

**To the Chair and Members of the
COUNCIL**

COUNCIL TAX SETTING AND STATUTORY RESOLUTIONS 2016/17

Relevant Cabinet Member(s)	Wards Affected	Key Decision
Mayor Ros Jones	All	Yes

Executive Summary

1. This report sets out how the Council Tax is calculated and makes recommendations regarding Doncaster's Council Tax requirement for 2016/17.
2. It is proposed that Doncaster Council's element of the Band D Council Tax charge is increased by 3.95% to £1,190.32 (£793.55 for a Band A, which is an increase of £0.58 per week).
3. The proposals include the previously announced increase in Council Tax of 1.95%, as set out in the current three year budget plan to cover other expenditure. In addition, the Council Tax proposals also include a further 2% increase through the new 2% Social Care precept announced by the Chancellor George Osborne in the Autumn Statement. The increase applies to authorities with adult social care responsibilities being able to increase its relevant basic amount of council tax for the financial year beginning in April 2016 by an additional 2% without holding a referendum, to assist it in meeting expenditure on adult social care functions. The money raised will have to be spent exclusively on adult social care and the Government stated that it is "part of the major reform we're undertaking to integrate health and social care by the end of this decade".
4. Introducing the Chancellor's 2% Social Care precept equates to £1.77m in additional income for Doncaster Council. However, it should be noted that this will not cover the cost of the additional expenditure pressures in social care created by the Government's introduction of the National Living Wage, which is estimated to be £3m per year. This has a significant impact on social care contracts and some of the additional spending pressures created by an increase in older people accessing social care services. Without increasing Council Tax through the Government's proposal for a 2% Social Care precept, we will not be able to fund the additional costs and provide the services required.
5. The overall increase will mean an additional £45.23 for Band D council tax per annum, £0.87 per week (£30.16 for Band A per annum, £0.58 per week).

Exempt Report

6. Not applicable.

Recommendation

7. Council is requested to approve the level of the Council Tax for 2016/17 and to pass the appropriate statutory resolutions as set out and recommended at Appendix B including the Council Tax requirement for 2016/17.

What Does This Mean For the Citizens of Doncaster

8. The citizens of Doncaster can expect to see their Council Tax for council services increase by 3.95%. The police and fire increases are 3.37% and 1.98% respectively making an overall increase of 3.79% (see table at paragraph 23).
9. The average Parish Council Tax across the whole Doncaster Council area has increased by 1.7%.
10. The Government have indicated that there will be no referendum principles for Parish Councils for 2016/17 but these could be introduced for future years if necessary, to 'provide protection for local taxpayers'.

Background

11. 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

12. 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 2 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.

13. 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 1st December 2015 when the Tax Base was calculated.

	Number	Percentage
Band A	79,582	59.39
Band B	23,996	17.91
Band C	14,494	10.82
Band D	8,764	6.54
Band E	4,277	3.19
Band F	1,909	1.42
Band G	852	0.64
Band H	125	0.09
Total	133,999	100.00

Because such a high percentage of dwellings in Doncaster are in the lower bands (88.12% are banded below the average Band of D), this has the effect of considerably reducing the Council's Tax Base.

Council Tax Calculation - Doncaster M. B. C. Services

14. 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.
15. 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.
16. 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 and Parish Councils for Council Tax and Business Rates.
17. The Council Tax Base of an equivalent of 77,071 Band D properties for 2016/17 was approved by Director of Finance and Corporate Services on 20th January, 2016; this is recorded in an Officer Decision Record. This is an increase of 1,342 band D equivalent properties to the tax base, which delivers £1.6m additional income in 2016/17.
18. The financial year 2016/17 is the fourth 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.
19. The gross revenue expenditure budget for 2016/17 will be £489.2m, which covers all funding sources including Retained Business Rates, Government Top Up Grant, Revenue Support Grant, Council Tax, Collection Fund surplus, Specific Grants, Customer and Client Receipts and Other Income. The figure provided for the Collection Fund surplus for Council Tax is in accordance with

legislative requirements to return surpluses on the Collection Fund to taxpayers and precepting authorities.

