Councils in 2015/16. The Government are however considering including Parish Councils from 2016/17 onwards.
23. The Government has reduced the Council's grant funding by 14% in 2015/16. Council approved a reduction in the amount it distributes to Parish Councils in 2015/16 by 10% having made no reduction in 2014/15 when the Council's grant was cut by 10% (Revenue Budget 2015/16 Report – agenda item 7). Council also approved a further reduction of 10% in this funding for 2016/17 in line with the Council's anticipated funding reduction from Government. Parish Councils were made aware of plans to implement these funding reductions in October 2014. This is to protect as far as possible, Council Tax payers from the impact of the reduced Tax Base arising from the introduction of local council tax support into the Tax Base.

Percentage Increase	Number of Parish Councils	% of the Total
Freeze or Reduction	14	35.9%
0% - 5%	17	43.6%
5% - 10%	5	12.8%
10% - 20%	3	7.7%
More than 20%	0	0.0%
Total	39	100.0%

Statutory Resolutions

24. The statutory resolutions at Appendix B are set out for Council approval in accordance with the requirements of the Local Government Finance Act 1992.

Impact on the Council's Key Priorities

25. These are detailed in the table below: -

Priority	Implications
<p>We will support a strong economy where businesses can locate, grow and employ local people.</p> <ul style="list-style-type: none"> • <i>Mayoral Priority: Creating Jobs and Housing</i> • <i>Mayoral Priority: Be a strong voice for our veterans</i> • <i>Mayoral Priority: Protecting Doncaster's vital services</i> 	<p>The minimum increase, which the Council can afford, has been applied to the Council Tax within the referendum cap.</p>
<p>We will help people to live safe, healthy, active and independent lives.</p> <ul style="list-style-type: none"> • <i>Mayoral Priority: Safeguarding our Communities</i> • <i>Mayoral Priority: Bringing down the cost of living</i> 	
<p>We will make Doncaster a better place to live, with cleaner, more sustainable communities.</p> <ul style="list-style-type: none"> • <i>Mayoral Priority: Creating Jobs and Housing</i> • <i>Mayoral Priority: Safeguarding our Communities</i> • <i>Mayoral Priority: Bringing down the cost of living</i> 	
<p>We will support all families to thrive.</p> <ul style="list-style-type: none"> • <i>Mayoral Priority: Protecting Doncaster's vital services</i> 	

We will deliver modern value for money services.	
We will provide strong leadership and governance, working in partnership.	

Consultation

26. The report follows on from the Revenue Budget 2015/16 Report (agenda item 7) and deals primarily with mathematical calculations to approve the Council Tax and the Council Tax requirement as set out in legislation.
27. This report has significant implications in terms of the following:-

Procurement	N/A	Crime & Disorder	N/A
Human Resources	N/A	Human Rights & Equalities	N/A
Buildings, Land & Occupiers	N/A	Environment & Sustainability	N/A
I.C.T.	N/A	Capital Programme	N/A

Options Considered & Reasons for Recommended Option

28. Not applicable.

Risks & Assumptions

29. Not applicable.

Referenda

30. The Localism Act 2011 made significant changes to the Local Government Finance Act 1992 and requires the council to set a Council Tax requirement for 2015/16. This requirement is to help the council to determine if it has set an excessive Council Tax increase that would in turn trigger a local referendum.

Authorities are required to seek approval of their electorate in a referendum if any proposed tax increase exceeds the principles set by Parliament. The Government have confirmed the Council Tax Referendum Cap at 2.0% for 2015/16 for all authorities, which would apply on the Band D Tax of the Authority without any adjustments being made for levying bodies such as the South Yorkshire Integrated Transport Levy.

Chapter 4ZA of Part 1 of the Local Government Finance Act 1992 provides for the holding of a referendum where a Local Authority in England sets an excessive increase in its relevant basic amount of Council Tax for a financial year. The change to the use of the actual Band D Tax of the Authority is provided for by Section 41 of the Local Audit and Accountability Act 2014 which came into force on the 30th January 2014 and the Local Authorities (Conduct of Referendums) (Council Tax Increases) (England) Regulations 2012 as amended.

