



# City of Doncaster Council

## Report

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To the Chair and Members of  
Council

Date: 27th February  
2023

### **COUNCIL TAX SETTING AND STATUTORY RESOLUTIONS 2023/24**

#### **EXECUTIVE SUMMARY**

1. This report sets out how the Council Tax is calculated and makes recommendations regarding the City of Doncaster's Council Tax requirement for 2023/24.
2. It is proposed that the City of Doncaster Council's element of the Band D Council Tax charge is increased by 3.99% (1.99% Council Services increase and a further 2.00% increase through the Government's Social Care precept) to £1,571.32 (£1,047.55 for a Band A).
3. The overall increase will mean an additional £60.29 for Band D Council Tax per annum, £1.16 per week (£40.20 for Band A per annum, £0.77 per week).

#### **EXEMPT REPORT**

4. Not applicable.

#### **RECOMMENDATIONS**

5. Council is requested to approve a Band D Council Tax for 2023/24 of £1,571.32 for the City of 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 (subject to final ratification) and which, taken together with Doncaster's 3.99% increase, represent a 4.43% increase from the 2022/23 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 3.99%. The Police and Fire increases are 6.73% and 6.44% respectively, making an overall increase of 4.43% (see table at paragraph 22).
7. The average Parish Council Tax across the whole City of Doncaster Council area has increased by 11.62%
8. The Government have indicated that there will be no referendum principles for Parish Councils for 2023/24 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 the City of Doncaster, the number and percentage of dwellings in each band which were shown in the Valuation List as at the 30th November 2022 when the Tax Base was calculated.

	<b>Number</b>	<b>Percentage</b>
<b>Band A</b>	81,953	57.70
<b>Band B</b>	26,452	18.62
<b>Band C</b>	15,728	11.07
<b>Band D</b>	9,819	6.91
<b>Band E</b>	4,770	3.36
<b>Band F</b>	2,238	1.58
<b>Band G</b>	957	0.67
<b>Band H</b>	133	0.09
<b>Total</b>	<b>142,050</b>	<b>100.00</b>

12. As such a high percentage of dwellings in Doncaster are in the lower bands, (87.39% 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 – City of Doncaster Council Services**

13. City of 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 85,979 Band D equivalent properties for 2023/24 was approved by Cabinet on 18<sup>th</sup> January 2023. This is an increase of 1,377 Band D equivalent properties to the Tax Base.
17. The financial year 2023/24 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 2023/24 will be £585.8m, 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 £1,571.32, a 3.99% increase (£1,511.03 in 2022/23).

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

21. The South Yorkshire Fire and Rescue Authority meet on 20<sup>th</sup> February 2023 to set its precept and Council Tax. It has however notified the Council of a proposed Band D Council Tax of £82.58 for 2023/24, which equates to an increase of £5.00 from 2022/23 (a 6.44% increase which, although more than the general referendum limit, will not trigger a referendum. This is because the Government has made an exception for Fire and Rescue Authorities to increase their precept by up to £5.00 and the South Yorkshire Fire and Rescue Authority qualifies under this rule). 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 £238.04 for 2023/24 which equates to an increase of £15.00 from 2022/23 (a 6.73% 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). It is anticipated that formal notification from the South Yorkshire Police and Crime Commissioner will take place on the 27<sup>th</sup> February 2023. 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 Fire and Rescue Authority and the Police and Crime Commissioner.
22. The table below shows the total Council Tax for the City of Doncaster residents is £1,891.94 (£1,811.65 in 2022/23) for a Band D property, assuming the Council

approves the Council Tax of £1,571.32 for Doncaster Council services. When the Joint Authority Council Tax increases are combined with the 3.99% increase for the City of Doncaster Council, this represents a 4.43% increase from the 2022/23 Council Tax for Doncaster residents.

