



Doncaster Council

Report

To the Chair and Members of the
COUNCIL

Date: 4th March 2019

COUNCIL TAX SETTING AND STATUTORY RESOLUTIONS 2019/20

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 2019/20.
2. It is proposed that Doncaster Council's element of the Band D Council Tax charge is increased by 4.99% (2.99% Council Tax increase and a further 2.00% increase through the Government's Social Care 'precept') to £1,351.43 (£900.95 for a Band A).
3. The overall increase will mean an additional £64.23 for Band D Council Tax per annum, £1.23 per week (£42.82 for Band A per annum, £0.82 per week).

EXEMPT REPORT

4. Not applicable.

RECOMMENDATIONS

5. Council is requested to approve a Band D Council Tax for 2019/20 of £1,351.43 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 4.99% increase, represent a 5.91% increase from the 2018/19 Council Tax for Doncaster residents.

WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER?

6. The citizens of Doncaster can expect to see their Council Tax for Council services increase by 4.99%. The Police and Fire increases are 14.10% and 2.99% respectively, making an overall increase of 5.91% (see table at paragraph 22).
7. The average Parish Council Tax across the whole Doncaster Council area has increased by 3.74%.

8. The Government have indicated that there will be no referendum principles for Parish Councils for 2019/20 but that these could be introduced for future years if necessary, to 'provide protection for local taxpayers'.

BACKGROUND

9. 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

10. 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.
11. 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 3rd December 2018 when the Tax Base was calculated: -

	Number	Percentage
Band A	80,493	58.60
Band B	24,869	18.11
Band C	15,049	10.96
Band D	9,238	6.72
Band E	4,572	3.33
Band F	2,102	1.53
Band G	908	0.66
Band H	128	0.09
Total	137,359	100.00

12. As such a high percentage of dwellings in Doncaster are in the lower bands (87.67% 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

13. 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.
14. 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.
15. 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, Central Government and Parish Councils for Council Tax and Business Rates.
16. The Council Tax Base of an equivalent of 82,776 Band D properties for 2019/20 was approved by the Chief Financial Officer and Assistant Director of Finance on 18th December 2018; this is recorded in an Officer Decision Record. This is an increase of 2,104 Band D equivalent properties to the Tax Base.
17. The financial year 2019/20 is the seventh 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.
18. The gross revenue expenditure budget for 2019/20 will be £495.2m, 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.
19. Appendix A shows how the Council Tax is calculated for the Council's services. The Government Top-Up Grant and Revenue Support Grant income included in the calculation is that notified to the Council by the Government on 29th January 2019.
20. 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 £1,351.43, a 4.99% increase (£1,287.20 in 2018/19).

Joint Authority Precepts and Council Taxes

21. The South Yorkshire Fire and Rescue Authority met on 11th February 2019 to set its precept and Council Tax. It has notified the Council of a Band D Council Tax of £73.13 for 2019/20 which equates to an increase of £2.12 from 2018/19 (a 2.99% 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 £194.16 for 2019/20 which equates to an increase of £24.00 from 2018/19 (a 14.10% increase which, although more than the general referendum limit, will not trigger a referendum. This is because the Government has made an exception for Police and Crime Commissioners to increase their precept by up to £24.00 and the South Yorkshire Police & Crime Commissioner qualifies under this rule). The Police and Crime Commissioner has a legal obligation to notify the council of its 2019/20 Council Tax and precept by

28th February 2019 and it is anticipated therefore that formal notification from the South Yorkshire Police and Crime Commissioner will have been received prior to Council considering this report on 4th March 2019. The increases notified and proposed by the Joint Authorities have been included in the resolutions set out at Appendix B. Appendix B will be updated as necessary following receipt of the formal notification from the Police and Crime Commissioner.

22. The table below shows the total Council Tax for Doncaster residents is £1,618.72 (£1,528.37 in 2018/19) for a Band D property, assuming the Council approves the Council Tax of £1,351.43 for Doncaster Council services. When the Joint Authority Council Tax increases are combined with the 4.99% increase for Doncaster Council, this represents a 5.91% increase from the 2018/19 Council Tax for Doncaster residents.

