

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

COUNCIL TAX SETTING AND STATUTORY RESOLUTIONS 2017/18

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

EXECUTIVE SUMMARY

1. This report sets out how the Council Tax is calculated and makes recommendations regarding Doncaster's Council Tax requirement for 2017/18.
2. It is proposed that Doncaster Council's element of the Band D Council Tax charge is increased by 3.99% to £1,237.81 (£825.20 for a Band A, which is an increase of £0.61 per week).
3. The increase in Council Tax is made up of 2 elements – the core council tax and the Adult Social Care Precept.
4. The proposals include an increase in the core Council Tax of 1.99%, as set out in the 2017/18 Revenue Budget report to cover other expenditure.
5. In the 2015 Autumn Statement, former Chancellor George Osborne allowed authorities with Adult Social Care responsibilities to increase its relevant basic amount of Council Tax from April 2016 by up to an additional 2% without holding a referendum, to assist it in meeting expenditure on Adult Social Care functions. In the 2016 Autumn Statement, Chancellor Philip Hammond announced that from April 2017 the precept could increase by up to 3% per annum without triggering a referendum, provided the total increase over the next 3 financial years does not exceed 6% in total. The proposals include an increase in the Adult Social Care precept of 2%, which equates to £1.88m in additional income for the Council. This will contribute towards the pressures for Adults, Health & Wellbeing including price inflation, pay inflation, investment in the care ladder and growth in the number of clients from projected changes in the population.
6. The overall increase will mean an additional £47.49 for Band D Council Tax per annum, £0.91 per week (£31.65 for Band A per annum, £0.61 per week).

EXEMPT REPORT

7. Not applicable.

RECOMMENDATION

- Council is requested to approve a Band D Council Tax for 2017/18 of £1,237.81 for Doncaster Council services. Council is also requested to pass the appropriate Statutory Resolutions, as set out and recommended at Appendix B, which incorporate the Council Taxes of the Joint Authorities and which, taken together with Doncaster's 3.99% increase, represent a 3.81% increase from the 2016/17 Council Tax for Doncaster residents.

WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER

- The citizens of Doncaster can expect to see their Council Tax for Council services increase by 3.99%. The Police and Fire increases are 3.27% and 1.97% respectively, making an overall increase of 3.81% (see table at paragraph 25).
- The average Parish Council Tax across the whole Doncaster Council area has increased by 0.67%.
- The Government have indicated that there will be no referendum principles for Parish Councils for 2017/18 but these could be introduced for future years if necessary, to 'provide protection for local taxpayers'.

BACKGROUND

- 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

- 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 two 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.

14. 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 1st December 2016 when the Tax Base was calculated: -

	Number	Percentage
Band A	79,762	59.10
Band B	24,250	17.97
Band C	14,670	10.87
Band D	8,893	6.59
Band E	4,373	3.24
Band F	2,004	1.49
Band G	876	0.65
Band H	124	0.09
Total	134,952	100.00

15. As such a high percentage of dwellings in Doncaster are in the lower bands (87.94% are banded below the average Band of D), this has the effect of considerably reducing the amount of income the Council can achieve from Council Tax.

Council Tax Calculation – Doncaster MBC Services

16. 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.
17. 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.
18. 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.
19. The Council Tax Base of an equivalent of 79,095 Band D properties for 2017/18 was approved by the Director of Finance and Corporate Services on 21st December 2016; this is recorded in an Officer Decision Record. This is an increase of 2,024 Band D equivalent properties to the Tax Base, which delivers £2.5m additional income in 2017/18.
20. The financial year 2017/18 is the fifth 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.

21. The gross revenue expenditure budget for 2017/18 will be £479.7m, 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.
22. Appendix A shows how the Council Tax is calculated for the Council's services, based on a gross revenue budget of £479.7m. The Government Top-Up Grant and Revenue Support Grant income included in the calculation is that notified to the Council by the Government on 22nd February, 2017.
23. 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 £1,237.81, a 3.99% increase (£1,190.32 in 2016/17).

