



General Rate Act 1967

1967 CHAPTER 9

PART V

VALUATION LISTS

Alterations of current valuation list

69 Proposals for alteration of current valuation list.

- (1) Subject to subsection (6) of this section, any person (including a rating authority) who is aggrieved—
- (a) by the inclusion of any hereditament in the valuation list; or
 - (b) by any value ascribed in the list to a hereditament or by any other statement made or omitted to be made in the list with respect to a hereditament; or
 - (c) in the case of a building or portion of a building occupied in parts, by the valuation in the list of that building or portion of a building as a single hereditament,
- may at any time make a proposal for the alteration of the list so far as it relates to that hereditament.
- (2) Subject to subsection (6) of this section, the valuation officer may at any time make a proposal for any alteration of a valuation list and in particular, in addition to the proposals authorised or required by, or by virtue of, the following provisions of this Act, namely, paragraph 6(1) of Schedule 1, paragraph 4(1) of Schedule 4, paragraph 8(4) of Schedule 5, paragraph 13 of Schedule 6 and paragraph 15 of Schedule 7, shall from time to time make such proposals as may be requisite—
- (a) for deleting from the list any premises exempted from rating by virtue of section 33(1)(b) of this Act;
 - (b) for excluding from the list any premises which form part of a hereditament shown in the list and which, by virtue of section 33(1)(#) or (b) of this Act, are not liable to be rated, and for including in the list, as one or more separate hereditaments, so much of any such hereditament as remains liable to be rated ;

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- (c) for altering the list in consequence of any event whereby premises cease to be within the exemption from rating conferred by section 32(3), 33(1) or 34(1) of this Act.
- (3) Without prejudice to any right exercisable by rating authorities by virtue of subsection (1) of this section, where—
- (a) it appears to a rating authority that a hereditament in their rating area which is not included in the list ought to be included therein ; and
 - (b) the valuation officer gives notice in writing to the rating authority that he does not intend to make a proposal for inserting that hereditament in the list,
- the rating authority, at any time within twenty-eight days after the date on which that notice was given, may make a proposal for the alteration of the list by the insertion of that hereditament therein.
- (4) Where a proposal in relation to a hereditament has been made under the foregoing provisions of this section, a further proposal for the alteration of the list in relation to that hereditament may be so made which is contingent on an alteration being made in consequence of the earlier proposal.
- (5) Every proposal under this section must—
- (a) be made in writing ; and
 - (b) specify the grounds on which the proposed alteration is supported; and
 - (c) comply with any requirements of any regulations made by the Minister with respect to the form of such proposals and otherwise with respect to the making thereof,
- and every such proposal made otherwise than by the valuation officer must be served on the valuation officer.
- (6) No proposal shall be made under this section—
- (a) for the alteration of a valuation list so far as it relates to a hereditament included in the list by virtue of paragraph 10(6) of Schedule 6 or paragraph 14(6) of Schedule 7 to this Act; or
 - (b) save as provided by paragraph 4(1) or 5(2), or by an order under paragraph 10, of Schedule 4 to this Act, for the alteration of the rateable value of a water hereditament within the meaning of section 31 of this Act;
- and the provisions of this section shall have effect subject to the provisions of any order under section 35 of this Act.

70 Provision for objections to proposals.

- (1) The valuation officer shall, within twenty-eight days ' . after the date on which a proposal under section 69 of this Act is served on him, or within seven days after the date on: which such a proposal is made by him, as the case may be transmit a copy thereof, together with a statement in writing of the right of objection conferred by subsection (2) of this section, to each of the following persons, not being the maker of the proposal, that is to say—
- (a) the occupier of the hereditament to which the proposal relates; and
 - (b) the rating authority for the area in which the hereditament in question is situated.
- (2) Any of the following persons, that is to say, the owner or occupier of the whole or any part of a hereditament to which the proposal relates or the rating authority for the area

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in which that hereditament is situated, may, within twenty-eight days from the date on which notice is served under subsection (1) of this section on the occupier or, in the case of the rating authority (where they are not the occupier), on the rating authority, serve on the valuation officer notice in writing of objection to the proposal; and, where the proposal was made otherwise than by the valuation officer, the valuation Officer shall, within twenty-eight days of the date on which a notice of objection is served on him, transmit a copy thereof to the maker of the proposal.