	2018/19 Band D £	2019/20 Band D £	Increase %	Annual Increase Band A £	Annual Increase Band D £
Doncaster	1,287.20	1,351.43	4.99	42.82	64.23
S.Y. Police	170.16	194.16	14.10	16.00	24.00
S.Y. Fire	71.01	73.13	2.99	1.41	2.12
Total	1,528.37	1618.72	5.91	60.23	90.35

Localisation of Council Tax Support and Parish Council Taxes

23. 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. The Local Council Tax Support Scheme for Doncaster from 1 April 2019 was considered and approved by Council on 24 January 2019.
24. 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 £27.30 in 2018/19, to £28.32 in 2019/20, an increase of 3.74%. The Government have confirmed that the referendum principles applying to local authorities and major preceptors, will not apply to Parish Councils until at least 2020/21.
25. Council approved an annual reduction in the grant it distributes to Parish Councils of 10% in 2015/16 and 2016/17, having made no reduction in 2014/15 when the Council's grant was cut by 10% (Revenue Budget 2015/16 Report – agenda item 7) or in 2017/18. The remainder of the grant will be phased out from its current level of £252k in 2017/18 to zero in 2020/21 – reductions of £64k in 2018/19 and £94k in both 2019/20 and 2020/21.
26. A summary of the increases in Parish precepts for 2019/20 is shown in the table below: -

Percentage Increase	No. of Parishes	% of the Total
Freeze or Reduction	10	25.6
0% - 5%	17	43.6
5% - 10%	4	10.3
10% - 20%	5	12.8
More than 20%	3	7.7
Total	39	100.0

Statutory Resolutions

27. 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

28. Are covered in the Budget report on the agenda item ahead of this report.

IMPACT ON THE COUNCIL'S KEY OUTCOMES

29. These are detailed in the table below: -

	Outcomes	Implications
	<p>Doncaster Working: Our vision is for more people to be able to pursue their ambitions through work that gives them and Doncaster a brighter and prosperous future;</p> <ul style="list-style-type: none"> • Better access to good fulfilling work • Doncaster businesses are supported to flourish • Inward Investment 	<p>Council Tax is a key element of the Council's budget which impacts on all priorities.</p>
	<p>Doncaster Living: Our vision is for Doncaster's people to live in a borough that is vibrant and full of opportunity, where people enjoy spending time;</p> <ul style="list-style-type: none"> • The town centres are the beating heart of Doncaster • More people can live in a good quality, affordable home • Healthy and Vibrant Communities through Physical Activity and Sport • Everyone takes responsibility for keeping Doncaster Clean • Building on our cultural, artistic and sporting heritage 	
	<p>Doncaster Learning: Our vision is for learning that prepares all children, young people and adults for a life that is fulfilling;</p> <ul style="list-style-type: none"> • Every child has life-changing learning experiences within and beyond school • Many more great teachers work in Doncaster Schools that are good or better • Learning in Doncaster prepares young people for the world of work 	
	<p>Doncaster Caring: Our vision is for a borough that cares together for its most vulnerable residents;</p> <ul style="list-style-type: none"> • Children have the best start in life • Vulnerable families and individuals have support from someone they trust • Older people can live well and independently in their own homes 	

	<p>Connected Council:</p> <ul style="list-style-type: none"> • A modern, efficient and flexible workforce • Modern, accessible customer interactions • Operating within our resources and delivering value for money • A co-ordinated, whole person, whole life focus on the needs and aspirations of residents • Building community resilience and self-reliance by connecting community assets and strengths • Working with our partners and residents to provide effective leadership and governance 	
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RISKS AND ASSUMPTIONS

30. Not applicable.

LEGAL IMPLICATIONS [Officer Initials NC Date 19/02/2019]

31. 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.

32. 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. By Regulation, the Government allows Councils to raise Council Tax by a maximum amount. Any further increases would require a local referendum to be held on the increase. In December 2018, the Government confirmed that a unitary authority must hold a referendum if council tax is to be increased by 5% or more (Council tax for general spending requires a referendum if it rises by 3% or more, alongside a maximum 2% social care precept). The Council Tax levels proposed by Doncaster do not exceed that level and if approved by Council may be implemented without the need for a referendum.