20. Appendix A shows how the Council Tax is calculated for the council's services, based on a gross revenue budget of £489.2m. The Government Top Up Grant and Revenue Support Grant income included in the calculation is that notified to the Council by the Government on 8th February, 2016.
21. 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 £1,190.32, a 3.95% increase (£1,145.09 in 2015/16).

Joint Authority Precepts & Council Taxes

22. The South Yorkshire Fire and Rescue Authority met on 15th February, 2016, to set its precept and Council Tax. It has notified the council of a Band D Council Tax of £67.63 for 2016/17 which equates to an increase of £1.31 from 2015/16 (a 1.98% increase). At the time of the drafting of this report the South Yorkshire Police and Crime Commissioner had yet to formally set its precept and Council Tax. It has however proposed a Band D Council Tax of £153.16 for 2016/17 which equates to an increase of £5.00 from 2015/16 (a 3.37% increase which although more than the general 2% referendum limit will not trigger a referendum because the Government has made an exception for Police and Crime Commissioners who fall within the level of the lowest 25% of Council Taxes and the South Yorkshire Police & Crime Commissioner qualifies under this rule). The South Yorkshire Police and Crime Commissioner has a legal obligation to notify the council of its 2016/17 Council Tax & precept by 28th February 2016. It is anticipated therefore that formal notification from the South Yorkshire Police and Crime Commissioner will have been received prior to the council considering this report on 1st March 2016. The increases notified and proposed by the Joint Authorities have been included in the resolutions set out at Appendix B.
23. The table below shows the total Council Tax for Doncaster residents is £1,411.11 (£1,359.57 in 2015/16) for a Band D property, assuming the council approves the Council Tax of £1,190.32 for Doncaster Council services. When the Joint Authority Council Tax increases are combined with the 3.95% increase for Doncaster Council, this represents a 3.79% increase from the 2015/16 Council Tax for Doncaster residents.

	2015/16 Band D £	2016/17 Band D £	Increase %	Annual Increase Band A £	Annual Increase Band D £
Doncaster	1,145.09	1,190.32	3.95	30.16	45.23
S.Y. Police	148.16	153.16	3.37	3.33	5.00
S.Y. Fire	66.32	67.63	1.98	0.87	1.31
Total	1,359.57	1411.11	3.79	34.36	51.54

Localisation of Council Tax Support and Parish Council Taxes

24. The Council Tax Benefit system was abolished and replaced with a Localised Council Tax Support 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.
25. 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 £24.90 in 2015/16, to £25.33 in 2016/17, an increase of 1.7%. The Government have confirmed that the referendum principles applying to Local Authorities and Major Preceptors, will not apply to Parish Councils in 2016/17. The Government have however said that they undertake an annual review of whether to include Parish Councils within referendum principles.
26. The Government has reduced the Council's grant funding by 10.8% in 2016/17. Council approved a reduction in the amount it distributes to Parish Councils in 2015/16 by 10% having made no reduction in 2014/15 when the Council's grant was cut by 10% (Revenue Budget 2015/16 Report – agenda item 7). Council also approved a further reduction of 10% in this funding for 2016/17 in line with the Council's anticipated funding reduction from Government. Parish Councils were made aware of plans to implement these funding reductions in October 2014. This is to protect as far as possible, Council Tax payers from the impact of the reduced Tax Base arising from the introduction of local council tax support into the Tax Base.

Percentage Increase	Number of Parish Councils	% of the Total
Freeze or Reduction	16	41.0%
0% - 5%	15	38.4%
5% - 10%	6	15.4%
10% - 20%	1	2.6%
More than 20%	1	2.6%
Total	39¹	100.0%

Statutory Resolutions

¹ Excludes Cadeby which did not set a Precept in 2015/16, but did for 2016/17.

27. The statutory resolutions at Appendix B are set out for Council approval in accordance with the requirements of the Local Government Finance Act 1992.

