



# Doncaster Council

## Report

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To the Chair and Members of  
Council

Date: 1st March 2021

### **COUNCIL TAX SETTING AND STATUTORY RESOLUTIONS 2021/22**

#### **EXECUTIVE SUMMARY**

1. This report sets out how the Council Tax is calculated and makes recommendations regarding Doncaster's Council Tax requirement for 2021/22.
2. It is proposed that Doncaster Council's element of the Band D Council Tax charge is increased by 2.90% (1.40% Council Tax increase and a further 1.50% increase through the Government's Social Care precept) to £1,446.10 (£964.07 for a Band A).
3. The overall increase will mean an additional £40.75 for Band D Council Tax per annum, £0.78 per week (£27.17 for Band A per annum, £0.52 per week).

#### **EXEMPT REPORT**

4. Not applicable.

#### **RECOMMENDATIONS**

5. Council is requested to approve a Band D Council Tax for 2021/22 of £1,446.10 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 2.90% increase, represent a 3.41% increase from the 2020/21 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 2.90%. The Police and Fire increases are 7.57% and 1.99% respectively, making an overall increase of 3.41% (see table at paragraph 22).
7. The average Parish Council Tax across the whole Doncaster Council area has increased by 3.42%.
8. The Government have indicated that there will be no referendum principles for Parish Councils for 2021/22 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 1<sup>st</sup> 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.

	<b>Open Market Value as at 1<sup>st</sup> April 1991</b>
<b>Band A</b>	Not exceeding £40,000
<b>Band B</b>	Over £40,000 but no exceeding £52,000
<b>Band C</b>	Over £52,000 but not exceeding £68,000
<b>Band D</b>	Over £68,000 but not exceeding £88,000
<b>Band E</b>	Over £88,000 but not exceeding £120,000
<b>Band F</b>	Over £120,000 but not exceeding £160,000
<b>Band G</b>	Over £160,000 but not exceeding £320,000
<b>Band H</b>	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 30th November 2020 when the Tax Base was calculated.

	<b>Number</b>	<b>Percentage</b>
<b>Band A</b>	81,359	58.25
<b>Band B</b>	25,559	18.30
<b>Band C</b>	15,301	10.95
<b>Band D</b>	9,541	6.83
<b>Band E</b>	4,672	3.35
<b>Band F</b>	2,172	1.56
<b>Band G</b>	939	0.67
<b>Band H</b>	131	0.09
<b>Total</b>	<b>139,674</b>	<b>100.00</b>

12. As such a high percentage of dwellings in Doncaster are in the lower bands, (87.50% are banded below the average Band of D), and this has the effect of considerably reducing the amount of income the Council can achieve from Council Tax.

### **Council Tax Calculation – Doncaster Council 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 calculation of 82,810 Band D equivalent properties for 2021/22 was approved by Cabinet on 12<sup>th</sup> January 2021. This is a decrease of 1,331 Band D equivalent properties to the Tax Base.
17. The financial year 2021/22 is the ninth 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 2021/22 will be £503.5m, 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.
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 £1,446.10, a 2.90% increase (£1,405.35 in 2020/21).

### **Joint Authority Precepts and Council Taxes**

21. The South Yorkshire Fire and Rescue Authority meet on 22<sup>nd</sup> February 2021 to set its precept and Council Tax. It has however notified the Council of a proposed Band D Council Tax of £76.07 for 2021/22, which equates to an increase of £1.48 from 2020/21 (a 1.99% 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 £213.04 for 2021/22 which equates to an increase of £15.00 from 2020/21 (a 7.57% 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 £15.00 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 2021/22 Council Tax and precept by 28<sup>th</sup> February 2021 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 1<sup>st</sup> March 2021. 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 £1,735.21 (£1,677.98 in 2020/21) for a Band D property, assuming the Council approves the Council Tax of £1,446.10 for Doncaster Council services. When the Joint Authority Council Tax increases are combined with the 2.90% increase for Doncaster Council,

this represents a 3.41% increase from the 2020/21 Council Tax for Doncaster residents.