	<b>2022/23 Band D £</b>	<b>2023/24 Band D £</b>	<b>Increase %</b>	<b>Annual Increase Band A £</b>	<b>Annual Increase Band D £</b>
Doncaster	1,511.03	1,571.32	3.99	40.20	60.29
S.Y. Police	223.04	238.04	6.73	10.00	15.00
S.Y. Fire	77.58	82.58	6.44	3.33	5.00
<b>Total</b>	<b>1,811.65</b>	<b>1,891.94</b>	<b>4.43</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 City of Doncaster Council area has increased from £30.47 in 2022/23 to £34.01 in 2023/24, an increase of 11.62%.

25. A summary of the increases in Parish precepts for 2023/24 is shown in the table below.

<b>Percentage Increase</b>	<b>No. of Parishes</b>	<b>% of the Total</b>
Freeze or Reduction	15	38.5
0% - 5%	7	17.9
5% - 10%	10	25.6
10% - 20%	4	10.3
More than 20%	3	7.7
<b>Total</b>	<b>39</b>	<b>100.0</b>







### **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

Great 8 Priority	Positive Overall	Mix of Positive & Negative	Trade-offs to consider – Negative overall	Neutral or No implications
 <b>Tackling Climate Change</b>	✓			
Comments: The calculation of the Council Tax Base is a legal requirement and an essential part of the tax setting process which helps to achieve all the Council's corporate objectives.				
 <b>Developing the skills to thrive in life and in work</b>	✓			
Comments: The calculation of the Council Tax Base is a legal requirement and an essential part of the tax setting process which helps to achieve all the Council's corporate objectives				
 <b>Making Doncaster the best place to do business and create good jobs</b>	✓			
Comments: The calculation of the Council Tax Base is a legal requirement and an essential part of the tax setting process which helps to achieve all the Council's corporate objectives				
 <b>Building opportunities for healthier, happier and longer lives for all</b>	✓			
Comments: The calculation of the Council Tax Base is a legal requirement and an essential part of the tax setting process which helps to achieve all the Council's corporate objectives				
 <b>Creating safer, stronger, greener and cleaner communities where everyone belongs</b>	✓			
Comments: The calculation of the Council Tax Base is a legal requirement and an essential part of the tax setting process which helps to achieve all the Council's corporate objectives				
 <b>Nurturing a child and family-friendly borough</b>	✓			

Comments: The calculation of the Council Tax Base is a legal requirement and an essential part of the tax setting process which helps to achieve all the Council's corporate objectives				
 <b>Building Transport and digital connections fit for the future</b>	✓			
Comments: The calculation of the Council Tax Base is a legal requirement and an essential part of the tax setting process which helps to achieve all the Council's corporate objectives				
 <b>Promoting the borough and its cultural, sporting, and heritage opportunities</b>	✓			
Comments: The calculation of the Council Tax Base is a legal requirement and an essential part of the tax setting process which helps to achieve all the Council's corporate objectives				
<b>Fair &amp; Inclusive</b>	✓			
Comments: The calculation of the Council Tax Base is a legal requirement and an essential part of the tax setting process which helps to achieve all the Council's corporate objectives				

## RISKS AND ASSUMPTIONS

28. Not applicable.

## LEGAL IMPLICATIONS    Officer Initials    SRF

Date 03/02/23

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 14/02/23

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

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

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

## **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 2023/24 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 2023/24. 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 2023/24 as part of the provisional Local Government Financial Settlement on 19th December, 2022. The cap for core Council Tax is set at 3% and Councils with responsibility for adult social care can increase their Council Tax by an additional 2% Adult Social Care Precept. This means that a referendum will be required if the authority sets an increase of 5% (comprising 2% for the Adult Social Care Precept, and 3% 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 1<sup>st</sup> April 2023 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.
42. The Government have indicated that there will be no referendum principles for Parish Councils for 2023/24 but that these could be introduced for future years if necessary, to 'provide protection for local taxpayers'.
43. The proposed Council Tax increase of 3.99% for this year presents no risk of a referendum being required. Details of the calculation are set out below:-

<b>Tax Base 2022/23 (84,602 Properties) Tax Base 2023/24 (85,979 Properties)</b>	<b>2022/23 £M</b>	<b>2020/21 Amount per Band D Property £</b>	<b>2023/24 £M</b>	<b>2023/24 Amount per Band D Property £</b>
Total Council Tax Requirement	127.836	1,511.03	135.100	1,571.32
% Change in Council Tax for Referendum Assessment	3.99			

44. The Ministry of Housing, Communities & Local Government (MHCLG) 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 3.99% would be shown as 4.0% on the face of the Council Tax bill. This is purely a rounding issue and presents no risk of a referendum being required.

