



City of Doncaster Council

Report

Date: 26th
February 2024

To the Chair and All Members of the Council

**Report Title: COUNCIL TAX SETTING AND STATUTORY RESOLUTIONS
2024/25**

EXECUTIVE SUMMARY

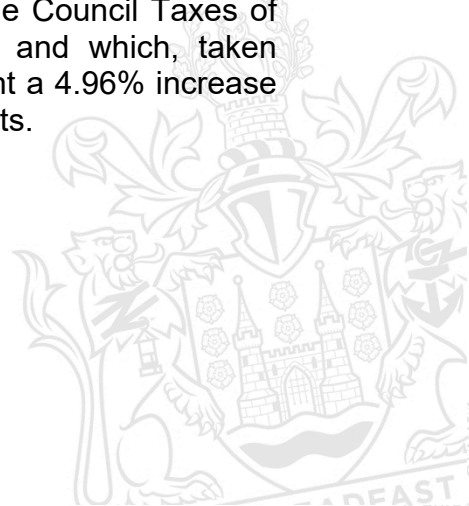
1. This report sets out how the Council Tax is calculated and makes recommendations regarding the City of Doncaster's Council Tax requirement for 2024/25.
2. The Revenue Budget 2024/25 – 2026/27 report, proposes that the City of Doncaster Council's element of the Band D Council Tax charge is increased by 4.99% (2.99% Council Services increase and a further 2.00% increase through the Government's Social Care precept) to £1,649.73 (£1,099.82 for a Band A).
3. The overall increase will mean an additional £78.41 for Band D Council Tax per annum, £1.51 per week (£52.27 for Band A per annum, £1.01 per week).

EXEMPT REPORT

4. Not applicable.

RECOMMENDATIONS

5. Council is requested to:
 - a. Note the Band D Council Tax for 2024/25 of £1,649.73 for the City of Doncaster Council services, subject to approval as part of the Revenue Budget 2024/25 – 2026/27 report.
 - b. approve 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 4.99% increase, represent a 4.96% increase from the 2023/24 Council Tax for Doncaster residents.



WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER?

6. The citizens of Doncaster can expect to see their Council Tax for Council services increase by 4.99%. The Police and Fire increases are 5.46% and 2.99% respectively, making an overall increase of 4.96% (see table at paragraph 22).
7. The average Parish Council Tax across the whole City of Doncaster Council area has increased by 12.58%.
8. The Government have indicated that there will be no referendum principles for Parish Councils for 2024/25 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 the City of Doncaster, the number and percentage of dwellings in each band which were shown in the Valuation List as at the 1st December 2023 when the Tax Base was calculated.

	Number	Percentage
Band A	82,376	57.44
Band B	26,874	18.74
Band C	15,973	11.14
Band D	10,006	6.98
Band E	4,826	3.36
Band F	2,257	1.57
Band G	969	0.68
Band H	134	0.09
Total	143,415	100.00

12. As such a high percentage of dwellings in Doncaster are in the lower bands, (87.32% 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 must 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 86,730 Band D equivalent properties for 2024/25 was approved by Cabinet on 17th January 2024. This is an increase of 751 Band D equivalent properties to the Tax Base.
17. The financial year 2024/25 is the eleventh 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 2024/25 will be £654.0m, 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 Taxpayers, excluding Parish Precepts, gives a Council Tax (Band D) for the Council's own services of £1,649.73, a 4.99% increase (£1,571.32 in 2023/24).

Joint Authority Precepts and Council Taxes

21. At the time of the drafting of this report, the South Yorkshire Fire and Rescue Authority had yet to formally set its precept and are meeting on 19th February 2024 to ratify its precept and Council Tax. It has however notified the Council of a proposed Band D Council Tax of £85.05 for 2024/25, which equates to an increase of £2.47 from 2023/24 (a 2.99% increase). At the time of the drafting of this report, the South Yorkshire Police and Crime Commissioner had yet to formally set its precept. It has however proposed a Band D Council Tax of £251.04 for 2024/25 which equates to an increase of £13.00 from 2023/24 (a 5.46% 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 £13.00 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 26th February 2024. 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 £1,985.82 (£1,891.94 in 2023/24) for a Band D property, assuming the Council approves the Council Tax of £1,649.73 for Doncaster Council services. When the Joint Authority Council Tax increases are combined with the 4.99% increase for the City of Doncaster Council, this represents a 4.96% increase from the 2023/24 Council Tax for Doncaster residents.

