



Local Government Finance and Valuation Act 1991

1991 CHAPTER 51

An Act to abolish restrictions on the power of the Secretary of State to designate authorities under section 100 of the Local Government Finance Act 1988; to amend the grounds upon which the Secretary of State may make a report under Schedule 3 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987; to make provision for the valuation of domestic properties in England, Scotland and Wales; and for connected purposes. [25th July 1991]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Extent Information

E1 Act: ss. 1 and 4 extend to England and Wales only and ss. 2, 5 and 6 extend to Scotland only; no extent specified for other provisions

Charge capping

1 Repeal of section 101 of Local Government Finance Act 1988.

- (1) In the ^{M1}Local Government Finance Act 1988 (in this Act referred to as “the 1988 Act”) section 101 (which contains restrictions on the powers of the Secretary of State to designate English or Welsh authorities under section 100 of that Act) shall cease to have effect.
- (2) In consequence of subsection (1) above, the following provisions of the 1988 Act shall also cease to have effect—
 - (a) section 103(7) (which modifies provisions of section 101 in certain cases); and

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Changes to legislation: There are currently no known outstanding effects for the Local Government Finance and Valuation Act 1991 (repealed 1.4.1993). (See end of Document for details)

- (b) in section 143(6) (which relates to the power to make orders under provisions of section 101) the words “section 101(1) or (2) above or”.
- (3) Subsections (1) and (2) above do not have effect as regards any chargeable financial year, as defined in section 145 of the 1988 Act, which begins before 1st April 1992.

Marginal Citations

M1 1988 c. 41.

2 Amendment of grounds for charge capping in Scotland.

- (1) In section 22 (reduction of community charges) of the ^{M2}Abolition of Domestic Rates Etc. (Scotland) Act 1987 (in this Act referred to as “the 1987 Act”) for the words “and unreasonable” there shall be substituted the words “or that an increase in those expenses is excessive”.
- (2) In Schedule 3 to the 1987 Act (further provision as to reduction of community charges)
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- (a) in paragraph 1(1), for the words “and unreasonable” there shall be substituted the words “or that there is an excessive increase in those expenses over the total estimated expenses there mentioned of the local authority in respect of the financial year preceding that year.”;
- (b) for the words in paragraph 1(3) from “and”, where first occurring, to the end there shall be substituted—
- “(a) may leave out of account such categories of estimated expenses as he thinks fit; and
- (b) shall have regard to such principles as he may determine in respect of that year.
- (3A) Different principles may be determined under sub-paragraph (3) above for different classes of local authority and the Secretary of State may classify local authorities for the purposes of this sub-paragraph by reference to such factors as he thinks fit.”;
- (c) in paragraph 2(a), for the words “and unreasonable” there shall be substituted the words “or, as the case may be, whether the increase in those expenses is excessive”.
- (3) This section does not affect the grounds upon which the Secretary of State may make a report under Schedule 3 to the 1987 Act proposing a reduction of any community charge determined in respect of any financial year (within the meaning of the 1987 Act) which begins before 1st April 1992.

Marginal Citations

M2 1987 c. 47.

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Changes to legislation: There are currently no known outstanding effects for the Local Government Finance and Valuation Act 1991 (repealed 1.4.1993). (See end of Document for details)

Valuation

3 Valuation of domestic properties.

- (1) There shall be paid out of money provided by Parliament such sums as may be required to enable a valuation to be carried out, in accordance with the following provisions of this Act, of all domestic properties in Great Britain.
- (2) The valuation shall be carried out—
 - (a) in England and Wales, by the Commissioners of Inland Revenue; and
 - (b) in Scotland, by local assessors, acting under the direction of those Commissioners;and in this Act “local assessors” means the assessors appointed under section 116(2) or (5) (appointment of assessors) of the ^{M3}Local Government (Scotland) Act 1973 for each region and islands area.
- (3) The valuation shall be carried out on such assumptions and in accordance with such principles and by reference to such date as may be prescribed and shall be for the purpose of compiling and maintaining, for each prescribed area, a list of all the domestic properties situated in that area, differentiated according to prescribed bands of values.
- (4) Without prejudice to the generality of their powers, the Commissioners of Inland Revenue may appoint persons who are not in the service of the Crown to assist them in carrying out the valuation; but, except as provided by subsection (5) below, nothing in this section permits the disclosure to any person so appointed of information which is subject to the rules of confidentiality applicable to the Commissioners of Inland Revenue.
- (5) For the purposes of the valuation the Commissioners of Inland Revenue may disclose to a person appointed under subsection (4) above—
 - (a) any survey report obtained for any purpose of rating, including non-domestic rating; and
 - (b) any information obtained in the exercise of the powers conferred by section 4 below.
- (6) If any person to whom any report or information is disclosed by virtue of subsection (5) above uses or discloses the report or information, in whole or in part, otherwise than for the purposes of the valuation, that person shall be guilty of an offence and liable—
 - (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine or both; and
 - (b) on summary conviction, to imprisonment for a term not exceeding six months or a fine not exceeding the statutory maximum or both.
- (7) The Schedule to this Act shall have effect for determining what is domestic property in England and Wales for the purposes of the valuation; and, where part of any such property is situated in one area and part in another, the property shall be treated for the purposes of the valuation as situated in such one of those areas as may be determined in accordance with regulations made by the Secretary of State.
- (8) In this Act “domestic property” means, in relation to Scotland, any lands and heritages which—
 - (a) would, but for the coming into force of section 2(1) and (2) of the 1987 Act, be entered separately in the Valuation Roll; and