## **BACKGROUND PAPERS**

- The Local Authorities (Conduct of Referendums) (Council Tax Increases) (England) Regulations 2012 as amended by SI 2013/409 and SI 2014/231
- Local Government Finance Act 1992, chapter 4ZA, Sections 52Z(b) to 52Z(g) chapter 4ZA
- The Local audit and Accountability Act 2014
- The Referendums Relating to Council Tax Increases (Principles) (England) Report 2023/24
- 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
- Provisional Local Government Finance Settlement 2022/2023 19/12/2022
- Cabinet – Council Tax Base 2023/2024 – Approved 18/01/2023

## **GLOSSARY OF ACRONYMS AND ABBREVIATIONS**

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

## **REPORT AUTHOR & CONTRIBUTORS**

Alan Stoves, Head of Revenues and Benefits  
Tel: 01302 735585, E-mail: alan.stoves@doncaster.gov.uk

Robert Isaac, Financial Planning & Control Manager  
Tel: 01302 737983, E-mail: robert.isaac@doncaster.gov.uk

Mark West, Senior Revenues and Benefits Officer  
Tel: 01302 735419, E-mail: mark.west@doncaster.gov.uk

**Debbie Hogg**  
**Director of Corporate Resources**

**CALCULATION OF COUNCIL TAX FOR COUNCIL SERVICES**

	2022/23		2023/24	
	Total £million	Per Band D Equivalent £	Total £million	Per Band D Equivalent £
Gross Budget	526.112	6,218.67	585.817	6,813.49
<b>Less:</b>				
<i>Gross Retained Business Rates</i>	<i>44.894</i>		<i>52.406</i>	
<i>Adjustment for Business Rates Collection Fund Deficit</i>	<i>-10.176</i>		<i>10.846</i>	
Net Retained Business Rates	34.718	410.37	63.252	735.67
Government Top Up Grant	34.854	411.98	32.819	381.71
Revenue Support Grant	21.112	249.54	23.676	275.37
Public Health Grant	25.300	299.05	25.300	294.26
Specific Grants	119.939	1,417.69	142.132	1,653.10
Customer and Client Receipts	46.134	545.31	46.416	539.85
Other Income <sup>1</sup>	64.567	763.17	69.605	809.55
Housing Benefit Grant	49.700	587.46	56.300	654.81
Council Tax Collection Fund Surplus	0.923	10.91	0.923	10.74
Use of one-off Uncommitted Reserves	1.029	12.16	-9.706	-112.89
<b>Council Tax Payers (Council Tax Requirement)</b>	<b>127.836</b>	<b>1,511.03</b>	<b>135.100</b>	<b>1,571.32</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 2023/24

## Recommended:-

1.

(a) That it be noted that the Council has calculated the amount of **85,979** as its Council Tax Base for the year 2023/2024 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>2023/24 Tax Base</u>
Adwick on Dearne	114
Armthorpe	4,076
Askern	1,479
Auckley	1,687
Austerfield	218
Barnburgh and Harlington	653
Barnby Dun with Kirk Sandall	2,755
Bawtry	1,375
Blaxton	471
Braithwell with Micklebring	447
Brodsworth	766
Burghwallis	152
Cantley with Branton	1,517
Clayton with Frickley	94
Conisbrough Parks	126
Denaby	136
Edenthorpe	1,503
Edlington	1,952
Finningley	736
Fishlake	259
Hampole and Skelbrooke	84
Hatfield	4572
Hickleton	115
High Melton	127
Hooton Pagnell	93
Loversall	59
Moss and District	329
Norton	1,389
Owston	65
Rossington	3,695
Sprotbrough and Cusworth	3,901
Stainforth	1,318
Stainton	119
Sykehouse	193
Thorne – Moorends	4,427
Thorpe in Balne	77
Tickhill	2,108
Wadworth	395
Warmsworth	1,150

