

Summary Sheet

Report to Council – 2nd March, 2016

Title Setting the Council Tax for 2016/17

Is this a Key Decision and has it been included on the Forward Plan? Yes

Strategic Director Approving Submission of the Report Stuart Booth Acting
Strategic Director Finance and Customer Services

Report Author(s) Anne Ellis Strategic Finance Manager Finance and Corporate
Services 01709 822019 anne.ellis@rotherham.gov.uk

Ward(s) Affected; All

Executive Summary

This report sets out details of the calculation of the Council Tax for Rotherham's parished and unparished areas for the financial year 2016/17 incorporating the new 2% Adult Social Care "Precept" encouraged by the Government and includes both the Police and Crime Commissioner's and the Fire and Rescue Authority's Precepts as well as parish councils' precepts.

Recommendations

1.1 It is recommended that Council are asked to approve this report and the formal Council Tax Resolution in Appendix A and in doing so the Council:

- Approve a Net Revenue Budget for the Council in 2016/17 of £199,521,000, which after receipt of Central Government Grants and use of the Collection Fund leaves £89,188,081 to be funded;
- Approves the calculation, in accordance with Section 34 of the Local Government Finance Act 1992 (as amended by the Localism Act 2011), £1,328.20 for a Band D property as its basic amount of Council Tax for the year including an Adult Social Care Precept of £25.55 (using the formula in section 34 of the Act) for an unparished area;
- Approves the calculation of the amounts set out in section 3 of Appendix A for the year 2016/17 in accordance with Sections 31B to 36 of the Act 1992 ;
- Notes that the major precepting Authorities (the South Yorkshire Police and Crime Commissioner and the Fire and Rescue Authority) have stated the following amounts respectively in Precepts issued to the Council, in accordance with Section 40 of the Act – South Yorkshire Police and Crime Commissioner a Band D Tax of £153.16 and South Yorkshire Fire and Rescue Authority a Band D Tax of £67.63;
- Notes that the Town and Parish Council Precepts for 2016/17 detailed in Section 1b of Appendix A total £2,389,549 The increase (+3.97%) in the

Average Band D Council Tax for Town and Parish Councils results in an average Band D Council Tax figure of £1,363.79.

- **Resolves that the Council sets the amounts presented in section 3 of Appendix B for both unparished and parished areas as its Aggregate Council Tax Requirement (including South Yorkshire Police and Crime Commissioner and Fire and Rescue Authority Precepts) for the year 2016/17; and**
- **Determines, that, in accordance with the principles determined by the Secretary of State and set out in the Referendums Relating to Council Tax Increases (Principles) (England) Report 2016/17, that Rotherham Metropolitan Borough Council's relevant basic amount of Council Tax for the year 2016/17 as defined by Section 41 of the Local Audit and Accountability Act 2014 is not excessive.**

List of Appendices Included –

Appendix A Council Tax Calculations

Appendix B Council Tax for Parished Areas

Background Papers

- Local Government Finance Act 1992 as amended by the Localism Act 2011
- Localism Act 2011
- Local Government Finance Act 2012
- Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012
- Section 84 of the Local Government Act 2003
- Council Tax Base Report – 27th January 2016.
- DCLG Letter to Section 151 Officer 16th February 2016
- The Localism Act 2011 (Commencement No.1 and Transitional Provisions) Order 2011
- The Council Tax (Demand Notices) (England) Regulations 2011.
- The Council Tax (Demand Notices) (England) Amendment Regulations 2016
- The Local Audit and Accountability Act 2014
- DCLG Council Tax Referendums 2016/17 Information Note February 2016
- Proposed Revenue Budget and Council Tax - Report to Cabinet on 23rd February 2016.
- South Yorkshire Fire and Rescue Authority Precept Notification 18th February 2016
- South Yorkshire Police and Crime Commissioner Precept Notification – verbal confirmation received 18th February 2016
- CIPFA – Draft Model Resolution for Council Tax Setting – January 2015

Consideration by any other Council Committee, Scrutiny or Advisory Panel No

Council Approval Required Yes

Exempt from the Press and Public No

Title (Main Report)

1. Recommendations

1.2 It is recommended that Council are asked to approve this report and the formal Council Tax Resolution in Appendix A and in doing so the Council:

- Approve a Net Revenue Budget for the Council in 2016/17 of £199,521,000, which after receipt of Central Government Grants and use of the Collection Fund leaves £89,188,081 to be funded;
- Approves the calculation, in accordance with Section 34 of the Local Government Finance Act 1992 (as amended by the Localism Act 2011), £1,328.20 for a Band D property as its basic amount of Council Tax for the year including an Adult Social Care Precept of £25.55 (using the formula in section 34 of the Act) for an unparished area;
- Approves the calculation of the amounts set out in section 3 of Appendix A for the year 2016/17 in accordance with Sections 31B to 36 of the Act 1992 ;
- Notes that the major precepting Authorities (the South Yorkshire Police and Crime Commissioner and the Fire and Rescue Authority) have stated the following amounts respectively in Precepts issued to the Council, in accordance with Section 40 of the Act – South Yorkshire Police and Crime Commissioner a Band D Tax of £153.16 and South Yorkshire Fire and Rescue Authority a Band D Tax of £67.63;
- Notes that the Town and Parish Council Precepts for 2016/17 detailed in Section 1b of Appendix A total £2,389,549 The increase (+3.97%) in the Average Band D Council Tax for Town and Parish Councils results in an average Band D Council Tax figure of £1,363.79.
- Resolves that the Council sets the amounts presented in section 3 of Appendix B for both unparished and parished areas as its Aggregate Council Tax Requirement (including South Yorkshire Police and Crime Commissioner and Fire and Rescue Authority Precepts) for the year 2016/17; and
- Determines, that, in accordance with the principles determined by the Secretary of State and set out in the Referendums Relating to Council Tax Increases (Principles) (England) Report 2016/17, that Rotherham Metropolitan Borough Council's relevant basic amount of Council Tax for the year 2016/17 as defined by Section 41 of the Local Audit and Accountability Act 2014 is not excessive.

2. Background

2.1 Commissioners and Members of Cabinet have previously considered the proposed 2016/17 Budget at a meeting of the Cabinet on 23rd February 2016 and the Council Tax Base for parished and unparished areas was agreed at the Council meeting held on 27th January 2016. Since 2012/13 the Localism Act 2011 has required Billing Authorities like the Council to calculate a "**Council Tax Requirement**"- for the financial year 2016/17 this is Gross Expenditure less Gross Income – the excess of expenditure over income being the Council Tax Requirement. The deadline for the Council to determine its Council Tax remains 10th March 2016 and the Council must set Council Tax levels for both the parished and unparished areas of the Borough for each Council Tax Band -A to

H, taking into account the Precepts from both the South Yorkshire Police and Crime Commissioner and the Fire and Rescue Authority.

- 2.2 In addition to determining their Council Tax Requirement, authorities are required to seek the approval of their local electorate if they set Council Tax increases in excess of the Referendum Principles set out by the Secretary of State and approved by Parliament. In the Council's case for 2016/17 as an authority with responsibility for Adult Social Care, this means a "Core Principle" of 2% plus an additional 2% for an Adult Social Care "precept" meaning that a Council Tax increase for 2016/17 **of 4.0% or more** in the Council's relevant basic amount of Council Tax, (a figure, excluding Parish Precepts issued to the authority) would be excessive. The Council's proposed Council Tax of £1,328.20 (including an Adult Social Care "precept" of £25.55) **does not exceed those principles** and paragraph 6 of the tax setting resolution attached at Appendix A addresses this issue.
- 2.3 The South Yorkshire Police and Crime Commissioner and Fire and Rescue Authority are also subject to the requirement to hold a referendum but, at present, local precepting authorities such as Town and Parish Councils are excluded, although their status may be subject to review in future years.

3. Key Issues

- 3.1 **Government Funding** - 2016/17 will be the fourth year of the Localisation of Business Rates. Under this regime, the Council retains just under half (49%) of the Business Rates it collects – 50% will be passed to Central Government and the remaining 1% is passed to the South Yorkshire Fire and Rescue Authority. The Council also receives Business Rates Top-Up Grant and Revenue Support Grant (RSG), as part of its Settlement Funding Assessment (SFA) which still takes account of relative needs in the same way as in previous years. The Settlement figures include the Government's estimate of the Council's retained Business Rates Income, and in determining Council Tax the Council will substitute its own estimate of retained Business Rates funding, for 2016/17 the difference between the Government's and the Council's estimate is only £8k (the Government estimate was £35.938m and Rotherham's £35.930m).

The Council's Settlement Funding Assessment (SFA) is set out in the table below:

	£'000
Revenue Support Grant (RSG)	39,405
Retained Business Rates	35,930
Business Rates Top Up	22,817
Total Settlement Funding Assessment for 2016/17	98,152

3.2 In addition to the SFA, the Council will receive £8.181m of other non-ringfenced grants which are available to support the Budget in 2016/17. This brings the total of non-ringfenced grant for 2016/17 to £106.333m.

