

## KEY DATES IN THE COUNCIL TAX SETTING PROCESS

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|-------|---|--|
| i)    | By 15 October 2021                          | Notify tax base for grant settlement purposes to the Department for Levelling Up, Housing & Communities (DLUHC)  |
| ii)   | During December 2021                        | DLUHC notifies schedule of payment dates for Revenue Support Grant (RSG) and Non-Domestic Rates (NDR). DLUHC notifies the NDR multiplier (rate in £) for 2022/23 |
| iii)  | By 31 December 2021                         | Issue proposed schedule of payment dates to precepting authorities   |
| iv)   | By 31 January 2022                          | Agree actual schedule of precept payment dates   |
| v)    | Between 1 December 2021 and 31 January 2022 | Notify tax base for tax setting purposes to KCC, Fire & Rescue Service and Police & Crime Commissioner   |
| vi)   | On 17 January 2022                          | 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 2022                          | Notify KCC, Fire and Police of their shares of the surplus or deficit and when amounts are to be paid or transferred during 2022/23 (where applicable)           |
| viii) | During January and February 2022            | Notify Town/Parish Councils of tax bases for their areas within 10 days of them making such a request  |
| ix)   | During February 2022                        | DLUHC notifies entitlements and payment dates of Formula Spending Share (FSS), RSG and NDR   |
| x)    | By 1 March 2022                             | KCC, Fire & Rescue Service, Police & Crime Commissioner and Town/Parish Councils issue their precepts  |
| xi)   | By 11 March 2022                            | District sets council tax for 2022/23, taking account of its own budget requirement and those of the precepting authorities.                                     |

