
STATUTORY INSTRUMENTS

1995 No. 624

LOCAL GOVERNMENT, ENGLAND AND WALES

The Local Government Changes for England (Community Charge and Council Tax, Valuation and Community Charge Tribunals and Alteration of Lists and Appeals) Regulations 1995

<i>Made</i>	- - - -	<i>8th March 1995</i>
<i>Laid before Parliament</i>		<i>9th March 1995</i>
<i>Coming into force</i>	- -	<i>1st April 1995</i>

The Secretary of State, in exercise of the powers conferred on him by sections 19(1) and (2) and 26(3) to (5) of the Local Government Act 1992(1) and of all other powers enabling him in that behalf and after consultation with the Council on Tribunals as required by section 8 of the Tribunals and Inquiries Act 1992(2), hereby makes the following Regulations:

PART I
GENERAL

Citation and commencement

1. These Regulations may be cited as the Local Government Changes for England (Community Charge and Council Tax, Valuation and Community Charge Tribunals and Alteration of Lists and Appeals) Regulations 1995 and shall come into force on 1st April 1995.

Interpretation

2.—(1) In these Regulations:

“the principal Regulations” means the Local Government Changes for England (Finance) Regulations 1994(3);

(1) 1992 c. 19.
(2) 1992 c. 53. See paragraph 28 in Part I of Schedule 1.
(3) S.I.1994/2825.

“the 1989 Regulations” means the Valuation and Community Charge Tribunals Regulations 1989(4);

“the 1993 Regulations” means the Council Tax (Alteration of Lists and Appeals) Regulations 1993(5);

“subsequent year” means the financial year beginning on or after the reorganisation date;

“relevant successor authority” means—

- (a) in connection with a community charge payable to the abolished authority by virtue of a residence, property or dwelling situated in any part of its area, the successor authority for that part; and
- (b) in connection with council tax payable to the abolished authority in respect of a dwelling situated in any part of its area, the successor authority for that part; and

“transferred property” means a dwelling or other property which before the reorganisation date is shown in the valuation list of a relinquishing authority and after that date is shown in the valuation list of the acquiring authority.

(2) In these Regulations the following expressions shall have the same meaning as in the principal Regulations—

“abolished authority”, “acquiring authority”, “preceding year”, “preliminary period”, “relinquishing authority”, “the reorganisation date”, “section 17 order” and “successor authority”.

PART II

VALUATION AND COMMUNITY CHARGE TRIBUNALS

Community charge: charging authorities

3. References in Parts I to IV of the 1989 Regulations to a charging authority shall on or after the reorganisation date include a county council to which are transferred by or in consequence of a section 17 order the functions of district councils in relation to the county council’s area.

Community charge: relinquishing authorities

4. The 1989 Regulations shall have effect on or after the reorganisation date as regards a community charge as if the area of the relinquishing authority prior to the reorganisation date continued to be its area on and after that date.

Community charge and council tax: successor authorities

5. Anything done by or in relation to an abolished authority under the 1989 Regulations in connection with a community charge or council tax shall on or after the reorganisation date be treated as if it had been done by or in relation to the relevant successor authority.

(4) S.I. 1989/439. The Valuation and Community Charge Tribunals Regulations 1989 were amended by the Valuation and Community Charge Tribunals (Amendment) Regulations 1993 (S.I. 1993 No. 292).

(5) S.I. 1993/290. The Council Tax (Alteration of Lists and Appeals) Regulations 1993 were amended by the Council Tax (Alteration of Lists and Appeals) (Amendment) Regulations 1994 (S.I. 1994 No. 1746).

Council tax: appeals

6.—(1) In regulation 34(1) (interpretation) of the 1989 Regulations, on or after the reorganisation date the definition of the “list” shall have effect as if it included a list deposited or altered pursuant to regulation 46(4) of the principal Regulations.

(2) Where an appeal as defined in Part V of the 1989 Regulations is made in relation to a transferred property on or after the reorganisation date, or is made but not disposed of prior to that date, references in the 1989 Regulations to the billing authority, and the tribunal, shall, subject to regulation 7, have effect on or after the reorganisation date as if they were references to the acquiring authority, and the tribunal for the area of that authority, as the case may be, and for this purpose anything done by or in relation to the relinquishing authority in connection with such an appeal shall on or after that date be treated as if it had been done by or in relation to the acquiring authority.

Council tax: appeals, further provision

7.—(1) In relation to an appeal as described in regulation 6(2) which relates to a preceding year, whether or not it also relates to a subsequent year, subject to paragraph (2), on or after the reorganisation date—

- (a) the references in regulations 37(5) (initiating an appeal) and 42(2) (disqualification from participating) of the 1989 Regulations to the billing authority shall have effect as if they were references to the relinquishing authority and the acquiring authority; and
- (b) in regulation 38(3)(b) (arrangement for appeals) of the 1989 Regulations the reference to the “listing officer” shall have effect as if it were a reference to the listing officers for the relinquishing authority and the acquiring authority, the reference to the “valuation officer” shall have effect as if it were a reference to the valuation officers for the relinquishing authority and the acquiring authority and the reference to the “community charges registration officer” shall have effect as if it were a reference to the community charges registration officer for the relinquishing authority.