3.3 Proposed Council Tax Increase and Referendums

The Council is proposing to increase its own Council Tax (i.e. excluding the Parish, Fire Authority and Police and Crime Commissioner's precepts) by 3.95% in 2016/17 as compared to its Tax for 2015/16. This increase is composed of two elements:

- A 1.95% increase contributing to the Council's overall Budget position (the core referendum principle); and
- A further 2% increase specifically in relation to Adult Social Care (ASC) Services. This additional flexibility in relation to Referendum Thresholds was announced in the Autumn Statement 2015 and was confirmed in the Council Tax Referendum Principles 2016/17, which were approved by Parliament in February 2016.

3.4 In Rotherham's case the 2% ASC precept will raise £1.716m and will add £25.55 to a Band D Tax Bill as set out in section 3.11 below.

3.5 As requested by the Secretary of State, the Council's Section 151 Officer has already in January this year indicated that the Council is minded to take up the 2% flexibility and has set out in the Budget Report considered by Commissioners and Advisory Cabinet on 23rd February how the 2% ASC precept will be used to support the Adult Social Care services' budget in 2016/17.

3.6 As part of the additional flexibility in relation to Adult Social Care services within referendum thresholds, authorities are required to provide additional information on the use of this "precept" both with Council Tax Bills and to the DCLG. The Secretary of State has issued a Notice under Section 52ZY of the Local Government Finance Act 1992 requiring Section 151 officers in ASC authorities to confirm that money raised through the precept is being used exclusively for Adult Social Care. In subsequent years of this Parliament, Section 151 officers will be required to confirm that this additional Council Tax **continues** to be

allocated to Adult Social Care. The Council Tax Requirement (CTR) Return which has to be submitted annually with details of the Council Tax set has also been modified by the DCLG to include details of ASC "precepts".

- 3.7 Regulations also require that the Adult Social Care "precept" is shown either as a separate line or as a separate percentage on the face of the Council Tax Bills. The Tax Bill will also state "The Council Tax attributable to Rotherham MBC includes a precept to fund adult social care" the form of words having been proscribed by the Secretary of State. The Council Tax Information Leaflet published with Bills, will also be required to include set words referring to the Adult Social Care precept. Work is in progress with the Council's billing software provider to ensure that these requirements are met.
- 3.8 It is now necessary to agree the Council's Net Revenue Budget of **£199.521m** for 2016/17 after allowing for Specific Grants and other Income which will be financed as follows:-

	£'000
Settlement Funding Assessment	98,152
New Homes Bonus	6,099
Section 31 Grants etc.	2,082
Collection Fund Surplus	4,000
Total	110,333

Which will leave £89.188m to be raised in Council Tax. This equates to a Band D Council Tax for the Borough of £1,328.20, an increase of 3.95% in the Council Tax levied in 2015/16 and which is within the limits set out in the Government's Referendum Principles for 2016/17.

- 3.9 **Parishes:-** 28 of the 30 Parish and Town Councils and Parish Meetings within Rotherham's boundaries have set precepts for 2016/17 totalling £2,389,549 which will be added to the Net Revenue Budget and Council Tax Requirement in the Council Tax Calculations. Parish precepts are added to the Borough's Council Tax to give an average Council Tax in Rotherham of £1,363.79 (that is RMBC Band D Tax of £1,328.20 plus average parish precept of £35.59.)
- 3.10 **South Yorkshire Authorities** – Police and Crime Commissioners in areas that have historically kept Council Tax low, including the South Yorkshire Police and Crime Commissioner, have been offered greater flexibility in the Referendum rules permitting them to increase their Band D Council Tax by £5 per annum rather than the current 2% Referendum Threshold. The Budget proposals of the South Yorkshire Police and Crime Commissioner (which will be approved on 25th February 2016) indicate that this flexibility will be used and that the Commissioner's Band D Council Tax has been increased by £5 or 3.37% with corresponding increases in other tax bands – this however will not be confirmed until the 26th February. The Council has also received details of the Fire and

Rescue Authority Council Tax which has been increased by 1.975% to £67.63 for a Band D property.

