



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Valuation lists

84 **Compilation and maintenance of valuation lists.**

- (1) In accordance with this Part, the local assessor for each regional and islands council shall compile, and then maintain, a list for that council (to be known as the “valuation list”).
- (2) A valuation list must show, for each day for which it is in force—
 - (a) each dwelling which is situated in the regional or islands council’s area; and
 - (b) which of the valuation bands mentioned in section 74(2) above is applicable to the dwelling.
- (3) A list must also contain such information about dwellings shown in it as may be prescribed.
- (4) The omission from a list of any matter required to be included in it shall not of itself render the list invalid, so far as any other matter contained in it is concerned.
- (5) Any rules as to Crown exemption which would have applied apart from this subsection shall not prevent a list showing a dwelling, showing the valuation band applicable to a dwelling and containing any prescribed information about a dwelling.
- (6) A list must be compiled on 1st April 1993 and shall come into force on that day.
- (7) Before a list is compiled the local assessor must take such steps as are reasonably practicable in the time available to ensure that it is accurately compiled on 1st April 1993.
- (8) Any valuation of a dwelling carried out by the local assessor in pursuance of subsection (7) above shall be carried out in accordance with section 86(2) below.

Status: Point in time view as at 06/03/1992. This version of this provision has been superseded.

Changes to legislation: Local Government Finance Act 1992, Section 84 is up to date with all changes known to be in force on or before 01 April 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)

- (9) The local assessor shall maintain the valuation list for so long as is necessary for the purposes of this Part.
- (10) In this Part “local assessor” means the assessor appointed under section 116(2) or (5) (appointment of assessors) of the 1973 Act for each region and islands area; and any deputy assessor appointed under the said section 116(2) or (5) shall have all the functions of a local assessor under this Part.

Modifications etc. (not altering text)

- C1 S. 84 applied (with modifications) (6.4.1995) by 1994 c. 39, s. 26(2) (with s. 7(2)); S.I. 1995/702, art. 4(1), Sch. 2

Status:

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