
STATUTORY INSTRUMENTS

1993 No. 290

**The Council Tax (Alteration of Lists
and Appeals) Regulations 1993**

PART II

Alteration of valuation lists

Interpretation of Part II

3. In this Part—

“alteration” means alteration of a list in relation to a particular dwelling, and “alter” shall be construed accordingly;

“company” and “subsidiary” have the same meanings as in sections 736 and 736A of the Companies Act 1985(1); and

“relevant valuation tribunal”, in relation to a proposal, means the valuation tribunal established by regulations under Schedule 11 to the 1988 Act(2) for the area in which is situated the dwelling to which the proposal relates.

Restrictions on alteration of valuation bands

4.—(1) No alteration shall be made of a valuation band(3) shown in a list as applicable to any dwelling unless—

(a) since the valuation band was first shown in the list as applicable to the dwelling—

(i) there has been a material increase in the value of the dwelling and a relevant transaction(4) has been subsequently carried out in relation to the whole or any part of it; or

(ii) subject to paragraph (2), there has been a material reduction(5) in the value of the dwelling; or

(iii) the dwelling has become or ceased to be a composite hereditament for the purposes of Part III of the 1988 Act(6); or

(iv) in the case of a dwelling which continues to be a composite hereditament, there has been an increase or reduction in its domestic use; or

(1) 1985 c. 6. Section 736 is substituted, and section 736A is inserted, by section 144 of the Companies Act 1989 (c. 40).

(2) Schedule 11 is amended by paragraph 88 of Schedule 13 to the Local Government Finance Act 1992. See also the Valuation and Community Charge Tribunals Regulations 1989 (S.I. 1989/439; a relevant amending instrument is S.I. 1991/1). By virtue of section 15(1) of the 1992 Act, valuation and community charge tribunals are now known as valuation tribunals.

(3) See section 5(2) and (3) of the Local Government Finance Act 1992.

(4) See the definitions of “material increase” and “relevant transaction” in section 24(10) of the Local Government Finance Act 1992.

(5) See the definition in section 24(10) of the Local Government Finance Act 1992.

(6) See section 64(9) of the Local Government Finance Act 1988 and the definition of “domestic property” in section 66 of that Act.

- (b) the listing officer is satisfied that—
 - (i) a different valuation band should have been determined by him as applicable to the dwelling; or
 - (ii) the valuation band shown in the list is not that determined by him as so applicable; or
- (c) an order of a valuation tribunal or of the High Court requires the alteration to be made.

(2) Where a material reduction in the value of a dwelling is caused wholly by the demolition of any part of the dwelling, the valuation band shall not be altered if the works of demolition are part of, or connected with, a building, engineering or other operation carried out, in progress or proposed to be carried out in relation to the dwelling.

(3) The reference in paragraph (2) to an operation does not include the repair of any damage caused to the dwelling in the course of demolition.

Circumstances and periods in which proposals may be made

5.—(1) Subject to the following paragraphs of this regulation, where a billing authority or an interested person is of the opinion that a list is inaccurate because—

- (a) it shows as a dwelling property which ought not to be shown (including property shown as one dwelling which, by virtue of article 3 of the Council Tax (Chargeable Dwellings) Order 1992(7), falls to be shown as a number of dwellings, but excluding property in respect of which a determination of the listing officer under article 4 of that Order is for the time being effective for the purposes of Part I of the Act), or
- (b) it fails to show a dwelling which ought to be shown, or
- (c) the listing officer has determined as applicable to the dwelling a valuation band other than that which should have been determined as so applicable, or
- (d) since the valuation band was first shown in the list as applicable to the dwelling, one (or more) of the events mentioned in sub-paragraph (a) of paragraph (1) of regulation 4 has occurred; or
- (e) in relation to a matter shown in it, account has not been taken (whether as regards a particular dwelling or a class of dwelling) of a relevant decision of a valuation tribunal or the High Court,

that authority or person may make a proposal for the list.

(2) No proposal in relation to the matter mentioned in sub-paragraph (e) of paragraph (1) may be made after the expiry of the period of six months beginning on the day on which the decision in question was made.

