
STATUTORY INSTRUMENTS

1994 No. 2825

The Local Government Changes for
England (Finance) Regulations 1994

PART III

TRANSITIONAL PROVISIONS

Council tax: valuation lists and alteration of lists

46.—(1) Subject to paragraph (3), not later than 29th November in the immediately preceding year the listing officer for any authority referred to in section 89(2A) or (2B) of the 1988 Act shall send to the authority a list of the dwellings and details in relation to those dwellings which (on the basis of the information before him) he believes will be the dwellings and details prescribed or referred to in section 23 of the 1992 Act for the authority on the reorganisation date and such a list shall constitute the valuation list of that authority for the purposes of Chapter II of Part I of that Act, and as soon as is reasonably practicable after receipt the authority shall deposit the list at its principal office.

(2) Not later than 29th November in the immediately preceding year the listing officer shall serve a notice on the following authorities of the effect of the alterations which (on the basis of the information then before him) he believes will be the alterations to the authority's valuation list for the purposes of Chapter II of Part I of the 1992 Act which are to take effect on the reorganisation date—

- (a) a successor or acquiring authority other than an authority as described in paragraphs (1) or (3); and
- (b) a relinquishing authority,

and as soon as is reasonably practicable after receipt the authority shall deposit the notice at its principal office.

(3) In respect of a successor or acquiring authority which is a district council, or a county council to which are transferred by or in consequence of a section 17 order the functions of district councils in relation to the county council's area, where the reorganisation date is the same date as the date specified in an order made under section 5(4) (b) of the 1992 Act (different amounts for dwellings in different valuation bands) the valuation list for the authority shall be compiled in accordance with that order.

(4) As soon as is reasonably practicable after the reorganisation date the listing officer for any relinquishing, successor or acquiring authority shall send to his authority a copy of its valuation list, or notice of the effect of alterations to its valuation list, as the case may be, to take effect on the reorganisation date but otherwise prepared as described in paragraphs (1) or (2) and as soon as is reasonably practicable after receipt of such a list or such notice of alterations the authority shall deposit the list at its principal office or alter the copy of its valuation list deposited at its principal office as the case may be.