71 Unopposed proposals.

- (1) Where in the case of any proposal under section 69 of this Act—
- (a) no notice of objection is served within the time limited by section 70(2) of this Act, or every such notice is unconditionally withdrawn; and
 - (b) either—
 - (i) the proposal was made by the valuation officer; or
 - (ii) the valuation officer is satisfied that the proposal is well-founded ; or
 - (iii) at the end of the period of four months beginning with the date on which the proposal was served on the valuation officer, that officer has not given a notice under section 74(1) of this Act,the valuation officer shall cause the valuation list to be altered so as to give effect to the proposal.
- (2) Where the proposal was served on the valuation officer before the first anniversary of the coming into force of the valuation list to which the proposal relates, subsection (1) (6)(iii) of this section shall have effect as if for the words " four months " there were substituted the words " six months " .

72 Agreed alterations after proposal.

- (1) Where, in the case of any proposal under section 69 of this Act, the requirements of section 71 of this Act are not satisfied, but—
- (a) all the persons referred to in subsection (2) of this section agree on an alteration of the valuation list (whether the alteration is that specified in the proposal or another alteration); and
 - (b) the agreement is reached without, or before the determination of, any appeal to a local valuation court, or reference to arbitration, with respect to an objection to the proposal,
- the valuation officer shall cause that alteration to be made in the valuation list.
- (2) The persons referred to in subsection (1)(a) of this section are—
- (a) the valuation officer ;
 - (b) the person who made the proposal, where the proposal was not made by the valuation officer;
 - (c) any person who has served and who has not unconditionally withdrawn a notice of objection to the proposal;
 - (d) the occupier of the hereditament to which the proposal relates, if he is not included by virtue of paragraph (b) or (c) of this subsection ;
 - (e) the rating authority (if not included by virtue of paragraph (b), (c) or (d) of this subsection), unless they have notified the valuation officer that they do not desire to be included by virtue of this paragraph either generally or as

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respects a class of hereditament which includes the hereditament to which the proposal relates.

73 Opposed proposals.

- (1) If in the case of any proposal under section 69 of this Act notice of objection thereto has been served and not unconditionally withdrawn, and the proposal is not withdrawn, the valuation officer may at any time within the period of four months beginning with—
 - (a) in the case of a proposal made by the valuation officer, the date on which the proposal was made ; or
 - (b) in the case of any other proposal, the date on which the proposal was served on the valuation officer,
 and shall not later than the end of that period, transmit a copy of the proposal, and of every notice of objection thereto which has not been unconditionally withdrawn, to the clerk to the local valuation panel constituted under section 88 of this Act from the members of which a local valuation court for the hearing of an appeal against that objection would fall to be constituted.
- (2) Where under the foregoing subsection the valuation officer transmits a copy of a proposal to the clerk to a local valuation panel—
 - (a) the valuation officer shall forthwith notify the fact that he has done so to the person who made the proposal, to any person who served a notice of objection of which a copy is transmitted with the copy of the proposal, and to the rating authority; and
 - (b) the said transmission shall have effect as an appeal to a local valuation court, by the person who made the proposal, against every objection (whether of the valuation officer or of any other person) signified by a notice of which a copy is transmitted with the copy of the proposal.
- (3) Where the date referred to in paragraph (a) or (b) of subsection (1) of this section falls before the first anniversary of the coming into force of the valuation list to which the proposal relates, that subsection shall have effect as if for the words " four months " there were substituted the words " six months ".

74 Proposals objected to by valuation officer.

- (1) In the case of a proposal made under section 69 : of this Act otherwise than by the valuation officer, the valuation o officer may, at any time within the period of three month beginning with the date on which the proposal was served on the valuation officer, give notice in writing to the person who made the proposal that he objects to the proposal, and that the said person, if he does not withdraw the proposal within fourteen days, will be treated as intending to appeal to a valuation court against the valuation officer's objection to the proposal.
- (2) Not less than fourteen nor more than twenty-eight days after the valuation officer has given a notice under subsection (1) of this section, he shall, unless the proposal has then been withdrawn, transmit to the clerk to the local valuation panel constituted under section 88 of this Act from the members of which the local valuation court would fall to be constituted a copy of the proposal together with a copy of the notice under the said subsection (1) and of any notice of objection to the proposal which has been served under section 70(2) of this Act and has not been unconditionally withdrawn.