	<b>2020/21 Band D £</b>	<b>2021/22 Band D £</b>	<b>Increase %</b>	<b>Annual Increase Band A £</b>	<b>Annual Increase Band D £</b>
Doncaster	1,405.35	1,446.10	2.90	27.17	40.75
S.Y. Police	198.04	213.04	7.57	10.00	15.00
S.Y. Fire	74.59	76.07	1.99	0.99	1.48
<b>Total</b>	<b>1,677.98</b>	<b>1,735.21</b>	<b>3.41</b>	<b>38.15</b>	<b>57.23</b>

### 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.

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 £29.20 in 2020/21 to £30.20 in 2021/22, an increase of 3.42%.

25. A summary of the increases in Parish precepts for 2021/22 is shown in the table below.

<b>Percentage Increase</b>	<b>No. of Parishes</b>	<b>% of the Total</b>
Freeze or Reduction	8	20.5
0% - 5%	23	59.0
5% - 10%	2	5.1
10% - 20%	2	5.1
More than 20%	4	10.3
<b>Total</b>	<b>39<sup>1</sup></b>	<b>100.0</b>

Excludes Cadeby, which set a precept in 2020/21, but has not for 2021/22.

### Statutory Resolutions

26. 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

27. These are covered in the Budget report on the agenda item ahead of this report.

## IMPACT ON THE COUNCIL'S KEY OUTCOMES

28.

	<b>Outcomes</b>	<b>Implications</b>
	<p><b>Doncaster Working:</b> 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"> <li>• Better access to good fulfilling work</li> <li>• Doncaster businesses are supported to flourish</li> <li>• Inward Investment</li> </ul>	<p>Council Tax is a key element of the Council's budget which affects all priorities.</p>
	<p><b>Doncaster Living:</b> 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"> <li>• The town centres are the beating heart of Doncaster</li> <li>• More people can live in a good quality, affordable home</li> <li>• Healthy and Vibrant Communities through Physical Activity and Sport</li> <li>• Everyone takes responsibility for keeping Doncaster Clean</li> <li>• Building on our cultural, artistic and sporting heritage</li> </ul>	
	<p><b>Doncaster Learning:</b> 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"> <li>• Every child has life-changing learning experiences within and beyond school</li> <li>• Many more great teachers work in Doncaster Schools that are good or better</li> <li>• Learning in Doncaster prepares young people for the world of work</li> </ul>	
	<p><b>Doncaster Caring:</b> Our vision is for a borough that cares together for its most vulnerable residents;</p> <ul style="list-style-type: none"> <li>• Children have the best start in life</li> <li>• Vulnerable families and individuals have support from someone they trust</li> <li>• Older people can live well and independently in their own homes</li> </ul>	
	<p><b>Connected Council:</b></p> <ul style="list-style-type: none"> <li>• A modern, efficient and flexible workforce</li> <li>• Modern, accessible customer interactions</li> <li>• Operating within our resources and delivering value for money</li> <li>• A co-ordinated, whole person, whole life focus on the needs and aspirations of residents</li> <li>• Building community resilience and self-reliance by connecting community assets and strengths</li> <li>• Working with our partners and residents to provide effective leadership and governance</li> </ul>	

## RISKS AND ASSUMPTIONS

29. Not applicable.

**LEGAL IMPLICATIONS    Officer Initials    SRF            Date 10/02/21**

30. 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.
31. 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 the 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. For this year, the Government has confirmed that for Authorities such as ours Council tax may rise by 5% before a referendum is triggered. 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    CC                    Date 10/02/2021**

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

**HUMAN RESOURCES IMPLICATIONS    Officer Initials    KM            Date 17/02/2021**

33. There are no immediate HR implications associated with this report.

**TECHNOLOGY IMPLICATIONS    Officer Initials    PW            Date 10/02/2021**

34. There are no technology implications that cannot be managed through the Northgate Revenues and Benefits System.

**HEALTH IMPLICATIONS            Officer Initials    RS            Date 09/02/2021**

35. 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**

36. 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.
37. 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**

38. The report follows on from the Revenue Budget 2021/22 report and deals primarily with mathematical calculations to approve the Council Tax and the Council Tax requirement as set out in legislation.