	2023/24 Band D £	2024/25 Band D £	Increase %	Annual Increase Band A £	Annual Increase Band D £
Doncaster	1,571.32	1,649.73	4.99	52.27	78.41
S.Y. Police	238.04	251.04	5.46	8.67	13.00
S.Y. Fire	82.58	85.05	2.99	1.65	2.47
Total	1891.94	1,985.82	4.96		

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 £34.01 in 2023/24 to £38.29 in 2024/25, an increase of 12.58%.

25. A summary of the increases in Parish precepts for 2024/25 is shown in the table below.

Percentage Increase	No. of Parishes	% of the Total
Freeze or Reduction	8	20.5
0% - 5%	11	28.2
5% - 10%	10	25.6
10% - 20%	6	15.4
More than 20%	4	10.3
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






27. This does not apply for the Council Tax statutory resolutions report.

REASONS FOR RECOMMENDED OPTION

28. This does not apply for the Council Tax statutory resolutions 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
 Tackling Climate Change	✓			
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.				

 Developing the skills to thrive in life and in work	✓			
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				
 Making Doncaster the best place to do business and create good jobs	✓			
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				
 Building opportunities for healthier, happier and longer lives for all	✓			
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				
 Creating safer, stronger, greener and cleaner communities where everyone belongs	✓			
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				
 Nurturing a child and family-friendly borough	✓			
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				
 Building Transport and digital connections fit for the future	✓			
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				

Not applicable

CONSULTATION

34. The report follows on from the Revenue Budget 2024/25 – 2026/27 report and deals primarily with mathematical calculations to approve the Council Tax and the Council Tax requirement as set out in legislation.

Referenda

35. 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 2024/25. 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.
36. 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 2024/25 as part of the provisional Local Government Financial Settlement on 18th December, 2023. 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.

37. 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 2024 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.
38. The Government have indicated that there will be no referendum principles for Parish Councils for 2024/25 but that these could be introduced for future years if necessary, to 'provide protection for local taxpayers'.
39. The proposed Council Tax increase of 4.99% for this year presents no risk of a referendum being required. Details of the calculation are set out below:

Tax Base 2023/24 (85,979 Properties) Tax Base 2024/25	2023/24 £M	2023/4	2024/25 £M	2024/25
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(86,730 Properties)		Amount per Band D Property £		Amount per Band D Property £
Total Council Tax Requirement	135.100	1,571.32	143.081	1,649.73
% Change in Council Tax for Referendum Assessment	4.99			

40. The Ministry of Housing, Communities & Local Government (MHCLG) 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 2.99% would be shown as 3.0% 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 2024/25
- 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 2024/2025 18/12/2023
- Cabinet – Council Tax Base 2024/2025 – Approved 17/01/2024

GLOSSARY OF ACRONYMS AND ABBREVIATIONS

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

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CALCULATION OF COUNCIL TAX FOR COUNCIL SERVICES

	2023/24		2024/25	
	Total £million	Per Band D Equivalent £	Total £million	Per Band D Equivalent £
Gross Budget	585.817	6,813.49	653.963	7,540.22
Less:				
<i>Gross Retained Business Rates</i>	<i>52.406</i>		<i>56.118</i>	
<i>Adjustment for Business Rates Collection Fund Deficit</i>	<i>10.846</i>		<i>-2.169</i>	
Net Retained Business Rates	63.252	735.67	53.949	622.03
Government Top Up Grant	32.819	381.71	35.776	412.50
Revenue Support Grant	23.676	275.37	25.244	291.06
Public Health Grant	25.300	294.26	26.708	307.94
Specific Grants	142.132	1,653.10	189.350	2,183.21
Customer and Client Receipts	46.416	539.85	55.580	640.84
Other Income ¹	69.605	809.55	76.965	887.43
Housing Benefit Grant	56.300	654.81	53.960	622.16
Council Tax Collection Fund Surplus	0.923	10.74	0.250	2.88
Use of one-off Uncommitted Reserves	-9.706	-112.89	-6.900	-79.56
Council Tax Payers (Council Tax Requirement)	135.100	1,571.32	143.081	1,649.73

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 City of Doncaster Council, as well as income from charges made to schools (including academies), the Housing Revenue Account, St Leger Homes and Housing Associations.

