



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Valuation lists

84 Compilation and maintenance of valuation lists.

- (1) In accordance with this Part, the local assessor for each ^{F1} . . . council shall compile, and then maintain, a list for that council (to be known as the “valuation list”).
- (2) A valuation list must show, for each day for which it is in force—
 - (a) each dwelling which is situated in the ^{F2} . . . council’s area; and
 - (b) which of the valuation bands mentioned in section 74(2) above 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, so far as any other matter contained in it is concerned.
- (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.
- (6) A list must be compiled on 1st April 1993 and shall come into force on that day.
- (7) Before a list is compiled the local assessor must take such steps as are reasonably practicable in the time available to ensure that it is accurately compiled on 1st April 1993.
- (8) Any valuation of a dwelling carried out by the local assessor in pursuance of subsection (7) above shall be carried out in accordance with section 86(2) below.

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Valuation lists is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(9) The local assessor shall maintain the valuation list for so long as is necessary for the purposes of this Part.

[^{F3}(10) In this Part “local assessor” means the assessor appointed under section 27 (appointment of assessors) of the Local Government etc. (Scotland) Act 1994 for each valuation area; and any deputy assessor appointed under that section shall have all the functions of a local assessor under this Part.]

Textual Amendments

F1 Words in s. 84(1) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

F2 Words in s. 84(2)(a) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

F3 S. 84(10) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(6)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(c)**

Modifications etc. (not altering text)

C1 S. 84 applied (with modifications) (6.4.1995) by 1994 c. 39, **s. 26(2)** (with s. 7(2)); S.I. 1995/702, art. 4(1), **Sch. 2**

85 Distribution of lists.

(1) 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 local assessor shall send to each council for which he has been appointed to act as local assessor a copy of the list which he proposes (on the information then before him) to compile for that council’s area.

^{F4}(2)

(3) As soon as reasonably practicable after receiving a copy of a list under subsection (1) (b) above the ^{F5}. . . council shall deposit it at their principal office and take such steps as they think fit for giving notice of it.

(4) As soon as reasonably practicable after compiling a list the local assessor shall ^{F6}. . . send to each council for which he has been appointed to act as local assessor a copy of the list compiled for that council’s area; ^{F6}. . .
^{F7}(b)

(5) As soon as reasonably practicable after receiving a copy of a list under subsection (4) above the ^{F5}. . . council shall deposit it at their principal office.

(6) The local assessor shall, as soon as is reasonably practicable after 1st April in each year, send a copy of the valuation list as in force on that date to the Keeper of the Records of Scotland for preservation by him.

Textual Amendments

F4 S. 85(2) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1) (d), **Sch. 2**

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Valuation lists is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F5** Words in s. 85(3)(5) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F6** Words in s. 85(4) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F7** S. 85(4)(b) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

86 Valuation of dwellings.

- (1) In order to enable him to compile a valuation list for his area under section 84 above, a local assessor shall, in accordance with the provisions of this Part, carry out a valuation of such of the dwellings in his area as he considers necessary or expedient for the purpose of determining which of the valuation bands mentioned in section 74(2) above applies to each dwelling in his area.
- (2) The valuation 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) Where it appears to a local assessor that, having regard to the assumptions and principles mentioned in subsection (2) above, and to any directions given under subsection (5) below, a dwelling falls clearly within a particular valuation band, he need not carry out an individual valuation of that dwelling.
- (4) Subject to subsection (5) below, the local assessor shall carry out the valuation in the ^{F8} . . . area for which he has been appointed as assessor.
- (5) A local assessor shall comply with such directions as may be given in relation to the valuation by the [^{F9}Scottish Ministers].
- [^{F10}(6) The Scottish Ministers may, for the purpose of preparing any directions under subsection (5) above, make such investigations and set up such facilities as appear to them to be appropriate.]
- (7) A local assessor may appoint persons to assist him.
- (8) A local assessor may disclose to a person appointed by him under subsection (7) above any information available to him or obtained by him in the exercise of the powers conferred by section 90 below.
- (9) If any person to whom any information is disclosed by virtue of subsection (8) above uses or discloses the information, in whole or in part, otherwise than for the purposes of the valuation, he shall be guilty of an offence and 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.
- (10) A ^{F11} . . . council shall secure the provision of sufficient staff, accommodation and other resources (including sums for the payment of persons appointed by the local assessor to assist him) to enable the local assessor to carry out his functions.
- (11) The Secretary of State may, with the consent of the Treasury, make grants of such amounts as he may, with such consent, determine to ^{F12} . . . councils towards such of their expenditure under this section as he considers to have been reasonably incurred.

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Valuation lists is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

- F8** Words in s. 86(4) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F9** Words in s. 86(5) substituted (27.7.2000) by S.I. 2000/2040, art. 2, **Sch. Pt. I para. 14(2)(a)**
- F10** S. 86(6) substituted (27.7.2000) by S.I. 2000/2040, art. 2, **Sch. Pt. I para. 14(2)(b)**
- F11** Words in s. 86(10) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F12** Words in s. 86(11) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

87 Alteration of lists.

- (1) The Secretary of State may make regulations about the alteration by local assessors of valuation lists which have been compiled under this Part; and subsections (2) to (10) below shall apply for the purposes of this subsection.
- (2) The regulations may include provision that where a local assessor 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 86(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 it, or any part of it, has subsequently been sold; or
 - (ii) there has been a material reduction in the value of the dwelling, and (in either case) prescribed conditions are fulfilled; or
 - (b) the local assessor 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) the assessor has, under Schedule 5 to this Act, added, amended or deleted an apportionment note relating to any lands and heritages included in the valuation roll; or
 - (d) there has been a successful appeal under this Act against the valuation band shown in the list.
- (5) The regulations may include provision—
 - (a) as to who (other than a local assessor) 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;

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Valuation lists is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (e) as to the circumstances within which and the conditions upon which a proposal may be withdrawn; and
 - (f) requiring the local assessor 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 local assessor 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 [^{F13}the First-tier Tribunal for Scotland].
- (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 local assessor to inform prescribed persons of an alteration within a prescribed period;
 - (d) provision requiring the local assessor 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) a local assessor has informed a ^{F14} . . . council of an alteration to a list; and
 - (b) a copy of the list has been deposited by that authority under section 85(5) above,
- the authority must alter the copy accordingly.
- (10) In this section—

“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.

Textual Amendments

F13 Words in s. 87(6) substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 8(5)** (with sch. 1 paras. 1-4, 13-20)

F14 Words in s. 87(9)(a) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Valuation lists is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

88 Compilation and maintenance of new lists.

- (1) This section applies where the Secretary of State makes an order under subsection (3) (b) of section 74 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) of that section.
- (2) For the purpose of—
 - (a) requiring local assessors to compile, and then maintain, new valuation lists for those financial years; and
 - (b) facilitating the compilation and maintenance by the local assessors of those lists,the provisions of this Part shall have effect with the modifications mentioned in subsection (3) below.
- (3) The modifications are—
 - (a) for the date specified in section 84(6) and (7) above there shall be substituted the date specified in the order; and
 - (b) for the dates specified in sections 85(1) and 86(2) above there shall be substituted such dates as are specified in an order made by the Secretary of State under this subsection.

Changes to legislation:

Local Government Finance Act 1992, Cross Heading: Valuation lists is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)