



Finance Act 1931

1931 CHAPTER 28

PART III

LAND VALUE TAX

Valuation

15 Amendment and keeping of registers

- (1) The Commissioners may cause any entries inserted or proposed to be inserted in a land values register to be amended at any time before those entries cease, under the provisions of the last foregoing section and of any rules regulating appeals thereunder and proceedings in connection with such appeals, to be subject to objection and appeal, or, in the case of revised entries in respect of any part of a former land unit, at any time before the revised entries in respect of any other part of the former unit cease, under the said provisions, to be so subject.
- (2) Where the Commissioners direct any entries to be amended after service of a copy thereof or after deposit of the register (as the case may be), the Commissioners shall serve upon the owner of the land unit to which the amended entries relate (unless the amendment is made in agreement with him or pursuant to the decision of a referee or of the court) a copy of the amended entries, and the provisions of this Part of this Act as to objections and appeals from valuations shall apply accordingly as respects amended entries of which a copy is required by this subsection to be served.
- (3) Every council at whose offices a land values register is deposited under this Part of this Act shall keep the register so deposited until notice is received by them from the Commissioners that it is no longer necessary to do so, and any such council shall, when required to do so by the Commissioners, make such additions thereto and amendments therein as the Commissioners direct, and shall at all reasonable times allow any person who is an owner of any land in respect of which entries are inserted in the register to inspect the register and take extracts therefrom free of charge.