Joint Authority Precepts and Council Taxes

24. The South Yorkshire Fire and Rescue Authority met on 13th February 2017 to set its precept and Council Tax. It has notified the Council of a Band D Council Tax of £68.96 for 2017/18 which equates to an increase of £1.33 from 2016/17 (a 1.97% increase). The South Yorkshire Police and Crime Commissioner met on the 7th February to set its precept and Council Tax. It has notified the Council of a Band D Council Tax of £158.16 for 2017/18 which equates to an increase of £5.00 from 2016/17 (a 3.27% increase which, although more than the general 2% referendum limit, will not trigger a referendum because the Government has made an exception for Police and Crime Commissioners who fall within the level of the lowest 25% of Council Taxes and the South Yorkshire Police & Crime Commissioner qualifies under this rule). The increases notified and proposed by the Joint Authorities have been included in the resolutions set out at Appendix B.
25. The table below shows the total Council Tax for Doncaster residents is £1,464.93 (£1,411.11 in 2016/17) for a Band D property, assuming the Council approves the Council Tax of £1,237.81 for Doncaster Council services. When the Joint Authority Council Tax increases are combined with the 3.99% increase for Doncaster Council, this represents a 3.81% increase from the 2016/17 Council Tax for Doncaster residents.

	2016/17 Band D £	2017/18 Band D £	Increase %	Annual Increase Band A £	Annual Increase Band D £
Doncaster	1,190.32	1,237.81	3.99	31.65	47.49
S.Y. Police	153.16	158.16	3.27	3.33	5.00
S.Y. Fire	67.63	68.96	1.97	0.88	1.33
Total	1,411.11	1464.93	3.81	35.86	53.82

Localisation of Council Tax Support and Parish Council Taxes

26. The Council Tax Benefit system was abolished and replaced with a Localised Council Tax Support (LCTS) 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.
27. 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 £25.33 in 2016/17, to £25.50 in 2017/18, an increase of 0.67%. The Government have confirmed that the referendum principles applying to local authorities and major preceptors, will not apply to Parish Councils in 2017/18. The Government have, however, said that they undertake an annual review of whether to include Parish Councils within referendum principles.
28. Council approved an annual reduction in the grant it distributes to Parish Councils of 10% in 2016/17 and 2015/16, having made no reduction in 2014/15 when the Council's grant was cut by 10% (Revenue Budget 2015/16 Report – agenda item 7). There is no reduction proposed for 2017/18. The grant will continue to be reviewed in order to protect, as far as possible, Council Tax payers from the impact of the reduced Council Tax Base arising from the introduction of LCTS.
29. A summary of the increases in Parish precepts for 2017/18 is shown in the table below: -

Percentage Increase	No. of Parishes	% of the Total
Freeze or Reduction	20	51.3
0% - 5%	14	35.9
5% - 10%	4	10.2
10% - 20%	0	0.0
More than 20%	1	2.6
Total	39¹	100.0

¹ Excludes Cadeby which did set a Precept in 2016/17, but has not for 2017/18.

Statutory Resolutions

30. The Statutory Resolutions at Appendix B are set out for Council approval in accordance with the requirements of the Local Government Finance Act 1992.

OPTIONS CONSIDERED & REASONS FOR RECOMMENDED OPTION

31. Are covered in the Budget report from paragraph 45 on the agenda item ahead of this report.

IMPACT ON THE COUNCIL'S KEY OUTCOMES

32. These are detailed in the table below: -

Outcome	Implications
All people in Doncaster benefit from a thriving and resilient economy. <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>	Council Tax is a key element of the Council's budget which impacts on all priorities.
We will help people to live safe, healthy, active and independent lives. <ul style="list-style-type: none">• <i>Mayoral Priority: Safeguarding our Communities</i>• <i>Mayoral Priority: Bringing down the cost of living</i>	
People in Doncaster benefit from a high quality built and natural environment. <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>	
We will support all families to thrive. <ul style="list-style-type: none">• <i>Mayoral Priority: Protecting Doncaster's vital services</i>	
Council services are modern and value for money.	
Working with our partners we will provide strong leadership and governance.	