The Government have indicated that there will be no referendum principles for Parish Councils for 2015/16 but these could be introduced for future years if necessary, to 'provide protection for local taxpayers'.

31. The proposed Council Tax increase of 1.95% for this year presents no risk of a referendum being required. Details of the calculation are set out below.

Tax Base 2014/15 = 74,267 (properties) Tax Base 2015/16 = 75,729 (properties)	2014/15 £m	2014/15 Amount per Band D Property £	2015/16 £m	2015/16 Amount per Band D Property £
Total Council Tax Requirement	83.416	1,123.19	86.716	1,145.09
% change in council tax for referendum assessment	1.95			

Paragraph 13 of Schedule 1, of the Council Tax (Demand Notice) (England) Regulations 2011, (SI 2011/3038) as amended, specifies that any increase when compared to the previous year, must be shown to one decimal place. This means that a % increase of 1.95% or above would be shown as 2.0% on the face of the Council Tax bill. This is purely a rounding issue and presents no risk of a referendum being required.

Legal Implications

32. The Local Government Finance Act 1992 places a duty on Local Authorities to set an amount of Council Tax on or before 10th March, in the financial year preceding that for which it is set. The setting of the tax involves a series of processes and calculations resulting in a separate amount of tax for properties in each of the 8 Bands (A to H) in which properties have been valued under the 1992 Act.
33. The Localism Act 2011 introduced a new Chapter into the Local Government Finance Act 1992 which makes provision for council tax referendums to be held if an authority increases its Council Tax by an amount exceeding principles determined by the Secretary of State.

Financial Implications

34. These are contained within the body of this report.

Equality Implications

35. In taking this decision Members must be aware of their obligations under section 149 Equality Act 2010. This section contains the Public Sector Equality Duty (PSED). It obliges public authorities, when exercising their functions, to have 'due regard' to the need to:
- Eliminate discrimination, harassment and victimization and other conduct which the Act prohibits;
 - Advance equality of opportunity; and
 - Foster good relations between people who share relevant protected characteristics and those who do not.

- d. The relevant protected characteristics under the Equality Act are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation.
36. In setting out the recommendation, it is essential that Members keep an open mind. A final decision can only be made when the decision makers fully understand and have 'due regard' to the potential impact of their decision on people with relevant protected characteristics under the Public Sector Equality Act Duty. The decision makers must consciously and actively consider the relevant matters in such a way that it influences the decision making.

Conclusion

37. The Council is requested to approve a Band D Council Tax for 2015/16 of £1,145.09 for Doncaster Council services. Council is also requested to pass the appropriate statutory resolutions which incorporate the Council Taxes of the Joint Authorities, and which taken together with Doncaster's 1.95% increase represent a 1.95% increase from the 2014/15 Council Tax for Doncaster residents.

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Background Papers:

- Reports from D.C.L.G., Local Government Finance Settlement February 2015.
- Revenue Budget 2015/16 3rd March, 2015.
- The Local Authorities (Conduct of Referendums) (Council Tax Increases) (England) Regulations 2012 as amended by SI 2013/409 and SI 2014/231
- Local Government Finance Act 1992, schedule 5, part 1, chapter 4ZA
- The Local Audit and Accountability Act 2014
- The Council Tax (Demand Notices) (England) Regulations 2011 as amended by SI 2012/3087