(3) Subject to paragraph (4) and regulation 8(3)(a), where, in relation to a dwelling shown in a list on the day on which it is compiled, a billing authority or an interested person is of the opinion mentioned in paragraph (1) by reason of the matter mentioned in sub-paragraph (c), any proposal for the alteration of the list as regards that matter must be made not later than 30th November 1993.

(4) A person who on any day during the period in which a list is in force becomes the taxpayer in respect of a particular dwelling shown in the list may, subject to paragraph (5), make a proposal for the alteration of the list in respect of that dwelling where—

- (a) he has not during that period previously been the taxpayer in respect of that dwelling; or
- (b) the dwelling is first shown in the list after the day on which it was compiled.

(5) No proposal may be made under paragraph (4) where—

- (a) six months has expired since the day on which the person first became the taxpayer;

- (b) a proposal to alter the same list in relation to the same dwelling and arising from the same facts has been considered and determined by a valuation tribunal (otherwise than as mentioned in regulation 25(4)) or by the High Court;
 - (c) the new taxpayer is a company which is a subsidiary of the immediately preceding taxpayer;
 - (d) the immediately preceding taxpayer is a company which is a subsidiary of the new taxpayer;
 - (e) both the new and the immediately preceding taxpayers are companies which are subsidiaries of the same company; or
 - (f) the change of taxpayer has occurred solely by reason of the formation of a new partnership in relation to which any of the partners was a partner in the previous partnership.
- (6) Where the listing officer has altered the list in respect of a dwelling, a billing authority or an interested person may, within six months of the service of the notice of alteration under regulation 15, make a proposal for either or both of the following—
- (a) the restoration of the list to its state before the alteration was made,
 - (b) a further alteration of the list in respect of that dwelling.
- (7) Paragraph (6) does not apply to the extent that the alteration in question—
- (a) consists of—
 - (i) the insertion or alteration of a reference number,
 - (ii) the alteration of an address,
 - (iii) the correction of a clerical error, or
 - (iv) the entry of the day from which an alteration has effect where the day is the completion day determined under Schedule 4A in relation to the dwelling concerned;or
 - (b) reflects a change in the area of the billing authority or the decision of a valuation tribunal or the High Court in relation to the dwelling concerned.

Manner of making proposals and information to be included

6.—(1) A proposal shall be made by notice in writing served on the listing officer; and the notice shall—

- (a) state the name and address of the proposer, and the capacity in which he makes the proposal;
- (b) identify the dwelling to which it relates;
- (c) identify the respects in which it is proposed the list be altered; and
- (d) include—
 - (i) a statement of the reasons for believing the list to be inaccurate;
 - (ii) if the proposal is made in the circumstances mentioned in regulation 5(1)(d), a statement of the reasons for the belief that an event mentioned in sub-paragraph (a) of paragraph (1) of regulation 4 has occurred, and of the date on which the event occurred;
 - (iii) if the proposal is made in the circumstances mentioned in regulation 5(1)(e), a statement identifying the property to which the decision in question relates and the date of that decision and that the decision was a decision of the valuation tribunal or, as the case may be, the High Court;

- (iv) if the proposal is made in the circumstances mentioned in regulation 5(4), a statement of the day on which the proposer became the taxpayer;
 - (v) if the proposal disputes the accuracy of an alteration made by the listing officer, a statement of the day on which the listing officer served the relevant notice under regulation 15;
 - (vi) if the proposal disputes the day from which an alteration should have effect, a statement of the day proposed in its place.
- (2) A proposal may deal with more than one dwelling—
- (a) in the circumstances mentioned in regulation 5(1)(a); or
 - (b) where the proposer makes the proposal in the same capacity as respects each dwelling, and each of the dwellings is within the same building as each other dwelling or, where any of them is not within a building, it is within the same curtilage as the other or others.

Acknowledgement of proposals

7.—(1) Subject to paragraph (2), within the period of 28 days beginning on the day on which he receives a proposal, the listing officer shall by notice in writing served on the proposer acknowledge its receipt.

(2) Paragraph (1) does not apply where the listing officer serves a notice under regulation 8 in respect of the proposal.

(3) A notice under paragraph (1) shall specify the date of receipt of the proposal; and shall be accompanied by a statement of the effect of regulations 9 to 13.

