
STATUTORY INSTRUMENTS

2008 No. 3022

The Local Government (Structural Changes) (Finance) Regulations 2008

PART 3

EXERCISE OF FUNCTIONS UNDER THE LOCAL GOVERNMENT FINANCE ACTS 1988 AND 1992

Interpretation

6. In this Part—

“local rating list” means a list compiled and maintained for a billing authority⁽¹⁾ under Part 3 of the 1988 Act;

“relevant list” means—

- (a) a local rating list, or
- (b) a valuation list; and

“relevant officer”, in relation to a billing authority, means—

- (a) in relation to a local rating list, the valuation officer appointed for the authority under section 61(1)(a) of the 1988 Act⁽²⁾; and
- (b) in relation to a valuation list, the listing officer appointed for the authority under section 20(1) of the 1992 Act.

Certain county councils to be billing authorities

7.—(1) Paragraph (2) applies where the functions of district councils in relation to any area are transferred to a council for a county consisting of that area otherwise than by way of an order under Chapter 1 of Part 1 of the 2007 Act.

(2) The county council—

- (a) shall, for any financial year beginning at the same time as or after that transfer, be a billing authority for the purposes of Part 1 of the 1992 Act in relation to the area;
- (b) shall not, for any such year, be a major precepting authority⁽³⁾ for those purposes.

Exercise of functions

8. In relation to a reorganised area—

- (a) during the relevant period—

(1) The term “billing authority” is defined in section 144(2) of the 1988 Act, which section was substituted by paragraph 81 of Schedule 13 to the 1992 Act.
(2) Section 61(1)(a) was amended by paragraph 69 of Schedule 13 to the 1992 Act.
(3) The term “major precepting authority” is defined in section 39(1) of the 1992 Act.

- (i) Part 3 (non-domestic rating) of the 1988 Act, and
 - (ii) Part 1 (council tax: England and Wales) of the 1992 Act,
- shall apply in relation to the first year as if the relevant authority were the billing authority for the reorganised area; and
- (b) on and after the reorganisation date those Parts shall apply in relation to any financial year before the first year as if the single-tier council were the billing authority for that area.

Continuity of functions

- 9.** In relation to a reorganised area, anything done before the reorganisation date—
- (a) under Part 3 of the 1988 Act, or
 - (b) under Part 1 of the 1992 Act,

by or in relation to a billing authority shall on and after that date be treated as if it had been done by or in relation to the single-tier council.

Relevant lists

- 10.**—(1) Subject to regulation 11, on and after the reorganisation date the appropriate lists taken as a whole shall constitute (as the case may be)—
- (a) the single-tier council's local rating list, or
 - (b) the single-tier council's valuation list.
- (2) For the purposes of paragraph (1), an appropriate list—
- (a) in relation to the single-tier council's local rating list, is a local rating list insofar as the list shows hereditaments situated in the reorganised area; and
 - (b) in relation to the single-tier council's valuation list, is a valuation list insofar as the list shows dwellings situated in the reorganised area.

Amalgamation of relevant lists

- 11.**—(1) At any time after the reorganisation date a single-tier council's relevant officer may amalgamate a relevant list into a single document.
- (2) An amalgamated list must include the information which immediately before the amalgamation is in the relevant list, but only insofar as that information is still relevant to the reorganised area.
- (3) As soon as it is compiled an amalgamated list shall be (as the case may be)—
- (a) the single-tier council's local rating list, or
 - (b) the single tier council's valuation list.
- (4) As soon as reasonably practicable after compiling an amalgamated list, the relevant officer must send a copy of the list to the council.
- (5) As soon as reasonably practicable after receiving the amalgamated list, the council must—
- (a) deposit the list at its principal office, and
 - (b) take such steps as it thinks most suitable for giving notice of it.