



Doncaster Council

Report

To the Chair and Members of Council

Date: 28th February 2022

COUNCIL TAX SETTING AND STATUTORY RESOLUTIONS 2022/23

EXECUTIVE SUMMARY

1. This report sets out how the Council Tax is calculated and makes recommendations regarding Doncaster's Council Tax requirement for 2022/23.
2. It is proposed that Doncaster Council's element of the Band D Council Tax charge is increased by 4.49% (1.99% Council Services increase and a further 2.50% increase through the Government's Social Care precept) to £1,511.03 (£1,007.35 for a Band A).
3. The overall increase will mean an additional £64.93 for Band D Council Tax per annum, £1.25 per week (£43.29 for Band A per annum, £0.83 per week).

EXEMPT REPORT

4. Not applicable.

RECOMMENDATIONS

5. Council is requested to approve a Band D Council Tax for 2022/23 of £1,511.03 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 4.49% increase, represent a 4.41% increase from the 2021/22 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 4.49%. The Police and Fire increases are 4.69% and 1.99% respectively, making an overall increase of 4.41% (see table at paragraph 22).
7. The average Parish Council Tax across the whole Doncaster Council area has increased by 0.89%
8. The Government have indicated that there will be no referendum principles for Parish Councils for 2022/23 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 28th November 2021 when the Tax Base was calculated.

	Number	Percentage
Band A	81,626	58.07
Band B	25,860	18.40
Band C	15,449	10.99
Band D	9,646	6.86
Band E	4,707	3.35
Band F	2,196	1.56
Band G	950	0.68
Band H	131	0.09
Total	140,565	100.00

12. As such a high percentage of dwellings in Doncaster are in the lower bands, (87.46% 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 84,602 Band D equivalent properties for 2022/23 was approved by Cabinet on 19th January 2022. This is an increase of 1,792 Band D equivalent properties to the Tax Base.
17. The financial year 2022/23 is the tenth 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 2022/23 will be £526.1m, 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 £1,511.03, a 4.49% increase (£1,446.10 in 2021/22).

Joint Authority Precepts and Council Taxes

21. The South Yorkshire Fire and Rescue Authority meet on 21st February 2022 to set its precept and Council Tax. It has however notified the Council of a proposed Band D Council Tax of £77.58 for 2022/23, which equates to an increase of £1.51 from 2021/22 (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 £223.04 for 2022/23 which equates to an increase of £10.00 from 2021/22 (a 4.69% 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 £10.00 and the South Yorkshire Police & Crime Commissioner qualifies under this rule). It is anticipated that formal notification from the South Yorkshire Police and Crime Commissioner will take place on the 23rd February 2022. 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 £1,811.65 (£1,735.21 in 2021/22) for a Band D property, assuming the Council approves the Council Tax of £1,511.03 for Doncaster Council services. When the Joint Authority Council Tax increases are combined with the 4.49% increase for Doncaster Council, this represents a 4.41% increase from the 2021/22 Council Tax for Doncaster residents.

	2021/22 Band D £	2022/23 Band D £	Increase %	Annual Increase Band A £	Annual Increase Band D £
Doncaster	1,446.10	1,511.03	4.49	43.29	64.93
S.Y. Police	213.04	223.04	4.69	6.67	10.00
S.Y. Fire	76.07	77.58	1.99	1.00	1.51
Total	1,735.21	1,811.65	4.41	50.96	76.44

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 £30.20 in 2021/22 to £30.47 in 2022/23, an increase of 0.89%
25. A summary of the increases in Parish precepts for 2022/23 is shown in the table below.

Percentage Increase	No. of Parishes	% of the Total
Freeze or Reduction	17	43.6
0% - 5%	15	38.5
5% - 10%	2	5.1
10% - 20%	1	2.6
More than 20%	4	10.2
Total	39	100.0

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.