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 2023/24 (excluding Parish precepts) is £135,100,522

3. That the following amounts be now calculated by the Council for the year 2023/24 in accordance with Sections 30 to 36 of the Local Government Finance Act 1992: -
- (a) **£752,125,039** 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) **£614,100,800** 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) **£138,024,239** 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) **£1,605.33** 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) **£2,923,717** being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act. (Appendix C)
  - (f) **£1,571.32** 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 City of Doncaster services)

(g)

<u>Part of the Council's Area</u>	<u>2023/24</u> <u>£</u>
Adwick on Dearne	1615.27
Armthorpe	1639.32
Askern	1656.84
Auckley	1600.37
Austerfield	1616.83
Barnburgh and Harlington	1623.39
Barnby Dun with Kirk Sandall	1603.90
Bawtry	1624.94
Blaxton	1623.68
Braithwell with Micklebring	1593.76
Brodsworth	1630.07
Burghwallis	1614.74
Cantley with Branton	1602.96
Clayton with Frickley	1633.02
Conisbrough Parks	1609.81
Denaby	1597.06
Edenthorpe	1600.59
Edlington	1653.61
Finningley	1612.79
Fishlake	1598.35
Hampole and Skelbrooke	1580.87
Hatfield	1622.72
Hickleton	1634.80
High Melton	1607.54
Hooton Pagnell	1626.09
Loversall	1595.49
Moss and District	1590.32
Norton	1612.32
Owston	1592.86
Rossington	1628.30
Sprotbrough and Cusworth	1619.34
Stainforth	1728.05
Stainton	1626.03
Sykehouse	1614.07
Thorne – Moorends	1735.47
Thorpe in Balne	1610.28
Tickhill	1631.73
Wadworth	1621.95
Warmsworth	1617.41