## **Referenda**

39. 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 2021/22. 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.
40. 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 2021/22 for all authorities who have decided to implement up to the maximum 3.0% increase ring fenced precept to fund Adult Social Care for 2021/22. 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.
41. 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 1<sup>st</sup> April 2021 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 30<sup>th</sup> 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 2021/22, sets the referendum limit at 5% for an Adult Social Care authority.
42. The Government have indicated that there will be no referendum principles for Parish Councils for 2021/22 but that these could be introduced for future years if necessary, to 'provide protection for local taxpayers'.
43. The proposed Council Tax increase of 2.90% for this year presents no risk of a referendum being required. Details of the calculation are set out below:-

<b>Tax Base 2020/21 (84,141 Properties) Tax Base 2021/22 (82,810 Properties)</b>	<b>2020/21 £M</b>	<b>2020/21 Amount per Band D Property £</b>	<b>2021/22 £M</b>	<b>2021/22 Amount per Band D Property £</b>
Total Council Tax Requirement	118.248	1,405.35	119.752	1,446.10
% Change in Council Tax for Referendum Assessment	2.90			

44. The Ministry of Housing, Communities & Local Government (MHCLG) have laid regulations on the 10<sup>th</sup> January 2020. The Council Tax (Demand Notices) (England) (Amendment) Regulations 2020, which amend the 2011 and 2017 regulations, specify the detail they require to be shown on the Council Tax bill to cover the details of the Social Care precept and what is required in supporting information. The regulations, which came into force on the 10<sup>th</sup> 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 2021/22
- The Council Tax (Demand Notices) (England) Regulations 2011 as amended by SI 2017/13
- The Council Tax (Demand Notice) (Amendment) Regulations 2017
- The Council Tax (Demand Notice) (Amendment) Regulations 2020

## **GLOSSARY OF ACRONYMS AND ABBREVIATIONS**

45. MHCLG: Ministry of Housing, Communities & Local Government

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**CALCULATION OF COUNCIL TAX FOR COUNCIL SERVICES**

	2020/21		2021/22	
	Total £million	Per Band D Equivalent £	Total £million	Per Band D Equivalent £
Gross Budget	490.091	5,824.64	503.548	6,080.76
<b>Less:</b>				
<i>Gross Retained Business Rates</i>	<i>48.054</i>		<i>46.185</i>	
<i>Adjustment for Business Rates Collection Fund Deficit</i>	<i>1.492</i>		<i>-19.635</i>	
Net Retained Business Rates	49.546	588.85	26.550	320.62
Government Top Up Grant	34.854	414.23	34.855	420.90
Revenue Support Grant	20.368	242.07	20.480	247.31
Public Health Grant	23.875	283.75	24.436	295.09
Specific Grants	83.782	995.73	86.028	1,038.86
Customer and Client Receipts	44.115	524.30	45.322	547.30
Other Income <sup>1</sup>	66.354	788.61	67.169	811.12
Housing Benefit Grant	56.321	669.36	56.700	684.70
Council Tax Collection Fund Surplus	0.922	10.96	-2.074	-25.05
Use of one-off Uncommitted Reserves	-8.294	-98.57	24.330	293.81
<b>Council Tax Payers (Council Tax Requirement)</b>	<b>118.248</b>	<b>1,405.35</b>	<b>119.752</b>	<b>1,446.10</b>

Note that figures are subject to rounding.

<sup>1</sup> 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 2021/22

## Recommended:-

1.

(a) That it be noted that the Council has calculated the amount of **82,810** as its Council Tax Base for the year 2021/2022 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>2021/22 Tax Base</u>
Adwick on Dearne	113
Armthorpe	3,812
Askern	1,384
Auckley	1562
Austerfield	212
Barnburgh and Harlington	643
Barnby Dun with Kirk Sandall	2,685
Bawtry	1,355
Blaxton	455
Braithwell with Micklebring	443
Brodsworth	742
Burghwallis	145
Cantley with Branton	1,485
Clayton with Frickley	93
Conisbrough Parks	124
Denaby	131
Edenthorpe	1,476
Edlington	1,911
Finningley	711
Fishlake	226
Hampole and Skelbrooke	84
Hatfield	4,180
Hickleton	113
High Melton	145
Hooton Pagnell	94
Loversall	56
Moss and District	322
Norton	1,351
Owston	64
Rossington	3,598
Sprotbrough and Cusworth	3,830
Stainforth	1,235
Stainton	116
Sykehouse	191
Thorne – Moorends	4,300
Thorpe in Balne	76
Tickhill	2,058
Wadworth	384
Warmsworth	1,123

