



Local Government Act 1948

1948 CHAPTER 26

PART III

VALUATION AND RATING PROCEDURE.

Returns, Inspection, etc.

58 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 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, or with a view to the making of such a proposal, serve a notice on the occupier, owner or lessee of any 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 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 such 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

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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 such imprisonment and such fine.

59 Duty of surveyor of taxes and local authorities.

- (1) The valuation officer may from time to time require the surveyor of taxes for the area covered by the valuation list to furnish to him a copy of the annual values for the time being in force for the purpose of income tax under Schedule A of the Income Tax Act, 1918, for all or any of the properties in that area :

Provided that nothing in this section shall extend to annual values which by law are not allowed to be made public.

- (2) 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.

In this subsection, the expression " local authority " includes any joint committee of any two or more local authorities and any joint authority on which any local authority is represented.

60 Power of entry.

- (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.

61 Evidence and inspection of valuation lists, rates, &c.

- (1) 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.
- (2) Section sixty of the Rating and Valuation Act, 1925 (which relates to inspection of documents by ratepayers)—
- (a) shall extend to London ; and
 - (b) shall apply in relation to valuation lists made under this Part of this Act, to notices of appeal, notices of objection and proposals made thereunder, and to minutes of the proceedings of any local valuation court as it applies in relation to the documents specified in subsection (1) thereof; and

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- (c) shall apply in relation to valuation officers (for what ever area) as it applies in relation to ratepayers.