	Outcomes	Implications
	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; <ul style="list-style-type: none"> • Better access to good fulfilling work • Doncaster businesses are supported to flourish • Inward Investment 	Council Tax is a key element of the Council's budget, which affects all priorities.
	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; <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 	
	Doncaster Learning: Our vision is for learning that prepares all children, young people and adults for a life that is fulfilling; <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 	
	Doncaster Caring: Our vision is for a borough that cares together for its most vulnerable residents; <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 	
	Connected Council: <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 	

RISKS AND ASSUMPTIONS

29. Not applicable.

LEGAL IMPLICATIONS Officer Initials SRF Date 09/02/22

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. The Council Tax levels proposed by Doncaster do not exceed the “referenda levels” set by the Government and if approved by Council may be implemented without the need for a referendum.

FINANCIAL IMPLICATIONS Officer Initials CC Date 11/02/2022

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

HUMAN RESOURCES IMPLICATIONS Officer Initials SH Date 09/02/2022

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

TECHNOLOGY IMPLICATIONS Officer Initials PW Date 10/02/2022

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

HEALTH IMPLICATIONS Officer Initials RS Date 09/02/2022

35. The choices the council makes in raising revenue will affect 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 Sector Equality Act Duty. The decision-makers must consciously and actively consider the relevant matters in such a way that it influences the decision-making.

CONSULTATION

38. The report follows on from the Revenue Budget 2022/23 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 2022/23. 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 confirmed the Council Tax Referendum Cap for 2022/23 as part of the provisional Local Government Financial Settlement on 16th December, 2021. Councils with responsibility for adult social care can increase their Council Tax by an additional 1% Adult Social Care Precept, plus up to a further 3% where they opted to defer the Precept flexibility that was available to them in 2021/22. This means that a referendum will be required if the authority sets an increase of 3-6% (comprising 1%-4% for the Adult Social Care Precept, and 2% for other expenditure). For the avoidance of doubt, the referendum principle applies to the combined Adult Social Care Precept and core referendum principle, not to each element separately. 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 1st April 2022 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.
42. The Government have indicated that there will be no referendum principles for Parish Councils for 2022/23 but that these could be introduced for future years if necessary, to 'provide protection for local taxpayers'.
43. The proposed Council Tax increase of 4.49% for this year presents no risk of a referendum being required. Details of the calculation are set out below:-

Tax Base 2021/22 (82,810 Properties) Tax Base 2022/23 (84,602 Properties)	2021/22 £M	2020/21 Amount per Band D Property £	2022/23 £M	2022/23 Amount per Band D Property £
Total Council Tax Requirement	119.752	1,446.10	127.836	1,511.03
% Change in Council Tax for Referendum Assessment	4.49			

44. The Ministry of Housing, Communities & Local Government (MHCLG) have laid regulations on the 10th 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 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 4.49% would be shown as 4.5% 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 2022/23
- 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

	2021/22		2022/23	
	Total £million	Per Band D Equivalent £	Total £million	Per Band D Equivalent £
Gross Budget	503.548	6,080.76	526.112	6,218.67
Less:				
<i>Gross Retained Business Rates</i>	<i>46.185</i>		<i>44.894</i>	
<i>Adjustment for Business Rates Collection Fund Deficit</i>	<i>-19.635</i>		<i>-10.176</i>	
Net Retained Business Rates	26.550	320.62	34.718	410.37
Government Top Up Grant	34.855	420.90	34.854	411.98
Revenue Support Grant	20.480	247.31	21.112	249.54
Public Health Grant	24.436	295.09	25.300	299.05
Specific Grants	86.028	1,038.86	119.939	1,417.69
Customer and Client Receipts	45.322	547.30	46.134	545.31
Other Income ¹	67.169	811.12	64.567	763.17
Housing Benefit Grant	56.700	684.70	49.700	587.46
Council Tax Collection Fund Surplus	-2.074	-25.05	0.923	10.91
Use of one-off Uncommitted Reserves	24.330	293.81	1.029	12.16
Council Tax Payers (Council Tax Requirement)	119.752	1,446.10	127.836	1,511.03

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 2022/23**Recommended:-**

1.