Proposals treated as invalid

8.—(1) Where the listing officer is of the opinion that a proposal has not been validly made, he may within four weeks of its service on him serve notice (an “invalidity notice”) on the proposer that he is of that opinion, and stating—

- (a) his reasons for that opinion, and
- (b) the effect of paragraphs (3) to (6).

(2) The listing officer may at any time withdraw an invalidity notice by notice in writing served on the proposer; and on such withdrawal any appeal against the invalidity notice shall be treated as having been withdrawn.

(3) Unless an invalidity notice has been withdrawn in accordance with paragraph (2), the person on whom it is served may, within four weeks of its service on him—

- (a) subject to paragraph (4), make a further proposal in relation to the same dwelling, notwithstanding the previous expiry of any period applicable under regulation 5, or
- (b) appeal against the notice to the relevant valuation tribunal.

(4) No proposal may be made under paragraph (3)(a) where the proposal to which the invalidity notice relates was made under paragraph (3)(a) or after the expiry of any period applicable under regulation 5.

(5) Where a proposal is made under paragraph (3)(a), the proposal in respect of which the invalidity notice was served shall be treated as having been withdrawn.

(6) An appeal against an invalidity notice shall be initiated by serving notice of disagreement on the listing officer.

(7) Unless the listing officer withdraws the invalidity notice within four weeks of the service of the notice under paragraph (6), on the expiry of that period he shall inform the clerk of the relevant valuation tribunal of—

- (a) the entry in the list (if any) which is proposed to be altered,
- (b) the grounds on which the proposal was made, and
- (c) the reasons for his opinion that the proposal has not been validly made.

(8) Where information relating to an invalidity notice has been supplied in accordance with paragraph (7) and the notice is withdrawn, the listing officer shall, as soon as practicable, inform the clerk of the relevant valuation tribunal of the withdrawal.

(9) Until it is finally decided that the proposal to which an invalidity notice relates was validly made, regulations 9 to 13 shall not apply in relation to the proposal; and where it is finally decided as so mentioned, those regulations shall have effect as if the proposal had been served on the listing officer on the date of that final decision.

(10) For the purposes of paragraph (9), a final decision is made—

- (a) where the invalidity notice is withdrawn, on the day of the withdrawal;
- (b) in any other case, on the day on which—
 - (i) the valuation tribunal having determined the appeal, the period within which an appeal may be made to the High Court under regulation 32 expires without such an appeal being made; or
 - (ii) the High Court determines the appeal.

(11) Nothing done under this regulation shall be construed as preventing any party to an appeal under regulation 13 from contending for the purposes of that appeal that the proposal to which the appeal relates was not validly made.

Procedure subsequent to the making of proposals

9.—(1) Within six weeks beginning on the day on which a proposal is served on him, the listing officer shall serve a copy of the proposal on each of the following (not being the proposer)—

- (a) any person who then appears to him to be the taxpayer as regards any dwelling to which the proposal relates; and
- (b) the billing authority, where that authority has served notice on the listing officer that it wishes to receive a copy of a class or classes of proposal, and the proposal falls within any such class.

(2) Each copy of a proposal served under paragraph (1)(a) shall be accompanied by a statement of the effect of regulations 10 to 13.

Proposals agreed by listing officer

10. Where the listing officer is of the opinion that a proposal is well-founded, he shall—

- (a) serve notice on—
 - (i) the proposer, and
 - (ii) any person (not being the proposer) who then appears to him to be the taxpayer as regards any dwelling to which the proposal relates,that he proposes to alter the list accordingly; and
- (b) within six weeks of the date of the notice so alter the list.

Withdrawal of proposals

11.—(1) The proposer may, subject to paragraph (2), withdraw the proposal by notice in writing served on the listing officer.

(2) A proposal may not be withdrawn where the proposer made it in his capacity as taxpayer but is no longer a taxpayer in respect of the dwelling concerned, unless the taxpayer at the date of the withdrawal has agreed in writing; and where at the date of the withdrawal more than one person is a taxpayer, the agreement of one of them shall, for this purpose, be treated as the agreement of all of them.

(3) Where—

(a) within the period of three months beginning on the day on which a proposal is served on the listing officer an interested person serves notice in writing on the listing officer that he wishes to be a party to proceedings in respect of that proposal; and

(b) after service of such a notice the proposal is withdrawn in accordance with this regulation, the listing officer shall serve notice of the withdrawal on that person.