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- (3) Where, in accordance with subsection (2) of this section, the valuation officer transmits a copy of a proposal to the clerk to a local valuation panel, section 73(2) of this Act shall apply for the purposes of this section as if any reference in the said section 73(2) to section 73(1) of this Act included a reference to subsection (2) of this section.
- (4) Where the proposal was served on the valuation officer before the first anniversary of the coming into force of the valuation list to which the proposal relates, subsection (1) of this section shall have effect as if for the words " three months " there were substituted the words " five months ".

75 Two or more proposals in respect of same hereditament.

Where a proposal is made for the alteration of a valuation list so far as it relates to a particular hereditament, and before that proposal is settled a further proposal is made, otherwise than by the occupier, for the alteration of the list in relation to that hereditament, then if no notice of objection to the further proposal is served under section 70(2) of this Act within the time limited for the purpose—

- (a) the occupier shall for the purposes of sections 71 to 74 of this Act be deemed to have served such a notice on the last day for doing so; and
- (b) the valuation officer in transmitting a copy of the further proposal to the clerk of a local valuation panel under section 73(1) or 74(2) of this Act shall, instead of transmitting a copy of the notice of objection thereto, transmit a notification that the occupier is deemed to have served such a notice; and where such a notification has been transmitted, section 73(2) of this Act shall apply as if a copy of the notice of objection had been so transmitted with a copy of the further proposal.

76 Appeals to local valuation courts against objections to proposals.

- (1) Where a copy of a proposal is transmitted to the clerk to a local valuation panel and by virtue of section 73(2), 74(3) or 75 of this Act that transmission has effect as an appeal to a local valuation court against an objection to the proposal, it shall be the duty of the chairman or a deputy chairman of that panel to arrange for the convening of such a court.
- (2) The procedure of a local valuation court shall, subject to any regulations made in that behalf by the Minister, and subject to subsection (3) of this section, be such as the court may determine; and the court—
 - (a) shall sit in public, unless the court otherwise order on the application of any party to the appeal and upon being satisfied that the interests of one or more parties to the appeal would be prejudicially affected; and
 - (b) may take evidence on oath and shall have power for that purpose to administer oaths.
- (3) Where, by virtue of section 75 of this Act, the transmission of a copy of a proposal relating to any hereditament has effect as an appeal to a local valuation court, the court may hear and determine the appeal together with any appeal against objections to earlier proposals relating to that hereditament, but except as aforesaid the court shall not hear the first-mentioned appeal until all earlier proposals relating to the hereditament are settled.

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- (4) On the hearing of an appeal to a local valuation court—
- (a) the appellant; and
 - (b) the valuation officer, when he is not the appellant; and
 - (c) the owner or occupier of the hereditament to which the appeal relates, when he is not the appellant; and
 - (d) the rating authority for the rating area in which the hereditament in question is situated, when that authority are not the appellant; and
 - (e) the objector, where he is not one of the persons aforesaid,
- shall be entitled to appear and be heard as parties to the appeal and examine any witness before the court and to call witnesses.
- (5) Subject to the provisions of this Act, after hearing the persons mentioned in subsection (4) of this section, or such of them as desire to be heard, the local valuation court shall give such directions with respect to the manner in which the hereditament in question is to be treated in the valuation list as appear to them to be necessary to give effect to the contention of the appellant if and so far as that contention appears to the court to be well founded; and the valuation officer shall cause the valuation list to be altered accordingly.

77 Appeal from decision of local valuation court to Lands Tribunal.

Any person who in pursuance of section 76 of this Act appears before a local valuation court on the hearing of an appeal and is aggrieved by the decision of the court thereon may, within such period as may be prescribed by rules made by the Lord Chancellor under section 3 of the Lands Tribunal Act 1949, appeal to the Lands Tribunal, and that Tribunal, after hearing such of the persons as appeared as aforesaid as desire to be heard, may give any directions which the local valuation court might have given; and the valuation officer shall cause the valuation list to be altered accordingly.

