

MEETING:	Full Council
DATE:	Thursday 23 February 2023
TIME:	10.00 am
VENUE:	Council Chamber, Barnsley Town Hall

SUPPLEMENTARY AGENDA

4. Medium Term Financial Strategy 2023-26 (Cab.8.2.2023/6) (*Pages 5 - 10*)

2. **Council Tax 2023/24**

RECOMMENDED TO COUNCIL:- see attached recommendations which replace 2 (a) – (d) on the original agenda



Sarah Norman
Chief Executive

DATE PUBLISHED – 22nd February 2022

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COUNCIL TAX 2023/2024 - CALCULATIONS

- (i) in respect of the Council Tax 2023/24 calculations:
- (a) that the Council Tax Collection Fund surplus relating to Barnsley M.B.C. of £3.572M be used to reduce the Council Tax Requirement for 2023/24;
- (b) that the Band D Council Tax for Barnsley M.B.C.'s services be set at £1,705.57 which includes the cumulative special precept earmarked specifically for Adult Social Care of £222.81; and
- (c) that the Band D Council Tax for Barnsley M.B.C.'s area be set at £2,026.19 including the Police and Fire precepts* as set out in (ii)(c).

COUNCIL TAX 2023/24 - DECLARATION

- (ii) that, in respect of the Council Tax 2023/24 declaration:
- (a) that it be noted that at its meeting of its Cabinet on the 11th January 2023 the Council made the following calculations for the year 2023/24 in accordance with Regulations made under Section 31(B) of the Local Government Finance Act 1992 as amended (the "Act"):-
- (1) in accordance with Section 31B (3) of the Local Government Act 1992, as amended, the number of adjusted Band D equivalent properties calculated by the Council as its Council Tax base for the year shall be 66,446.80 (Item T in the formula in Section 31B (1) of the Act);
- (2) that the number of adjusted Band D equivalent properties calculated by the Council, as the amounts of its Council Tax base for the year for dwellings in those parts of its area to which one or more special items relate shall be as follows:-

TABLE 1				
Column	A	B	C	D = C / B
Parish Area	Band D equivalent chargeable properties	95% of Band D equivalent chargeable properties	Precept Issued (after Council Tax Support Grant) (£)	Band D Equivalent Charge (£)
Billingley	96.200	91.390	1,518.00	16.61
Cawthorne	605.900	575.605	24,320.00	42.25
Dunford	256.800	243.960	8,536.16	34.99
Great Houghton	654.400	621.680	27,669.00	44.51
Gunthwaite and Ingbirchworth	308.600	293.170	6,500.00	22.17
High Hoyland	68.900	65.455	-	-
Hunshelf	167.700	159.315	4,958.04	31.12
Langsett	106.400	101.080	3,964.38	39.22
Little Houghton	176.700	167.865	4,013.77	23.91
Oxspring	473.300	449.635	21,190.00	47.13
Penistone	4,471.100	4,247.545	196,789.00	46.33
Shafton	929.700	883.215	38,509.41	43.60
Silkstone	1,218.100	1,157.195	76,800.00	66.37
Stainborough	160.500	152.475	5,093.03	33.40
Tankersley	740.100	703.095	21,705.00	30.87
Thurgoland	799.100	759.145	12,600.00	16.60
Wortley	311.000	295.450	8,196.00	27.74
Barnsley and Other Non-Parish Areas	58,399.500	55,479.525		
Total	69,944.000	66,446.800	462,361.79	

(b) that the following amounts be now calculated by the Council for the year 2023/24 in accordance with Sections 31-36 of the “the Act”:-

- (1) £230,884,361.79 being the net aggregate amount the Council estimates for items set out in Section 31A (2) and 31A (3) of the Act taking into account all Precepts issued to it by Parish Councils;
- (2) £113,520,000 being the aggregate of the sums which the Council estimates will be payable for the year into its General Fund in respect of the Business Rate Retention Scheme and other specific grants;
- (3) £3,572,000 being the amount which the Council estimates will be transferred 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 Surplus);
- (4) £113,792,061.79 being the amount by which the amount at (ii)(b) (1) above exceeds the aggregate of amounts at (ii)(b) (2) and (ii)(b) (3) 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 (1) of the Act);
- (5) £1,712.53 calculated by the Council as being the amount at (ii)(b) (4) above (Item R in the formula in Section 31B (3)); all divided by the Council Tax base as highlighted in (ii) (a) (1) above (Item T in the formula in Section 31B (1) of the Act);
- (6) £462,361.79 being the aggregate amount of all special amounts (Parish Precepts) referred to in Section 31A (2) of the Act; as per column C in the table in (ii)(a) (2) above;
- (7) £1,705.57 calculated by the Council as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special items relate being the amount at (ii)(b) (5) above less the result given by dividing the amount at (ii)(b) (6) above divided by the amount at (ii)(a) (1) (Item T in the formula in Section 31B (1) of the Act) above in accordance with Section 34 (2) of the Act.