- (a) That it be noted that the Council has calculated the amount of **84,602** 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>2022/23 Tax Base</u>
Adwick on Dearne	115
Armthorpe	3,940
Askern	1,425
Auckley	1,632
Austerfield	219
Barnburgh and Harlington	650
Barnby Dun with Kirk Sandall	2,735
Bawtry	1,388
Blaxton	465
Braithwell with Micklebring	444
Brodsworth	763
Burghwallis	151
Cantley with Branton	1,509
Clayton with Frickley	95
Conisbrough Parks	122
Denaby	136
Edenthorpe	1,507
Edlington	1,939
Finningley	724
Fishlake	259
Hampole and Skelbrooke	87
Hatfield	4,363
Hickleton	115
High Melton	125
Hooton Pagnell	94
Loversall	57
Moss and District	319
Norton	1,383
Owston	65
Rossington	3,598
Sprotbrough and Cusworth	3,884
Stainforth	1,280
Stainton	117
Sykehouse	198
Thorne – Moorends	4,378
Thorpe in Balne	78
Tickhill	2,112
Wadworth	392
Warmsworth	1,136

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.

- Calculate that the Council Tax requirement for the Council's own purposes for 2022/23 (excluding Parish precepts) is £127,836,160
- That the following amounts be now calculated by the Council for the year 2022/23 in accordance with Sections 30 to 36 of the Local Government Finance Act 1992: -

- (a) **£678,553,443** 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) **£548,139,398** 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) **£130,414,045** 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) **£1,541.50** 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) **£2,577,885** being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act. (Appendix C)
- (f) **£1,511.03** 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>2022/23</u>
	<u>£</u>
Adwick on Dearne	1552.33
Armthorpe	1574.03
Askern	1591.72
Auckley	1537.99
Austerfield	1554.17
Barnburgh and Harlington	1560.26
Barnby Dun with Kirk Sandall	1543.85
Bawtry	1561.14
Blaxton	1564.06
Braithwell with Micklebring	1533.62
Brodsworth	1568.70
Burghwallis	1547.45
Cantley with Branton	1540.02
Clayton with Frickley	1568.92
Conisbrough Parks	1548.33
Denaby	1536.77
Edenthorpe	1540.23
Edlington	1594.94
Finningley	1547.15
Fishlake	1538.06
Hampole and Skelbrooke	1520.58
Hatfield	1560.83
Hickleton	1571.03
High Melton	1547.83
Hooton Pagnell	1564.16
Loversall	1536.05
Moss and District	1530.62
Norton	1552.21
Owston	1532.57
Rossington	1566.89
Sprotbrough and Cusworth	1559.05
Stainforth	1645.52
Stainton	1566.67
Sykehouse	1549.89
Thorne – Moorends	1633.63
Thorpe in Balne	1530.26
Tickhill	1558.75
Wadworth	1562.05
Warmsworth	1555.48

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)