3.11 Accordingly, Members are asked to approve the financing of the Council's Budget (as reported in section 3.8 of this report) and to pass a resolution as set out at Appendix A. If this resolution is approved the total unparished Band D Council Tax will be as follows:

	2015/16 £	2016/17 £	% Change
Rotherham MBC	<u>1,277.73</u>	1,302.65	1.95%
2% Adult Social Care Precept		<u>25.55</u>	2.00%
Rotherham MBC	1,277.73	1,328.20	3.95%
South Yorkshire Police and Crime Commissioner (to be confirmed)	148.16	153.16	3.37%
South Yorkshire Fire and Rescue Authority	66.32	67.63	1.975%
TOTAL	<u>1,492.21</u>	<u>1,548.99</u>	3.81%

The above figures show that the increase in the total Council Tax payable in the unparished areas of the Borough including the increases in the Police and Fire and Rescue precepts of 3.37% and 1.975% respectively is £56.78 or 3.81% in 2016/17.

4. Options considered and recommended proposals

- 4.1 Both the increase in Rotherham's Council Tax of 1.95% and the use of the further 2% flexibility offered by the Adult Social Care "precept" has been carefully considered due to the impact on Council Tax payers of the increase. The "core" 1.95% increase in the Basic Council Tax was reflected in the Council's Outline Medium Term Financial Strategy (MTFS), which was approved by full Council on December 9th 2015.
- 4.2 The further Council Tax increase of 2% in relation to Adult Social Care was considered in the 2016/17 Revenue Budget Report submitted to Cabinet Meeting on February 23rd. It should also be noted that use of the additional flexibility will be monitored by the Secretary of State and authorities' actions will be taken into account in determining referendum principles each year and in allocating Better Care Fund Resources. However, the levying of additional Adult Social Care "precept" in subsequent years remains a matter for the Council to decide locally.

5. Consultation

- 5.1 The Council Tax level has been a key element of the 2016/17 Budget proposals which have been the subject of extensive public and partner consultation and the

Budget process has been closely monitored, reviewed and challenged by the Council's Overview and Scrutiny Management Board (OSMB).

6. Timetable and Accountability for Implementing this Decision

- 6.1 The Council must set its Council Tax by 10th March and must confirm to the DCLG its Council Tax level within 7 days of this by means of the Council Tax Requirement (CTR) form. Additionally, as the Council will be levying an Adult Social Care "precept" authorities must confirm the level of their average Band D Council Tax increase (excluding parish precepts), for 2016/17 and the proportion of it attributable to funding for Adult Social Care on the form.
- 6.2 As required by the Secretary of State, the Council's Section 151 Officer must confirm that money raised through the precept is being used exclusively for Adult Social Care.
- 6.3 Council Tax Bills must show details of the Council Tax increase and the Adult Social Care "precept" and the information published with Bills (the Council Tax leaflet – which is now published on-line) must set out the Council's Budget proposals and the ASC "precept".

7. Financial and Procurement Implications

- 7.1 Council Tax income represents a significant proportion of the Council's resources for the coming financial year. The proposals include a 3.95% increase in Council Tax for the unparished parts of the Borough to which will be added the precepts of the South Yorkshire Police and Crime Commissioner and Fire and Rescue Authority and Parish Precepts in those areas where they apply. This will support a General Fund Revenue Budget for the Council of £199.521m

8. Legal Implications

- 8.1 The Council is required to set its Council Tax in accordance with the Local Government Finance Act 1992 and in doing so set its 2016/17 budget, by no later than 10th March 2016. The Calculation of the Council Tax as set out in this report is in compliance with the relevant Regulations.
- 8.2 In coming to decisions in relation to the Revenue Budget and Council Tax, the Council has various legal and fiduciary duties. The Council is required by the Local Government Act 1992 to make specific estimates of gross revenue expenditure and anticipated income leading to the calculation of the Council Tax requirement and the setting of the overall budget and Council Tax. The Council Tax requirement must be sufficient to meet the Council's legal and financial commitments, ensure the proper discharge of its statutory duties and lead to a balanced budget.
- 8.3 In exercising its fiduciary duty the Council should be satisfied that the proposals put forward are a prudent use of the Authority's resources in both the short and long term; that the proposals strike a fair balance between the interests of

Council Tax payers and ratepayers on the one hand and the community's interests in adequate and efficient services on the other; and that they are acting in good faith for the benefit of the community whilst complying with all statutory duties. Officers have addressed the duty to strike a fair balance between different elements of the community and the interests of Council Tax and Business Rate payers in developing the budget proposals set out in this report.

9. Human Resources Implications

9.1 None directly from this report

10. Implications for Children and Young People and Vulnerable Adults

10.1 None directly from this report

11 Equalities and Human Rights Implications

11.1 In preparing its MTFs and Budget, including Council Tax levels, the Council must be mindful of the potential impact on service users. Section 149 of the Equality Act 2010 in particular imposes an obligation on Members to have due regard to protecting and promoting the welfare and interests of persons who share a relevant protected characteristic.