(8) the following amounts calculated by the Council as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate:-

TABLE 2	
Section 34(3) Calculation :	
Part of the Council's Area	
Parish of :-	£
Billingley	1,722.18
Cawthorne	1,747.82
Dunford	1,740.56
Great Houghton	1,750.08
Gunthwaite & Ingbirchworth	1,727.74
High Hoyland	1,705.57
Hunshelf	1,736.69
Langsett	1,744.79
Little Houghton	1,729.48
Oxspring	1,752.70
Penistone	1,751.90
Shafton	1,749.17
Silkstone	1,771.94
Stainborough	1,738.97
Tankersley	1,736.44
Thurgoland	1,722.17
Wortley	1,733.31
This table represents the Council Tax for Barnsley MBC plus Local Parishes for Band D only	

being the amounts given by adding to the amount at (ii)(b) (7) above the amount of the special items in (ii)(a) (2) Col D in accordance with Section 34 (3) of the Act;

(9) the amounts calculated by the Council as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands are shown below.

TABLE 3

**Section 36(1) Calculation :
Part of the Council's Area**

Parish of :-	Valuation Bands								
	A-	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£	£
Billingley	956.77	1,148.12	1,339.48	1,530.82	1,722.18	2,104.89	2,487.59	2,870.30	3,444.36
Cawthorne	971.01	1,165.22	1,359.42	1,553.62	1,747.82	2,136.23	2,524.63	2,913.04	3,495.64
Dunford	966.98	1,160.38	1,353.77	1,547.16	1,740.56	2,127.36	2,514.14	2,900.94	3,481.12
Great Houghton	972.27	1,166.72	1,361.18	1,555.62	1,750.08	2,138.99	2,527.89	2,916.80	3,500.16
Gunthwaite & Ingbirchworth	959.86	1,151.83	1,343.80	1,535.77	1,727.74	2,111.69	2,495.62	2,879.57	3,455.48
High Hoyland	947.54	1,137.05	1,326.56	1,516.06	1,705.57	2,084.59	2,463.60	2,842.62	3,411.14
Hunshelf	964.83	1,157.80	1,350.76	1,543.72	1,736.69	2,122.63	2,508.55	2,894.49	3,473.38
Langsett	969.33	1,163.20	1,357.06	1,550.92	1,744.79	2,132.53	2,520.25	2,907.99	3,489.58
Little Houghton	960.82	1,152.99	1,345.16	1,537.31	1,729.48	2,113.81	2,498.14	2,882.47	3,458.96
Oxspring	973.72	1,168.47	1,363.22	1,557.95	1,752.70	2,142.19	2,531.68	2,921.17	3,505.40
Penistone	973.28	1,167.94	1,362.59	1,557.24	1,751.90	2,141.22	2,530.52	2,919.84	3,503.80
Shafton	971.76	1,166.12	1,360.47	1,554.82	1,749.17	2,137.88	2,526.58	2,915.29	3,498.34
Silkstone	984.41	1,181.30	1,378.18	1,575.06	1,771.94	2,165.71	2,559.47	2,953.24	3,543.88
Stainborough	966.10	1,159.32	1,352.54	1,545.75	1,738.97	2,125.41	2,511.84	2,898.29	3,477.94
Tankersley	964.69	1,157.63	1,350.57	1,543.50	1,736.44	2,122.32	2,508.19	2,894.07	3,472.88
Thurgoland	956.76	1,148.12	1,339.47	1,530.82	1,722.17	2,104.88	2,487.58	2,870.29	3,444.34
Wortley	962.95	1,155.54	1,348.14	1,540.72	1,733.31	2,118.49	2,503.67	2,888.85	3,466.62
Barnsley and Other Non-Parish Areas	947.54	1,137.05	1,326.56	1,516.06	1,705.57	2,084.59	2,463.60	2,842.62	3,411.14

**This table shows the total Council Tax for Barnsley MBC and local parishes (excluding Police and Fire Precepts).
The charge for individual valuation bands is calculated as a proportion of a Band D property, as per Section 5 of the Local Government Finance Act 1992.**

being the amounts given by multiplying the amount at (ii)(b) (8) above by the number which, in the proportion set out in Section 5 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 in accordance with Section 36 (1) of the Act;

- (c) that it be noted that for the year 2023/24 the under-mentioned precepting Authorities have stated the following draft amounts in precepts issued to the Council in accordance with Section 42A of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