Impact on the Council's Key Outcomes

28. These are detailed in the table below: -

Outcome	Implications
All people in Doncaster benefit from a thriving and resilient economy. <ul style="list-style-type: none"> • <i>Mayoral Priority: Creating Jobs and Housing</i> • <i>Mayoral Priority: Be a strong voice for our veterans</i> • <i>Mayoral Priority: Protecting Doncaster's vital services</i> 	Council Tax is a key element of the Council's budget which impacts on all priorities.
We will help people to live safe, healthy, active and independent lives. <ul style="list-style-type: none"> • <i>Mayoral Priority: Safeguarding our Communities</i> • <i>Mayoral Priority: Bringing down the cost of living</i> 	
People in Doncaster benefit from a high quality built and natural environment. <ul style="list-style-type: none"> • <i>Mayoral Priority: Creating Jobs and Housing</i> • <i>Mayoral Priority: Safeguarding our Communities</i> • <i>Mayoral Priority: Bringing down the cost of living</i> 	
We will support all families to thrive. <ul style="list-style-type: none"> • <i>Mayoral Priority: Protecting Doncaster's vital services</i> 	
Council services are modern and value for money.	
Working with our partners we will provide strong leadership and governance.	

Consultation

29. The report follows on from the Revenue Budget 2016/17 Report and deals primarily with mathematical calculations to approve the Council Tax and the Council Tax requirement as set out in legislation.

Options Considered & Reasons for Recommended Option

30. Are covered in the Budget report from para 41 on the agenda item ahead of this report.

Risks & Assumptions

31. Not applicable.

Referenda

32. 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 2016/17. 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.

Authorities are required to seek approval of their electorate in a referendum if any proposed tax increase exceeds the principles set by Parliament. The Government have confirmed the Council Tax Referendum Cap at 4.0% for 2016/17 for all authorities who have decided to implement the 2.0% increase ring fenced to fund adult social care. The 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.

Chapter 4ZA of Part 1 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 change to the use of the actual Band D Tax of the Authority is provided for by Section 41 of the Local Audit and Accountability Act 2014 which came into force on the 30th January 2014 and the Local Authorities (Conduct of Referendums) (Council Tax Increases) (England) Regulations 2012 as amended. The Referendums relating to Council tax Increases (Principles) (England) Report 2016/17 sets the referendum limit at 4% for an adult social care authority.

The Government have indicated that there will be no referendum principles for Parish Councils for 2016/17 but these could be introduced for future years if necessary, to 'provide protection for local taxpayers'.

33. The proposed Council Tax increase of 3.95% for this year presents no risk of a referendum being required. Details of the calculation are set out below.

Tax Base 2015/16 (75,729 properties) Tax Base 2016/17 (77,071 properties)	2015/16 £m	2015/16 Amount per Band D Property £	2016/17 £m	2016/17 Amount per Band D Property £
Total Council Tax Requirement	86.716	1,145.09	91.739	1,190.32
% change in council tax for referendum assessment	3.95			

The Department of Communities and Local Government (CLG) have laid regulations on the 18th February 2016 The Council Tax (Demand Notices) (Amendment) Regulations 2016 to specify the detail they require to be shown on the Council tax bill to cover the details of the new Social Care precept and what is required in supporting information. The regulations come into force on the 20th February 2016 specify that any increase when compared to the previous year, must be shown to one decimal place. This means that a % increase of 3.95% or above 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.

Legal Implications

34. 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 8 bands (A to H) in which properties have been valued under the 1992 Act.

35. The Localism Act 2011 introduced a new Chapter into the Local Government Finance Act 1992 which makes provision for council tax referendums to be held if an authority increases its Council Tax by an amount exceeding principles determined by the Secretary of State. The Council tax (Demand Notices) (England) (Amendment) Regulations 2016 allow local Authorities to increase Council Tax by 4% (2% on Adult social Care and 2% on all other expenditure) without the need to hold a referendum on the increase.

Financial Implications

36. These are contained within the body of this report.

Human Resource Implications

37. There are no implications as a direct result of this report.

Technology Implications

38. There are no technology implications as a direct result of this report.

Equality Implications

39. In taking this decision Members must be aware of their obligations under section 149 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 victimization and other conduct which the Act prohibits;
 - b. Advance equality of opportunity; and
 - c. Foster good relations between people who share relevant protected characteristics and those who do not.
 - 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.
40. 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.