COUNCIL TAX 2024/25**Recommended:-**

1.

(a) That it be noted that the Council has calculated the amount of **86,730** as its Council Tax Base for the year 2024/2025 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>2024/25 Tax Base</u>
Adwick on Dearne	115
Armthorpe	4,173
Askern	1,475
Auckley	1,673
Austerfield	215
Barnburgh and Harlington	698
Barnby Dun with Kirk Sandall	2,736
Bawtry	1,368
Blaxton	467
Braithwell with Micklebring	445
Brodsworth	781
Burghwallis	150
Cantley with Branton	1,615
Clayton with Frickley	97
Conisbrough Parks	126
Denaby	135
Edenthorpe	1,502
Edlington	1,953
Finningley	789
Fishlake	258
Hampole and Skelbrooke	86
Hatfield	4,683
Hickleton	116
High Melton	124
Hooton Pagnell	95
Loversall	57
Moss and District	332
Norton	1,389
Owston	65
Rossington	3,817
Sprotbrough and Cusworth	3,952
Stainforth	1,334
Stainton	118
Sykehouse	196
Thorne – Moorends	4,446
Thorpe in Balne	73
Tickhill	2,102
Wadworth	394
Warmsworth	1,160

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 2024/25 (excluding Parish precepts) is £143,081,083

3. That the following amounts be now calculated by the Council for the year 2024/25 in accordance with Sections 30 to 36 of the Local Government Finance Act 1992:

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- (a) **£819,540,088** 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) **£673,137,920** 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) **£146,402,168** 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) **£1,688.02** 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) **£3,321,085** being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act. (Appendix C)
- (f) **£1,649.73** 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>2024/25</u>
	<u>£</u>
Adwick on Dearne	1696.69
Armthorpe	1727.73
Askern	1761.21
Auckley	1680.51
Austerfield	1702.80
Barnburgh and Harlington	1701.31
Barnby Dun with Kirk Sandall	1683.27
Bawtry	1714.40
Blaxton	1702.09
Braithwell with Micklebring	1675.53
Brodsworth	1710.83
Burghwallis	1695.93
Cantley with Branton	1691.84
Clayton with Frickley	1709.52
Conisbrough Parks	1689.95
Denaby	1675.66
Edenthorpe	1679.02
Edlington	1730.74
Finningley	1707.89
Fishlake	1676.86
Hampole and Skelbrooke	1659.28
Hatfield	1702.58
Hickleton	1715.81
High Melton	1688.78
Hooton Pagnell	1707.65
Loversall	1677.26
Moss and District	1668.56
Norton	1690.73
Owston	1671.27
Rossington	1710.98
Sprotbrough and Cusworth	1701.87
Stainforth	1830.90
Stainton	1712.65
Sykehouse	1693.93
Thorne – Moorends	1848.04
Thorpe in Balne	1690.83
Tickhill	1710.49
Wadworth	1703.03
Warmsworth	1697.14

being the amounts given by adding the amount at 3(f) above the amounts of the Parish Precepts relating to dwellings in those parts of the Council's area mentioned above, divided in each case by the amount at 1(b) above, calculated by the Council, in accordance with Section 34(3) of the (Local Government Finance Act 1992) as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which Parish Precepts relate.

(h)