FINANCIAL IMPLICATIONS [Officer Initials...AT Date... 13/02/2019]

33. These are contained in the body of the report and the appendices.

HUMAN RESOURCES IMPLICATIONS [Officer Initials...KG Date... 12/02/2019]

34. There are no specific HR implications relating to the content of this report.

TECHNOLOGY IMPLICATIONS [Officer Initials PW Date 14/02/19]

35. There are no technology implications that cannot be managed through the Northgate Revenues and Benefits System. A bi annual upgrade of this system to deliver the statutory changes is currently underway.

36. The choices the council makes in raising revenue will impact on the health of the population. Decision makers should balance the requirement to raise resource as part of the overall funding of council activities and the health benefits that may arise though the use of council tax across a range of service areas (bearing in mind in general 20% of what contributes to health and wellbeing is due to clinical care, 30% due to behavioural factors, 40% due to socio-economic factors and 10% due to the built environment) with the health benefits that directly arise from improving the standard of living for Doncaster residents through ensuring the local council tax burden is fairly distributed.

EQUALITY IMPLICATIONS

37. 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.

38. 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

39. The report follows on from the Revenue Budget 2019/20 report and deals primarily with mathematical calculations to approve the Council Tax and the Council Tax requirement as set out in legislation.

Referenda

40. 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 2019/20. 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.

41. 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 2019/20 for all authorities who have decided to implement up to the maximum 2.0% increase ring fenced precept to fund Adult Social Care for 2019-20. 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.

42. 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 2019 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 2019/20 sets the referendum limit at 5% for an Adult Social Care authority.
43. The Government have indicated that there will be no referendum principles for Parish Councils for 2019/20 but that these could be introduced for future years if necessary, to 'provide protection for local taxpayers'.
44. The proposed Council Tax increase of 4.99% for this year presents no risk of a referendum being required. Details of the calculation are set out below:-

Tax Base 2018/19 (80,672 Properties) Tax Base 2019/20 (82,776 Properties)	2018/19 £M	2018/19 Amount per Band D Property £	2019/20 £M	2019/20 Amount per Band D Property £
Total Council Tax Requirement	103.841	1,287.20	111.866	1,351.43
% Change in Council Tax for Referendum Assessment	4.99			

45. The Ministry of Housing, Communities & Local Government (MHCLG) 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 4.95% or above would be shown as 5.0% 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 2019/20
- The Council Tax (Demand Notices) (England) Regulations 2011 as amended by SI 2017/13
- The Council Tax (Demand Notice) (Amendment) Regulations 2017

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CALCULATION OF COUNCIL TAX FOR COUNCIL SERVICES

	2018/19		2019/20	
	Total £million	Per Band D Equivalent £	Total £million	Per Band D Equivalent £
Gross Budget	477.623	5,920.55	495.244	5,982.94
Less:				
<i>Gross Retained Business Rates</i>	46.740		45.578	
<i>Adjustment for Business Rates Collection Fund Deficit</i>	-0.303		-1.055	
Net Retained Business Rates	46.437	575.63	44.523	537.87
Revenue Support Grant	28.131	348.71	20.041	242.11
Government Top Up Grant	33.527	415.60	34.296	414.32
Housing Benefit Grant	63.175	783.11	60.250	727.87
Public Health Grant	23.809	295.13	23.180	280.03
Specific Grants	64.066	794.15	78.473	948.02
Customer and Client Receipts	50.387	624.59	51.146	617.88
Other Income ¹	61.395	761.04	65.384	789.90
Council Tax Collection Fund Surplus	2.855	35.39	2.855	34.49
Use of one-off Uncommitted Reserves	0.000	0.00	3.230	39.02
Council Tax Payers (Council Tax Requirement)	103.841	1,287.20	111.866	1,351.43

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.

COUNCIL TAX 2019/20

Recommended:-

1.

