



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER II

VALUATION LISTS

The lists

21 Valuations for purposes of lists

- (1) The Commissioners of Inland Revenue shall—
 - (a) carry out such valuations of dwellings in England and Wales;
 - (b) furnish listing officers with such information obtained in carrying out the valuations or in the exercise of the powers conferred by section 27 below; and
 - (c) disclose to such officers such contents of particulars delivered documents, as they consider necessary or expedient for the purpose of facilitating the compilation and maintenance by those officers of valuation lists in accordance with this Chapter.
- (2) The valuations shall be carried out by reference to 1st April 1991 and on such assumptions and in accordance with such principles as may be prescribed.
- (3) Without prejudice to the generality of their powers, the Commissioners of Inland Revenue may appoint persons who are not in the service of the Crown to assist them in carrying out the valuations.
- (4) For the purposes of the valuations the Commissioners of Inland Revenue may disclose to a person appointed under subsection (3) above—
 - (a) any survey report obtained for any purpose of rating, including non-domestic rating; and

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- (b) any information obtained in the exercise of the powers conferred by section 27 below.
- (5) If any person to whom any report or information is disclosed by virtue of subsection (4) above uses or discloses the report or information, in whole or in part, otherwise than for the purposes of the valuations, he shall be liable—
 - (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine or both; and
 - (b) on summary conviction, to imprisonment for a term not exceeding six months or a fine not exceeding the statutory maximum or both.
- (6) Except as provided by subsection (4) above, nothing in this section permits the disclosure to any person appointed under subsection (3) above of information which is subject to the rules of confidentiality applicable to the Commissioners of Inland Revenue.

22 Compilation and maintenance of lists

- (1) In accordance with this Chapter, the listing officer for a billing authority shall compile, and then maintain, a list for the authority (to be called its valuation list).
- (2) The list must be compiled on 1st April 1993 and shall come into force on that day.
- (3) Before the list is compiled the listing officer must take such steps as are reasonably practicable in the time available to ensure that it is accurately compiled on 1st April 1993.
- (4) Any valuation of a dwelling carried out by the listing officer in pursuance of subsection (3) above shall be carried out in accordance with section 21(2) above.
- (5) At the following times, namely—
 - (a) not later than 1st September 1992; and
 - (b) not earlier than 15th November 1992 and not later than 1st December 1992,
 the listing officer shall send to the billing authority a copy of the list which he proposes (on the information then before him) to compile.
- (6) As soon as reasonably practicable after receiving the copy under subsection (5)(b) above the authority shall deposit it at its principal office and take such steps as it thinks most suitable for giving notice of it.
- (7) As soon as reasonably practicable after compiling a list the listing officer shall send a copy of it to the authority.
- (8) As soon as reasonably practicable after receiving the copy under subsection (7) above the authority shall deposit it at its principal office.
- (9) The list must be maintained for so long as is necessary for the purposes of this Part.

23 Contents of lists

- (1) A valuation list must show, for each day for which it is in force, each dwelling which is situated in the billing authority's area.
- (2) For each day on which a dwelling is shown in a list, the list must also show which of the valuation bands is applicable to the dwelling.

- (3) A list must also contain such information about dwellings shown in it as may be prescribed.
- (4) The omission from a list of any matter required to be included in it shall not of itself render the list invalid.
- (5) Any rules as to Crown exemption which would have applied apart from this subsection shall not prevent a list showing a dwelling, showing the valuation band applicable to a dwelling and containing any prescribed information about a dwelling.