78 Arbitration with respect to proposals.

- (1) Notwithstanding anything in the foregoing provisions of this Part of this Act, the persons who would be entitled to appear and be heard before a local valuation court may by agreement in writing agree to refer to arbitration any matter which would but for the agreement fall to be heard or determined by such a court, and the matter shall be referred to arbitration accordingly.
- (2) The Arbitration Act 1950 shall apply to any such arbitration.
- (3) The award in any such arbitration may include any directions which might under this Part of this Act have been given by the local valuation court; and the valuation officer shall cause the valuation list to be altered accordingly.

79 Effect of alterations to valuation list made in pursuance of proposals.

- (1) Subject to subsection (2) of this section and to the following provisions of this Act, namely, paragraph 6(4) of Schedule 1, paragraph 5(4) of Schedule 4, paragraph 8(4) of Schedule 5, paragraphs 10(6) and 13 of Schedule 6 and paragraphs 14(6) and 15 of Schedule 7, where an alteration is made in a valuation list by virtue of sections 71 to 78 of this Act, then, in relation to any rate current at the date when the proposal in pursuance of which the amendment so made was served on the valuation officer, or, where the proposal was made by the valuation officer, current at the date when

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notice of the proposal was served on the occupier of the hereditament in question, that alteration shall be deemed to have had effect as from the commencement of the period in respect of which the rate was made, and shall, subject to the provisions of this section, have effect for the purposes of any subsequent rate.

(2) Notwithstanding anything in subsection (1) of this section, where an alteration in the valuation list—

- (a) consists of the inclusion in the valuation list of a newly erected or newly constructed hereditament or an altered hereditament which has been out of occupation on account of structural alterations; or
- (b) is made by reason of any of the events specified in section 68(4)(b) to (h) of this Act,

the alteration shall have effect only as from the date when the new or altered hereditament comes into occupation or as from the happening of the event by reason of which the alteration is made as the case may be.

(3) Where, in the case of an alteration made in a valuation list by virtue of the said sections 71 to 78, the alteration affects the amount of any rate levied in respect of any hereditament in accordance with the list, then, subject to subsection (4) of this section, the difference—

- (a) if too much has been paid, shall be repaid or allowed; or
- (b) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

(4) No liability shall be imposed or right conferred on any person by virtue of subsection (3) of this section to pay or receive the difference referred to in that subsection if that person had ceased to occupy or own the hereditament in question before—

- (a) the date when the proposal in pursuance of which the alteration in the valuation list was made was served on the valuation officer; or
- (b) if the proposal was made by the valuation officer, the date when notice thereof was served on the occupier of the hereditament.

80 Alteration of valuation list without proposal.

(1) Subject to subsection (2) of this section, the valuation officer may at any time cause to be made in a valuation list any alteration which is necessary to correct any clerical or arithmetical error therein and the list shall have effect, and be deemed always to have had effect, accordingly.

(2) If the alteration referred to in the foregoing subsection is made in respect of any matter other than totals, the valuation officer shall, before causing the alteration to be made, send notice thereof to the occupier of the hereditament affected and to the rating authority of the rating area, and shall allow fourteen days to elapse during which any person concerned may make representations with respect to the proposed alteration.

(3) The valuation officer may at any time, if so requested by the rating authority, cause a valuation list to be altered by the deletion therefrom of any hereditament which the valuation officer is satisfied has ceased to exist; and section 79(1) of this Act shall apply in relation to the alteration of a valuation list under this subsection as it applies in relation to its alteration under sections 71 to 78 of this Act with the substitution for the reference in the said section 79(1) to any rate current at the date specified therein of a reference to any rate current at the date of the request.

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- (4) In addition to any alterations in the valuation list required by paragraph 9(4) or 11(9) to (11) of Schedule 4, paragraph 10(6) of Schedule 6 or paragraph 14(6) of Schedule 7 to this Act or by any order under section 35 of this Act or under paragraph 10 of the said Schedule 4 to be made without a proposal, the valuation officer shall without any proposal—
- (a) from time to time cause such alterations to be made in the list as may be requisite for deleting from the list any premises which by virtue of section 33(1)(a) of this Act are not liable to be rated;
 - (b) cause the list to be altered by the deletion therefrom of any property which he is satisfied has, by virtue of section 38(2) of the Local Government Act 1966, ceased to be rateable.