<u>Part of the Council's Area</u>	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
DONCASTER (except where specified below)	1099.82	1283.13	1466.43	1649.73	2016.33	2382.94	2749.55	3299.46
Adwick on Dearne	1131.13	1319.65	1508.17	1696.69	2073.73	2450.77	2827.82	3393.38
Armthorpe	1151.82	1343.80	1535.76	1727.73	2111.66	2495.61	2879.55	3455.46
Askern	1174.14	1369.84	1565.52	1761.21	2152.58	2543.97	2935.35	3522.42
Auckley	1120.34	1307.07	1493.79	1680.51	2053.95	2427.40	2800.85	3361.02
Austerfield	1135.20	1324.41	1513.60	1702.80	2081.19	2459.60	2838.00	3405.60
Barnburgh and Harlington	1134.21	1323.25	1512.28	1701.31	2079.37	2457.44	2835.52	3402.62
Barnby Dun with Kirk Sandall	1122.18	1309.22	1496.24	1683.27	2057.32	2431.39	2805.45	3366.54
Bawtry	1142.93	1333.43	1523.91	1714.40	2095.37	2476.35	2857.33	3428.80
Blaxton	1134.73	1323.85	1512.97	1702.09	2080.33	2458.57	2836.82	3404.18
Braithwell with Micklebring	1117.02	1303.20	1489.36	1675.53	2047.86	2420.21	2792.55	3351.06
Brodsworth	1140.55	1330.65	1520.74	1710.83	2091.01	2471.20	2851.38	3421.66
Burghwallis	1130.62	1319.06	1507.50	1695.93	2072.80	2449.67	2826.55	3391.86
Cantley with Branton	1127.89	1315.88	1503.86	1691.84	2067.80	2443.77	2819.73	3383.68
Clayton with Frickley	1139.68	1329.63	1519.58	1709.52	2089.41	2469.30	2849.20	3419.04
Conisbrough Parks	1126.63	1314.41	1502.18	1689.95	2065.49	2441.04	2816.58	3379.90
Denaby	1117.11	1303.30	1489.48	1675.66	2048.02	2420.39	2792.77	3351.32
Edenthorpe	1119.35	1305.91	1492.47	1679.02	2052.13	2425.25	2798.37	3358.04
Edlington	1153.83	1346.14	1538.44	1730.74	2115.34	2499.95	2884.57	3461.48
Finningley	1138.59	1328.37	1518.13	1707.89	2087.41	2466.95	2846.48	3415.78
Fishlake	1117.91	1304.23	1490.55	1676.86	2049.49	2422.13	2794.77	3353.72
Hampole and Skelbrooke	1106.19	1290.56	1474.92	1659.28	2028.00	2396.73	2765.47	3318.56
Hatfield	1135.05	1324.24	1513.41	1702.58	2080.92	2459.28	2837.63	3405.16
Hickleton	1143.87	1334.53	1525.17	1715.81	2097.09	2478.39	2859.68	3431.62
High Melton	1125.85	1313.50	1501.14	1688.78	2064.06	2439.35	2814.63	3377.56
Hooton Pagnell	1138.43	1328.18	1517.91	1707.65	2087.12	2466.60	2846.08	3415.30
Loversall	1118.17	1304.54	1490.90	1677.26	2049.98	2422.71	2795.43	3354.52
Moss and District	1112.37	1297.78	1483.17	1668.56	2039.34	2410.14	2780.93	3337.12
Norton	1127.15	1315.02	1502.87	1690.73	2066.44	2442.16	2817.88	3381.46
Owston	1114.18	1299.88	1485.58	1671.27	2042.66	2414.05	2785.45	3342.54
Rossington	1140.65	1330.77	1520.87	1710.98	2091.19	2471.41	2851.63	3421.96
Sprotbrough and Cusworth	1134.58	1323.68	1512.78	1701.87	2080.06	2458.25	2836.45	3403.74
Stainforth	1220.60	1424.04	1627.47	1830.90	2237.76	2644.63	3051.50	3661.80
Stainton	1141.77	1332.07	1522.36	1712.65	2093.23	2473.82	2854.42	3425.30
Sykehouse	1129.29	1317.51	1505.72	1693.93	2070.35	2446.78	2823.22	3387.86
Thorne - Moorends	1232.03	1437.37	1642.71	1848.04	2258.71	2669.39	3080.07	3696.08
Thorpe in Balne	1127.22	1315.10	1502.96	1690.83	2066.56	2442.31	2818.05	3381.66
Tickhill	1140.33	1330.39	1520.44	1710.49	2090.59	2470.70	2850.82	3420.98
Wadworth	1135.35	1324.59	1513.81	1703.03	2081.47	2459.93	2838.38	3406.06
Warmsworth	1131.43	1320.00	1508.57	1697.14	2074.28	2451.42	2828.57	3394.28

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 2024/25 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	167.36	195.25	223.15	251.04	306.83	362.61	418.40	502.08
South Yorkshire Fire & Civil Defence Authority	56.70	66.15	75.60	85.05	103.95	122.85	141.75	170.10