24 Alteration of lists

- (1) The Secretary of State may make regulations about the alteration by listing officers of valuation lists which have been compiled under this Chapter; and subsections (2) to (10) below shall apply for the purposes of this subsection.
- (2) The regulations may include provision that where a listing officer intends to alter the list with a view to its being accurately maintained, he shall not alter it unless prescribed conditions (as to notice or otherwise) are fulfilled.
- (3) The regulations may include provision that any valuation of a dwelling carried out in connection with a proposal for the alteration of the list shall be carried out in accordance with section 21(2) above.
- (4) The regulations may include provision that no alteration shall be made of a valuation band shown in the list as applicable to any dwelling unless—
 - (a) since the valuation band was first shown in the list as applicable to the dwelling—
 - (i) there has been a material increase in the value of the dwelling and a relevant transaction has been subsequently carried out in relation to the whole or any part of it;
 - (ii) there has been a material reduction in the value of the dwelling;
 - (iii) the dwelling has become or ceased to be a composite hereditament for the purposes of Part III of the 1988 Act; or
 - (iv) in the case of a dwelling which continues to be such a hereditament, there has been an increase or reduction in its domestic use,and (in any case) prescribed conditions are fulfilled;
 - (b) the listing officer is satisfied that—
 - (i) a different valuation band should have been determined by him as applicable to the dwelling; or
 - (ii) the valuation band shown in the list is not that determined by him as so applicable; or
 - (c) an order of a valuation tribunal or of the High Court requires the alteration to be made.
- (5) The regulations may include provision—
 - (a) as to who (other than a listing officer) may make a proposal for the alteration of the list with a view to its being accurately maintained;
 - (b) as to the manner and circumstances in which a proposal may be made and the information to be included in a proposal;
 - (c) as to the period within which a proposal must be made;
 - (d) as to the procedure for and subsequent to the making of a proposal;

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- (e) as to the circumstances in which and the conditions upon which a proposal may be withdrawn; and
 - (f) requiring the listing officer to inform other prescribed persons of the proposal in a prescribed manner.
- (6) The regulations may include provision that, where there is a disagreement between the listing officer and another person making a proposal for the alteration of a list—
- (a) about the validity of the proposal; or
 - (b) about the accuracy of the list,
- an appeal may be made to a valuation tribunal.
- (7) The regulations may include—
- (a) provision as to the period for which or day from which an alteration of a list is to have effect (including provision that it is to have retrospective effect);
 - (b) provision requiring a list to be altered so as to indicate the effect (retrospective or otherwise) of the alteration;
 - (c) provision requiring the listing officer to inform prescribed persons of an alteration within a prescribed period;
 - (d) provision requiring the listing officer to keep for a prescribed period a record of the state of the list before the alteration was made.
- (8) The regulations may include provision as to financial adjustments to be made as a result of alterations, including—
- (a) provision requiring payments or repayments to be made; and
 - (b) provision as to the recovery (by deduction or otherwise) of sums due.
- (9) The regulations may include provision that where—
- (a) the listing officer for a billing authority has informed the authority of an alteration of the list; and
 - (b) a copy of the list has been deposited by the authority under section 22(8) above,
- the authority must alter the copy accordingly.
- (10) In this section—
- “domestic use”, in relation to a dwelling, means use in such a manner as to constitute it domestic property for the purposes of Part III of the 1988 Act;
 - “material increase”, in relation to the value of a dwelling, means any increase which is caused (in whole or in part) by any building, engineering or other operation carried out in relation to the dwelling, whether or not constituting development for which planning permission is required;
 - “material reduction”, in relation to the value of a dwelling, means any reduction which is caused (in whole or in part) by the demolition of any part of the dwelling, any change in the physical state of the dwelling’s locality or any adaptation of the dwelling to make it suitable for use by a physically disabled person;
 - “relevant transaction” means a transfer on sale of the fee simple, a grant of a lease for a term of seven years or more or a transfer on sale of such a lease.

25 Compilation and maintenance of new lists

- (1) This section applies where the Secretary of State makes an order under subsection (4) (b) of section 5 above providing that, as regards financial years beginning on or after such date as is specified in the order, valuation bands so specified shall be substituted for those for the time being effective for the purposes of subsection (2) or (3) of that section.
- (2) For the purpose of—
 - (a) requiring listing officers to compile, and then maintain, new valuation lists for those financial years; and
 - (b) facilitating the compilation and maintenance by those officers of those lists,the provisions of this Chapter shall have effect with the modifications mentioned in subsection (3) below.
- (3) The modifications are—
 - (a) for the date specified in section 22(2) and (3) above there shall be substituted the date specified in the order; and
 - (b) for the dates specified in sections 21(2) and 22(5) above there shall be substituted such dates as are specified in an order made by the Secretary of State under this subsection.