	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	1007.35	1175.25	1343.14	1511.03	1846.81	2182.60	2518.38	3022.06
(except where specified below)								
Adwick on Dearne	1034.88	1207.37	1379.85	1552.33	1897.29	2242.26	2587.21	3104.66
Armthorpe	1049.35	1224.25	1399.14	1574.03	1923.81	2273.60	2623.38	3148.06
Askern	1061.14	1238.01	1414.86	1591.72	1945.43	2299.15	2652.86	3183.44
Auckley	1025.32	1196.22	1367.10	1537.99	1879.76	2221.54	2563.31	3075.98
Austerfield	1036.11	1208.80	1381.49	1554.17	1899.54	2244.91	2590.28	3108.34
Barnburgh and Harlington	1040.17	1213.54	1386.90	1560.26	1906.98	2253.71	2600.43	3120.52
Barnby Dun with Kirk Sandall	1029.23	1200.78	1372.31	1543.85	1886.92	2230.01	2573.08	3087.70
Bawtry	1040.76	1214.22	1387.68	1561.14	1908.06	2254.98	2601.90	3122.28
Blaxton	1042.70	1216.50	1390.28	1564.06	1911.62	2259.20	2606.76	3128.12
Braithwell with Micklebring	1022.41	1192.82	1363.22	1533.62	1874.42	2215.23	2556.03	3067.24
Brodsworth	1045.80	1220.10	1394.40	1568.70	1917.30	2265.90	2614.50	3137.40
Burghwallis	1031.63	1203.58	1375.51	1547.45	1891.32	2235.21	2579.08	3094.90
Cantley with Branton	1026.68	1197.80	1368.91	1540.02	1882.24	2224.47	2566.70	3080.04
Clayton with Frickley	1045.94	1220.28	1394.60	1568.92	1917.56	2266.22	2614.86	3137.84
Conisbrough Parks	1032.22	1204.26	1376.30	1548.33	1892.40	2236.48	2580.55	3096.66
Denaby	1024.51	1195.27	1366.02	1536.77	1878.27	2219.78	2561.28	3073.54
Edenthorpe	1026.82	1197.96	1369.10	1540.23	1882.50	2224.78	2567.05	3080.46
Edlington	1063.29	1240.51	1417.73	1594.94	1949.37	2303.80	2658.23	3189.88
Finningley	1031.43	1203.34	1375.25	1547.15	1890.96	2234.77	2578.58	3094.30
Fishlake	1025.37	1196.27	1367.17	1538.06	1879.85	2221.64	2563.43	3076.12
Hampole and Skelbrooke	1013.72	1182.68	1351.63	1520.58	1858.48	2196.39	2534.30	3041.16
Hatfield	1040.55	1213.98	1387.41	1560.83	1907.68	2254.53	2601.38	3121.66
Hickleton	1047.35	1221.92	1396.47	1571.03	1920.14	2269.27	2618.38	3142.06
High Melton	1031.88	1203.87	1375.85	1547.83	1891.79	2235.76	2579.71	3095.66
Hooton Pagnell	1042.77	1216.57	1390.37	1564.16	1911.75	2259.34	2606.93	3128.32
Loversall	1024.03	1194.71	1365.38	1536.05	1877.39	2218.74	2560.08	3072.10
Moss and District	1020.41	1190.49	1360.55	1530.62	1870.75	2210.90	2551.03	3061.24
Norton	1034.80	1207.28	1379.74	1552.21	1897.14	2242.08	2587.01	3104.42
Owston	1021.71	1192.00	1362.29	1532.57	1873.14	2213.71	2554.28	3065.14
Rossington	1044.59	1218.70	1392.79	1566.89	1915.08	2263.29	2611.48	3133.78
Sprotbrough and Cusworth	1039.36	1212.60	1385.82	1559.05	1905.50	2251.96	2598.41	3118.10
Stainforth	1097.01	1279.85	1462.69	1645.52	2011.19	2376.86	2742.53	3291.04
Stainton	1044.44	1218.53	1392.60	1566.67	1914.81	2262.97	2611.11	3133.34
Sykehouse	1033.26	1205.47	1377.68	1549.89	1894.31	2238.73	2583.15	3099.78
Thorne - Moorends	1089.08	1270.61	1452.12	1633.63	1996.65	2359.69	2722.71	3267.26
Thorpe in Balne	1020.17	1190.21	1360.23	1530.26	1870.31	2210.38	2550.43	3060.52
Tickhill	1039.16	1212.37	1385.56	1558.75	1905.13	2251.53	2597.91	3117.50
Wadworth	1041.36	1214.93	1388.49	1562.05	1909.17	2256.30	2603.41	3124.10
Warmsworth	1036.98	1209.82	1382.65	1555.48	1901.14	2246.81	2592.46	3110.96

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 2022/23 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	148.69	173.48	198.26	223.04	272.60	322.17	371.73	446.08
South Yorkshire Fire & Civil Defence Authority	51.72	60.34	68.96	77.58	94.82	112.06	129.30	155.16