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 2021/22 (excluding Parish precepts) is £119,751,541
3. That the following amounts be now calculated by the Council for the year 2021/22 in accordance with Sections 30 to 36 of the Local Government Finance Act 1992: -

- (a) **£666,304,082** 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) **£544,051,359** 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) **£122,252,723** 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) **£1,476.30** 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) **£2,501,182** being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act. (Appendix C)
- (f) **£1,446.10** 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>2021/22</u> <u>£</u>
Adwick on Dearne	1488.14
Armthorpe	1508.10
Askern	1521.63
Auckley	1471.71
Austerfield	1488.54
Barnburgh and Harlington	1493.18
Barnby Dun with Kirk Sandall	1479.53
Bawtry	1494.07
Blaxton	1499.13
Braithwell with Micklebring	1464.21
Brodsworth	1502.70
Burghwallis	1484.03
Cantley with Branton	1474.25
Clayton with Frickley	1502.55
Conisbrough Parks	1482.79
Denaby	1462.13
Edenthorpe	1475.57
Edlington	1532.15
Finningley	1482.88
Fishlake	1586.31
Hampole and Skelbrooke	1455.65
Hatfield	1494.46
Hickleton	1504.51
High Melton	1470.93
Hooton Pagnell	1497.69
Loversall	1470.60
Moss and District	1465.51
Norton	1488.25
Owston	1467.98
Rossington	1501.96
Sprotbrough and Cusworth	1494.80
Stainforth	1585.49
Stainton	1482.31
Sykehouse	1485.37
Thorne – Moorends	1565.13
Thorpe in Balne	1465.84
Tickhill	1487.04
Wadworth	1498.18
Warmsworth	1490.18

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)