(2) In relation to an appeal as described in regulation 6(2) which is to be disposed of by way of written representations or hearing and in respect of which, prior to the reorganisation date, the clerk of a tribunal has served notice on the parties in accordance with regulations 40 (disposal by written representations) or 41 (notice of hearing) of the 1989 Regulations, on or after that date—

- (a) that tribunal shall be the tribunal in relation to that appeal;
- (b) the relinquishing authority shall be the billing authority which is a party under those Regulations in relation to the appeal;
- (c) the listing officer for the relinquishing authority shall be the listing officer under those Regulations in relation to that appeal; and
- (d) the reference to the “valuation officer” in regulation 38(4) (arrangement for appeals) of those Regulations shall have effect as if it were a reference to the valuation officer for the relinquishing authority.

PART III

ALTERATION OF LISTS AND APPEALS

Successor authorities

8.—(1) Anything done by or in relation to an abolished authority under the 1993 Regulations shall be treated on or after the reorganisation date as if it had been done by or in relation to the relevant successor authority.

(2) For the purposes of paragraph (1), anything done by or in relation to the listing officer for the abolished authority shall on or after the reorganisation date be treated as if it had been done by or in relation to the listing officer for the relevant successor authority.

Valuation lists

9.—(1) The definition of the “list” in regulation 2(1) (interpretation) of the 1993 Regulations shall on or after the reorganisation date have effect as if it included a list deposited or altered pursuant to regulation 46(4) of the principal Regulations.

(2) Regulation 5(5)(b) and (6) (circumstances and periods when proposals may be made) of the 1993 Regulations shall on or after the reorganisation date have effect in respect of a transferred property as if the lists of the relinquishing authority prior to that date and of the acquiring authority after that date were the same list.

Change in area

10. In regulations 5(7)(b) and 14(1)(b) (day from which alteration has effect) of the 1993 Regulations, the reference to a change in the area of the billing authority shall include a structural change effected by a section 17 order.

Proposals: relinquishing and acquiring authorities

11.—(1) Where in relation to a transferred property a proposal for an alteration under regulation 5 of the 1993 Regulations is made but not disposed of prior to the reorganisation date, or is made on or after that date, and relates to or affects a preceding year and a subsequent year, the proposal shall be treated on or after the reorganisation date as a proposal to alter the lists of the relinquishing authority and the acquiring authority.

(2) Subject to regulations 12 and 13, where in relation to a transferred property a proposal for an alteration under regulation 5 of the 1993 Regulations is made but not disposed of prior to the reorganisation date or is made on or after that date, on or after the reorganisation date—

- (a) references in the 1993 Regulations to the “billing authority” shall have effect as if they were references to the acquiring authority, and for this purpose anything done by or in relation to the relinquishing authority prior to the reorganisation date in connection with such a proposal shall on or after that date be treated as if it had been done by or in relation to the acquiring authority;
- (b) references in the 1993 Regulations to the “listing officer” shall have effect as if they were references to the listing officer for the acquiring authority, and for this purpose anything done prior to the reorganisation date by or in relation to the listing officer for the relinquishing authority shall, on or after that date, be treated as if it had been done by or in relation to the listing officer for the acquiring authority; and
- (c) references in the 1993 Regulations to the “relevant valuation tribunal” shall have effect as if they were references to the valuation tribunal for the area of the acquiring authority.

Proposals: further provision

12.—(1) Subject to regulation 13 where, in relation to a transferred property, a proposal is made as described in regulation 11(2) which relates to or affects a preceding year, whether or not it also affects a subsequent year, on or after the reorganisation date—

- (a) references in regulations 5(1) and (6), 9(1)(b) (procedure subsequent to the making of proposals), and 34 (notifications by listing officer) of the 1993 Regulations to the “billing authority” shall include the relinquishing authority and the acquiring authority;

- (b) references in the 1993 Regulations to the “listing officer” in relation to anything done by or in relation to the listing officer prior to the reorganisation date shall have effect as if they were references to the listing officer for the relinquishing authority, and for this purpose anything done by or in relation to such a listing officer shall on or after the reorganisation date be treated as if it had been done by or in relation to the listing officer for the acquiring authority;
- (c) references in the 1993 Regulations to the “listing officer” in relation to anything done by or in relation to the listing officer on or after the reorganisation date shall have effect as if they were references to the listing officer for the acquiring authority, except in regulations 10 (proposals agreed by listing officer), 12(1)(a) and (2)(a) (agreed alterations following proposals), 16(2)(a) (interpretation) and 19(1) (withdrawal) of those Regulations where the references shall have effect as if they were references to the listing officers for the relinquishing authority and the acquiring authority, and in regulation 13(1) (disagreement as to proposed alteration) of those Regulations where the reference shall have effect as if it were a reference to the listing officer for the relinquishing authority or the acquiring authority.