Conclusion

41. The Council is requested to approve a Band D Council Tax for 2016/17 of £1,190.32 for Doncaster Council services. Council is also requested to pass the appropriate statutory resolutions which incorporate the Council Taxes of the Joint Authorities, and which taken together with Doncaster's 3.95% increase represent a 3.79% increase from the 2015/16 Council Tax for Doncaster residents.

Simon Wiles
Director of Finance and Corporate Services

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, schedule 5, part 1, chapter 4ZA
- The Local Audit and Accountability Act 2014
- The Referendums Relating to Council Tax Increases (Principles) (England) Report 2016/17
- The Council Tax (Demand Notices) (England) Regulations 2011 as amended by SI 2012/3087
- The Council Tax (Demand Notice) (Amendment) regulations 2016

Report Author:

Geraldine Morton Head of Revenues and Benefits Tel 734430
Steve Mawson, Assistant Director of Finance and Performance, Tel. 737650

CALCULATION OF COUNCIL TAX FOR COUNCIL SERVICES

	2015/16		2016/17	
	Total £m	Per Band D Equivalent £ p	Total £m	Per Band D Equivalent £ p
Gross Budget	488.420	6,449.58	489.189	6,347.25
Less:				
<i>Gross Retained Business Rates</i>	46.013		47.997	
<i>Adjustment for Business Rates Collection Fund Deficit (Appeals)</i>	-1.166		-0.624	
Net Retained Business Rates	44.847	592.20	47.373	614.67
Revenue Support Grant	60.943	804.75	48.011	622.95
Government Top Up Grant	26.972	356.17	27.197	352.88
Housing Benefit Grant	92.527	1,221.82	94.268	1,223.13
Public Health Grant	22.184	292.94	25.055	325.09
Specific Grants	45.277	597.88	44.777	580.98
Customer & Client Receipts	45.961	606.91	47.983	622.58
Other Income ²	60.493	798.81	59.968	778.09
Council Tax Collection Fund Surplus	2.500	33.01	2.818	36.56
Council Taxpayers (Council Tax Requirement)	86.716	1,145.09	91.739	1,190.32

Note that figures are subject to rounding

² Other income includes income from Continuing Health Care Contributions from the NHS and Section 256 & Section 75 Agreements with the NHS (Better Care Fund), income from Other Local Authorities (OLAs) such as Rotherham MBC 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.

Recommended: -

1.

- (a) That it be noted that the Council has calculated the amount of **77,071** as its Council Tax Base for the year 2016/2017 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:

	2016/17
(b) <u>Part of the Council's Area</u>	<u>Tax Base</u>
Adwick on Dearne	115
Armthorpe	3,699
Askern	1,093
Auckley	1,282
Austerfield	210
Barnburgh and Harlington	630
Barnby Dun with Kirk Sandall	2,594
Bawtry	1,296
Blaxton	393
Braithwell with Micklebring	410
Brodsworth	764
Burghwallis	130
Cadeby	77
Cantley with Branton	1,103
Clayton with Frickley	93
Conisbrough Parks	120
Denaby	125
Edenthorpe	1,404
Edlington	1,655
Finningley	643
Fishlake	244
Hampole and Skelbrooke	81
Hatfield	3,965
Hickleton	107
High Melton	104
Hooton Pagnell	95
Loversall	55
Moss and District	289
Norton	1,327
Owston	62
Rossington	3,295
Sprotbrough and Cusworth	3,771
Stainforth	1,130
Stainton	115
Sykehouse	182
Thorne - Moorends	3,948
Thorpe in Balne	73
Tickhill	2,034
Wadworth	375
Warmsworth	1,101

