



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER I

MAIN PROVISIONS

Administration and appeals

14 Administration, penalties and enforcement.

- (1) Schedule 2 to this Act (which contains provisions about administration, including collection) shall have effect.
- (2) Schedule 3 to this Act (which contains provisions about civil penalties) shall have effect.
- (3) Schedule 4 to this Act (which contains provisions about the recovery of sums due, including sums due as penalties) shall have effect.

15 Valuation tribunals.

- (1) Valuation and community charge tribunals established under Schedule 11 to the 1988 Act shall be known as valuation tribunals.
- (2) Such tribunals shall exercise, in addition to the jurisdiction conferred on them by or under the 1988 Act, the jurisdiction conferred on them by—
 - (a) section 16 below;
 - (b) regulations made under section 24 below; and
 - (c) paragraph 3 of Schedule 3 to this Act.

Status: Point in time view as at 06/03/1992.

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Administration and appeals is up to date with all changes known to be in force on or before 26 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

16 Appeals: general.

- (1) A person may appeal to a valuation tribunal if he is aggrieved by—
 - (a) any decision of a billing authority that a dwelling is a chargeable dwelling, or that he is liable to pay council tax in respect of such a dwelling; or
 - (b) any calculation made by such an authority of an amount which he is liable to pay to the authority in respect of council tax.
- (2) In subsection (1) above the reference to any calculation of an amount includes a reference to any estimate of the amount.
- (3) Subsection (1) above shall not apply where the grounds on which the person concerned is aggrieved fall within such category or categories as may be prescribed.
- (4) No appeal may be made under subsection (1) above unless—
 - (a) the aggrieved person serves a written notice under this subsection; and
 - (b) one of the conditions mentioned in subsection (7) below is fulfilled.
- (5) A notice under subsection (4) above must be served on the billing authority concerned.
- (6) A notice under subsection (4) above must state the matter by which and the grounds on which the person is aggrieved.
- (7) The conditions are that—
 - (a) the aggrieved person is notified in writing, by the authority on which he served the notice, that the authority believes the grievance is not well founded, but the person is still aggrieved;
 - (b) the aggrieved person is notified in writing, by the authority on which he served the notice, that steps have been taken to deal with the grievance, but the person is still aggrieved;
 - (c) the period of two months, beginning with the date of service of the aggrieved person's notice, has ended without his being notified under paragraph (a) or (b) above.
- (8) Where a notice under subsection (4) above is served on an authority, the authority shall—
 - (a) consider the matter to which the notice relates;
 - (b) include in any notification under subsection (7)(a) above the reasons for the belief concerned;
 - (c) include in any notification under subsection (7)(b) above a statement of the steps taken.

Modifications etc. (not altering text)

C1 S. 16(1) restricted (1.4.1992) by S.I. 1992/613, reg.30.

Status:

Point in time view as at 06/03/1992.

Changes to legislation:

Local Government Finance Act 1992, Cross Heading: Administration and appeals is up to date with all changes known to be in force on or before 26 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.