CALCULATION OF COUNCIL TAX FOR COUNCIL SERVICES

	2014/15		2015/16	
	Total £m	Per Band D Equivalent £ p	Total £m	Per Band D Equivalent £ p
Gross Budget	501.270	6,749.57	486.663	6,426.38
Less:				
<i>Gross Retained Business Rates</i>	<i>44.255</i>		<i>46.013</i>	
<i>Adjustment for Business Rates Collection Fund Deficit (Appeals)</i>	<i>-1.527</i>		<i>-1.166</i>	
Net Retained Business Rates	42.728	575.33	44.847	592.20
Revenue Support Grant	83.450	1,123.65	60.943	804.75
Government Top Up Grant	26.466	356.36	26.972	356.16
Housing Benefit Grant	99.170	1,335.32	92.527	1,221.82
Public Health Grant	20.198	271.96	23.648	312.27
Specific Grants	39.496	531.81	41.959	554.07
Customer & Client Receipts	45.927	618.40	45.986	607.24
Other Income ¹	57.919	779.89	60.565	799.77
Council Tax Collection Fund Surplus	2.500	33.66	2.500	33.01
Council Taxpayers (Council Tax Requirement)	83.416	1,123.19	86.716	1,145.09

Note that figures are subject to rounding

¹ Other income includes Continuing Health Care Contributions and Section 256 Agreements with the NHS, income from Other Local Authorities as well as income from charges made to Schools (including Academies), Housing Revenue Account, St Leger Homes and Children's Services Trust.

Recommended: -

1.

- (a) That it be noted that the Council has calculated the amount of **75,729** as its Council Tax Base for the year 2015/2016 in accordance with Item T of the formula in Section 31B of the Local Government Finance Act 1992, as amended, and Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 as amended:

	2015/16
(b) <u>Part of the Council's Area</u>	<u>Tax Base</u>
Adwick on Dearne	115
Armthorpe	3,655
Askern	1,080
Auckley	1,256
Austerfield	201
Barnburgh and Harlington	623
Barnby Dun with Kirk Sandall	2,578
Bawtry	1,275
Blaxton	390
Braithwell with Micklebring	414
Brodsworth	714
Burghwallis	130
Cantley with Branton	1,067
Clayton with Frickley	92
Conisbrough Parks	119
Denaby	130
Edenthorpe	1,378
Edlington	1,709
Finningley	643
Fishlake	238
Hampole and Skelbrooke	83
Hatfield	3,923
Hickleton	107
High Melton	102
Hooton Pagnell	92
Loversall	56
Moss and District	281
Norton	1,325
Owston	61
Rossington	3,155
Sprotbrough and Cusworth	3,752
Stainforth	1,114
Stainton	103
Sykehouse	179
Thorne - Moorends	3,862
Thorpe in Balne	73
Tickhill	2,024
Wadworth	368
Warmsworth	1,091

being the amounts calculated by the Council, in accordance with Regulation 6 of the Regulations, as the amounts of its Council Tax Base for the year for dwellings in those parts of its area to which one or more parish precepts relate.

2. Calculate that the Council Tax requirement for the Council's own purposes for 2015/16 (excluding parish precepts) is **£86,716,521**
3. that the following amounts be now calculated by the Council for the year 2015/2016 in accordance with Sections 30 to 36 of the Local Government Finance Act 1992: -
- (a) **£677,727,132** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act taking into account all Parish Precepts;
(Gross expenditure of the Council, including Schools, the Housing Revenue Account and Parishes)
- (b) **£589,125,000** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act;
(Total Income including Revenue Support Grant)
- (c) **£88,602,132** being the amount by which the aggregate at 3 (a) above exceeds the aggregate at 3 (b) above, calculated by the Council, in accordance with Section 31A (4) of the Act, as its Council Tax requirement for the year;
(Item R in the formula in Section 31B of the Act)
(Council Tax requirement including Parishes)
- (d) **£1,169.99** being the amount at 3(c) above, (Item R) all divided by (Item T) 1(a) above, calculated by the Council in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year;
(Including Parish Precepts)
- (e) **£1,885,611** being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act. (Appendix C)
- (f) **£1,145.09** being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T at 1(a) above, calculated by the Council in accordance with Section 34(2) of the Act as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish Precept relates;
(Council Tax at Band D for Doncaster M.B.C. services)