RISKS AND ASSUMPTIONS

33. Not applicable.

LEGAL IMPLICATIONS

34. 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 eight bands (A to H) in which properties have been valued under the 1992 Act.

35. 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. The Local Government Finance Act 1992 together with The Referendums relating to Council Tax Increases (Principles) (England) Report 2017/18 allow local Authorities to increase Council Tax by 5% (3% on Adult social Care and 2% on all other expenditure) without the need to hold a referendum on the increase.

FINANCIAL IMPLICATIONS

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

HUMAN RESOURCES IMPLICATIONS

37. There are no implications as a direct result of this report.

TECHNOLOGY IMPLICATIONS

38. There are no technology implications as a direct result of this report.

EQUALITY IMPLICATIONS

39. In taking this decision, Members must be aware of their obligations under Section 149 of the 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:-
- a. eliminate discrimination, harassment and victimisation and other conduct which the Act prohibits;
 - b. advance equality of opportunity;
 - c. foster good relations between people who share relevant protected characteristics and those who do not; and
 - 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.
40. 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 Section Equality Act Duty. The decision-makers must consciously and actively consider the relevant matters in such a way that it influences the decision-making.

CONSULTATION

41. The report follows on from the Revenue Budget 2017/18 report and deals primarily with mathematical calculations to approve the Council Tax and the Council Tax requirement as set out in legislation.

Referenda

42. 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 2017/18. 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.
43. 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 5.0% for 2017/18 for all authorities who have decided to implement up to the maximum 3.0% increase ring fenced precept to fund Adult Social Care. The referendum cap would apply on the Band D Tax of the Authority without any adjustments being made for levying bodies such as the Sheffield City Region Combined Authority Transport Levy.
44. Section 52ZB(a) 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 set of principles determined by the Secretary of State on whether the Council Tax is excessive for the financial year beginning 1st April 2017 is provided for in section 52ZC(1) of the Local Government Finance Act 1992. The arrangements for any referendum is contained in section 52Z(g). 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 Referendums relating to Council Tax Increases (Principles) (England) Report 2017/18 sets the referendum limit at 5% for an Adult Social Care authority.
45. The Government have indicated that there will be no referendum principles for Parish Councils for 2017/18 but these could be introduced for future years if necessary, to 'provide protection for local taxpayers'.
46. The proposed Council Tax increase of 3.99% for this year presents no risk of a referendum being required. Details of the calculation are set out below: -

Tax Base 2016/17 (77,071 Properties) Tax Base 2017/18 (79,095 Properties)	2016/17 £M	2016/17 Amount per Band D Property £	2017/18 £M	2017/18 Amount per Band D Property £
Total Council Tax Requirement	91.739	1,190.32	97.905	1,237.81
% Change in Council Tax for Referendum Assessment	3.99			

47. The Department of Communities and Local Government (CLG) have laid regulations on the 12th January 2017. The Council Tax (Demand Notices) (England) (Amendment) Regulations 2017, which amend the 2011 regulations, specify the detail they require to be shown on the Council Tax bill to cover the details of the new Social Care precept and what is required in supporting information. The regulations which came into force on the 10th February 2017 specify that any increase, when compared to the previous year, must be shown to one decimal place. This means that a % increase of 3.95% or above would be shown as 4.0% on the face of the Council Tax bill. This is purely a rounding issue and presents no risk of a referendum being required.

