



# Local Government Finance Act 1992

## 1992 CHAPTER 14

### PART II

#### COUNCIL TAX: SCOTLAND

##### *Valuation lists: supplemental*

#### **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,for his area.
- (3) In any case where—
  - (a) a notice is served by a local assessor on a <sup>F1</sup> . . . 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—

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*Changes to legislation: Local Government Finance Act 1992, Section 90 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*

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- (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 [<sup>F2</sup>local] 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.

#### Textual Amendments

- F1** Words in s. 90(3)(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**
- F2** Word in s. 90(8) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(7)** (with s. 128(8)); S.I. 1996/323, art. 4(1)(c)

**Changes to legislation:**

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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\(1\)](#)