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 2022/23 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	1207.76	1409.07	1610.36	1811.65	2214.23	2616.83	3019.41	3623.30
(except where specified below)								
Adwick on Dearne	1235.29	1441.19	1647.07	1852.95	2264.71	2676.49	3088.24	3705.90
Armthorpe	1249.76	1458.07	1666.36	1874.65	2291.23	2707.83	3124.41	3749.30
Askern	1261.55	1471.83	1682.08	1892.34	2312.85	2733.38	3153.89	3784.68
Auckley	1225.73	1430.04	1634.32	1838.61	2247.18	2655.77	3064.34	3677.22
Austerfield	1236.52	1442.62	1648.71	1854.79	2266.96	2679.14	3091.31	3709.58
Barnburgh and Harlington	1240.58	1447.36	1654.12	1860.88	2274.40	2687.94	3101.46	3721.76
Barnby Dun with Kirk Sandall	1229.64	1434.60	1639.53	1844.47	2254.34	2664.24	3074.11	3688.94
Bawtry	1241.17	1448.04	1654.90	1861.76	2275.48	2689.21	3102.93	3723.52
Blaxton	1243.11	1450.32	1657.50	1864.68	2279.04	2693.43	3107.79	3729.36
Braithwell with Micklebring	1222.82	1426.64	1630.44	1834.24	2241.84	2649.46	3057.06	3668.48
Brodsworth	1246.21	1453.92	1661.62	1869.32	2284.72	2700.13	3115.53	3738.64
Burghwallis	1232.04	1437.40	1642.73	1848.07	2258.74	2669.44	3080.11	3696.14
Cantley with Branton	1227.09	1431.62	1636.13	1840.64	2249.66	2658.70	3067.73	3681.28
Clayton with Frickley	1246.35	1454.10	1661.82	1869.54	2284.98	2700.45	3115.89	3739.08
Conisbrough Parks	1232.63	1438.08	1643.52	1848.95	2259.82	2670.71	3081.58	3697.90
Denaby	1224.92	1429.09	1633.24	1837.39	2245.69	2654.01	3062.31	3674.78
Edenthorpe	1227.23	1431.78	1636.32	1840.85	2249.92	2659.01	3068.08	3681.70
Edlington	1263.70	1474.33	1684.95	1895.56	2316.79	2738.03	3159.26	3791.12
Finningley	1231.84	1437.16	1642.47	1847.77	2258.38	2669.00	3079.61	3695.54
Fishlake	1225.78	1430.09	1634.39	1838.68	2247.27	2655.87	3064.46	3677.36
Hampole and Skelbrooke	1214.13	1416.50	1618.85	1821.20	2225.90	2630.62	3035.33	3642.40
Hatfield	1240.96	1447.80	1654.63	1861.45	2275.10	2688.76	3102.41	3722.90
Hickleton	1247.76	1455.74	1663.69	1871.65	2287.56	2703.50	3119.41	3743.30
High Melton	1232.29	1437.69	1643.07	1848.45	2259.21	2669.99	3080.74	3696.90
Hooton Pagnell	1243.18	1450.39	1657.59	1864.78	2279.17	2693.57	3107.96	3729.56
Loversall	1224.44	1428.53	1632.60	1836.67	2244.81	2652.97	3061.11	3673.34
Moss and District	1220.82	1424.31	1627.77	1831.24	2238.17	2645.13	3052.06	3662.48
Norton	1235.21	1441.10	1646.96	1852.83	2264.56	2676.31	3088.04	3705.66
Owston	1222.12	1425.82	1629.51	1833.19	2240.56	2647.94	3055.31	3666.38
Rossington	1245.00	1452.52	1660.01	1867.51	2282.50	2697.52	3112.51	3735.02
Sprotbrough and Cusworth	1239.77	1446.42	1653.04	1859.67	2272.92	2686.19	3099.44	3719.34
Stainforth	1297.42	1513.67	1729.91	1946.14	2378.61	2811.09	3243.56	3892.28
Stainton	1244.85	1452.35	1659.82	1867.29	2282.23	2697.20	3112.14	3734.58
Sykehouse	1233.67	1439.29	1644.90	1850.51	2261.73	2672.96	3084.18	3701.02
Thorne - Moorends	1289.49	1504.43	1719.34	1934.25	2364.07	2793.92	3223.74	3868.50
Thorpe in Balne	1220.58	1424.03	1627.45	1830.88	2237.73	2644.61	3051.46	3661.76
Tickhill	1239.57	1446.19	1652.78	1859.37	2272.55	2685.76	3098.94	3718.74
Wadworth	1241.77	1448.75	1655.71	1862.67	2276.59	2690.53	3104.44	3725.34
Warmsworth	1237.39	1443.64	1649.87	1856.10	2268.56	2681.04	3093.49	3712.20

6. The Council has determined that its relevant basic amount of Council Tax for 2022/2023 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 2022/23 Government has determined that Council's with responsibility for adult social care can increase their Council Tax by an additional 1% Adult Social Care precept, plus up to a further 3% where they opted to defer the Precept flexibility that was available to them in 2021/22. This means that a referendum will be required if the authority sets an increase of 3-6% (comprising 1-4% for the Adult Social Care precept, and 2% for other expenditure). As the billing authority, the Council has not been notified by a major precepting authority, that its relevant basic amount of Council Tax for 2022/2023 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.