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 2016/17 (excluding parish precepts) is **£91,739,153**
3. that the following amounts be now calculated by the Council for the year 2016/2017 in accordance with Sections 30 to 36 of the Local Government Finance Act 1992: -
- (a) **£680,956,192** 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) **£587,265,000** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act;
(Total Income including Revenue Support Grant)
- (c) **£93,691,192** 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) **£1,215.65** 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) **£1,952,039** being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act. (Appendix C)
- (f) **£1,190.32** 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 Doncaster M.B.C. services)

(g)	<u>Part of the Council's Area</u>	2016/17 £
	Adwick on Dearne	1222.02
	Armthorpe	1244.74
	Askern	1262.84
	Auckley	1214.37
	Austerfield	1230.11
	Barnburgh and Harlington	1234.95
	Barnby Dun with Kirk Sandall	1224.32
	Bawtry	1209.30
	Blaxton	1245.39
	Braithwell with Micklebring	1202.65
	Brodsworth	1228.96
	Burgwallis	1232.04
	Cadeby	1209.80
	Cantley with Branton	1217.66
	Clayton with Frickley	1234.78
	Conisbrough Parks	1220.69
	Denaby	1202.90
	Edenthorpe	1217.26
	Edlington	1255.04
	Finningley	1227.25
	Fishlake	1328.40
	Hampole and Skelbrooke	1194.67
	Hatfield	1234.33
	Hickleton	1242.94
	High Melton	1218.64
	Hooton Pagnell	1229.95
	Loversall	1209.37
	Moss and District	1210.96
	Norton	1229.73
	Owston	1203.22
	Rossington	1241.54
	Sprotbrough and Cusworth	1234.71
	Stainforth	1305.01
	Stainton	1211.84
	Sykehouse	1230.98
	Thorne - Moorends	1280.84
	Thorpe in Balne	1210.02
	Tickhill	1210.48
	Wadworth	1224.99
	Warmsworth	1232.97

being the amounts given by adding to 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)