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>	<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>DONCASTER</b>	1047.55	1222.14	1396.73	1571.32	1920.50	2269.68	2618.87	3142.64
(except where specified below)								
Adwick on Dearne	1076.85	1256.32	1435.80	1615.27	1974.22	2333.16	2692.12	3230.54
Armthorpe	1092.88	1275.03	1457.17	1639.32	2003.61	2367.90	2732.20	3278.64
Askern	1104.56	1288.66	1472.75	1656.84	2025.02	2393.21	2761.40	3313.68
Auckley	1066.92	1244.73	1422.55	1600.37	1956.01	2311.64	2667.29	3200.74
Austerfield	1077.89	1257.54	1437.18	1616.83	1976.12	2335.42	2694.72	3233.66
Barnburgh and Harlington	1082.26	1262.64	1443.01	1623.39	1984.14	2344.89	2705.65	3246.78
Barnby Dun with Kirk Sandall	1069.27	1247.48	1425.69	1603.90	1960.32	2316.74	2673.17	3207.80
Bawtry	1083.30	1263.84	1444.39	1624.94	1986.04	2347.13	2708.24	3249.88
Blaxton	1082.46	1262.86	1443.27	1623.68	1984.50	2345.31	2706.14	3247.36
Braithwell with Micklebring	1062.51	1239.59	1416.68	1593.76	1947.93	2302.09	2656.27	3187.52
Brodsworth	1086.72	1267.83	1448.95	1630.07	1992.31	2354.54	2716.79	3260.14
Burghwallis	1076.50	1255.91	1435.33	1614.74	1973.57	2332.40	2691.24	3229.48
Cantley with Branton	1068.64	1246.75	1424.85	1602.96	1959.17	2315.38	2671.60	3205.92
Clayton with Frickley	1088.68	1270.13	1451.57	1633.02	1995.91	2358.80	2721.70	3266.04
Conisbrough Parks	1073.21	1252.08	1430.94	1609.81	1967.54	2325.28	2683.02	3219.62
Denaby	1064.71	1242.16	1419.61	1597.06	1951.96	2306.86	2661.77	3194.12
Edenthorpe	1067.06	1244.91	1422.75	1600.59	1956.27	2311.96	2667.65	3201.18
Edlington	1102.41	1286.14	1469.88	1653.61	2021.08	2388.54	2756.02	3307.22
Finningley	1075.20	1254.39	1433.59	1612.79	1971.19	2329.58	2687.99	3225.58
Fishlake	1065.57	1243.16	1420.76	1598.35	1953.54	2308.72	2663.92	3196.70
Hampole and Skelbrooke	1053.92	1229.57	1405.22	1580.87	1932.17	2283.47	2634.79	3161.74
Hatfield	1081.82	1262.12	1442.42	1622.72	1983.32	2343.92	2704.54	3245.44
Hickleton	1089.87	1271.51	1453.16	1634.80	1998.09	2361.37	2724.67	3269.60
High Melton	1071.70	1250.31	1428.93	1607.54	1964.77	2322.00	2679.24	3215.08
Hooton Pagnell	1084.06	1264.74	1445.41	1626.09	1987.44	2348.79	2710.15	3252.18
Loversall	1063.66	1240.94	1418.21	1595.49	1950.04	2304.59	2659.15	3190.98
Moss and District	1060.22	1236.92	1413.62	1590.32	1943.72	2297.12	2650.54	3180.64
Norton	1074.88	1254.03	1433.17	1612.32	1970.61	2328.90	2687.20	3224.64
Owston	1061.91	1238.89	1415.88	1592.86	1946.83	2300.79	2654.77	3185.72
Rossington	1085.54	1266.46	1447.38	1628.30	1990.14	2351.98	2713.84	3256.60
Sprotbrough and Cusworth	1079.56	1259.49	1439.41	1619.34	1979.19	2339.04	2698.90	3238.68
Stainforth	1152.04	1344.04	1536.05	1728.05	2112.06	2496.07	2880.09	3456.10
Stainton	1084.02	1264.69	1445.36	1626.03	1987.37	2348.71	2710.05	3252.06
Sykehouse	1076.05	1255.39	1434.73	1614.07	1972.75	2331.43	2690.12	3228.14
Thorne - Moorends	1156.98	1349.81	1542.64	1735.47	2121.13	2506.79	2892.45	3470.94
Thorpe in Balne	1073.52	1252.44	1431.36	1610.28	1968.12	2325.96	2683.80	3220.56
Tickhill	1087.82	1269.13	1450.43	1631.73	1994.33	2356.94	2719.55	3263.46
Wadworth	1081.30	1261.52	1441.73	1621.95	1982.38	2342.81	2703.25	3243.90
Warmsworth	1078.28	1257.99	1437.70	1617.41	1976.83	2336.25	2695.69	3234.82