81 Supplementary provisions as to proceedings.

- (1) Any person may include in the same proposal, objection or other proceeding under this Part of this Act all or . any hereditaments comprised in the same valuation list as respects which he has a right to make or bring any such proposal, objection or other proceeding, notwithstanding that they are separately assessed in that list, if, but only if, those hereditaments are owned or occupied by the same person or are comprised in the same building.
- (2) Every owner who is rated under section 55 of this Act instead of the occupier, or who enters into an agreement with the rating authority under section 56 of this Act, in respect of any hereditaments shall, without prejudice to the rights of the occupier of any of those hereditaments, be treated for the purposes of the provisions of this Part of this Act relating to proposals, objections and appeals as standing in the same position as the occupier.
- (3) Where any premises are unoccupied, any reference in this Part of this Act to the occupier shall be construed as a reference to the owner of the premises:

Provided that, where the owner is unknown and by virtue of subsection (2) of section 109 of this Act a notice addressed to the occupier has been served in accordance with that section, that notice shall be deemed to have been duly served on the owner.
- (4) Any officer of a rating authority acting under any special or general resolution of the authority may authorise the institution, carrying on or defence of any proceedings, or the taking of any step, in relation to a valuation list which the authority are authorised or required to institute, carry on, defend or take.

82 Power for valuation officer to call for returns.

- (1) In every case where a new valuation list is to be made for any rating area, the valuation officer may serve a notice on the occupier, owner or lessee of any hereditament or premises in the area, or on any one or more of them, requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling him accurately to compile the list.
- (2) The valuation officer may at any time in connection with a proposal which has been made for the alteration of the valuation list for the time being in force for a rating area, or with a view to the making of such a proposal, serve a notice on the occupier, owner or lessee of any hereditament or premises in the area, or on any one or more of them, requiring him or them to make a return containing such particulars as may be

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reasonably required for the purpose of enabling him to decide whether or not to make or, as the case may be, to object to the proposal.

- (3) Every person upon whom a notice to make a return is served in pursuance of the provisions of this section shall within twenty-one days after the date of the service of the notice make a return in such form as is required in the notice and deliver it in manner so required to the valuation officer.
- (4) If any person on whom notice has been served under the provisions of this section fails without reasonable excuse to comply with the notice, he shall for each offence be liable on summary conviction to a fine not exceeding twenty pounds.
- (5) Where a person is convicted under subsection (4) of this section in respect of a failure to comply with a notice and the failure continues after the conviction, then, unless he has a reasonable excuse for the continuance of the failure, he shall be guilty of a further offence under the said subsection (4) and may, on summary conviction, be punished accordingly.
- (6) If any person, in a return made under this section, makes any statement which he knows to be false in a material particular or recklessly makes any statement which is false in a material particular, he shall be liable on summary conviction to imprisonment for a term not exceeding three months, or to a fine not exceeding one hundred pounds, or to both.

83 Use of returns as evidence.

- (1) The provisions of this section shall apply to the use as evidence of—
 - (a) any return made under section 82 of this Act, section 58 of the Local Government Act 1948, section 40 or 41 of the Rating and Valuation Act 1925, or section 55, 56 or 57 of the Valuation (Metropolis) Act 1869 ;
 - (b) any return made in compliance with a request of the valuation officer, being a request made before 31st July 1953 for information which would have been reasonably required by the valuation officer for the purpose of preparing a valuation list if the Valuation for Rating Act 1953 had been in operation when the request was made.
- (2) Subject to the following provisions of this section, any return to which this section applies shall in any valuation proceedings be admissible as evidence of the facts stated in the return; and any document purporting to be a return to which this section applies shall, in any valuation proceedings, be presumed, unless the contrary is shown—
 - (a) to be such a return ;
 - (b) to have been made by the person by whom it purports to have been made ; and
 - (c) if it purports to have been made by that person as occupier, owner or lessee of a hereditament, or in any other capacity specified in the document, to have been made by him as such occupier, owner or lessee, or in that other capacity, as the case may be.
- (3) Returns to which this section applies shall not be used by or on behalf of the valuation officer as evidence in any valuation proceedings unless—
 - (a) not less than fourteen days' notice, specifying the returns to be so used and the hereditaments to which they relate, has previously been given to the person who made the proposal to which the proceedings relate (where the proposal was not made by the valuation officer) and to every person who has served,

