



Local Government Finance and Valuation Act 1991

1991 CHAPTER 51

Valuation

4 Information about properties in England and Wales

- (1) In any case where—
 - (a) a notice is served by the Commissioners of Inland Revenue on a charging authority, a community charges registration officer or any other person prescribed for the purposes of this subsection, and
 - (b) the notice requests the supply of information of a description specified in the notice, being information which relates to property in England and Wales and which the Commissioners reasonably believe will assist them in carrying out the valuation under section 3 above,the authority, officer or other person shall supply the information requested, and shall do so in such form and manner and at such time as the Commissioners specify in the notice.
- (2) In carrying out the valuation under section 3 above the Commissioners of Inland Revenue may also take into account any other information available to them, whatever its source and whether or not obtained under a provision contained in or made under this or any other Act.
- (3) For the purpose of carrying out the valuation under section 3 above, a valuation officer may serve on a person who is an owner or occupier of any domestic property in England or Wales a notice—
 - (a) requesting him to supply to the officer information which is of a description specified in the notice; and
 - (b) stating that the officer believes the information requested will assist him in carrying out his functions in relation to that valuation.
- (4) A person on whom a notice is served under subsection (3) above shall supply the information requested if it is in his possession or control, and shall do so in such form

and manner as is specified in the notice and within the period of 21 days beginning with the day on which the notice is served.

- (5) Where a notice has been served on any person under subsection (3) above,—
- (a) if that person fails without reasonable excuse to comply with subsection (4) above he shall be liable on summary conviction to a fine not exceeding level 2 on the standard scale; and
 - (b) if in supplying information in purported compliance with subsection (4) above that person makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular, he shall be liable on summary conviction to imprisonment for a term not exceeding 3 months or a fine not exceeding level 3 on the standard scale or both.
- (6) In this section—
- “charging authority” shall be construed in accordance with section 144(1) of the 1988 Act;
 - “community charges registration officer” shall be construed in accordance with section 26 of that Act; and
 - “valuation officer” means any officer of the Commissioners of Inland Revenue who is for the time being appointed by them to be a valuation officer or a deputy valuation officer for the purposes of the valuation under section 3 above.