

KEY DATES IN THE COUNCIL TAX SETTING PROCESS

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| i) | By 15 October 2023 | Notify tax base for grant settlement purposes to the Department for Levelling Up, Housing & Communities (DLUHC) |
| ii) | During December 2023 | DLUHC notifies schedule of payment dates for Revenue Support Grant (RSG) and Non-Domestic Rates (NDR). DLUHC notifies the NDR multiplier (rate in £) for 2024/25 |
| iii) | By 31 December 2023 | Issue proposed schedule of payment dates to precepting authorities |
| iv) | By 31 January 2024 | Agree actual schedule of precept payment dates |
| v) | Between 1 December 2023 and 31 January 2024 | Notify tax base for tax setting purposes to KCC, Fire & Rescue Service and Police & Crime Commissioner |
| vi) | On 15 January 2024 | Estimate collection fund surplus or deficit for year and calculate the amount to be shared between SDC, KCC, Fire and Police (where applicable) |
| vii) | By 24 January 2024 | Notify KCC, Fire and Police of their shares of the surplus or deficit and when amounts are to be paid or transferred during 2023/24 (where applicable) |
| viii) | During January and February 2024 | Notify Town/Parish Councils of tax bases for their areas within 10 days of them making such a request |
| ix) | During February 2024 | DLUHC notifies entitlements and payment dates of Formula Spending Share (FSS), RSG and NDR |
| x) | By 20 February 2024 | KCC, Fire & Rescue Service, Police & Crime Commissioner and Town/Parish Councils issue their precepts |
| xi) | By 20 February 2024 | District sets council tax for 2024/25, taking account of its own budget requirement and those of the precepting authorities. |