BACKGROUND PAPERS

- 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, chapter 4ZA, Sections 52Z(b) to 52Z(g) chapter 4ZA
- The Local audit and Accountability Act 2014
- The Referendums Relating to Council Tax Increases (Principles) (England) Report 2017/18
- The Council Tax (Demand Notices) (England) Regulations 2011 as amended by SI 2017/13
- The Council Tax (Demand Notice) (Amendment) Regulations 2017

REPORT AUTHOR & CONTRIBUTORS

Geraldine Morton, Head of Revenues and Benefits
01302 734430

geraldine.morton@doncaster.gov.uk

Robert Isaac, Financial Planning & Control Manager
01302 737983

robert.isaac@doncaster.gov.uk

Steve Mawson
Chief Financial Officer & Assistant Director - Finance

CALCULATION OF COUNCIL TAX FOR COUNCIL SERVICES

	2016/17		2017/18	
	Total £million	Per Band D Equivalent £	Total £million	Per Band D Equivalent £
Gross Budget	489.639	6,353.10	479.656	6,064.29
Less:				
<i>Gross Retained Business Rates</i>	<i>47.997</i>		<i>44.545</i>	
<i>Adjustment for Business Rates Collection Fund Deficit</i>	<i>-0.624</i>		<i>-0.488</i>	
Net Retained Business Rates	47.373	614.67	44.057	557.01
Revenue Support Grant	48.011	622.95	36.150	457.05
Government Top Up Grant	27.197	352.88	32.805	414.75
Housing Benefit Grant	94.360	1,224.33	86.546	1,094.20
Public Health Grant	25.055	325.09	24.437	308.96
Specific Grants	45.534	590.81	45.956	581.02
Customer and Client Receipts	50.197	651.31	47.265	597.57
Other Income ¹	57.355	744.18	59.981	758.34
Council Tax Collection Fund Surplus	2.818	36.56	2.527	31.95
Use of one-off Uncommitted Reserves	0.000	0.00	2.027	25.63
Council Tax Payers (Council Tax Requirement)	91.739	1,190.32	97.905	1,237.81

Note that figures are subject to rounding.

¹ Other income includes income from Continuing Health Care Contributions from the NHS and Section 256 and Section 75 Agreements with the NHS (Better Care Fund), income from Other Local Authorities (OLAs) such as Rotherham MBS in respect of Waste PFI credits and the Coroners Service and from OLAs where their children are placed in schools maintained by Doncaster MBC, as well as income from charges made to schools (including academies), the Housing Revenue Account, St Leger Homes, Housing Associations and the Children's Services Trust.

Recommended:-

1.

- (a) That it be noted that the Council has calculated the amount of **79,095** as its Council Tax Base for the year 2017/2018 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:-

(b)	2017/18
<u>Part of the Council's Area</u>	<u>Tax Base</u>
Adwick on Dearne	114
Armthorpe	3,764
Askern	1,210
Auckley	1,419
Austerfield	216
Barnburgh and Harlington	636
Barnby Dun with Kirk Sandall	2,638
Bawtry	1,312
Blaxton	424
Braithwell with Micklebring	439
Brodsworth	759
Burghwallis	135
Cantley with Branton	1,152
Clayton with Frickley	91
Conisbrough Parks	119
Denaby	126
Edenthorpe	1,437
Edlington	1,704
Finningley	666
Fishlake	247
Hampole and Skelbrooke	84
Hatfield	4,002
Hickleton	107
High Melton	107
Hooton Pagnell	96
Loversall	58
Moss and District	297
Norton	1,354
Owston	63
Rossington	3,288
Sprotbrough and Cusworth	3,836
Stainforth	1,261
Stainton	115
Sykehouse	188
Thorne – Moorends	4,063
Thorpe in Balne	74
Tickhill	2,079
Wadworth	377
Warmsworth	1,124

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 2017/18 (excluding Parish precepts) is £97,904,582.