12. Implications for Partners and Other Directorates

12.1 In setting the Council Tax payable in the Borough for 2016/17 Rotherham Council must take into account the precepts charged by the two Major Precepting Bodies in South Yorkshire – the Police and Crime Commissioner and South Yorkshire Fire and Rescue Authority and the precepts charged by the 30 Parish and Town Councils within the Borough. The Council collects Council Tax on behalf of these organisations.

13. Risks and Mitigation

13.1 Although all budgets involve risks, the Council's budget process has been reviewed and redesigned to minimise the incidence and impact of any budget risks. However, since April 2013 significant financial risks have been transferred from Central Government to local authorities by the Localisation of Business Rates and the introduction of the Council Tax Reduction Scheme. This transfer could put pressure on Council Tax collection rates which will have a direct impact on future resources available to the Council. In Rotherham we have a strong track record of collecting both business rates and Council Tax income and it is considered that the collection level assumptions included in setting this budget adequately reflect this increase in risk.

14. Accountable Officer(s) Stuart Booth Acting Strategic Director of Finance and Corporate Services:-

Approvals Obtained from:-

Interim Strategic Director of Finance and Corporate Services:-Stuart Booth

Director of Legal Services:-Stuart Fletcher

Head of Procurement (if appropriate):- Not Applicable

This report is published on the Council's website or can be found at:-

<http://moderngov.rotherham.gov.uk/ieDocHome.aspx?Categories=>

Appendix A Council Tax Calculations

The Council is recommended to resolve:

1. It be noted that at its meeting on 27th January 2016 (minute C117) the Council calculated the Council Tax Base 2016/17:

- a. For the whole Council area as 67,149.57 Band D Equivalent properties (Item T in the formula in Section 31B of the Local Government Finance Act 1992 as amended (the Act)).
- b. For dwellings in those parts of its area to which a Parish Precept relates as set out in the table below:

Parished Areas	Tax Base	Total Precept (£)
<u>Parish Council/Meeting</u>	<u>A</u>	<u>B</u>
Anston	2,823.90	262,750
Aston-cum-Aughton	4,174.58	256,904
Bramley	2,267.36	115,516
Brampton Bierlow	1,224.22	64,782
Brinsworth	2,303.47	225,222
Catcliffe	585.51	58,586
Dalton	2,398.29	136,000
Dinnington St John's	2,246.51	178,146
Firbeck	135.40	7,500
Gildingwells	40.82	-
Harthill with Woodall	623.55	42,305
Hellaby	239.92	8,803
Hooton Levitt	51.86	-
Hooton Roberts	81.82	1,600
Laughton-en-le-Morthen	433.45	22,034
Letwell	66.58	1,778
Maltby	3,967.32	183,700
Orgreave	543.41	20,650
Ravenfield	1,008.45	38,025
Thorpe Salvin	199.64	8,026

Thrybergh	805.97	57,766
Thurcroft	1,952.45	151,373
Todwick	641.12	42,925
Treeton	841.84	53,000
Ulley	65.51	6,213
Wales	1,977.89	149,232
Wentworth	547.41	17,284
Whiston	1,452.06	71,650
Wickersley	2,606.33	147,940
Woodsetts	589.37	59,839
TOTAL	36,896.01	2,389,549

2. Council Tax requirement for the Council's own purposes

The calculation of the that the Council Tax Requirement for the Council's own purposes for 2016/17 (excluding Parish Precepts), as outlined in the Budget Report to Cabinet Meeting on February 23rd, is **£89,188,081**.

3. That the following amounts be calculated for the year 2016/17 in accordance with sections 31 to 36 of the Act.

- a. **£201,910,549** being the net aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act taking into account all precepts issued to it by Parish Councils (£2,389,549) (Gross Council Expenditure less income and Specific Grants other than the Business Rates Retention Scheme, Settlement Funding Assessment Grants and other non-ringfenced grants
- b. **£106,332,919** being the aggregate of the amounts which the Council estimates will be payable for the year into its General Fund in respect of the Business Rates Retention Scheme, Settlement Funding Assessment grants and other non-ringfenced grants, set out in 31A (3) of the Act.
- c. **£4,000,000** being the amount which the Council estimates will be payable in the year from its Collection Fund to its General Fund in accordance with section 97(3) of the Local Government Finance Act 1988 (Council Tax Balance).
- d. **£91,577,630** being the amount by which the aggregate at 3a above exceeds the aggregate of 3b and 3c 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).