	Total Precept	TABLE 4								
		Valuation Bands								
		A-	A	B	C	D	E	F	G	H
Precepting Authority:	£	£	£	£	£	£	£	£	£	£
South Yorkshire Fire Authority*	5,487,177	45.88	55.05	64.23	73.40	82.58	100.93	119.28	137.63	165.16
South Yorkshire Police Authority*	15,816,996	132.24	158.69	185.14	211.59	238.04	290.94	343.84	396.73	476.08

* subject to confirmation

(d) that having calculated the aggregate in each case of the amounts at (ii)(b) (9) and (ii)(c) above, the Council in accordance with Section 30 (2) of the Local Government Finance Act 1992, hereby sets the amounts shown below as the amounts of Council Tax for the year 2023/24 for each of the categories of dwellings shown below:-

Section 30(2) Calculation :

TABLE 5

Part of the Council's Area

Valuation Bands

Parish of :-	A-	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£	£
Billingley	1,134.90	1,361.87	1,588.85	1,815.81	2,042.80	2,496.76	2,950.70	3,404.66	4,085.60
Cawthorne	1,149.14	1,378.97	1,608.79	1,838.61	2,068.44	2,528.10	2,987.74	3,447.40	4,136.88
Dunford	1,145.11	1,374.13	1,603.14	1,832.15	2,061.18	2,519.23	2,977.25	3,435.30	4,122.36
Great Houghton	1,150.40	1,380.47	1,610.55	1,840.61	2,070.70	2,530.86	2,991.00	3,451.16	4,141.40
Gunthwaite & Ingbirchworth	1,137.99	1,365.58	1,593.17	1,820.76	2,048.36	2,503.56	2,958.73	3,413.93	4,096.72
High Hoyland	1,125.66	1,350.79	1,575.93	1,801.05	2,026.19	2,476.46	2,926.72	3,376.98	4,052.38
Hunshelf	1,142.96	1,371.55	1,600.13	1,828.71	2,057.31	2,514.50	2,971.66	3,428.85	4,114.62
Langsett	1,147.46	1,376.95	1,606.43	1,835.91	2,065.41	2,524.40	2,983.36	3,442.35	4,130.82
Little Houghton	1,138.95	1,366.74	1,594.53	1,822.30	2,050.10	2,505.68	2,961.25	3,416.83	4,100.20
Oxspring	1,151.85	1,382.22	1,612.59	1,842.94	2,073.32	2,534.06	2,994.79	3,455.53	4,146.64
Penistone	1,151.41	1,381.69	1,611.96	1,842.23	2,072.52	2,533.09	2,993.63	3,454.20	4,145.04
Shafton	1,149.89	1,379.87	1,609.84	1,839.81	2,069.79	2,529.75	2,989.69	3,449.65	4,139.58
Silkstone	1,162.54	1,395.05	1,627.55	1,860.05	2,092.56	2,557.58	3,022.58	3,487.60	4,185.12
Stainborough	1,144.23	1,373.07	1,601.91	1,830.74	2,059.59	2,517.28	2,974.95	3,432.65	4,119.18
Tankersley	1,142.82	1,371.38	1,599.94	1,828.49	2,057.06	2,514.19	2,971.30	3,428.43	4,114.12
Thurgoland	1,134.89	1,361.87	1,588.84	1,815.81	2,042.79	2,496.75	2,950.69	3,404.65	4,085.58
Wortley	1,141.08	1,369.29	1,597.51	1,825.71	2,053.93	2,510.36	2,966.78	3,423.21	4,107.86
Barnsley and Other Non-Parish Areas	1,125.66	1,350.79	1,575.93	1,801.05	2,026.19	2,476.46	2,926.72	3,376.98	4,052.38
This table shows the total Council Tax for Barnsley MBC, local parishes and the Police & Fire Precepts									
The table is the sum of the total Council Tax for Barnsley MBC and local parishes (Table 3) and the precept amounts for the Police and Fire Authorities respectively (Table 4).									

(e) that the Director of Finance (S151 Officer) be authorised to serve notices, enter into agreements, give receipts, make adjustments, initiate proceedings and take any action available to the Council to collect or enforce the collection of non-domestic rates and the Council Tax from those persons liable in accordance with the Council's agreed policy; and

(f) that the Director of Finance (S151 Officer) determines 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 2023/24, that Barnsley Metropolitan Borough Council's relevant basic amount of Council Tax for the year 2023/24 as defined by Section 41 of the Local Audit and Accountability Act 2014 is not excessive.

(g) that the Director of Legal and Governance be authorised to publish the Council Tax Notice in accordance with the provisions of Section 38 of the Local Government Finance Act 1992.

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