



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Valuation lists

86 Valuation of dwellings.

- (1) In order to enable him to compile a valuation list for his area under section 84 above, a local assessor shall, in accordance with the provisions of this Part, carry out a valuation of such of the dwellings in his area as he considers necessary or expedient for the purpose of determining which of the valuation bands mentioned in section 74(2) above applies to each dwelling in his area.
- (2) The valuation shall be carried out by reference to 1st April 1991 and on such assumptions and in accordance with such principles as may be prescribed.
- (3) Where it appears to a local assessor that, having regard to the assumptions and principles mentioned in subsection (2) above, and to any directions given under subsection (5) below, a dwelling falls clearly within a particular valuation band, he need not carry out an individual valuation of that dwelling.
- (4) Subject to subsection (5) below, the local assessor shall carry out the valuation in the ^{F1} . . . area for which he has been appointed as assessor.
- (5) A local assessor shall comply with such directions as may be given in relation to the valuation by the [^{F2}Scottish Ministers].
- [^{F3}(6) The Scottish Ministers may, for the purpose of preparing any directions under subsection (5) above, make such investigations and set up such facilities as appear to them to be appropriate.]
- (7) A local assessor may appoint persons to assist him.

Changes to legislation: Local Government Finance Act 1992, Section 86 is up to date with all changes known to be in force on or before 05 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

- (8) A local assessor may disclose to a person appointed by him under subsection (7) above any information available to him or obtained by him in the exercise of the powers conferred by section 90 below.
- (9) If any person to whom any information is disclosed by virtue of subsection (8) above uses or discloses the information, in whole or in part, otherwise than for the purposes of the valuation, he 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.
- (10) A ^{F4} . . . 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.
- (11) The Secretary of State may, with the consent of the Treasury, make grants of such amounts as he may, with such consent, determine to ^{F5} . . . councils towards such of their expenditure under this section as he considers to have been reasonably incurred.

Textual Amendments

- F1** Words in s. 86(4) 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. 86(5) substituted (27.7.2000) by S.I. 2000/2040, art. 2, **Sch. Pt. I para. 14(2)(a)**
- F3** S. 86(6) substituted (27.7.2000) by S.I. 2000/2040, art. 2, **Sch. Pt. I para. 14(2)(b)**
- F4** Words in s. 86(10) 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**
- F5** Words in s. 86(11) 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**

Changes to legislation:

Local Government Finance Act 1992, Section 86 is up to date with all changes known to be in force on or before 05 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\(1\)](#)