(a) That it be noted that the Council has calculated the amount of **82,776** as its Council Tax Base for the year 2019/2020 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)

<u>Part of the Council's Area</u>	<u>2019/20 Tax Base</u>
Adwick on Dearne	115
Armthorpe	3,840
Askern	1,351
Auckley	1556
Austerfield	217
Barnburgh and Harlington	646
Barnby Dun with Kirk Sandall	2,704
Bawtry	1,374
Blaxton	448
Braithwell with Micklebring	444
Brodsworth	769
Burghwallis	134
Cantley with Branton	1,411
Clayton with Frickley	94
Conisbrough Parks	120
Denaby	131
Edenthorpe	1,470
Edlington	1,859
Finningley	709
Fishlake	251
Hampole and Skelbrooke	86
Hatfield	4,136
Hickleton	110
High Melton	105
Hooton Pagnell	96
Loversall	58
Moss and District	308
Norton	1,372
Owston	63
Rossington	3,473
Sprotbrough and Cusworth	3,895
Stainforth	1,306
Stainton	116
Sykehouse	193
Thorne – Moorends	4,315
Thorpe in Balne	77
Tickhill	2,093
Wadworth	389
Warmsworth	1,137

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 2019/20 (excluding Parish precepts) is £111,865,970.

3. That the following amounts be now calculated by the Council for the year 2018/19 in accordance with Sections 30 to 36 of the Local Government Finance Act 1992: -
- (a) **£653,747,873** 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) **£539,538,030** 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) **£114,209,843** 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) **£1,379.75** 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) **£2,343,873** being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act. (Appendix C)
 - (f) **£1,351.43** 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>	<u>2019/20</u> <u>£</u>
Adwick on Dearne	1389.37
Armthorpe	1409.43
Askern	1420.39
Auckley	1376.10
Austerfield	1391.29
Barnburgh and Harlington	1395.83
Barnby Dun with Kirk Sandall	1384.86
Bawtry	1387.82
Blaxton	1404.47
Braithwell with Micklebring	1363.23
Brodsworth	1406.14
Burghwallis	1392.26
Cantley with Branton	1379.49
Clayton with Frickley	1402.32
Conisbrough Parks	1386.94
Denaby	1366.64
Edenthorpe	1379.87
Edlington	1420.07
Finningley	1388.21
Fishlake	1491.08
Hampole and Skelbrooke	1360.31
Hatfield	1399.34
Hickleton	1406.24
High Melton	1382.17
Hooton Pagnell	1397.37
Loversall	1374.29
Moss and District	1370.54
Norton	1391.67
Owston	1373.65
Rossington	1405.30
Sprotbrough and Cusworth	1397.03
Stainforth	1483.24
Stainton	1375.91
Sykehouse	1390.09
Thorne – Moorends	1464.79
Thorpe in Balne	1364.12
Tickhill	1383.94
Wadworth	1400.27
Warmsworth	1394.61

