



# 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 <sup>F1</sup>. . . 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 <sup>F2</sup>. . . 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.

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**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 06 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) [View outstanding changes](#)

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(9) The local assessor shall maintain the valuation list for so long as is necessary for the purposes of this Part.

[<sup>F3</sup>(10) In this Part “local assessor” means the assessor appointed under section 27 (appointment of assessors) of the Local Government etc. (Scotland) Act 1994 for each valuation area; and any deputy assessor appointed under that section shall have all the functions of a local assessor under this Part.]

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#### Textual Amendments

- F1** Words in s. 84(1) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F2** Words in s. 84(2)(a) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F3** S. 84(10) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(6)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(c)**
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#### 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**

**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 06 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.  
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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. The amending S.I. was revoked before ever coming into force by S.I. 2010/1906, reg. 2)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)