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 2024/25 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	1323.88	1544.53	1765.18	1985.82	2427.11	2868.40	3309.70	3971.64
(except where specified below)								
Adwick on Dearne	1355.19	1581.05	1806.92	2032.78	2484.51	2936.23	3387.97	4065.56
Armthorpe	1375.88	1605.20	1834.51	2063.82	2522.44	2981.07	3439.70	4127.64
Askern	1398.20	1631.24	1864.27	2097.30	2563.36	3029.43	3495.50	4194.60
Auckley	1344.40	1568.47	1792.54	2016.60	2464.73	2912.86	3361.00	4033.20
Austerfield	1359.26	1585.81	1812.35	2038.89	2491.97	2945.06	3398.15	4077.78
Barnburgh and Harlington	1358.27	1584.65	1811.03	2037.40	2490.15	2942.90	3395.67	4074.80
Barnby Dun with Kirk Sandall	1346.24	1570.62	1794.99	2019.36	2468.10	2916.85	3365.60	4038.72
Bawtry	1366.99	1594.83	1822.66	2050.49	2506.15	2961.81	3417.48	4100.98
Blaxton	1358.79	1585.25	1811.72	2038.18	2491.11	2944.03	3396.97	4076.36
Braithwell with Micklebring	1341.08	1564.60	1788.11	2011.62	2458.64	2905.67	3352.70	4023.24
Brodsworth	1364.61	1592.05	1819.49	2046.92	2501.79	2956.66	3411.53	4093.84
Burghwallis	1354.68	1580.46	1806.25	2032.02	2483.58	2935.13	3386.70	4064.04
Cantley with Branton	1351.95	1577.28	1802.61	2027.93	2478.58	2929.23	3379.88	4055.86
Clayton with Frickley	1363.74	1591.03	1818.33	2045.61	2500.19	2954.76	3409.35	4091.22
Conisbrough Parks	1350.69	1575.81	1800.93	2026.04	2476.27	2926.50	3376.73	4052.08
Denaby	1341.17	1564.70	1788.23	2011.75	2458.80	2905.85	3352.92	4023.50
Edenthorpe	1343.41	1567.31	1791.22	2015.11	2462.91	2910.71	3358.52	4030.22
Edlington	1377.89	1607.54	1837.19	2066.83	2526.12	2985.41	3444.72	4133.66
Finningley	1362.65	1589.77	1816.88	2043.98	2498.19	2952.41	3406.63	4087.96
Fishlake	1341.97	1565.63	1789.30	2012.95	2460.27	2907.59	3354.92	4025.90
Hampole and Skelbrooke	1330.25	1551.96	1773.67	1995.37	2438.78	2882.19	3325.62	3990.74
Hatfield	1359.11	1585.64	1812.16	2038.67	2491.70	2944.74	3397.78	4077.34
Hickleton	1367.93	1595.93	1823.92	2051.90	2507.87	2963.85	3419.83	4103.80
High Melton	1349.91	1574.90	1799.89	2024.87	2474.84	2924.81	3374.78	4049.74
Hooton Pagnell	1362.49	1589.58	1816.66	2043.74	2497.90	2952.06	3406.23	4087.48
Loversall	1342.23	1565.94	1789.65	2013.35	2460.76	2908.17	3355.58	4026.70
Moss and District	1336.43	1559.18	1781.92	2004.65	2450.12	2895.60	3341.08	4009.30
Norton	1351.21	1576.42	1801.62	2026.82	2477.22	2927.62	3378.03	4053.64
Owston	1338.24	1561.28	1784.33	2007.36	2453.44	2899.51	3345.60	4014.72
Rossington	1364.71	1592.17	1819.62	2047.07	2501.97	2956.87	3411.78	4094.14
Sprotbrough and Cusworth	1358.64	1585.08	1811.53	2037.96	2490.84	2943.71	3396.60	4075.92
Stainforth	1444.66	1685.44	1926.22	2166.99	2648.54	3130.09	3611.65	4333.98
Stainton	1365.83	1593.47	1821.11	2048.74	2504.01	2959.28	3414.57	4097.48
Sykehouse	1353.35	1578.91	1804.47	2030.02	2481.13	2932.24	3383.37	4060.04
Thorne - Moorends	1456.09	1698.77	1941.46	2184.13	2669.49	3154.85	3640.22	4368.26
Thorpe in Balne	1351.28	1576.50	1801.71	2026.92	2477.34	2927.77	3378.20	4053.84
Tickhill	1364.39	1591.79	1819.19	2046.58	2501.37	2956.16	3410.97	4093.16
Wadworth	1359.41	1585.99	1812.56	2039.12	2492.25	2945.39	3398.53	4078.24
Warmsworth	1355.49	1581.40	1807.32	2033.23	2485.06	2936.88	3388.72	4066.46