- e. **£1,363.7858** being the amount at 3d above (Item R divided by Item T 1a above) calculated by the Council in accordance with section 31B of the Act as the relevant basic amount of its Council Tax for the year (including Parish Precepts).
- f. **2,389,549** being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act as per section 1b above.
- g. **£1,328.2003** being the amount at 3e above less the result given by dividing the amount at 3f above by the figure at 1a above (item T in the formula in Section 31B (1) of the Act calculated by the Council in accordance with Section 34(2) of the Act, as the relevant basic amount of its Council Tax for the year for dwellings in those parts of its area to which no parish precept relates. (Band D Council Tax for Rotherham MBC services).
- h. The following amounts be calculated by the Council as the relevant basic amounts of Council Tax for the year for dwellings in those parts of its area to which one or more special items relate, being the amounts given by adding the amount at 3g above to the amount of the special items in appendix B section 1, in accordance with Section 34(3) of the Act:

Parished Areas	£
Anston	1,421.25
Aston-cum-Aughton	1,389.74
Bramley	1,379.15
Brampton Bierlow	1,381.12
Brinsworth	1,425.98
Catcliffe	1,428.26
Dalton	1,384.91
Dinnington St. John's	1,407.50
Firbeck	1,383.59
Gildingwells	1,328.20
Harthill with Woodall	1,396.05
Hellaby	1,364.89
Hooton Levitt	1,328.20
Hooton Roberts	1,347.76

Laughton-en-le-Morthen	1,379.03
Letwell	1,354.90
Maltby	1,374.50
Orgreave	1,366.20
Ravenfield	1,365.91
Thorpe Salvin	1,368.40
Thrybergh	1,399.87
Thurcroft	1,405.73
Todwick	1,395.15
Treeton	1,391.16
Ulley	1,423.04
Wales	1,403.65
Wentworth	1,359.77
Whiston	1,377.54
Wickersley	1,384.96
Woodsetts	1,429.73

- 5 To note that both the South Yorkshire Police and Crime Commissioner and the Fire and Rescue Authority have issued Precepts to the Council in accordance with Section 40 of the Local Government Finance Act for each category of dwellings in the Council's area as indicated in the table below, and that the Council in accordance with Sections 30 to 36 of the Local Government Finance Act 1992, hereby sets the aggregate Council Tax Requirement for unparished areas (rounded to the nearest penny) shown in the table below and in Appendix B (for those parts of its area to which one or more special items relate) as the amounts of Council Tax for 2016/17 for each part of its area and for each of the categories of dwellings.

Tax Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Rotherham Metropolitan Borough Council	868.43	1,013.17	1,157.91	1,302.65	1,592.12	1,881.60	2,171.08	2,605.29
Adult Social Care Precept	17.04	19.88	22.72	25.55	31.23	36.91	42.59	51.11
Total for Rotherham Metropolitan Borough Council only	885.47	1,033.05	1,180.63	1,328.20	1,623.35	1,918.51	2,213.67	2,656.40
South Yorkshire Police & Crime Commissioner (To be confirmed)	102.11	119.12	136.14	153.16	187.20	221.23	255.27	306.32
South Yorkshire Fire & Rescue Authority	45.09	52.60	60.12	67.63	82.66	97.69	112.72	135.26
Aggregate Council Tax Requirement (unparished areas)	1,032.67	1,204.77	1,376.89	1,548.99	1,893.21	2,237.43	2,581.66	3,097.98

6. That, in accordance with the principles determined by the Secretary of State and set out in the Referendums Relating to Council Tax Increases (Principles) (England) Report 2016/17, it be determined that Rotherham Metropolitan Borough Council's relevant basic amount of Council Tax for the year 2016/17 (as defined by Section 52ZX of the 1992 Local Government Finance Act as amended by section 41 of the Local Audit and Accountability Act 2014) **is not excessive**.

Appendix B – Council Tax Requirement for Parished Areas

1. Basic Amount of Council Tax by Band for Parished Areas

The amounts below being the amounts shown in Appendix A section 3(h) as the relevant basic amount of Council Tax for the year for dwellings in those parts of the Council's area to which Parish Precepts relate and the amount at Appendix A 3g (the relevant basic amount of Council Tax including Adult Social Care "precept" for those parts the Council's areas to which no parish precepts relate), then multiplied by the number which, in the proportion set out in Section 5(1) of the Act 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, (rounded to the nearest penny) 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.

