



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART I

#### COUNCIL TAX: ENGLAND AND WALES

### CHAPTER II

#### VALUATION LISTS

##### *The lists*

#### **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;

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*Status: Point in time view as at 18/11/2003.*

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- (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;
  - (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

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(b) a copy of the list has been deposited by the authority under section 22(8) [F1, 22A(10) or 22B(10)] 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.

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#### **Textual Amendments**

**F1** Words in s. 24(9)(b) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 127\(1\), Sch. 7 para. 46](#)

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