(2) For the purposes of paragraph (1), regulation 12(2)(e) of the 1993 Regulations shall apply as if the acquiring authority satisfied condition (i) in that regulation.

Appeals

13. In relation to an appeal under the 1993 Regulations which is to be disposed of by way of written representations or hearing and in respect of which, prior to the reorganisation date, the clerk of a valuation tribunal has served notice on the parties in accordance with regulations 20 (disposal by written representations) or 22 (notice of hearing) of those Regulations, on or after the reorganisation date—

- (a) that tribunal shall be the relevant valuation tribunal in relation to that appeal;
- (b) the relinquishing authority shall be the billing authority which is a party under the 1993 Regulations in relation to the appeal; and
- (c) the listing officer for the relinquishing authority shall be the listing officer under the 1993 Regulations in relation to that appeal.

Parties and notice

14. In relation to a proposal for an alteration as described in regulation 11(1), on or after the reorganisation date—

- (a) subject to regulation 13, the parties to a proposal or an appeal shall include the relinquishing authority and the acquiring authority; and
- (b) the references in regulations 9(1) and 12(1)(a) and (2)(e)(ii) of the 1993 Regulations to a period for service by the listing officer or service on him, as the case may be, shall have effect as if they were references to such a period commencing on the reorganisation date.

Alterations to the list

15. Where a relinquishing and an acquiring authority are in receipt of a list, or notice of the effect of alterations to a list, under regulation 46(1) or (2) of the principal Regulations, during the preliminary period—

- (a) the listing officer for the relinquishing authority shall, within 4 weeks of serving notice of the effect of alterations to the valuation list of the relinquishing authority under regulation 15(1) of the 1993 Regulations (notification of alteration) in relation to a transferred property, notify the listing officer for the acquiring authority;

- (b) the listing officer for the acquiring authority shall as soon as is reasonably practicable after receipt of notice under paragraph (a) serve notice on the acquiring authority of the effect of the alterations; and
- (c) the acquiring authority shall as soon as is reasonably practicable after receipt of notice under paragraph (b) alter the copy of the list deposited at its principal office in accordance with regulation 46(1) of the principal Regulations or the copy of the notice of alterations to a list deposited at its principal office in accordance with regulation 46(2) of those Regulations.

Disqualification from participating

16. The reference in regulation 23(2) (disqualification from participating) of the 1993 Regulations to the area of an authority shall, on or after the reorganisation date and in relation to an appeal which relates to a transferred property, where the appeal relates to a preceding year, whether or not it also relates to a subsequent year, be construed as including the area of the relinquishing authority prior to the reorganisation date.

Signed by authority of the Secretary of State

8th March 1995

David Curry
Minister of State,
Department of the Environment

EXPLANATORY NOTE

(This note is not part of the Regulations)

Part II of the Local Government Act 1992 makes provision for local government changes in England. Where recommendations for change are made by the Local Government Commission, the Secretary of State may make an order giving effect to those recommendations (“a reorganisation order”). The Local Government Changes for England (Finance) Regulations 1994 make transitional financial provisions in relation to reorganisation orders.

These Regulations make transitional and consequential amendments to the Valuation and Community Charge Tribunals Regulations 1989. Parts I to IV of the 1989 Regulations provide for the determination of appeals under section 23 of the Local Government Finance Act 1988 (c. 41) concerning community charges; Part V of the 1989 Regulations prescribes procedures for appeals under section 16 of and paragraph 3(1) of Schedule 3 to the Local Government Finance Act 1992 in connection with council tax and penalties for council tax purposes respectively.

These Regulations also make transitional and consequential amendments to the Council Tax (Alteration of Lists and Appeals) Regulations 1993 which provide for the determination of appeals under section 24 of the Local Government Finance Act 1992 (c. 14) in relation to alterations to valuation lists.

The Regulations provide for proposals and appeals under the 1989 or 1993 Regulations affecting an authority which is abolished by a reorganisation order to be continued in relation to the successor authority for the area in which the relevant property is situated (regulations 5 and 8). These Regulations also provide that where there is a proposal in relation to a property which, as a result of a reorganisation order, moves from the area of one authority to that of another, the relevant authority is the acquiring authority and the relevant listing officer and tribunal are those for that authority (regulation 11). Where an appeal has been listed before the date for reorganisation, the relevant authority is the relinquishing authority and the relevant listing officer and tribunal are those for that authority (regulation 13). Where such a proposal affects a year before reorganisation, the Regulations provide that both the acquiring and relinquishing authorities are relevant authorities, the listing officer is that for both authorities and the valuation tribunal is that for the acquiring authority (regulation 12).