(g)	<u>Part of the Council's Area</u>	2015/16 £
	Adwick on Dearne	1174.50
	Armthorpe	1199.09
	Askern	1211.81
	Auckley	1168.98
	Austerfield	1186.39
	Barnburgh and Harlington	1190.22
	Barnby Dun with Kirk Sandall	1179.30
	Bawtry	1164.25
	Blaxton	1200.58
	Braithwell with Micklebring	1157.22
	Brodsworth	1185.62
	Burgwallis	1186.74
	Cantley with Branton	1172.06
	Clayton with Frickley	1187.08
	Conisbrough Parks	1173.50
	Denaby	1157.17
	Edenthorpe	1172.25
	Edlington	1207.77
	Finningley	1182.02
	Fishlake	1285.70
	Hampole and Skelbrooke	1149.33
	Hatfield	1187.45
	Hickleton	1195.86
	High Melton	1167.42
	Hooton Pagnell	1185.97
	Loversall	1161.64
	Moss and District	1166.22
	Norton	1184.12
	Owston	1158.20
	Rossington	1195.37
	Sprotbrough and Cusworth	1188.83
	Stainforth	1252.81
	Stainton	1168.54
	Sykehouse	1186.36
	Thorne - Moorends	1233.82
	Thorpe in Balne	1164.69
	Tickhill	1165.25
	Wadworth	1177.70
	Warmsworth	1187.78

being the amounts given by adding to the amount at 3(f) above the amounts of the parish precepts relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 1(b) above, calculated by the Council, in accordance with Section 34(3) of the (Local Government Finance Act 1992) as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which Parish Precepts relate.

(h)

Part of the Council's Area	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
DONCASTER (except where specified below)	763.39	890.63	1017.86	1145.09	1399.55	1654.02	1908.48	2290.18
Adwick on Dearne	783.00	913.50	1044.00	1174.50	1435.50	1696.50	1957.50	2349.00
Armthorpe	799.39	932.63	1065.86	1199.09	1465.55	1732.02	1998.48	2398.18
Askern	807.87	942.52	1077.17	1211.81	1481.10	1750.39	2019.68	2423.62
Auckley	779.32	909.21	1039.10	1168.98	1428.75	1688.53	1948.30	2337.96
Austerfield	790.92	922.75	1054.57	1186.39	1450.03	1713.68	1977.31	2372.78
Barnburgh and Harlington	793.48	925.73	1057.98	1190.22	1454.71	1719.21	1983.70	2380.44
Barnby Dun with Kirk Sandall	786.20	917.24	1048.27	1179.30	1441.36	1703.43	1965.50	2358.60
Bawtry	776.16	905.53	1034.89	1164.25	1422.97	1681.70	1940.41	2328.50
Blaxton	800.38	933.79	1067.18	1200.58	1467.37	1734.17	2000.96	2401.16
Braithwell with Micklebring	771.48	900.06	1028.64	1157.22	1414.38	1671.54	1928.70	2314.44