Tax Band	A	B	C	D	E	F	G	H
Parished Areas	£	£	£	£	£	£	£	£
Anston	947.50	1,105.42	1,263.34	1,421.25	1,737.08	2,052.92	2,368.75	2,842.50
Aston-cum-Aughton	926.50	1,080.91	1,235.33	1,389.74	1,698.57	2,007.40	2,316.24	2,779.48
Bramley	919.44	1,072.68	1,225.92	1,379.15	1,685.62	1,992.10	2,298.59	2,758.30
Brampton Bierlow	920.75	1,074.21	1,227.67	1,381.12	1,688.03	1,994.95	2,301.87	2,762.24
Brinsworth	950.66	1,109.10	1,267.55	1,425.98	1,742.86	2,059.75	2,376.64	2,851.96
Catcliffe	952.18	1,110.87	1,269.57	1,428.26	1,745.65	2,063.04	2,380.44	2,856.52
Dalton	923.28	1,077.16	1,231.04	1,384.91	1,692.66	2,000.42	2,308.19	2,769.82
Dinnington St John's	938.34	1,094.73	1,251.12	1,407.50	1,720.27	2,033.05	2,345.84	2,815.00
Firbeck	922.40	1,076.13	1,229.87	1,383.59	1,691.05	1,998.52	2,305.99	2,767.18
Gildingwells	885.47	1,033.05	1,180.63	1,328.20	1,623.35	1,918.51	2,213.67	2,656.40
Harthill with Woodall	930.70	1,085.82	1,240.94	1,396.05	1,706.28	2,016.52	2,326.75	2,792.10
Hellaby	909.93	1,061.59	1,213.24	1,364.89	1,668.19	1,971.51	2,274.82	2,729.78

Hooton Levitt	885.47	1,033.05	1,180.63	1,328.20	1,623.35	1,918.51	2,213.67	2,656.40
Hooton Roberts	898.51	1,048.26	1,198.02	1,347.76	1,647.26	1,946.76	2,246.27	2,695.52
Laughton-en-le-Morthen	919.36	1,072.58	1,225.81	1,379.03	1,685.48	1,991.93	2,298.39	2,758.06
Letwell	903.27	1,053.82	1,204.36	1,354.90	1,655.98	1,957.08	2,258.17	2,709.80
Maltby	916.34	1,069.06	1,221.79	1,374.50	1,679.94	1,985.39	2,290.84	2,749.00
Orgreave	910.80	1,062.61	1,214.41	1,366.20	1,669.79	1,973.40	2,277.00	2,732.40
Ravenfield	910.61	1,062.38	1,214.15	1,365.91	1,669.44	1,972.98	2,276.52	2,731.82
Thorpe Salvin	912.27	1,064.32	1,216.36	1,368.40	1,672.48	1,976.58	2,280.67	2,736.80
Thrybergh	933.25	1,088.79	1,244.34	1,399.87	1,710.95	2,022.03	2,333.12	2,799.74
Thurcroft	937.16	1,093.35	1,249.55	1,405.73	1,718.11	2,030.50	2,342.89	2,811.46
Todwick	930.10	1,085.12	1,240.14	1,395.15	1,705.18	2,015.22	2,325.25	2,790.30
Treeton	927.44	1,082.02	1,236.59	1,391.16	1,700.30	2,009.45	2,318.60	2,782.32
Ulley	948.70	1,106.81	1,264.93	1,423.04	1,739.27	2,055.50	2,371.74	2,846.08
Wales	935.77	1,091.73	1,247.70	1,403.65	1,715.57	2,027.49	2,339.42	2,807.30
Wentworth	906.52	1,057.60	1,208.69	1,359.77	1,661.94	1,964.11	2,266.29	2,719.54
Whiston	918.36	1,071.43	1,224.49	1,377.54	1,683.65	1,989.78	2,295.90	2,755.08
Wickersley	923.31	1,077.20	1,231.08	1,384.96	1,692.72	2,000.50	2,308.27	2,769.92
Woodsetts	953.16	1,112.02	1,270.88	1,429.73	1,747.44	2,065.16	2,382.89	2,859.46

2. South Yorkshire Precepts

The South Yorkshire Police and Crime Commissioner and Fire and Rescue Authority have stated the following amounts in precepts issued to the Council in accordance with Section 40 of the Local Government Finance Act for each of the categories of dwelling.

Tax Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
South Yorkshire Police & Crime Commissioner (to be confirmed)	102.11	119.12	136.14	153.16	187.20	221.23	255.27	306.32
South Yorkshire Fire & Rescue Authority	45.09	52.60	60.12	67.63	82.66	97.69	112.72	135.26

3. Aggregate Council Tax Requirements

The amounts shown in the table below are set by the Council in accordance Sections 30 to 36 of the Local Government Finance Act 1992, as the aggregate Council Tax Requirement for those parts of its area to which one or more special items relate as the amounts of Council Tax for 2016/17 for each of the categories of dwellings.