<b>Part of the Council's Area</b>	<b>BAND A</b>	<b>BAND B</b>	<b>BAND C</b>	<b>BAND D</b>	<b>BAND E</b>	<b>BAND F</b>	<b>BAND G</b>	<b>BAND H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>DONCASTER</b>	964.07	1124.74	1285.42	1446.10	1767.46	2088.81	2410.17	2892.20
(except where specified below)								
Adwick on Dearne	992.10	1157.44	1322.79	1488.14	1818.84	2149.53	2480.24	2976.28
Armthorpe	1005.40	1172.96	1340.53	1508.10	1843.24	2178.37	2513.50	3016.20
Askern	1014.42	1183.49	1352.56	1521.63	1859.77	2197.91	2536.05	3043.26
Auckley	981.14	1144.66	1308.18	1471.71	1798.76	2125.80	2452.85	2943.42
Austerfield	992.36	1157.75	1323.14	1488.54	1819.33	2150.11	2480.90	2977.08
Barnburgh and Harlington	995.46	1161.36	1327.27	1493.18	1825.00	2156.81	2488.64	2986.36
Barnby Dun with Kirk Sandall	986.36	1150.74	1315.14	1479.53	1808.32	2137.10	2465.89	2959.06
Bawtry	996.05	1162.05	1328.06	1494.07	1826.09	2158.10	2490.12	2988.14
Blaxton	999.42	1165.99	1332.56	1499.13	1832.27	2165.41	2498.55	2998.26
Braithwell with Micklebring	976.14	1138.83	1301.52	1464.21	1789.59	2114.97	2440.35	2928.42
Brodsworth	1001.80	1168.76	1335.73	1502.70	1836.64	2170.57	2504.50	3005.40
Burghwallis	989.36	1154.24	1319.14	1484.03	1813.82	2143.60	2473.39	2968.06
Cantley with Branton	982.84	1146.63	1310.44	1474.25	1801.87	2129.47	2457.09	2948.50
Clayton with Frickley	1001.70	1168.65	1335.60	1502.55	1836.45	2170.35	2504.25	3005.10
Conisbrough Parks	988.53	1153.28	1318.03	1482.79	1812.30	2141.81	2471.32	2965.58
Denaby	974.76	1137.21	1299.67	1462.13	1787.05	2111.96	2436.89	2924.26
Edenthorpe	983.72	1147.66	1311.62	1475.57	1803.48	2131.38	2459.29	2951.14
Edlington	1021.44	1191.67	1361.91	1532.15	1872.63	2213.10	2553.59	3064.30
Finningley	988.59	1153.35	1318.11	1482.88	1812.41	2141.94	2471.47	2965.76
Fishlake	1057.54	1233.79	1410.05	1586.31	1938.83	2291.34	2643.85	3172.62
Hampole and Skelbrooke	970.44	1132.17	1293.91	1455.65	1779.13	2102.60	2426.09	2911.30
Hatfield	996.31	1162.35	1328.41	1494.46	1826.57	2158.66	2490.77	2988.92
Hickleton	1003.01	1170.17	1337.34	1504.51	1838.85	2173.18	2507.52	3009.02
High Melton	980.62	1144.05	1307.49	1470.93	1797.81	2124.68	2451.55	2941.86
Hooton Pagnell	998.46	1164.87	1331.28	1497.69	1830.51	2163.33	2496.15	2995.38
Loversall	980.40	1143.80	1307.20	1470.60	1797.40	2124.20	2451.00	2941.20
Moss and District	977.01	1139.84	1302.67	1465.51	1791.18	2116.85	2442.52	2931.02
Norton	992.17	1157.52	1322.89	1488.25	1818.98	2149.69	2480.42	2976.50
Owston	978.66	1141.76	1304.87	1467.98	1794.20	2120.41	2446.64	2935.96
Rossington	1001.31	1168.19	1335.07	1501.96	1835.73	2169.50	2503.27	3003.92
Sprotbrough and Cusworth	996.54	1162.62	1328.71	1494.80	1826.98	2159.15	2491.34	2989.60
Stainforth	1057.00	1233.15	1409.32	1585.49	1937.83	2290.15	2642.49	3170.98
Stainton	988.21	1152.90	1317.61	1482.31	1811.72	2141.11	2470.52	2964.62
Sykehouse	990.25	1155.28	1320.33	1485.37	1815.46	2145.53	2475.62	2970.74
Thorne - Moorends	1043.42	1217.32	1391.22	1565.13	1912.94	2260.74	2608.55	3130.26
Thorpe in Balne	977.23	1140.09	1302.97	1465.84	1791.59	2117.32	2443.07	2931.68
Tickhill	991.36	1156.58	1321.81	1487.04	1817.50	2147.95	2478.40	2974.08
Wadworth	998.79	1165.25	1331.71	1498.18	1831.11	2164.04	2496.97	2996.36
Warmsworth	993.46	1159.02	1324.60	1490.18	1821.34	2152.48	2483.64	2980.36

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 2021/22 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:-

<b><u>Precepting Authority</u></b>	<b>Band A</b>	<b>Band B</b>	<b>Band C</b>	<b>Band D</b>	<b>Band E</b>	<b>Band F</b>	<b>Band G</b>	<b>Band H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>South Yorkshire Police and Crime Commissioner</b>	<b>142.03</b>	<b>165.70</b>	<b>189.37</b>	<b>213.04</b>	<b>260.38</b>	<b>307.72</b>	<b>355.07</b>	<b>426.08</b>
<b>South Yorkshire Fire &amp; Civil Defence Authority</b>	<b>50.71</b>	<b>59.17</b>	<b>67.62</b>	<b>76.07</b>	<b>92.97</b>	<b>109.88</b>	<b>126.78</b>	<b>152.14</b>