Brodsworth	790.41	922.15	1053.89	1185.62	1449.09	1712.56	1976.03	2371.24
Burghwallis	791.16	923.02	1054.88	1186.74	1450.46	1714.18	1977.90	2373.48
Cantley with Branton	781.37	911.61	1041.83	1172.06	1432.51	1692.98	1953.43	2344.12
Clayton with Frickley	791.38	923.29	1055.18	1187.08	1450.87	1714.67	1978.46	2374.16
Conisbrough Parks	782.33	912.73	1043.11	1173.50	1434.27	1695.06	1955.83	2347.00
Denaby	771.44	900.03	1028.60	1157.17	1414.31	1671.47	1928.61	2314.34
Edenthorpe	781.50	911.75	1042.00	1172.25	1432.75	1693.25	1953.75	2344.50
Edlington	805.18	939.38	1073.58	1207.77	1476.16	1744.56	2012.95	2415.54
Finningley	788.01	919.35	1050.69	1182.02	1444.69	1707.36	1970.03	2364.04
Fishlake	857.13	999.99	1142.85	1285.70	1571.41	1857.12	2142.83	2571.40
Hampole and Skelbrooke	766.22	893.93	1021.63	1149.33	1404.73	1660.14	1915.55	2298.66
Hatfield	791.63	923.58	1055.51	1187.45	1451.32	1715.21	1979.08	2374.90
Hickleton	797.24	930.12	1062.99	1195.86	1461.60	1727.35	1993.10	2391.72
High Melton	778.28	908.00	1037.71	1167.42	1426.84	1686.27	1945.70	2334.84
Hooton Pagnell	790.64	922.43	1054.20	1185.97	1449.51	1713.07	1976.61	2371.94
Loversall	774.42	903.50	1032.57	1161.64	1419.78	1677.93	1936.06	2323.28
Moss and District	777.48	907.06	1036.64	1166.22	1425.38	1684.54	1943.70	2332.44
Norton	789.41	920.99	1052.55	1184.12	1447.25	1710.40	1973.53	2368.24
Owston	772.13	900.83	1029.51	1158.20	1415.57	1672.96	1930.33	2316.40
Rossington	796.91	929.74	1062.55	1195.37	1461.00	1726.65	1992.28	2390.74
Sprotbrough and Cusworth	792.55	924.65	1056.74	1188.83	1453.01	1717.20	1981.38	2377.66
Stainforth	835.20	974.41	1113.61	1252.81	1531.21	1809.62	2088.01	2505.62
Stainton	779.02	908.87	1038.70	1168.54	1428.21	1687.89	1947.56	2337.08
Sykehouse	790.90	922.73	1054.54	1186.36	1449.99	1713.63	1977.26	2372.72
Thorne - Moorends	822.54	959.64	1096.73	1233.82	1508.00	1782.19	2056.36	2467.64
Thorpe in Balne	776.46	905.87	1035.28	1164.69	1423.51	1682.33	1941.15	2329.38
Tickhill	776.83	906.31	1035.78	1165.25	1424.19	1683.14	1942.08	2330.50
Wadworth	785.13	915.99	1046.85	1177.70	1439.41	1701.12	1962.83	2355.40
Warmsworth	791.85	923.83	1055.81	1187.78	1451.73	1715.68	1979.63	2375.56

