



# Local Government Act 1948

## 1948 CHAPTER 26

### PART III

#### VALUATION AND RATING PROCEDURE.

##### *General.*

#### **33 Valuations to be made by Inland Revenue officers.**

- (1) Valuation lists shall, instead of being prepared and amended by the bodies and at the times, in accordance with the conditions and subject to the rights as to objection and appeal specified in the Rating and Valuation Acts, 1925 to 1940, and the Rating and Valuation (Metropolis) Acts, 1869 to 1940, be prepared and amended by valuation officers of the Commissioners of Inland Revenue at the times, in accordance with the conditions and subject to the rights as to objection and appeal specified in this Part of this Act ; and
  - (a) assessment committees, county valuation committees and the central valuation committee shall cease to exist ; and
  - (b) save as hereafter provided in this Part of this Act, rating authorities shall have no functions in relation to the preparation and amendment of valuation lists.
- (2) Nothing in this section affects any rights of a rating authority as a person who is aggrieved by anything done or omitted to be done by the valuation officer in a valuation list or draft valuation list in relation to any hereditament.
- (3) In this Part of this Act, the expression " the valuation officer " , in relation to a valuation list, means such officer of the Commissioners of Inland Revenue as may for the time being be authorised by the Commissioners to act (either generally or for the particular purpose in question) as the valuation officer in relation to that list.