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- (b) consist of one or more dwelling houses with any garden, yard, garage, outhouse or pertinent belonging to and occupied along with such dwelling house or dwelling houses.
- (9) The Secretary of State may by order amend, or substitute another definition for, any definition of domestic property for the time being effective in relation to Scotland.

Marginal Citations

M3 1973 c. 65.

4 Information about properties in England and Wales.

- (1) In any case where—
- (a) a notice is served by the Commissioners of Inland Revenue on a charging authority, a community charges registration officer or any other person prescribed for the purposes of this subsection, and
 - (b) the notice requests the supply of information of a description specified in the notice, being information which relates to property in England and Wales and which the Commissioners reasonably believe will assist them in carrying out the valuation under section 3 above,
- the authority, officer or other person shall supply the information requested, and shall do so in such form and manner and at such time as the Commissioners specify in the notice.
- (2) In carrying out the valuation under section 3 above the Commissioners of Inland Revenue may also take into account any other information available to them, whatever its source and whether or not obtained under a provision contained in or made under this or any other Act.
- (3) For the purpose of carrying out the valuation under section 3 above, a valuation officer may serve on a person who is an owner or occupier of any domestic property in England or Wales a notice—
- (a) requesting him to supply to the officer information which is of a description specified in the notice; and
 - (b) stating that the officer believes the information requested will assist him in carrying out his functions in relation to that valuation.
- (4) A person on whom a notice is served under subsection (3) above shall supply the information requested if it is in his possession or control, and shall do so in such form and manner as is specified in the notice and within the period of 21 days beginning with the day on which the notice is served.
- (5) Where a notice has been served on any person under subsection (3) above,—
- (a) if that person fails without reasonable excuse to comply with subsection (4) above he shall be liable on summary conviction to a fine not exceeding level 2 on the standard scale; and
 - (b) if in supplying information in purported compliance with subsection (4) above that person makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular, he shall be liable on summary conviction to imprisonment for a

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term not exceeding 3 months or a fine not exceeding level 3 on the standard scale or both.

(6) In this section—

“charging authority” shall be construed in accordance with section 144(1) of the 1988 Act;

“community charges registration officer” shall be construed in accordance with section 26 of that Act; and

“valuation officer” means any officer of the Commissioners of Inland Revenue who is for the time being appointed by them to be a valuation officer or a deputy valuation officer for the purposes of the valuation under section 3 above.

5 Further provision as to valuation in Scotland

(1) This section makes provision for the purposes of the valuation under section 3 above in Scotland.

(2) Subject to subsection (3) below, the local assessor shall carry out the valuation in the region or islands area for which he has been appointed as assessor.

(3) A local assessor shall comply with such directions as may be given by the Commissioners of Inland Revenue.

(4) A local assessor may appoint persons to assist him.

(5) The local assessor may disclose to a person appointed by him under subsection (4) above any information available to him or obtained by him in the exercise of the powers conferred by section 6 below.

(6) If any person to whom any information is disclosed by virtue of subsection (5) above uses or discloses the information, in whole or in part, otherwise than for the purposes of the valuation, that person shall be guilty of an offence and liable—

(a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine or both; and

(b) on summary conviction, to imprisonment for a term not exceeding six months or a fine not exceeding the statutory maximum or both.

(7) A regional or islands council shall secure the provision of sufficient staff, accommodation and other resources (including sums for the payment of persons appointed by the local assessor to assist him) to enable the local assessor to carry out his functions.

(8) The Secretary of State may, with the consent of the Treasury, make grants of such amounts as he may, with such consent, determine to regional or islands councils towards such of their expenditure under this section as he considers to have been reasonably incurred.

(9) Any depute assessor appointed under section 116(2) or (5) of the^{M4}Local Government (Scotland) Act 1973 shall have all the functions of a local assessor under this Act.