being the amounts given by multiplying the amounts at 3 (f) and 3 (g) above by the number which, in the proportion set out in Section 5 (1) of the (Local Government Finance Act 1992), is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36 (1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

4. that it be noted that for the year 2015/16 the South Yorkshire Police and Crime Commissioner and the South Yorkshire Fire and Civil Defence Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below: -

<u>Precepting Authority</u>	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
South Yorkshire Police and Crime Commissioner	98.77	115.24	131.70	148.16	181.08	214.01	246.93	296.32
South Yorkshire Fire & Civil Defence Authority	44.21	51.58	58.95	66.32	81.06	95.80	110.53	132.64

5. that, having calculated the aggregate in each case of the amounts at 3(h) and 4 above, the Council, in accordance with Section 30 and 36 of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2015/2016 for each of the categories of dwellings shown below:-

	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
Part of the Council's Area	£	£	£	£	£	£	£	£
DONCASTER (except where specified below)	906.37	1057.45	1208.51	1359.57	1661.69	1963.83	2265.94	2719.14
Adwick on Dearne	925.98	1080.32	1234.65	1388.98	1697.64	2006.31	2314.96	2777.96
Armthorpe	942.37	1099.45	1256.51	1413.57	1727.69	2041.83	2355.94	2827.14
Askern	950.85	1109.34	1267.82	1426.29	1743.24	2060.20	2377.14	2852.58
Auckley	922.30	1076.03	1229.75	1383.46	1690.89	1998.34	2305.76	2766.92
Austerfield	933.90	1089.57	1245.22	1400.87	1712.17	2023.49	2334.77	2801.74
Barnburgh and Harlington	936.46	1092.55	1248.63	1404.70	1716.85	2029.02	2341.16	2809.40
Barnby Dun with Kirk Sandall	929.18	1084.06	1238.92	1393.78	1703.50	2013.24	2322.96	2787.56
Bawtry	919.14	1072.35	1225.54	1378.73	1685.11	1991.51	2297.87	2757.46
Blaxton	943.36	1100.61	1257.83	1415.06	1729.51	2043.98	2358.42	2830.12
Braithwell with Micklebring	914.46	1066.88	1219.29	1371.70	1676.52	1981.35	2286.16	2743.40
Brodsworth	933.39	1088.97	1244.54	1400.10	1711.23	2022.37	2333.49	2800.20
Burghwallis	934.14	1089.84	1245.53	1401.22	1712.60	2023.99	2335.36	2802.44
Cantley with Branton	924.35	1078.43	1232.48	1386.54	1694.65	2002.79	2310.89	2773.08
Clayton with Frickley	934.36	1090.11	1245.83	1401.56	1713.01	2024.48	2335.92	2803.12
Conisbrough Parks	925.31	1079.55	1233.76	1387.98	1696.41	2004.87	2313.29	2775.96
Denaby	914.42	1066.85	1219.25	1371.65	1676.45	1981.28	2286.07	2743.30
Edenthorpe	924.48	1078.57	1232.65	1386.73	1694.89	2003.06	2311.21	2773.46
Edlington	948.16	1106.20	1264.23	1422.25	1738.30	2054.37	2370.41	2844.50
Finningley	930.99	1086.17	1241.34	1396.50	1706.83	2017.17	2327.49	2793.00
Fishlake	1000.11	1166.81	1333.50	1500.18	1833.55	2166.93	2500.29	3000.36
Hampole and Skelbrooke	909.20	1060.75	1212.28	1363.81	1666.87	1969.95	2273.01	2727.62
Hatfield	934.61	1090.40	1246.16	1401.93	1713.46	2025.02	2336.54	2803.86
Hickleton	940.22	1096.94	1253.64	1410.34	1723.74	2037.16	2350.56	2820.68
High Melton	921.26	1074.82	1228.36	1381.90	1688.98	1996.08	2303.16	2763.80
Hooton Pagnell	933.62	1089.25	1244.85	1400.45	1711.65	2022.88	2334.07	2800.90
Loversall	917.40	1070.32	1223.22	1376.12	1681.92	1987.74	2293.52	2752.24
Moss and District	920.46	1073.88	1227.29	1380.70	1687.52	1994.35	2301.16	2761.40
Norton	932.39	1087.81	1243.20	1398.60	1709.39	2020.21	2330.99	2797.20
Owston	915.11	1067.65	1220.16	1372.68	1677.71	1982.77	2287.79	2745.36
Rossington	939.89	1096.56	1253.20	1409.85	1723.14	2036.46	2349.74	2819.70
Sprotbrough and Cusworth	935.53	1091.47	1247.39	1403.31	1715.15	2027.01	2338.84	2806.62
Stainforth	978.18	1141.23	1304.26	1467.29	1793.35	2119.43	2445.47	2934.58
Stainton	922.00	1075.69	1229.35	1383.02	1690.35	1997.70	2305.02	2766.04
Sykehouse	933.88	1089.55	1245.19	1400.84	1712.13	2023.44	2334.72	2801.68
Thorne - Moorends	965.52	1126.46	1287.38	1448.30	1770.14	2092.00	2413.82	2896.60
Thorpe in Balne	919.44	1072.69	1225.93	1379.17	1685.65	1992.14	2298.61	2758.34
Tickhill	919.81	1073.13	1226.43	1379.73	1686.33	1992.95	2299.54	2759.46
Wadworth	928.11	1082.81	1237.50	1392.18	1701.55	2010.93	2320.29	2784.36
Warmsworth	934.83	1090.65	1246.46	1402.26	1713.87	2025.49	2337.09	2804.52

6. The Council has determined that its relevant basic amount of Council Tax for 2015/2016 is not excessive in accordance with principles approved under Section 52ZB of the Local Government Finance Act 1992 as amended by Section 41 of The Local Audit and Accountability Act 2014. As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2015/2016 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK of the Local Government Finance Act 1992.