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	900.95	1051.11	1201.27	1351.43	1651.75	1952.07	2252.38	2702.86
(except where specified below)								
Adwick on Dearne	926.24	1080.62	1234.99	1389.37	1698.12	2006.87	2315.61	2778.74
Armthorpe	939.62	1096.22	1252.83	1409.43	1722.64	2035.85	2349.05	2818.86
Askern	946.92	1104.75	1262.57	1420.39	1736.03	2051.68	2367.31	2840.78
Auckley	917.40	1070.30	1223.20	1376.10	1681.90	1987.70	2293.50	2752.20
Austerfield	927.52	1082.11	1236.70	1391.29	1700.47	2009.65	2318.81	2782.58
Barnburgh and Harlington	930.55	1085.64	1240.74	1395.83	1706.02	2016.20	2326.38	2791.66
Barnby Dun with Kirk Sandall	923.24	1077.11	1230.99	1384.86	1692.61	2000.36	2308.10	2769.72
Bawtry	925.21	1079.41	1233.62	1387.82	1696.23	2004.63	2313.03	2775.64
Blaxton	936.31	1092.36	1248.42	1404.47	1716.58	2028.68	2340.78	2808.94
Braithwell with Micklebring	908.82	1060.29	1211.76	1363.23	1666.17	1969.11	2272.05	2726.46
Brodsworth	937.42	1093.66	1249.90	1406.14	1718.62	2031.10	2343.56	2812.28
Burghwallis	928.17	1082.87	1237.56	1392.26	1701.65	2011.05	2320.43	2784.52
Cantley with Branton	919.66	1072.93	1226.21	1379.49	1686.05	1992.60	2299.15	2758.98
Clayton with Frickley	934.88	1090.69	1246.51	1402.32	1713.95	2025.58	2337.20	2804.64
Conisbrough Parks	924.62	1078.73	1232.83	1386.94	1695.15	2003.36	2311.56	2773.88
Denaby	911.09	1062.94	1214.79	1366.64	1670.34	1974.04	2277.73	2733.28
Edenthorpe	919.91	1073.23	1226.55	1379.87	1686.51	1993.15	2299.78	2759.74
Edlington	946.71	1104.50	1262.28	1420.07	1735.64	2051.22	2366.78	2840.14
Finningley	925.47	1079.72	1233.96	1388.21	1696.70	2005.20	2313.68	2776.42
Fishlake	994.05	1159.73	1325.40	1491.08	1822.43	2153.79	2485.13	2982.16
Hampole and Skelbrooke	906.87	1058.02	1209.16	1360.31	1662.60	1964.90	2267.18	2720.62
Hatfield	932.89	1088.37	1243.86	1399.34	1710.31	2021.27	2332.23	2798.68
Hickleton	937.49	1093.74	1249.99	1406.24	1718.74	2031.24	2343.73	2812.48
High Melton	921.44	1075.02	1228.59	1382.17	1689.32	1996.47	2303.61	2764.34
Hooton Pagnell	931.58	1086.84	1242.11	1397.37	1707.90	2018.43	2328.95	2794.74
Loversall	916.19	1068.89	1221.59	1374.29	1679.69	1985.09	2290.48	2748.58
Moss and District	913.69	1065.97	1218.26	1370.54	1675.11	1979.67	2284.23	2741.08
Norton	927.78	1082.41	1237.04	1391.67	1700.93	2010.19	2319.45	2783.34
Owston	915.76	1068.39	1221.02	1373.65	1678.91	1984.17	2289.41	2747.30
Rossington	936.86	1093.01	1249.15	1405.30	1717.59	2029.88	2342.16	2810.60
Sprotbrough and Cusworth	931.35	1086.58	1241.80	1397.03	1707.48	2017.94	2328.38	2794.06
Stainforth	988.82	1153.63	1318.43	1483.24	1812.85	2142.46	2472.06	2966.48
Stainton	917.27	1070.15	1223.03	1375.91	1681.67	1987.43	2293.18	2751.82
Sykehouse	926.72	1081.18	1235.63	1390.09	1699.00	2007.91	2316.81	2780.18
Thorne - Moorends	976.52	1139.28	1302.03	1464.79	1790.30	2115.81	2441.31	2929.58
Thorpe in Balne	909.41	1060.98	1212.55	1364.12	1667.26	1970.40	2273.53	2728.24
Tickhill	922.62	1076.40	1230.17	1383.94	1691.48	1999.03	2306.56	2767.88
Wadworth	933.51	1089.10	1244.68	1400.27	1711.44	2022.62	2333.78	2800.54
Warmsworth	929.74	1084.69	1239.65	1394.61	1704.53	2014.44	2324.35	2789.22

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 2019/20 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	129.44	151.01	172.59	194.16	237.31	280.45	323.60	388.32
South Yorkshire Fire & Civil Defence Authority	48.75	56.88	65.00	73.13	89.38	105.63	121.88	146.26

