
STATUTORY INSTRUMENTS

1994 No. 1747

COUNCIL TAX, ENGLAND AND WALES

**The Council Tax (Situation and Valuation of
Dwellings) (Amendment) Regulations 1994**

<i>Made</i>	- - - -	<i>2nd July 1994</i>
<i>Laid before Parliament</i>		<i>4th July 1994</i>
<i>Coming into force</i>	- -	<i>11th July 1994</i>

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred on them by sections 1(3), 21(2) and 113(1) of the Local Government Finance Act 1992(1), and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Council Tax (Situation and Valuation of Dwellings) (Amendment) Regulations 1994 and shall come into force on 11th July 1994.
2. The Council Tax (Situation and Valuation of Dwellings) Regulations 1992(2) shall be amended in accordance with the following provisions of these Regulations.

Dwellings within the area of more than one billing authority

3. In regulation 3, there shall be substituted for paragraph (3) the following paragraphs—

“(3) Where a dwelling is a composite hereditament or is part of a single property which is a composite hereditament, each such dwelling shall be treated, for the purposes of Part I of the Act, as situated in the area in which—

 - (a) in a case where the hereditament in question is wholly exempt from local non-domestic rating for the purposes of Part III of the 1988 Act, the part of the hereditament having a domestic use of greater value than any other part is situated; or
 - (b) in any other case, the composite hereditament is treated as situated for the purposes of Part III of the 1988 Act.

(4) Where for the purposes of paragraph (3)(a) above, no part of the hereditament can reasonably be ascertained to have a domestic use of greater value than any other, the area within which the dwelling is to be treated as situated shall be determined by agreement between the billing authorities within whose areas the several parts of the hereditament are situated or, failing such agreement, by lot between those authorities.”

(1) 1992 c. 14. See the definition of “prescribed” in section 116(1).
(2) S.I.1992/550.

Valuation of dwellings: general

4. In regulation 6–

- (a) in sub-paragraph (d) of paragraph (2), for “paragraph (3)” there shall be substituted “paragraph (3) or (3A)”;
- (b) after paragraph (3), there shall be inserted the following paragraph–

“(3A) In the case of a valuation carried out for the purposes of an alteration to correct an inaccuracy in a list which arose–

- (a) in the course of making a previous alteration which resulted from a material reduction in the value of the dwelling, or
- (b) since the date of such an alteration by reason of an alteration which was the next alteration to be made and was neither the result of a material reduction in the value of the dwelling nor the occurrence of any of the events described in paragraph (5B) below,

it shall be assumed that the physical state of the locality of the dwelling, and the size, layout and character of the dwelling are the same as on the dates which were applicable in respect of the previous alteration in accordance with paragraph (3) above.”;

- (c) in paragraph (5), there shall be deleted the definition of “relevant date”;
- (d) after paragraph (5), there shall be inserted the following paragraphs–

“(5A) In paragraph (2), “relevant date” means–

- (a) in the case of a valuation carried out for the purposes of an alteration to correct an inaccuracy in the valuation list on the day it was compiled, 1st April 1993;
- (b) in the case of a valuation carried out for the purposes of an alteration of the valuation list resulting from the occurrence of one or more of the events described in paragraph (5B) below, the day the alteration would have effect;
- (c) in the case of a valuation carried out for the purposes of an alteration to correct an inaccuracy in a list which arose–
 - (i) in the course of making a previous alteration which resulted from the occurrence of one or more of the events described in paragraph (5B) below, or
 - (ii) since the date of such an alteration by reason of an alteration which was the next alteration to be made and was neither the result of a material reduction in the value of the dwelling nor the occurrence of any of the events described in paragraph (5B) below,

the day applicable in respect of the previous alteration in accordance with sub-paragraph (b) above;

- (d) in the case of a valuation carried out for the purposes of an alteration to correct an inaccuracy in a list (other than a valuation to which one of the foregoing provisions of this paragraph applies), 1st April 1993;
 - (e) in any other case, the day on which the valuation is made.
- (5B) The events referred to in paragraphs (3A) and (5A) are that–
- (a) 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; or
 - (b) the dwelling has become or ceased to be a composite hereditament for the purposes of Part III of the 1988 Act; or

- (c) in the case of a dwelling which continues to be a composite hereditament, there has been an increase or reduction in its domestic use; or
- (d) the dwelling has come into existence.”(3).

Signed by authority of the Secretary of State for the Environment 2nd July 1994

David Curry
Minister of State,
Department of the Environment

2nd July 1994

John Redwood
Secretary of State for Wales

(3) See the definitions of “material increase” and “relevant transaction” in section 24(10) of the Act.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Situation and Valuation of Dwellings) Regulations 1992 (“the 1992 Regulations”).

Chapter II of Part I of the Local Government Finance Act 1992 makes provision for the valuation of dwellings for the purpose of compiling and maintaining a valuation list for each billing authority, and makes provision for prescribing the assumptions and principles according to which valuations shall be carried out.

These Regulations amend regulation 3 of the 1992 Regulations, which makes provision as to the situation of a dwelling which is, or is part of, a composite hereditament within the area of more than one billing authority, to make provision for the case where a hereditament is wholly exempt from non-domestic rates (see regulation 3).

These Regulations amend the 1992 Regulations to provide for the case where a valuation is carried out for the purposes of correcting an inaccuracy which arose in the course of, or following, an alteration made to a list to reflect a material reduction in the value of a dwelling. They make provision about the valuation assumptions to be made with respect to the locality of the dwelling and its size, layout and character (see regulation 4(b)).

These Regulations amend the 1992 Regulations to make provision for cases where a valuation is carried out for the purposes of alterations other than alterations to reflect a material reduction in the value of a dwelling or to correct inaccuracies which arose in the course of, or following, such alterations. They make provision about the valuation assumptions to be made with respect to the locality of a dwelling and its size, layout and character (see regulation 4(d)).