3. That the following amounts be now calculated by the Council for the year 2017/18 in accordance with Sections 30 to 36 of the Local Government Finance Act 1992:-
 - (a) **£667,201,571** 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) **£567,280,418** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act;
(Gross expenditure of the Council, including schools, the Housing Revenue Account and Parishes)
 - (c) **£99,921,153** 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) **£1,263.31** 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) **£2,016,571** being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act. (Appendix C)
 - (f) **£1,237.81** 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 MBC services)

(g) <u>Part of the Council's Area</u>	2017/18 £
Adwick on Dearne	1272.25
Armthorpe	1292.81
Askern	1309.87
Auckley	1262.49
Austerfield	1277.07
Barnburgh and Harlington	1282.02
Barnby Dun with Kirk Sandall	1271.24
Bawtry	1258.44
Blaxton	1292.88
Braithwell with Micklebring	1249.33
Brodsworth	1276.70
Burghwallis	1277.99
Cantley with Branton	1265.16
Clayton with Frickley	1286.00
Conisbrough Parks	1270.53
Denaby	1250.55
Edenthorpe	1264.83
Edlington	1303.16
Finningley	1274.63
Fishlake	1374.21
Hampole and Skelbrooke	1242.25
Hatfield	1283.59
Hickleton	1292.05
High Melton	1260.81
Hooton Pagnell	1277.03
Loversall	1257.50
Moss and District	1257.89
Norton	1276.43
Owston	1250.51
Rossington	1289.71
Sprotbrough and Cusworth	1282.32
Stainforth	1345.72
Stainton	1259.78
Sykehouse	1277.17
Thorne – Moorends	1328.35
Thorpe in Balne	1257.51
Tickhill	1257.99
Wadworth	1280.25
Warmsworth	1280.48

being the amounts given by adding 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)

<u>Part of the Council's Area</u>	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
DONCASTER	825.20	962.74	1100.27	1237.81	1512.88	1787.95	2063.01	2475.62
(except where specified below)								
Adwick on Dearne	848.16	989.53	1130.88	1272.25	1554.97	1837.70	2120.41	2544.50
Armthorpe	861.87	1005.52	1149.16	1292.81	1580.10	1867.39	2154.68	2585.62
Askern	873.24	1018.79	1164.32	1309.87	1600.95	1892.04	2183.11	2619.74
Auckley	841.65	981.94	1122.21	1262.49	1543.04	1823.60	2104.14	2524.98
Austerfield	851.37	993.28	1135.17	1277.07	1560.86	1844.66	2128.44	2554.14
Barnburgh and Harlington	854.67	997.13	1139.57	1282.02	1566.91	1851.81	2136.69	2564.04
Barnby Dun with Kirk Sandall	847.49	988.74	1129.99	1271.24	1553.74	1836.24	2118.73	2542.48
