



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Valuation lists: supplemental

89 Powers of entry

- (1) Subject to subsection (2) below, if a local assessor needs to value a property for the purpose of carrying out any functions conferred or imposed on him by or under this Part, he may enter on, survey and value the property.
- (2) At least three clear days' notice in writing of the proposed exercise of the power must be given to the occupier; and there shall be disregarded for this purpose any day which is—
 - (a) a Saturday, a Sunday, Christmas Day or Good Friday; or
 - (b) a day which is a bank holiday under the Banking and Financial Dealings Act 1971 in Scotland.
- (3) Any person who wilfully delays or obstructs a person in the exercise of a power under this section shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 2 on the standard scale.

90 Information about properties

- (1) This section makes provision in relation to the carrying out by the local assessor of any functions conferred or imposed on him by or under this Part.
- (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;
 - (b) the community charges registration officer; or
 - (c) the electoral registration officer,

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for his area.

- (3) In any case where—
- (a) a notice is served by a local assessor on a regional, islands or district council, a housing body or on any other person prescribed for the purposes of this section; and
 - (b) the notice requests the supply of information of a description specified in the notice; and
 - (c) the information relates to property and is information which the local assessor reasonably believes will assist him in carrying out any of his functions under this Part,
- 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) For the purpose of carrying out any of his functions under this Part, a local assessor may serve on a person who is or has been an owner or occupier of any dwelling 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 those functions.
- (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) If a person on whom a notice has been served under subsection (4) above fails to comply with subsection (5) above, he shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 2 on the standard scale.
- (7) If, in supplying information in purported compliance with subsection (5) above, a person on whom a notice has been served under subsection (4) above—
- (a) makes a statement which he knows to be false in a material particular; or
 - (b) recklessly makes a statement which is false in a material particular,
- he shall be guilty of an offence and 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.
- (8) If in the course of the exercise of their functions any information comes to the notice of a levying authority which they consider would assist the local assessor in carrying out any of his functions under this Part, they shall give him that information.
- (9) It shall be a defence for a person charged with an offence under subsection (6) above to prove that he had a reasonable excuse for acting as he did.

91 Information about lists

- (1) A person may require a local assessor to give him access to such information as will enable him to establish what is the state of a list, or has been its state at any time since it came into force, if—
- (a) the local assessor is maintaining the list; and
 - (b) the list is in force or has been in force at any time in the preceding 5 years.

- (2) A person may require a levying authority to give him access to such information as will enable him to establish what is the state of a copy of a list, or has been its state at any time since it was deposited, if—
 - (a) the authority has deposited the copy under section 85(5) above; and
 - (b) the list is in force or has been in force at any time in the preceding 5 years.
- (3) A person may require a levying authority to give him access to such information as will enable him to establish what is the state of a copy of a proposed list if—
 - (a) the authority has deposited the copy under section 85(3) above; and
 - (b) the list itself is not yet in force.
- (4) A requirement under subsection (1), (2) or (3) above must be complied with at a reasonable time and place and without payment being sought; but the information may be in documentary or other form, as the person or authority of whom the requirement is made thinks fit.
- (5) Where access is given under this section to information in documentary form the person to whom access is given may—
 - (a) make copies of (or of extracts from) the document;
 - (b) require a person having custody of the document to supply to him a photographic copy of (or of extracts from) the document.
- (6) Where access is given under this section to information in a form which is not documentary the person to whom access is given may—
 - (a) make transcripts of (or of extracts from) the information;
 - (b) require a person having control of access to the information to supply to him a copy in documentary form of (or of extracts from) the information.
- (7) If a reasonable charge is required for a facility under subsection (5) or (6) above, the subsection concerned shall not apply unless the person seeking to avail himself of the facility pays the charge.
- (8) If a person having custody of a document containing, or having control of access to, information access to which is sought under this section—
 - (a) intentionally obstructs a person in exercising a right under subsection (1), (2), (3), (5)(a) or (6)(a) above; or
 - (b) refuses to comply with a requirement under subsection (5)(b) or (6)(b) above, he shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 2 on the standard scale.
- (9) It shall be a defence for a person charged with an offence under subsection (8) above to prove that he had a reasonable excuse for acting as he did.

92 Information about proposals and appeals

- (1) A person may, at a reasonable time and without making payment, inspect any proposal made or notice of appeal given under regulations made under section 87 above, if made or given as regards a list which is in force when inspection is sought or has been in force at any time in the preceding five years.
- (2) A person may—
 - (a) make copies of (or of extracts from) a document mentioned in subsection (1) above; or

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- (b) require a person having custody of such a document to supply to him a photographic copy of (or of extracts from) the document.
- (3) If a reasonable charge is required for a facility under subsection (2) above, that subsection shall not apply unless the person seeking to avail himself of the facility pays the charge.
- (4) If a person having custody of a document mentioned in subsection (1) above—
- (a) intentionally obstructs a person in exercising a right under subsection (1) or (2)(a) above; or
 - (b) refuses to supply a copy to a person entitled to it under subsection (2)(b) above,
- he shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 2 on the standard scale.
- (5) It shall be a defence for a person charged with an offence under subsection (4) above to prove that he had a reasonable excuse for acting as he did.