Part of the Council's Area	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
DONCASTER (except where specified below)	793.55	925.80	1058.06	1190.32	1454.84	1719.35	1983.87	2380.64
Adwick on Dearne	814.68	950.46	1086.24	1222.02	1493.58	1765.14	2036.70	2444.04
Armthorpe	829.83	968.13	1106.43	1244.74	1521.35	1797.96	2074.57	2489.48
Askern	841.90	982.20	1122.52	1262.84	1543.48	1824.10	2104.74	2525.68
Auckley	809.58	944.51	1079.44	1214.37	1484.23	1754.09	2023.95	2428.74
Austerfield	820.08	956.75	1093.43	1230.11	1503.47	1776.82	2050.19	2460.22
Barnburgh and Harlington	823.30	960.51	1097.73	1234.95	1509.39	1783.82	2058.25	2469.90
Barnby Dun with Kirk Sandall	816.22	952.24	1088.28	1224.32	1496.40	1768.46	2040.54	2448.64
Bawtry	806.20	940.56	1074.93	1209.30	1478.04	1746.77	2015.50	2418.60
Blaxton	830.26	968.63	1107.01	1245.39	1522.15	1798.90	2075.65	2490.78
Braithwell with Micklebring	801.77	935.39	1069.02	1202.65	1469.91	1737.16	2004.42	2405.30
Brodsworth	819.31	955.85	1092.41	1228.96	1502.07	1775.16	2048.27	2457.92
Burghwallis	821.36	958.25	1095.14	1232.04	1505.83	1779.61	2053.40	2464.08
Cadeby	806.54	940.95	1075.38	1209.80	1478.65	1747.49	2016.34	2419.60
Cantley with Branton	811.78	947.06	1082.36	1217.66	1488.26	1758.84	2029.44	2435.32
Clayton with Frickley	823.19	960.38	1097.58	1234.78	1509.18	1783.57	2057.97	2469.56
Conisbrough Parks	813.80	949.42	1085.06	1220.69	1491.96	1763.22	2034.49	2441.38
Denaby	801.94	935.58	1069.24	1202.90	1470.22	1737.52	2004.84	2405.80
Edenthorpe	811.51	946.75	1082.01	1217.26	1487.77	1758.26	2028.77	2434.52
Edlington	836.70	976.14	1115.59	1255.04	1533.94	1812.83	2091.74	2510.08
Finningley	818.17	954.52	1090.89	1227.25	1499.98	1772.69	2045.42	2454.50
Fishlake	885.60	1033.20	1180.80	1328.40	1623.60	1918.80	2214.00	2656.80
Hampole and Skelbrooke	796.45	929.18	1061.93	1194.67	1460.16	1725.63	1991.12	2389.34
Hatfield	822.89	960.03	1097.18	1234.33	1508.63	1782.92	2057.22	2468.66
Hickleton	828.63	966.73	1104.83	1242.94	1519.15	1795.36	2071.57	2485.88
High Melton	812.43	947.83	1083.23	1218.64	1489.45	1760.26	2031.07	2437.28
Hooton Pagnell	819.97	956.62	1093.29	1229.95	1503.28	1776.59	2049.92	2459.90
Loversall	806.25	940.62	1074.99	1209.37	1478.12	1746.87	2015.62	2418.74
Moss and District	807.31	941.85	1076.41	1210.96	1480.07	1749.16	2018.27	2421.92
Norton	819.82	956.45	1093.09	1229.73	1503.01	1776.28	2049.55	2459.46
Owston	802.15	935.83	1069.53	1203.22	1470.61	1737.98	2005.37	2406.44
Rossington	827.70	965.64	1103.59	1241.54	1517.44	1793.33	2069.24	2483.08
Sprotbrough and Cusworth	823.14	960.33	1097.52	1234.71	1509.09	1783.47	2057.85	2469.42
Stainforth	870.01	1015.00	1160.01	1305.01	1595.02	1885.01	2175.02	2610.02
Stainton	807.90	942.54	1077.19	1211.84	1481.14	1750.43	2019.74	2423.68
Sykehouse	820.66	957.42	1094.20	1230.98	1504.54	1778.08	2051.64	2461.96
Thorne - Moorends	853.90	996.20	1138.52	1280.84	1565.48	1850.10	2134.74	2561.68
Thorpe in Balne	806.68	941.12	1075.57	1210.02	1478.92	1747.81	2016.70	2420.04
Tickhill	806.99	941.48	1075.98	1210.48	1479.48	1748.47	2017.47	2420.96
Wadworth	816.66	952.77	1088.88	1224.99	1497.21	1769.43	2041.65	2449.98
Warmsworth	821.98	958.97	1095.97	1232.97	1506.97	1780.96	2054.95	2465.94

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 that for the year 2016/17 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	102.11	119.12	136.14	153.16	187.20	221.23	255.27	306.32
South Yorkshire Fire & Civil Defence Authority	45.09	52.60	60.12	67.63	82.66	97.69	112.72	135.26