Bawtry	838.95	978.79	1118.61	1258.44	1538.09	1817.75	2097.39	2516.88
Blaxton	861.91	1005.57	1149.22	1292.88	1580.19	1867.50	2154.79	2585.76
Braithwell with Micklebring	832.88	971.70	1110.51	1249.33	1526.96	1804.59	2082.21	2498.66
Brodsworth	851.13	992.99	1134.84	1276.70	1560.41	1844.12	2127.83	2553.40
Burghwallis	851.99	993.99	1135.99	1277.99	1561.99	1845.99	2129.98	2555.98
Cantley with Branton	843.43	984.01	1124.58	1265.16	1546.31	1827.46	2108.59	2530.32
Clayton with Frickley	857.33	1000.22	1143.11	1286.00	1571.78	1857.56	2143.33	2572.00
Conisbrough Parks	847.01	988.19	1129.35	1270.53	1552.87	1835.21	2117.54	2541.06
Denaby	833.69	972.65	1111.59	1250.55	1528.45	1806.35	2084.24	2501.10
Edenthorpe	843.21	983.76	1124.29	1264.83	1545.90	1826.98	2108.04	2529.66
Edlington	868.77	1013.57	1158.36	1303.16	1592.75	1882.34	2171.93	2606.32
Finningley	849.75	991.38	1133.00	1274.63	1557.88	1841.13	2124.38	2549.26
Fishlake	916.13	1068.83	1221.51	1374.21	1679.59	1984.97	2290.34	2748.42
Hampole and Skelbrooke	828.16	966.19	1104.22	1242.25	1518.31	1794.36	2070.41	2484.50
Hatfield	855.72	998.35	1140.96	1283.59	1568.83	1854.08	2139.31	2567.18
Hickleton	861.36	1004.93	1148.48	1292.05	1579.17	1866.30	2153.41	2584.10
High Melton	840.53	980.63	1120.71	1260.81	1540.99	1821.17	2101.34	2521.62
Hooton Pagnell	851.35	993.24	1135.13	1277.03	1560.82	1844.60	2128.38	2554.06
Loversall	838.33	978.05	1117.77	1257.50	1536.95	1816.39	2095.83	2515.00
Moss and District	838.59	978.36	1118.12	1257.89	1537.42	1816.95	2096.48	2515.78
Norton	850.95	992.78	1134.60	1276.43	1560.08	1843.73	2127.38	2552.86
Owston	833.67	972.62	1111.56	1250.51	1528.40	1806.29	2084.18	2501.02
Rossington	859.80	1003.11	1146.40	1289.71	1576.31	1862.92	2149.51	2579.42
Sprotbrough and Cusworth	854.87	997.36	1139.83	1282.32	1567.28	1852.24	2137.19	2564.64
Stainforth	897.14	1046.67	1196.19	1345.72	1644.77	1943.82	2242.86	2691.44
Stainton	839.85	979.83	1119.80	1259.78	1539.73	1819.68	2099.63	2519.56
Sykehouse	851.44	993.35	1135.26	1277.17	1560.99	1844.80	2128.61	2554.34
Thorne - Moorends	885.56	1033.16	1180.75	1328.35	1623.54	1918.73	2213.91	2656.70
Thorpe in Balne	838.33	978.06	1117.78	1257.51	1536.96	1816.41	2095.84	2515.02
Tickhill	838.65	978.44	1118.21	1257.99	1537.54	1817.10	2096.64	2515.98
Wadworth	853.49	995.75	1137.99	1280.25	1564.75	1849.25	2133.74	2560.50
Warmsworth	853.65	995.93	1138.20	1280.48	1565.03	1849.58	2134.13	2560.96