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 2023/24 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>158.69</b>	<b>185.14</b>	<b>211.59</b>	<b>238.04</b>	<b>290.94</b>	<b>343.84</b>	<b>396.73</b>	<b>476.08</b>
<b>South Yorkshire Fire &amp; Civil Defence Authority</b>	<b>55.05</b>	<b>64.23</b>	<b>73.40</b>	<b>82.58</b>	<b>100.93</b>	<b>119.28</b>	<b>137.63</b>	<b>165.16</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 2023/24 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>	1261.29	1471.51	1681.72	1891.94	2312.37	2732.80	3153.23	3783.88
(except where specified below)								
Adwick on Dearne	1290.59	1505.69	1720.79	1935.89	2366.09	2796.28	3226.48	3871.78
Armthorpe	1306.62	1524.40	1742.16	1959.94	2395.48	2831.02	3266.56	3919.88
Askern	1318.30	1538.03	1757.74	1977.46	2416.89	2856.33	3295.76	3954.92
Auckley	1280.66	1494.10	1707.54	1920.99	2347.88	2774.76	3201.65	3841.98
Austerfield	1291.63	1506.91	1722.17	1937.45	2367.99	2798.54	3229.08	3874.90
Barnburgh and Harlington	1296.00	1512.01	1728.00	1944.01	2376.01	2808.01	3240.01	3888.02
Barnby Dun with Kirk Sandall	1283.01	1496.85	1710.68	1924.52	2352.19	2779.86	3207.53	3849.04
Bawtry	1297.04	1513.21	1729.38	1945.56	2377.91	2810.25	3242.60	3891.12
Blaxton	1296.20	1512.23	1728.26	1944.30	2376.37	2808.43	3240.50	3888.60
Braithwell with Micklebring	1276.25	1488.96	1701.67	1914.38	2339.80	2765.21	3190.63	3828.76
Brodsworth	1300.46	1517.20	1733.94	1950.69	2384.18	2817.66	3251.15	3901.38
Burghwallis	1290.24	1505.28	1720.32	1935.36	2365.44	2795.52	3225.60	3870.72
Cantley with Branton	1282.38	1496.12	1709.84	1923.58	2351.04	2778.50	3205.96	3847.16
Clayton with Frickley	1302.42	1519.50	1736.56	1953.64	2387.78	2821.92	3256.06	3907.28
Conisbrough Parks	1286.95	1501.45	1715.93	1930.43	2359.41	2788.40	3217.38	3860.86
Denaby	1278.45	1491.53	1704.60	1917.68	2343.83	2769.98	3196.13	3835.36
Edenthorpe	1280.80	1494.28	1707.74	1921.21	2348.14	2775.08	3202.01	3842.42
Edlington	1316.15	1535.51	1754.87	1974.23	2412.95	2851.66	3290.38	3948.46
Finningley	1288.94	1503.76	1718.58	1933.41	2363.06	2792.70	3222.35	3866.82
Fishlake	1279.31	1492.53	1705.75	1918.97	2345.41	2771.84	3198.28	3837.94
Hampole and Skelbrooke	1267.66	1478.94	1690.21	1901.49	2324.04	2746.59	3169.15	3802.98
Hatfield	1295.56	1511.49	1727.41	1943.34	2375.19	2807.04	3238.90	3886.68
Hickleton	1303.61	1520.88	1738.15	1955.42	2389.96	2824.49	3259.03	3910.84
High Melton	1285.44	1499.68	1713.92	1928.16	2356.64	2785.12	3213.60	3856.32
Hooton Pagnell	1297.80	1514.11	1730.40	1946.71	2379.31	2811.91	3244.51	3893.42
Loversall	1277.40	1490.31	1703.20	1916.11	2341.91	2767.71	3193.51	3832.22
Moss and District	1273.96	1486.29	1698.61	1910.94	2335.59	2760.24	3184.90	3821.88
Norton	1288.62	1503.40	1718.16	1932.94	2362.48	2792.02	3221.56	3865.88
Owston	1275.65	1488.26	1700.87	1913.48	2338.70	2763.91	3189.13	3826.96
Rossington	1299.28	1515.83	1732.37	1948.92	2382.01	2815.10	3248.20	3897.84
Sprotbrough and Cusworth	1293.30	1508.86	1724.40	1939.96	2371.06	2802.16	3233.26	3879.92
Stainforth	1365.78	1593.41	1821.04	2048.67	2503.93	2959.19	3414.45	4097.34
Stainton	1297.76	1514.06	1730.35	1946.65	2379.24	2811.83	3244.41	3893.30
Sykehouse	1289.79	1504.76	1719.72	1934.69	2364.62	2794.55	3224.48	3869.38
Thorne - Moorends	1370.72	1599.18	1827.63	2056.09	2513.00	2969.91	3426.81	4112.18
Thorpe in Balne	1287.26	1501.81	1716.35	1930.90	2359.99	2789.08	3218.16	3861.80
Tickhill	1301.56	1518.50	1735.42	1952.35	2386.20	2820.06	3253.91	3904.70
Wadworth	1295.04	1510.89	1726.72	1942.57	2374.25	2805.93	3237.61	3885.14
Warmsworth	1292.02	1507.36	1722.69	1938.03	2368.70	2799.37	3230.05	3876.06