5. that, having calculated the aggregate in each case of the amounts at 3(h) and 4 above, the Council, in accordance with Section 30 and 36 of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2016/2017 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
Part of the Council's Area	£	£	£	£	£	£	£	£
DONCASTER	940.75	1097.52	1254.32	1411.11	1724.70	2038.27	2351.86	2822.22
(except where specified below)								
Adwick on Dearne	961.88	1122.18	1282.50	1442.81	1763.44	2084.06	2404.69	2885.62
Armthorpe	977.03	1139.85	1302.69	1465.53	1791.21	2116.88	2442.56	2931.06
Askern	989.10	1153.92	1318.78	1483.63	1813.34	2143.02	2472.73	2967.26
Auckley	956.78	1116.23	1275.70	1435.16	1754.09	2073.01	2391.94	2870.32
Austerfield	967.28	1128.47	1289.69	1450.90	1773.33	2095.74	2418.18	2901.80
Barnburgh and Harlington	970.50	1132.23	1293.99	1455.74	1779.25	2102.74	2426.24	2911.48
Barnby Dun with Kirk Sandall	963.42	1123.96	1284.54	1445.11	1766.26	2087.38	2408.53	2890.22
Bawtry	953.40	1112.28	1271.19	1430.09	1747.90	2065.69	2383.49	2860.18
Blaxton	977.46	1140.35	1303.27	1466.18	1792.01	2117.82	2443.64	2932.36
Braithwell with Micklebring	948.97	1107.11	1265.28	1423.44	1739.77	2056.08	2372.41	2846.88
Brodsworth	966.51	1127.57	1288.67	1449.75	1771.93	2094.08	2416.26	2899.50
Burghwallis	968.56	1129.97	1291.40	1452.83	1775.69	2098.53	2421.39	2905.66
Cadeby	953.74	1112.67	1271.64	1430.59	1748.51	2066.41	2384.33	2861.18
Cantley with Branton	958.98	1118.78	1278.62	1438.45	1758.12	2077.76	2397.43	2876.90
Clayton with Frickley	970.39	1132.10	1293.84	1455.57	1779.04	2102.49	2425.96	2911.14
Conisbrough Parks	961.00	1121.14	1281.32	1441.48	1761.82	2082.14	2402.48	2882.96
Denaby	949.14	1107.30	1265.50	1423.69	1740.08	2056.44	2372.83	2847.38
Edenthorpe	958.71	1118.47	1278.27	1438.05	1757.63	2077.18	2396.76	2876.10
Edlington	983.90	1147.86	1311.85	1475.83	1803.80	2131.75	2459.73	2951.66
Finningley	965.37	1126.24	1287.15	1448.04	1769.84	2091.61	2413.41	2896.08
Fishlake	1032.80	1204.92	1377.06	1549.19	1893.46	2237.72	2581.99	3098.38
Hampole and Skelbrooke	943.65	1100.90	1258.19	1415.46	1730.02	2044.55	2359.11	2830.92
Hatfield	970.09	1131.75	1293.44	1455.12	1778.49	2101.84	2425.21	2910.24
Hickleton	975.83	1138.45	1301.09	1463.73	1789.01	2114.28	2439.56	2927.46
High Melton	959.63	1119.55	1279.49	1439.43	1759.31	2079.18	2399.06	2878.86
Hooton Pagnell	967.17	1128.34	1289.55	1450.74	1773.14	2095.51	2417.91	2901.48
Loversall	953.45	1112.34	1271.25	1430.16	1747.98	2065.79	2383.61	2860.32
Moss and District	954.51	1113.57	1272.67	1431.75	1749.93	2068.08	2386.26	2863.50
Norton	967.02	1128.17	1289.35	1450.52	1772.87	2095.20	2417.54	2901.04
Owston	949.35	1107.55	1265.79	1424.01	1740.47	2056.90	2373.36	2848.02
Rossington	974.90	1137.36	1299.85	1462.33	1787.30	2112.25	2437.23	2924.66
Sprotbrough and Cusworth	970.34	1132.05	1293.78	1455.50	1778.95	2102.39	2425.84	2911.00
Stainforth	1017.21	1186.72	1356.27	1525.80	1864.88	2203.93	2543.01	3051.60
Stainton	955.10	1114.26	1273.45	1432.63	1751.00	2069.35	2387.73	2865.26
Sykehouse	967.86	1129.14	1290.46	1451.77	1774.40	2097.00	2419.63	2903.54
Thorne - Moorends	1001.10	1167.92	1334.78	1501.63	1835.34	2169.02	2502.73	3003.26
Thorpe in Balne	953.88	1112.84	1271.83	1430.81	1748.78	2066.73	2384.69	2861.62
Tickhill	954.19	1113.20	1272.24	1431.27	1749.34	2067.39	2385.46	2862.54
Wadworth	963.86	1124.49	1285.14	1445.78	1767.07	2088.35	2409.64	2891.56
Warmsworth	969.18	1130.69	1292.23	1453.76	1776.83	2099.88	2422.94	2907.52