Parish Council Taxes

Parish	2022/2023			2021/2022			% Band D Increase
	Tax base	Precept £	Band D Precept £	Tax base	Precept £	Band D Precept £	
Adwick on Dearne	115	4750.00	41.30	113	4,750.00	42.04	-1.76
Armthorpe	3,940	248,220.00	63.00	3,812	236,344.00	62.00	1.61
Askern	1,425	114,987.00	80.69	1,384	104,534.00	75.53	6.83
Auckley	1,632	44,000.00	26.96	1,562	40,000.00	25.61	5.27
Austerfield	219	9,448.00	43.14	212	8,998.00	42.44	1.65
Barnburgh and Harlington	650	32,000.00	49.23	643	30,274.00	47.08	4.57
Barnby Dun with Kirk Sandall	2,735	89,760.00	32.82	2,685	89,760.00	33.43	-1.82
Bawtry	1,388	69,550.00	50.11	1,355	65,000.00	47.97	4.46
Blaxton	465	24,660.00	53.03	455	24,130.00	53.03	0.00
Braithwell with Micklebring	444	10,030.00	22.59	443	8,023.00	18.11	24.74
Brodsworth	763	44,000.00	57.67	742	42,000.00	56.60	1.89
Burghwallis	151	5,500.00	36.42	145	5,500.00	37.93	-3.98
Cantley with Branton	1,509	43,750.00	28.99	1,485	41,800.00	28.15	2.98
Clayton with Frickley	95	5,500.00	57.89	93	5,250.00	56.45	2.55
Conisbrough Parks	122	4,550.00	37.30	124	4,550.00	36.69	1.66
Denaby	136	3,500.00	25.74	131	2,100.00	16.03	60.57
Edenthorpe	1,507	44,000.00	29.20	1,476	43,500.00	29.47	-0.92
Edlington	1,939	162,701.00	83.91	1,911	164,437.00	86.05	-2.49
Finningley	724	26,150.00	36.12	711	26,150.00	36.78	-1.79
Fishlake	259	7,000.00	27.03	226	31,687.00	140.21	-80.72
Hampole and Skelbrooke	87	831.00	9.55	84	802.00	9.55	0.00
Hatfield	4,363	217,283.00	49.80	4,180	202,124.00	48.36	2.98
Hickleton	115	6,900.00	60.00	113	6,600.00	58.41	2.72
High Melton	125	4,600.00	36.80	145	3,600.00	24.83	48.21
Hooton Pagnell	94	4,994.00	53.13	94	4,849.00	51.59	2.99
Loversall	57	1,426.00	25.02	56	1,372.00	24.50	2.12
Moss and District	319	6,250.00	19.59	322	6,250.00	19.41	0.93
Norton	1,383	56,950.00	41.18	1,351	56,950.00	42.15	-2.30
Owston	65	1,400.00	21.54	64	1,400.00	21.88	-1.55
Rossington	3,598	201,000.00	55.86	3,598	201,000.00	55.86	0.00
Sprotbrough and Cusworth	3,884	186,507.00	48.02	3,830	186,507.00	48.70	-1.40
Stainforth	1,280	172,141.00	134.49	1,235	172,141.00	139.39	-3.52
Stainton	117	6,510.00	55.64	116	4,200.00	36.21	53.66
Sykehouse	193	7,500.00	38.86	191	7,500.00	39.27	-1.04
Thorne - Moorends	4,378	536,750.00	122.60	4,300	511,850.00	119.03	3.00
Thorpe In Balne	78	1,500.00	19.23	76	1,500.00	19.74	-2.58
Tickhill	2,112	100,787.00	47.72	2,058	84,250.00	40.94	16.56
Wadworth	392	20,000.00	51.02	384	20,000.00	52.08	-2.04
Warmsworth	1,136	50,500.00	44.45	1,123	49,500.00	44.08	0.84
Total		2,577,885.00			2,501,182.00		