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 2019/20 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	1079.14	1259.00	1438.86	1618.72	1978.44	2338.15	2697.86	3237.44
(except where specified below)								
Adwick on Dearne	1104.43	1288.51	1472.58	1656.66	2024.81	2392.95	2761.09	3313.32
Armthorpe	1117.81	1304.11	1490.42	1676.72	2049.33	2421.93	2794.53	3353.44
Askern	1125.11	1312.64	1500.16	1687.68	2062.72	2437.76	2812.79	3375.36
Auckley	1095.59	1278.19	1460.79	1643.39	2008.59	2373.78	2738.98	3286.78
Austerfield	1105.71	1290.00	1474.29	1658.58	2027.16	2395.73	2764.29	3317.16
Barnburgh and Harlington	1108.74	1293.53	1478.33	1663.12	2032.71	2402.28	2771.86	3326.24
Barnby Dun with Kirk Sandall	1101.43	1285.00	1468.58	1652.15	2019.30	2386.44	2753.58	3304.30
Bawtry	1103.40	1287.30	1471.21	1655.11	2022.92	2390.71	2758.51	3310.22
Blaxton	1114.50	1300.25	1486.01	1671.76	2043.27	2414.76	2786.26	3343.52
Braithwell with Micklebring	1087.01	1268.18	1449.35	1630.52	1992.86	2355.19	2717.53	3261.04
Brodsworth	1115.61	1301.55	1487.49	1673.43	2045.31	2417.18	2789.04	3346.86
Burghwallis	1106.36	1290.76	1475.15	1659.55	2028.34	2397.13	2765.91	3319.10
Cantley with Branton	1097.85	1280.82	1463.80	1646.78	2012.74	2378.68	2744.63	3293.56
Clayton with Frickley	1113.07	1298.58	1484.10	1669.61	2040.64	2411.66	2782.68	3339.22
Conisbrough Parks	1102.81	1286.62	1470.42	1654.23	2021.84	2389.44	2757.04	3308.46
Denaby	1089.28	1270.83	1452.38	1633.93	1997.03	2360.12	2723.21	3267.86
Edenthorpe	1098.10	1281.12	1464.14	1647.16	2013.20	2379.23	2745.26	3294.32
Edlington	1124.90	1312.39	1499.87	1687.36	2062.33	2437.30	2812.26	3374.72
Finningley	1103.66	1287.61	1471.55	1655.50	2023.39	2391.28	2759.16	3311.00
Fishlake	1172.24	1367.62	1562.99	1758.37	2149.12	2539.87	2930.61	3516.74
Hampole and Skelbrooke	1085.06	1265.91	1446.75	1627.60	1989.29	2350.98	2712.66	3255.20
Hatfield	1111.08	1296.26	1481.45	1666.63	2037.00	2407.35	2777.71	3333.26
Hickleton	1115.68	1301.63	1487.58	1673.53	2045.43	2417.32	2789.21	3347.06
High Melton	1099.63	1282.91	1466.18	1649.46	2016.01	2382.55	2749.09	3298.92
Hooton Pagnell	1109.77	1294.73	1479.70	1664.66	2034.59	2404.51	2774.43	3329.32
Loversall	1094.38	1276.78	1459.18	1641.58	2006.38	2371.17	2735.96	3283.16
Moss and District	1091.88	1273.86	1455.85	1637.83	2001.80	2365.75	2729.71	3275.66
Norton	1105.97	1290.30	1474.63	1658.96	2027.62	2396.27	2764.93	3317.92
Owston	1093.95	1276.28	1458.61	1640.94	2005.60	2370.25	2734.89	3281.88
Rossington	1115.05	1300.90	1486.74	1672.59	2044.28	2415.96	2787.64	3345.18
Sprotbrough and Cusworth	1109.54	1294.47	1479.39	1664.32	2034.17	2404.02	2773.86	3328.64
Stainforth	1167.01	1361.52	1556.02	1750.53	2139.54	2528.54	2917.54	3501.06
Stainton	1095.46	1278.04	1460.62	1643.20	2008.36	2373.51	2738.66	3286.40
Sykehouse	1104.91	1289.07	1473.22	1657.38	2025.69	2393.99	2762.29	3314.76
Thorne - Moorends	1154.71	1347.17	1539.62	1732.08	2116.99	2501.89	2886.79	3464.16
Thorpe in Balne	1087.60	1268.87	1450.14	1631.41	1993.95	2356.48	2719.01	3262.82
Tickhill	1100.81	1284.29	1467.76	1651.23	2018.17	2385.11	2752.04	3302.46
Wadworth	1111.70	1296.99	1482.27	1667.56	2038.13	2408.70	2779.26	3335.12
Warmsworth	1107.93	1292.58	1477.24	1661.90	2031.22	2400.52	2769.83	3323.80