6. The Council has determined that its relevant basic amount of Council Tax for 2024/2025 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 2024/25 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 2024/2025 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	2024/2025			2023/2024			% Band D Increase
	Tax base	Precept £	Band D Precept £	Tax base	Precept £	Band D Precept £	
Adwick on Dearne	115	5,400.00	46.96	114	5,010.00	43.95	6.85
Armthorpe	4,173	325,494.00	78.00	4,076	277,168.00	68.00	14.71
Askern	1,475	164,432.00	111.48	1,479	126,486.00	85.52	30.36
Auckley	1,673	51,500.00	30.78	1,687	49,000.00	29.05	5.96
Austerfield	215	11,409.00	53.07	218	9,921.00	45.51	16.61
Barnburgh and Harlington	698	36,000.00	51.58	653	34,000.00	52.07	-0.94
Barnby Dun with Kirk Sandall	2,736	91,760.00	33.54	2,755	89,760.00	32.58	2.95
Bawtry	1,368	88,467.00	64.67	1,375	73,723.00	53.62	20.61
Blaxton	467	24,452.00	52.36	471	24,660.00	52.36	0.00
Braithwell with Micklebring	445	11,480.00	25.80	447	10,030.00	22.44	14.97
Brodsworth	781	47,720.00	61.10	766	45,000.00	58.75	4.00
Burghwallis	150	6,930.00	46.20	152	6,600.00	43.42	6.40
Cantley with Branton	1,615	68,014.00	42.11	1,517	48,000.00	31.64	33.09
Clayton with Frickley	97	5,800.00	59.79	94	5,800.00	61.70	-3.10
Conisbrough Parks	126	5,068.00	40.22	126	4,850.00	38.49	4.49
Denaby	135	3,500.00	25.93	136	3,500.00	25.74	0.74
Edenthorpe	1,502	44,000.00	29.29	1,503	44,000.00	29.27	0.07
Edlington	1,953	158,220.00	81.01	1,952	160,628.00	82.29	-1.56
Finningley	789	45,888.00	58.16	736	30,519.00	41.47	40.25
Fishlake	258	7,000.00	27.13	259	7,000.00	27.03	0.37
Hampole and Skelbrooke	86	821.00	9.55	84	802.00	9.55	0.00
Hatfield	4,683	247,500.00	52.85	4,572	235,000.00	51.40	2.82
Hickleton	116	7,665.00	66.08	115	7,300.00	63.48	4.10
High Melton	124	4,842.00	39.05	127	4,600.00	36.22	7.81
Hooton Pagnell	95	5,502.00	57.92	93	5,094.00	54.77	5.75
Loversall	57	1,569.00	27.53	59	1,426.00	24.17	13.90
Moss and District	332	6,250.00	18.83	329	6,250.00	19.00	-0.89
Norton	1,389	56,950.00	41.00	1,389	56,950.00	41.00	0.00
Owston	65	1,400.00	21.54	65	1,400.00	21.54	0.00
Rossington	3,817	233,800.00	61.25	3,695	210,541.00	56.98	7.49
Sprotbrough and Cusworth	3,952	206,060.00	52.14	3,901	187,326.00	48.02	8.58
Stainforth	1,334	241,686.00	181.17	1,318	206,569.00	156.73	15.60
Stainton	118	7,425.00	62.92	119	6,510.00	54.71	15.01
Sykehouse	196	8,663.00	44.20	193	8,250.00	42.75	3.39
Thorne - Moorends	4,446	881,701.00	198.31	4,427	726,700.00	164.15	20.81
Thorpe In Balne	73	3,000.00	41.10	77	3,000.00	38.96	5.49
Tickhill	2,102	127,717.00	60.76	2,108	127,344.00	60.41	0.58
Wadworth	394	21,000.00	53.30	395	20,000.00	50.63	5.27
Warmsworth	1,160	55,000.00	47.41	1,150	53,000.00	46.09	2.86
Total		3,321,085.00			2,923,717.00		