Tax Band	A	B	C	D	E	F	G	H
Aggregate Council Tax Parished Areas	£	£	£	£	£	£	£	£
Anston	1,094.70	1,277.14	1,459.60	1,642.04	2,006.94	2,371.84	2,736.74	3,284.08
Aston-cum-Aughton	1,073.70	1,252.63	1,431.59	1,610.53	1,968.43	2,326.32	2,684.23	3,221.06
Bramley	1,066.64	1,244.40	1,422.18	1,599.94	1,955.48	2,311.02	2,666.58	3,199.88
Brampton Bierlow	1,067.95	1,245.93	1,423.93	1,601.91	1,957.89	2,313.87	2,669.86	3,203.82
Brinsworth	1,097.86	1,280.82	1,463.81	1,646.77	2,012.72	2,378.67	2,744.63	3,293.54
Catcliffe	1,099.38	1,282.59	1,465.83	1,649.05	2,015.51	2,381.96	2,748.43	3,298.10
Dalton	1,070.48	1,248.88	1,427.30	1,605.70	1,962.52	2,319.34	2,676.18	3,211.40
Dinnington St John's	1,085.54	1,266.45	1,447.38	1,628.29	1,990.13	2,351.97	2,713.83	3,256.58
Firbeck	1,069.60	1,247.85	1,426.13	1,604.38	1,960.91	2,317.44	2,673.98	3,208.76
Gildingwells	1,032.67	1,204.77	1,376.89	1,548.99	1,893.21	2,237.43	2,581.66	3,097.98

Harthill with Woodall	1,077.90	1,257.54	1,437.20	1,616.84	1,976.14	2,335.44	2,694.74	3,233.68
Hellaby	1,057.13	1,233.31	1,409.50	1,585.68	1,938.05	2,290.43	2,642.81	3,171.36
Hooton Levitt	1,032.67	1,204.77	1,376.89	1,548.99	1,893.21	2,237.43	2,581.66	3,097.98
Hooton Roberts	1,045.71	1,219.98	1,394.28	1,568.55	1,917.12	2,265.68	2,614.26	3,137.10
Laughton-en-le-Morthen	1,066.56	1,244.30	1,422.07	1,599.82	1,955.34	2,310.85	2,666.38	3,199.64
Letwell	1,050.47	1,225.54	1,400.62	1,575.69	1,925.84	2,276.00	2,626.16	3,151.38
Maltby	1,063.54	1,240.78	1,418.05	1,595.29	1,949.80	2,304.31	2,658.83	3,190.58
Orgreave	1,058.00	1,234.33	1,410.67	1,586.99	1,939.65	2,292.32	2,644.99	3,173.98
Ravenfield	1,057.81	1,234.10	1,410.41	1,586.70	1,939.30	2,291.90	2,644.51	3,173.40
Thorpe Salvin	1,059.47	1,236.04	1,412.62	1,589.19	1,942.34	2,295.50	2,648.66	3,178.38
Thrybergh	1,080.45	1,260.51	1,440.60	1,620.66	1,980.81	2,340.95	2,701.11	3,241.32
Thurcroft	1,084.36	1,265.07	1,445.81	1,626.52	1,987.97	2,349.42	2,710.88	3,253.04
Todwick	1,077.30	1,256.84	1,436.40	1,615.94	1,975.04	2,334.14	2,693.24	3,231.88
Treeton	1,074.64	1,253.74	1,432.85	1,611.95	1,970.16	2,328.37	2,686.59	3,223.90
Ulley	1,095.90	1,278.53	1,461.19	1,643.83	2,009.13	2,374.42	2,739.73	3,287.66
Wales	1,082.97	1,263.45	1,443.96	1,624.44	1,985.43	2,346.41	2,707.41	3,248.88
Wentworth	1,053.72	1,229.32	1,404.95	1,580.56	1,931.80	2,283.03	2,634.28	3,161.12
Whiston	1,065.56	1,243.15	1,420.75	1,598.33	1,953.51	2,308.70	2,663.89	3,196.66
Wickersley	1,070.51	1,248.92	1,427.34	1,605.75	1,962.58	2,319.42	2,676.26	3,211.50
Woodsetts	1,100.36	1,283.74	1,467.14	1,650.52	2,017.30	2,384.08	2,750.88	3,301.04