(10) There shall be paid out of the money provided under section 3(1) of this Act—

(a) any grants made by the Secretary of State under this section; and

(b) any administrative expenses incurred by the Secretary of State in making any such grants.

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Marginal Citations

M4 1973 c. 65.

6 Information about properties in Scotland.

- (1) This section makes provision for the purposes of the valuation under section 3 above in Scotland.
- (2) The local assessor shall have access to and the use of any information available to—
 - (a) the assessor for the purposes of the Valuation Acts, or
 - (b) the community charges registration officer,
 for his area.
- (3) In any case where—
 - (a) a notice is served by a local assessor on a regional, islands or district council or on any other person prescribed for the purposes of this section, and
 - (b) the notice requests the provision of information of a description specified in the notice, being information which the local assessor reasonably believes will assist him in carrying out the valuation,
 the council or other person shall supply the information requested, and shall do so in such form and manner and at such time as the local assessor specifies in the notice.
- (4) A local assessor may serve on a person who is an owner or occupier of any domestic property in his area a notice—
 - (a) requesting him to supply to the local assessor information which is of a description specified in the notice; and
 - (b) stating that the local assessor believes the information requested will assist him in carrying out his functions in relation to the valuation.
- (5) A person on whom a notice is served under subsection (4) above shall supply the information requested if it is in his possession or control, and shall do so in such form and manner as is specified in the notice and within the period of 21 days beginning with the day on which the notice is served.
- (6) Where a notice has been served on any person under subsection (4) above—
 - (a) if that person fails without reasonable excuse to comply with subsection (5) above he shall be liable on summary conviction to a fine not exceeding level 2 on the standard scale; and
 - (b) if in supplying information in purported compliance with subsection (5) above that person makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular, he shall be liable on summary conviction to imprisonment for a term not exceeding 3 months or a fine not exceeding level 3 on the standard scale or both.
- (7) In this section “the Valuation Acts” means the ^{M5}Lands Valuation (Scotland) Act 1854, the Acts amending that Act and any other enactment relating to valuation for rating.

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Marginal Citations

M5 [1854 c. 91.](#)

Supplementary

7 Citation, regulations, orders, extent and commencement.

- (1) This Act may be cited as the Local Government Finance and Valuation Act 1991.
- (2) In this Act “prescribed” means prescribed by regulations made by the Secretary of State.
- (3) Any power under this Act to make an order or regulations—
 - (a) shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament; and
 - (b) may be so exercised as to make different provision for different cases or descriptions of case, including different provision for different areas.
- (4) In this Act, sections 1 and 4 extend to England and Wales only and sections 2, 5 and 6 extend to Scotland only.
- (5) This Act, except sections 3 and 5 and the Schedule, shall come into force at the expiry of the period of two months beginning with the day on which it is passed.

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Changes to legislation: There are currently no known outstanding effects for the Local Government Finance and Valuation Act 1991 (repealed 1.4.1993). (See end of Document for details)

SCHEDULE

Section 3.

DOMESTIC PROPERTY

- 1 This Schedule has effect for the purposes of the valuation under section 3 of this Act.
- 2 Subject to the following provisions of this Schedule, domestic property is any property which—
- (a) by virtue of the definition of hereditament in section 115(1) of the ^{M6}General Rate Act 1967, would have been a hereditament for the purposes of that Act if that Act remained in force; and
 - (b) is not for the time being shown or required to be shown in a local non-domestic rating list or a central non-domestic rating list in force for the year beginning on 1st April 1991; and
 - (c) is not for the time being exempt from local non-domestic rating for the purposes of Part III of the 1988 Act.

Marginal Citations

M6 1967 c. 9.

- 3 In the case of a hereditament which is a composite hereditament for the purposes of Part III of the 1988 Act, the part of the hereditament which is domestic property for the purposes of that Part is also, subject to paragraph 5 below, domestic property for the purposes of the valuation under section 3 of this Act.
- 4 Subject to paragraph 5 below, none of the following property, namely—
- (a) a yard, garden, outhouse or other appurtenance belonging to or enjoyed with property used wholly for the purposes of living accommodation, or
 - (b) a private garage which either has a floor area of not more than 25 square metres or is used wholly or mainly for the accommodation of a private motor vehicle, or
 - (c) private storage premises used wholly or mainly for the storage of articles of domestic use,
- is domestic property except in so far as it forms part of a larger property which is itself domestic property by virtue of paragraph 2 or paragraph 3 above.
- 5 The Secretary of State may by order amend, or substitute another definition for, any definition of domestic property which is for the time being effective in England and Wales for the purposes of the valuation under section 3 of this Act.

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