Appendix C

Parish Council Taxes

Parish	2015/2016			2014/2015			% Band D Increase
	Tax base	Precept £	Band D Precept £	Tax base	Precept £	Band D Precept £	
Adwick on Dearne	115	3,382.00	29.41	111	3,308.00	29.80	-1.31
Armthorpe	3,655	197,370.00	54.00	3,631	192,443.00	53.00	1.89
Askern	1,080	72,062.00	66.72	1,094	66,112.00	60.43	10.41
Auckley	1,256	30,000.00	23.89	1,150	27,024.00	23.50	1.86
Austerfield	201	8,302.00	41.30	198	8,180.00	41.31	-0.02
Barnburgh and Harlington	623	28,119.00	45.13	620	28,119.00	45.35	-0.49
Barnby Dun with Kirk Sandall	2,578	88,201.00	34.21	2,556	88,201.00	34.51	-0.87
Bawtry	1,275	24,426.00	19.16	1,273	24,251.00	19.05	0.58
Blaxton	390	21,641.00	55.49	387	21,316.00	55.08	0.74
Braithwell with Micklebring	414	5,020.00	12.13	410	4,984.00	12.16	-0.25
Brodsworth	714	28,939.00	40.53	699	28,511.00	40.79	-0.64
Burghwallis	130	5,414.00	41.65	130	4,905.00	37.73	10.39
Cadeby	80	0.00	0.00	78	0.00	0.00	0.00
Cantley with Branton	1,067	28,776.00	26.97	1,037	27,424.00	26.45	1.97
Clayton with Frickley	92	3,863.00	41.99	92	3,781.00	41.10	2.17
Conisbrough Parks	119	3,381.00	28.41	120	3,118.00	25.98	9.35
Denaby	130	1,571.00	12.08	124	1,568.00	12.65	-4.51
Edenthorpe	1,378	37,426.00	27.16	1,330	37,029.00	27.84	-2.44
Edlington	1,709	107,113.00	62.68	1,606	102,459.00	63.80	-1.76
Finningley	643	23,747.00	36.93	557	21,009.00	34.83	6.03
Fishlake	238	33,466.00	140.61	239	33,241.00	139.08	1.10
Hampole and Skelbrooke	83	352.00	4.24	86	351.00	4.08	3.92
Hatfield	3,923	166,178.00	42.36	3,892	162,920.00	41.86	1.19
Hickleton	107	5,432.00	50.77	103	5,411.00	52.53	-3.35
High Melton	102	2,278.00	22.33	102	2,264.00	22.20	0.59
Hooton Pagnell	92	3,761.00	40.88	91	3,711.00	38.46	0.25
Loversall	56	927.00	16.55	54	852.00	15.78	4.88
Moss and District	281	5,937.00	21.13	274	5,814.00	21.22	-1.77
Norton	1,325	51,712.00	39.03	1,322	51,130.00	38.68	0.90
Owston	61	800.00	13.11	59	800.00	13.56	-3.32
Rossington	3,155	158,638.00	50.28	3,124	134,812.00	43.15	16.52
Sprotbrough and Cusworth	3,752	164,099.00	43.74	3,718	160,882.00	43.27	1.09
Stainforth	1,114	120,000.00	107.72	1,096	112,200.00	102.37	5.23
Stainton	103	2,415.00	23.45	104	2,301.00	22.13	5.96
Sykehouse	179	7,387.00	41.27	179	7,375.00	41.20	0.17
Thorne - Moorends	3,862	342,660.00	88.73	3,811	321,174.00	84.28	5.28
Thorpe In Balne	73	1,431.00	19.60	74	1,423.00	19.23	1.92
Tickhill	2,024	40,807.00	20.16	2,018	40,684.00	20.16	0.00
Wadworth	368	12,000.00	32.61	360	11,500.00	31.94	2.10
Warmsworth	1,091	46,578.00	42.69	1,076	46,198.00	42.93	-0.56
Total		1,885,611.00			1,799,109.00		