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 2021/22 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>	£	£	£	£	£	£	£	£
<b>DONCASTER</b>	1156.81	1349.61	1542.41	1735.21	2120.81	2506.41	2892.02	3470.42
(except where specified below)								
Adwick on Dearne	1184.84	1382.31	1579.78	1777.25	2172.19	2567.13	2962.09	3554.50
Armthorpe	1198.14	1397.83	1597.52	1797.21	2196.59	2595.97	2995.35	3594.42
Askern	1207.16	1408.36	1609.55	1810.74	2213.12	2615.51	3017.90	3621.48
Auckley	1173.88	1369.53	1565.17	1760.82	2152.11	2543.40	2934.70	3521.64
Austerfield	1185.10	1382.62	1580.13	1777.65	2172.68	2567.71	2962.75	3555.30
Barnburgh and Harlington	1188.20	1386.23	1584.26	1782.29	2178.35	2574.41	2970.49	3564.58
Barnby Dun with Kirk Sandall	1179.10	1375.61	1572.13	1768.64	2161.67	2554.70	2947.74	3537.28
Bawtry	1188.79	1386.92	1585.05	1783.18	2179.44	2575.70	2971.97	3566.36
Blaxton	1192.16	1390.86	1589.55	1788.24	2185.62	2583.01	2980.40	3576.48
Braithwell with Micklebring	1168.88	1363.70	1558.51	1753.32	2142.94	2532.57	2922.20	3506.64
Brodsworth	1194.54	1393.63	1592.72	1791.81	2189.99	2588.17	2986.35	3583.62
Burghwallis	1182.10	1379.11	1576.13	1773.14	2167.17	2561.20	2955.24	3546.28
Cantley with Branton	1175.58	1371.50	1567.43	1763.36	2155.22	2547.07	2938.94	3526.72
Clayton with Frickley	1194.44	1393.52	1592.59	1791.66	2189.80	2587.95	2986.10	3583.32
Conisbrough Parks	1181.27	1378.15	1575.02	1771.90	2165.65	2559.41	2953.17	3543.80
Denaby	1167.50	1362.08	1556.66	1751.24	2140.40	2529.56	2918.74	3502.48
Edenthorpe	1176.46	1372.53	1568.61	1764.68	2156.83	2548.98	2941.14	3529.36
Edlington	1214.18	1416.54	1618.90	1821.26	2225.98	2630.70	3035.44	3642.52
Finningley	1181.33	1378.22	1575.10	1771.99	2165.76	2559.54	2953.32	3543.98
Fishlake	1250.28	1458.66	1667.04	1875.42	2292.18	2708.94	3125.70	3750.84
Hampole and Skelbrooke	1163.18	1357.04	1550.90	1744.76	2132.48	2520.20	2907.94	3489.52
Hatfield	1189.05	1387.22	1585.40	1783.57	2179.92	2576.26	2972.62	3567.14
Hickleton	1195.75	1395.04	1594.33	1793.62	2192.20	2590.78	2989.37	3587.24
High Melton	1173.36	1368.92	1564.48	1760.04	2151.16	2542.28	2933.40	3520.08
Hooton Pagnell	1191.20	1389.74	1588.27	1786.80	2183.86	2580.93	2978.00	3573.60
Loversall	1173.14	1368.67	1564.19	1759.71	2150.75	2541.80	2932.85	3519.42
Moss and District	1169.75	1364.71	1559.66	1754.62	2144.53	2534.45	2924.37	3509.24
Norton	1184.91	1382.39	1579.88	1777.36	2172.33	2567.29	2962.27	3554.72
Owston	1171.40	1366.63	1561.86	1757.09	2147.55	2538.01	2928.49	3514.18
Rossington	1194.05	1393.06	1592.06	1791.07	2189.08	2587.10	2985.12	3582.14
Sprotbrough and Cusworth	1189.28	1387.49	1585.70	1783.91	2180.33	2576.75	2973.19	3567.82
Stainforth	1249.74	1458.02	1666.31	1874.60	2291.18	2707.75	3124.34	3749.20
Stainton	1180.95	1377.77	1574.60	1771.42	2165.07	2558.71	2952.37	3542.84
Sykehouse	1182.99	1380.15	1577.32	1774.48	2168.81	2563.13	2957.47	3548.96
Thorne - Moorends	1236.16	1442.19	1648.21	1854.24	2266.29	2678.34	3090.40	3708.48
Thorpe in Balne	1169.97	1364.96	1559.96	1754.95	2144.94	2534.92	2924.92	3509.90
Tickhill	1184.10	1381.45	1578.80	1776.15	2170.85	2565.55	2960.25	3552.30
Wadworth	1191.53	1390.12	1588.70	1787.29	2184.46	2581.64	2978.82	3574.58
Warmsworth	1186.20	1383.89	1581.59	1779.29	2174.69	2570.08	2965.49	3558.58