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and has not unconditionally withdrawn, a notice of objection to the proposal;
and

- (b) the valuation officer has permitted any such person, who has given not less than twenty-four hours' notice of his desire to do so, to inspect at any reasonable time, and to take extracts from, any of the returns specified in the notice under paragraph (a) of this subsection,

- (4) Subsections (2) and (3) of this section shall not apply to any proceedings relating to the ascertainment of the net annual value of a hereditament on the profits basis:

Provided that this subsection shall not be construed as preventing the use of any return in any such proceedings in circumstances where the return could be so used apart from this section.

- (5) Any person to whom notice relating to any hereditaments has been given under subsection (3)(a) of this section for the purposes of any valuation proceedings may give notice to the valuation officer specifying one or more other hereditaments as being hereditaments which are comparable in character or are otherwise relevant to the said person's case, and requiring the valuation officer—

- (a) to permit him at any reasonable time specified in the notice under this subsection to inspect, and (if he so desires) to take extracts from, all returns (if any) to which this section applies which relate to those other hereditaments and are in the possession of the valuation officer; and
- (b) to produce to him at the hearing such of those returns as before the hearing he has informed the valuation officer that he requires:

Provided that the number of hereditaments specified in a notice under this subsection shall not exceed the number of hereditaments specified in accordance with paragraph (a) of subsection (3) of this section in the notice given by the valuation officer under that paragraph.

- (6) Where a notice has been given to the valuation officer under subsection (5) of this section, and the valuation officer refuses or fails to comply with the notice, the person who gave the notice may apply to the court or tribunal before which the valuation proceedings in question are to be brought; and if on any such application the court or tribunal is satisfied that it is reasonable to do so, the court or tribunal may by order direct the valuation officer to comply with the notice, either with respect to all the hereditaments specified therein or with respect to such one or more of those hereditaments as the court or tribunal may determine.
- (7) Subsection (6) of this section shall apply, with the necessary modifications, to proceedings on an arbitration as it applies to proceedings before a court.
- (8) An appeal shall lie from the decision of a local valuation court on an application under subsection (6) of this section as if it were a decision in the valuation proceedings to which the application relates.
- (9) In this section " valuation proceedings " means any of the following, that is to say, any proceedings on or in consequence of an appeal to a local valuation court, and any proceedings on or in consequence of a reference to arbitration under section 78 of this Act.

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84 Evidence of valuation lists.

The contents of a valuation list as for the time being in force, or an extract from any such list, may be proved by the production of a copy of the list or of the relevant part thereof purporting to be certified by the clerk of the rating authority to be a true copy.

85 Duty of local authorities with respect to alteration of valuation list.

- (1) If in the course of the exercise of their functions any information comes to the notice of any local authority which leads them to suppose that a valuation list requires alteration as respects a hereditament it shall be the duty of that authority to inform the valuation officer.
- (2) In this section, the expression " local authority " means the council of a county, county borough, London borough or county district, the Greater London Council, or the Common Council of the City of London, and includes any joint committee of any two or more local authorities and any joint authority on which any local authority are represented.

86 Powers of entry of valuation officer.

- (1) The valuation officer and any person authorised by him in writing in that behalf shall have power, at all reasonable times and after giving not less than twenty-four hours' notice in writing and, in the case of a person authorised as aforesaid, on production if so required of his authority, to enter on, survey and value any hereditament in the area for which the valuation officer acts.
- (2) If any person wilfully delays or obstructs any person in the exercise of any of his powers under this section, he shall be liable on summary conviction to a fine not exceeding five pounds.

87 Duty of rating authority to give effect to directions as to alteration of valuation list.

The rating authority shall give effect to any directions which may from time to time be given to them by the valuation officer in pursuance of any provision of this Act authorising or requiring the valuation officer to cause or direct alterations to be made in a valuation list.