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 for the year 2017/18 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	105.44	123.01	140.59	158.16	193.31	228.45	263.60	316.32
South Yorkshire Fire & Civil Defence Authority	45.97	53.64	61.30	68.96	84.28	99.61	114.93	137.92

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 2017/18 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
<u>Part of the Council's Area</u>	£	£	£	£	£	£	£	£
DONCASTER	976.61	1139.39	1302.16	1464.93	1790.47	2116.01	2441.54	2929.86
(except where specified below)								
Adwick on Dearne	999.57	1166.18	1332.77	1499.37	1832.56	2165.76	2498.94	2998.74
Armthorpe	1013.28	1182.17	1351.05	1519.93	1857.69	2195.45	2533.21	3039.86
Askern	1024.65	1195.44	1366.21	1536.99	1878.54	2220.10	2561.64	3073.98
Auckley	993.06	1158.59	1324.10	1489.61	1820.63	2151.66	2482.67	2979.22
Austerfield	1002.78	1169.93	1337.06	1504.19	1838.45	2172.72	2506.97	3008.38
Barnburgh and Harlington	1006.08	1173.78	1341.46	1509.14	1844.50	2179.87	2515.22	3018.28
Barnby Dun with Kirk Sandall	998.90	1165.39	1331.88	1498.36	1831.33	2164.30	2497.26	2996.72
Bawtry	990.36	1155.44	1320.50	1485.56	1815.68	2145.81	2475.92	2971.12
Blaxton	1013.32	1182.22	1351.11	1520.00	1857.78	2195.56	2533.32	3040.00
Braithwell with Micklebring	984.29	1148.35	1312.40	1476.45	1804.55	2132.65	2460.74	2952.90
Brodsworth	1002.54	1169.64	1336.73	1503.82	1838.00	2172.18	2506.36	3007.64
Burghwallis	1003.40	1170.64	1337.88	1505.11	1839.58	2174.05	2508.51	3010.22
Cantley with Branton	994.84	1160.66	1326.47	1492.28	1823.90	2155.52	2487.12	2984.56
Clayton with Frickley	1008.74	1176.87	1345.00	1513.12	1849.37	2185.62	2521.86	3026.24
Conisbrough Parks	998.42	1164.84	1331.24	1497.65	1830.46	2163.27	2496.07	2995.30
Denaby	985.10	1149.30	1313.48	1477.67	1806.04	2134.41	2462.77	2955.34
Edenthorpe	994.62	1160.41	1326.18	1491.95	1823.49	2155.04	2486.57	2983.90
Edlington	1020.18	1190.22	1360.25	1530.28	1870.34	2210.40	2550.46	3060.56
Finningley	1001.16	1168.03	1334.89	1501.75	1835.47	2169.19	2502.91	3003.50
Fishlake	1067.54	1245.48	1423.40	1601.33	1957.18	2313.03	2668.87	3202.66
Hampole and Skelbrooke	979.57	1142.84	1306.11	1469.37	1795.90	2122.42	2448.94	2938.74
Hatfield	1007.13	1175.00	1342.85	1510.71	1846.42	2182.14	2517.84	3021.42
Hickleton	1012.77	1181.58	1350.37	1519.17	1856.76	2194.36	2531.94	3038.34
High Melton	991.94	1157.28	1322.60	1487.93	1818.58	2149.23	2479.87	2975.86
Hooton Pagnell	1002.76	1169.89	1337.02	1504.15	1838.41	2172.66	2506.91	3008.30
Loversall	989.74	1154.70	1319.66	1484.62	1814.54	2144.45	2474.36	2969.24
Moss and District	990.00	1155.01	1320.01	1485.01	1815.01	2145.01	2475.01	2970.02
Norton	1002.36	1169.43	1336.49	1503.55	1837.67	2171.79	2505.91	3007.10
Owston	985.08	1149.27	1313.45	1477.63	1805.99	2134.35	2462.71	2955.26
Rossington	1011.21	1179.76	1348.29	1516.83	1853.90	2190.98	2528.04	3033.66
Sprotbrough and Cusworth	1006.28	1174.01	1341.72	1509.44	1844.87	2180.30	2515.72	3018.88
Stainforth	1048.55	1223.32	1398.08	1572.84	1922.36	2271.88	2621.39	3145.68
Stainton	991.26	1156.48	1321.69	1486.90	1817.32	2147.74	2478.16	2973.80
Sykehouse	1002.85	1170.00	1337.15	1504.29	1838.58	2172.86	2507.14	3008.58
Thorne - Moorends	1036.97	1209.81	1382.64	1555.47	1901.13	2246.79	2592.44	3110.94
Thorpe in Balne	989.74	1154.71	1319.67	1484.63	1814.55	2144.47	2474.37	2969.26
Tickhill	990.06	1155.09	1320.10	1485.11	1815.13	2145.16	2475.17	2970.22
Wadworth	1004.90	1172.40	1339.88	1507.37	1842.34	2177.31	2512.27	3014.74
Warmsworth	1005.06	1172.58	1340.09	1507.60	1842.62	2177.64	2512.66	3015.20

6. The Council has determined that its relevant basic amount of Council Tax for 2017/2018 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. For 2017/18 Government has determined that the relevant basic amount of Council Tax for an authority with Adult Social Care functions is only excessive if the authority's relevant basic amount of Council Tax for 2017/18 is 5% (comprising 3% for expenditure on Adult Social Care and 2% for other expenditure) or more than 5%, greater than its relevant basic amount of Council Tax for 2016/17. As the billing authority, the

Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2017/2018 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	2017/2018			2016/2017			% Band D Increase
	Tax base	Precept £	Band D Precept £	Tax base	Precept £	Band D Precept £	
Adwick on Dearne	114	3,926.00	34.44	115	3,646.00	31.70	8.64
Armthorpe	3,764	207,020.00	55.00	3,699	201,317.00	54.42	1.07
Askern	1,210	87,195.00	72.06	1,093	79,268.00	72.52	-0.63
Auckley	1,419	35,023.00	24.68	1,282	30,834.00	24.05	2.62
Austerfield	216	8,480.00	39.26	210	8,355.00	39.79	-1.33
Barnburgh and Harlington	636	28,119.00	44.21	630	28,119.00	44.63	-0.94
Barnby Dun with Kirk Sandall	2,638	88,201.00	33.43	2,594	88,201.00	34.00	-1.68
Bawtry	1,312	27,061.00	20.63	1,296	24,601.00	18.98	8.69
Blaxton	424	23,351.00	55.07	393	21,641.00	55.07	0.00
Braithwell with Micklebring	439	5,057.00	11.52	410	5,057.00	12.33	-6.57
Brodsworth	759	29,518.00	38.89	764	29,518.00	38.64	0.65
Burghwallis	135	5,424.00	40.18	130	5,424.00	41.72	-3.69
Cadeby	81	0.00	0.00	77	1500.00	19.48	
Cantley with Branton	1,152	31,507.00	27.35	1,103	30,157.00	27.34	0.04
Clayton with Frickley	91	4,385.00	48.19	93	4,135.00	44.46	8.39
Conisbrough Parks	119	3,894.00	32.72	120	3,644.00	30.37	7.74
Denaby	126	1,605.00	12.74	125	1,573.00	12.58	1.27
Edenthorpe	1,437	38,823.00	27.02	1,404	37,823.00	26.94	0.30
Edlington	1,704	111,350.00	65.35	1,655	107,113.00	64.72	0.97
Finningley	666	24,525.00	36.82	643	23,745.00	36.93	-0.30
Fishlake	247	33,692.00	136.40	244	33,692.00	138.08	-1.22
Hampole and Skelbrooke	84	373.00	4.44	81	352.00	4.35	2.07
Hatfield	4,002	183,211.00	45.78	3,965	174,487.00	44.01	4.02
Hickleton	107	5,804.00	54.24	107	5,630.00	52.62	3.08
High Melton	107	2,461.00	23.00	104	2,945.00	28.32	-18.79
Hooton Pagnell	96	3,765.00	39.22	95	3,765.00	39.63	-1.03
Loversall	58	1,142.00	19.69	55	1,048.00	19.05	3.36
Moss and District	297	5,964.00	20.08	289	5,964.00	20.64	-2.71
Norton	1,354	52,294.00	38.62	1,327	52,294.00	39.41	-2.00
Owston	63	800.00	12.70	62	800.00	12.90	-1.55
Rossington	3,288	170,644.00	51.90	3,295	168,784.00	51.22	1.33
Sprotbrough and Cusworth	3,836	170,729.00	44.51	3,771	167,381.00	44.39	0.27
Stainforth	1,261	136,080.00	107.91	1,130	129,600.00	114.69	-5.91
Stainton	115	2,526.00	21.97	115	2,475.00	21.52	2.09
Sykehouse	188	7,400.00	39.36	182	7,400.00	40.66	-3.20
Thorne - Moorends	4,063	367,855.00	90.54	3,948	357,355.00	90.52	0.02
Thorpe In Balne	74	1,458.00	19.70	73	1,438.00	19.70	0.00
Tickhill	2,079	41,951.00	20.18	2,034	41,000.00	20.16	0.10
Wadworth	377	16,000.00	42.44	375	13,000.00	34.67	22.41
Warmsworth	1,124	47,958.00	42.67	1,101	46,958.00	42.65	0.05
Total		2,016,571.00			1,952,039.00		