6. The Council has determined that its relevant basic amount of Council Tax for 2021/2022 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 2021/22 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 2021/22 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 2020/21. As the billing authority, the Council has not been notified by a major precepting authority, that its relevant basic amount of Council Tax for 2021/2022 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	2021/2022			2020/2021			% Band D Increase
	Tax base	Precept £	Band D Precept £	Tax base	Precept £	Band D Precept £	
Adwick on Dearne	113	4,750.00	42.04	114	4,500.00	39.47	6.51
Armthorpe	3,812	236,344.00	62.00	3,859	231,540.00	60.00	3.33
Askern	1,384	104,534.00	75.53	1,360	102,484.00	75.36	0.23
Auckley	1,562	40,000.00	25.61	1,594	40,000.00	25.09	2.07
Austerfield	212	8,998.00	42.44	218	8,822.00	40.47	4.87
Barnburgh and Harlington	643	30,274.00	47.08	654	29,681.00	45.38	3.75
Barnby Dun with Kirk Sandall	2,685	89,760.00	33.43	2,723	91,030.00	33.43	0.00
Bawtry	1,355	65,000.00	47.97	1,377	55,000.00	39.94	20.11
Blaxton	455	24,130.00	53.03	465	24,660.00	53.03	0.00
Braithwell with Micklebring	443	8,023.00	18.11	459	6,418.00	13.98	29.54
Brodsworth	742	42,000.00	56.60	761	43,000.00	56.50	0.18
Burghwallis	145	5,500.00	37.93	141	5,500.00	39.01	-2.77
Cadeby	83	0.00	0.00	83	1,000.00	12.05	-100.00
Cantley with Branton	1,485	41,800.00	28.15	1,456	41,000.00	28.16	-0.04
Clayton with Frickley	93	5,250.00	56.45	95	5,000.00	52.63	7.26
Conisbrough Parks	124	4,550.00	36.69	123	4,500.00	36.59	0.27
Denaby	131	2,100.00	16.03	132	2,100.00	15.91	0.75
Edenthorpe	1,476	43,500.00	29.47	1,485	43,000.00	28.96	1.76
Edlington	1,911	164,437.00	86.05	1,909	138,509.00	72.56	18.59
Finningley	711	26,150.00	36.78	721	26,520.00	36.78	0.00
Fishlake	226	31,687.00	140.21	255	35,753.00	140.21	0.00
Hampole and Skelbrooke	84	802.00	9.55	87	792.00	9.10	4.95
Hatfield	4,180	202,124.00	48.36	4,244	200,123.00	47.15	2.57
Hickleton	113	6,600.00	58.41	114	6,450.00	56.58	3.23
High Melton	145	3,600.00	24.83	146	3,541.00	24.25	2.39
Hooton Pagnell	94	4,849.00	51.59	95	4,801.00	50.54	2.08
Loversall	56	1,372.00	24.50	59	1,413.00	23.95	2.30
Moss and District	322	6,250.00	19.41	312	6,250.00	20.03	3.10
Norton	1,351	56,950.00	42.15	1,380	56,950.00	41.27	2.13
Owston	64	1,400.00	21.88	64	1,400.00	21.88	0.00
Rossington	3,598	201,000.00	55.86	3,667	201,000.00	54.81	1.92
Sprotbrough and Cusworth	3,830	186,507.00	48.70	3,904	186,507.00	47.77	1.95
Stainforth	1,235	172,141.00	139.39	1,270	172,141.00	135.54	2.84
Stainton	116	4,200.00	36.21	117	2,926.00	25.01	44.78
Sykehouse	191	7,500.00	39.27	195	7,500.00	38.46	2.11
Thorne - Moorends	4,300	511,850.00	119.03	4,391	522,650.00	119.03	0.00
Thorpe In Balne	76	1,500.00	19.74	76	1,000.00	13.16	50.00
Tickhill	2,058	84,250.00	40.94	2,098	72,250.00	34.44	18.87
Wadworth	384	20,000.00	52.08	390	20,000.00	51.28	1.56
Warmsworth	1,123	49,500.00	44.08	1,135	49,094.00	43.25	1.92
<b>Total</b>		<b>2,501,182.00</b>			<b>2,456,805.00</b>		