6. The Council has determined that its relevant basic amount of Council Tax for 2019/2020 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 2019/20 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 2019/20 is 5% (comprising 2% for expenditure on Adult Social Care and 3% for other expenditure) or more than 5%, greater than its relevant basic amount of Council Tax for 2018/19. As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2019/2020 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	2019/2020			2018/2019			% Band D Increase
	Tax base	Precept £	Band D Precept £	Tax base	Precept £	Band D Precept £	
Adwick on Dearne	115	4,363.00	37.94	112	4,195.00	37.46	1.28
Armthorpe	3,840	222,720.00	58.00	3,807	213,192.00	56.00	3.57
Askern	1,351	93,167.00	68.96	1,291	81,015.00	62.75	9.90
Auckley	1,556	38,380.00	24.67	1,491	36,760.00	24.65	0.08
Austerfield	217	8,650.00	39.86	216	8,650.00	40.05	-0.47
Barnburgh and Harlington	646	28,681.00	44.40	638	28,119.00	44.07	0.75
Barnby Dun with Kirk Sandall	2,704	90,395.00	33.43	2,668	89,191.00	33.43	0.00
Bawtry	1,374	50,000.00	36.39	1,354	36,000.00	26.59	36.86
Blaxton	448	23,762.00	53.04	440	23,351.00	53.07	-0.06
Braithwell with Micklebring	444	5,240.00	11.80	441	5,131.00	11.63	1.46
Brodsworth	769	42,071.00	54.71	752	30,256.00	40.23	35.99
Burghwallis	134	5,471.00	40.83	135	5,443.00	40.32	1.26
Cantley with Branton	1,411	33,592.00	28.06	1,165	32,184.00	27.63	1.56
Clayton with Frickley	94	4,784.00	50.89	93	4,579.00	49.24	3.35
Conisbrough Parks	120	4,261.00	35.51	118	4,021.00	34.08	4.20
Denaby	131	1,992.00	15.21	126	1,654.00	13.13	15.84
Edenthorpe	1,470	41,814.00	28.44	1,460	40,128.00	27.48	3.49
Edlington	1,859	127,601.00	68.64	1,772	118,125.00	66.66	2.97
Finningley	709	26,080.00	36.78	708	26,059.00	36.81	-0.08
Fishlake	251	35,052.00	139.65	252	34,365.00	136.37	2.41
Hampole and Skelbrooke	86	764.00	8.88	82	728.00	8.88	0.00
Hatfield	4,136	198,142.00	47.91	4,075	192,371.00	47.21	1.48
Hickleton	110	6,029.00	54.81	107	5,966.00	55.76	-1.70
High Melton	105	3,228.00	30.74	107	2,891.00	27.02	13.77
Hooton Pagnell	96	4,410.00	45.94	96	4,023.00	41.91	9.62
Loversall	58	1,326.00	22.86	57	1,204.00	21.12	8.24
Moss and District	308	5,885.00	19.11	304	5,964.00	19.62	-2.60
Norton	1,372	55,212.00	40.24	1,367	53,474.00	39.12	2.86
Owston	63	1,400.00	22.22	64	1,000.00	15.63	42.16
Rossington	3,473	187,074.00	53.87	3,371	178,148.00	52.85	1.93
Sprotbrough and Cusworth	3,895	177,626.00	45.60	3,850	174,143.00	45.23	0.82
Stainforth	1,306	172,141.00	131.81	1,313	149,688.00	114.00	15.62
Stainton	116	2,840.00	24.48	118	2,675.00	22.67	7.98
Sykehouse	193	7,462.00	38.66	190	7,425.00	39.08	-1.07
Thorne - Moorends	4,315	489,149.00	113.36	4,190	474,997.00	113.36	0.00
Thorpe In Balne	77	977.00	12.69	74	1,474.00	19.92	-36.30
Tickhill	2,093	68,038.00	32.51	2,076	58,844.00	28.34	14.71
Wadworth	389	19,000.00	48.84	383	17,000.00	44.39	10.02
Warmsworth	1,137	49,094.00	43.18	1,121	47,958.00	42.78	0.94
Total		2,343,873.00			2,202,391.00		