6. The Council has determined that its relevant basic amount of Council Tax for 2023/2024 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 2023/24 the cap for core Council Tax is set at 3% and Councils with responsibility for adult social care can increase their Council Tax by an additional 2% Adult Social Care Precept. This means that a referendum will be required if the authority sets an increase of 5% (comprising 2% for the Adult Social Care Precept, and 3% 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 2023/2024 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	2023/2024			2022/2023			% Band D Increase
	Tax base	Precept £	Band D Precept £	Tax base	Precept £	Band D Precept £	
Adwick on Dearne	114	5,010.00	43.95	115	4750.00	41.30	6.42
Armthorpe	4,076	277,168.00	68.00	3,940	248,220.00	63.00	7.94
Askern	1,479	126,486.00	85.52	1,425	114,987.00	80.69	5.99
Auckley	1,687	49,000.00	29.05	1,632	44,000.00	26.96	7.75
Austerfield	218	9,921.00	45.51	219	9,448.00	43.14	5.49
Barnburgh and Harlington	653	34,000.00	52.07	650	32,000.00	49.23	5.77
Barnby Dun with Kirk Sandall	2,755	89,760.00	32.58	2,735	89,760.00	32.82	-0.73
Bawtry	1,375	73,723.00	53.62	1,388	69,550.00	50.11	7.00
Blaxton	471	24,660.00	52.36	465	24,660.00	53.03	-1.26
Braithwell with Micklebring	447	10,030.00	22.44	444	10,030.00	22.59	-0.66
Brodsworth	766	45,000.00	58.75	763	44,000.00	57.67	1.87
Burghwallis	152	6,600.00	43.42	151	5,500.00	36.42	19.22
Cantley with Branton	1,517	48,000.00	31.64	1,509	43,750.00	28.99	9.14
Clayton with Frickley	94	5,800.00	61.70	95	5,500.00	57.89	6.58
Conisbrough Parks	126	4,850.00	38.49	122	4,550.00	37.30	3.19
Denaby	136	3,500.00	25.74	136	3,500.00	25.74	0.00
Edenthorpe	1,503	44,000.00	29.27	1,507	44,000.00	29.20	0.24
Edlington	1,952	160,628.00	82.29	1,939	162,701.00	83.91	-1.93
Finningley	736	30,519.00	41.47	724	26,150.00	36.12	14.81
Fishlake	259	7,000.00	27.03	259	7,000.00	27.03	0.00
Hampole and Skelbrooke	84	802.00	9.55	87	831.00	9.55	0.00
Hatfield	4,572	235,000.00	51.40	4,363	217,283.00	49.80	3.21
Hickleton	115	7,300.00	63.48	115	6,900.00	60.00	5.80
High Melton	127	4,600.00	36.22	125	4,600.00	36.80	-1.58
Hooton Pagnell	93	5,094.00	54.77	94	4,994.00	53.13	3.09
Loversall	59	1,426.00	24.17	57	1,426.00	25.02	-3.40
Moss and District	329	6,250.00	19.00	319	6,250.00	19.59	-3.01
Norton	1,389	56,950.00	41.00	1,383	56,950.00	41.18	-0.44
Owston	65	1,400.00	21.54	65	1,400.00	21.54	0.00
Rossington	3,695	210,541.00	56.98	3,598	201,000.00	55.86	2.01
Sprotbrough and Cusworth	3,901	187,326.00	48.02	3,884	186,507.00	48.02	0.00
Stainforth	1,318	206,569.00	156.73	1,280	172,141.00	134.49	16.54
Stainton	119	6,510.00	54.71	117	6,510.00	55.64	-1.67
Sykehouse	193	8,250.00	42.75	193	7,500.00	38.86	10.01
Thorne - Moorends	4,427	726,700.00	164.15	4,378	536,750.00	122.60	33.89
Thorpe In Balne	77	3,000.00	38.96	78	1,500.00	19.23	102.60
Tickhill	2,108	127,344.00	60.41	2,112	100,787.00	47.72	26.59
Wadworth	395	20,000.00	50.63	392	20,000.00	51.02	-0.76
Warmsworth	1,150	53,000.00	46.09	1,136	50,500.00	44.45	3.69
<b>Total</b>		<b>2,923,717.00</b>			<b>2,577,885.00</b>		