6. The Council has determined that its relevant basic amount of Council Tax for 2016/2017 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 2016/17 Government has determined that the relevant basic amount of Council Tax for an authority with adult social care functions is only excessive if the authority's relevant basic amount of Council Tax for 2016/17 is 4% (comprising 2% for expenditure on adult social care and 2% for other expenditure) or more than 4%, greater than its relevant basic amount of council tax for 2015/16. As the billing authority, the Council has not been notified by a major

precepting authority that its relevant basic amount of Council Tax for 2016/2017 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	2016/2017			2015/2016			% Band D Increase
	Tax base	Precept £	Band D Precept £	Tax base	Precept £	Band D Precept £	
Adwick on Dearne	115	3,646.00	31.70	115	3,382.00	29.41	7.79
Armthorpe	3,699	201,317.00	54.42	3,655	197,370.00	54.00	0.78
Askern	1,093	79,268.00	72.52	1,080	72,062.00	66.72	8.69
Auckley	1,282	30,834.00	24.05	1,256	30,000.00	23.89	0.67
Austerfield	210	8,355.00	39.79	201	8,302.00	41.30	-3.66
Barnburgh and Harlington	630	28,119.00	44.63	623	28,119.00	45.13	-1.11
Barnby Dun with Kirk Sandall	2,594	88,201.00	34.00	2,578	88,201.00	34.21	-0.61
Bawtry	1,296	24,601.00	18.98	1,275	24,426.00	19.16	-0.94
Blaxton	393	21,641.00	55.07	390	21,641.00	55.49	-0.76
Braithwell with Micklebring	410	5,057.00	12.33	414	5,020.00	12.13	1.65
Brodsworth	764	29,518.00	38.64	714	28,939.00	40.53	-4.66
Burghwallis	130	5,424.00	41.72	130	5,414.00	41.65	0.17
Cadeby	77	1,500.00	19.48	80	0.00	0.00	
Cantley with Branton	1,103	30,157.00	27.34	1,067	28,776.00	26.97	1.37
Clayton with Frickley	93	4,135.00	44.46	92	3,863.00	41.99	5.88
Conisbrough Parks	120	3,644.00	30.37	119	3,381.00	28.41	6.90
Denaby	125	1,573.00	12.58	130	1,571.00	12.08	4.14
Edenthorpe	1,404	37,823.00	26.94	1,378	37,426.00	27.16	-0.81
Edlington	1,655	107,113.00	64.72	1,709	107,113.00	62.68	3.25
Finningley	643	23,745.00	36.93	643	23,747.00	36.93	0.00
Fishlake	244	33,692.00	138.08	238	33,466.00	140.61	-1.80
Hampole and Skelbrooke	81	352.00	4.35	83	352.00	4.24	2.59
Hatfield	3,965	174,487.00	44.01	3,923	166,178.00	42.36	3.90
Hickleton	107	5,630.00	52.62	107	5,432.00	50.77	3.64
High Melton	104	2,945.00	28.32	102	2,278.00	22.33	26.82
Hooton Pagnell	95	3,765.00	39.63	92	3,761.00	40.88	-3.06
Loversall	55	1,048.00	19.05	56	927.00	16.55	15.11
Moss and District	289	5,964.00	20.64	281	5,937.00	21.13	-2.32
Norton	1,327	52,294.00	39.41	1,325	51,712.00	39.03	0.97
Owston	62	800.00	12.90	61	800.00	13.11	-1.60
Rossington	3,295	168,784.00	51.22	3,155	158,638.00	50.28	1.87
Sprotbrough and Cusworth	3,771	167,381.00	44.39	3,752	164,099.00	43.74	1.49
Stainforth	1,130	129,600.00	114.69	1,114	120,000.00	107.72	6.47
Stainton	115	2,475.00	21.52	103	2,415.00	23.45	-8.23
Sykehouse	182	7,400.00	40.66	179	7,387.00	41.27	-1.48
Thorne - Moorends	3,948	357,355.00	90.52	3,862	342,660.00	88.73	2.02
Thorpe In Balne	73	1,438.00	19.70	73	1,431.00	19.60	0.51
Tickhill	2,034	41,000.00	20.16	2,024	40,807.00	20.16	0.00
Wadworth	375	13,000.00	34.67	368	12,000.00	32.61	6.32
Warmsworth	1,101	46,958.00	42.65	1,091	46,578.00	42.69	-0.09
Total		1,952,039.00			1,885,611.00		