(4) Where within the period of six weeks beginning on the day on which a notice under paragraph (3) is served on him an interested person serves notice in writing on the listing officer that he is aggrieved by the withdrawal of the proposal—

(a) the notice shall, if that person would at the date of the proposal himself have been competent to make that proposal, be treated for the purposes of the following provisions of these Regulations as if it had been a proposal in the same terms made on the day on which the notice was served;

(b) any resulting alteration shall have effect from the day which would have been applicable had there been no withdrawal under this regulation.

Agreed alterations following proposals

12.—(1) Where, following the making of a proposal, all the persons mentioned in paragraph (2) agree on an alteration of the list in accordance with this Part in terms other than those contained in the proposal, and that agreement is signified in writing—

(a) subject to paragraph (5), the listing officer shall not later than the expiry of six weeks beginning on the day on which the agreement was made alter the list to give effect to the agreement; and

(b) the proposal shall be treated as having been withdrawn.

(2) The persons referred to in paragraph (1) are—

(a) the listing officer;

(b) the proposer;

(c) subject to paragraphs (3) and (4), the taxpayer, at the date of the proposal, in relation to the dwelling to which it relates;

(d) subject to paragraph (4), the taxpayer, at the date of the agreement, in relation to the dwelling to which it relates; and

(e) subject to paragraph (3), any other person who—

(i) at the date of the proposal would have been competent to make the proposal, and

(ii) has within three months beginning on the day on which the proposal was served on the listing officer served notice on him in writing to the effect that he wishes to be party to the proceedings in respect of the proposal.

(3) Where—

- (a) a person who was at the date of the proposal the taxpayer in respect of the dwelling is, at the date on which all the other persons mentioned in paragraph (2) have agreed as mentioned in paragraph (1), no longer the taxpayer in respect of the dwelling, and the listing officer has taken all reasonable steps to ascertain the whereabouts of that person, but they have not been ascertained, or
- (b) a person who has given notice as mentioned in paragraph (2)(e) cannot be contacted at the address supplied to the listing officer (whether in that notice or otherwise),

the agreement of that person under the foregoing provisions of this regulation shall not be required.

(4) Where at the date of the proposal or agreement more than one person is a taxpayer in respect of the dwelling concerned, such of the requirements of paragraph (1) as relate to the agreement of persons referred to in sub-paragraph (c) or, as the case may be, sub-paragraph (d) of paragraph (2) shall be treated as satisfied where the agreement of one of the persons to whom the description in the relevant sub-paragraph applies has been signified.

(5) Where the period of six weeks mentioned in paragraph (1)(a) would expire before the period of three months mentioned in paragraph (2)(e), the alteration required by paragraph (1)(a) shall, where no notice is served as mentioned in paragraph (2)(e), be made as soon as practicable after the expiry of that period of three months.

Disagreement as to proposed alteration

13.—(1) Where the listing officer is of the opinion that a proposal is not well-founded, and—

- (a) the proposal is not withdrawn, and
- (b) there is no agreement as provided in regulation 12,

the disagreement shall, no later than the expiry of the period of six months beginning on the day on which the proposal was served on him, be referred by the listing officer to the relevant valuation tribunal, as an appeal by the proposer against the listing officer's refusal to alter the list.

(2) A referral under paragraph (1) shall take place by means of the transmission to the clerk of the tribunal of a statement of the following matters—

- (a) the entry in the list (if any) which is proposed to be altered;
- (b) the date of service of the proposal;
- (c) the names and addresses (where known to the listing officer) of all persons whose agreement is required by regulation 12; and
- (d) the grounds on which the proposal was made.

Day from which alteration has effect

14.—(1) Subject to section 17(3) and (5) of the Act, regulation 29(3) and the following provisions of this regulation, an alteration effected so as to show in or, as the case may be, to delete from a list any dwelling which, since the list was compiled—

- (a) has come into existence or ceased to exist; or
- (b) has ceased to be situated, or has become situated, in the area of the billing authority for whose area the list was compiled,

shall have effect from the day on which the circumstances giving rise to the alteration occurred.

(2) An alteration reflecting a material increase in the value of a dwelling shall have effect from the day on which the relevant transaction, as regards that dwelling (or part of it) and that increase, was completed⁽⁸⁾.

(3) An alteration reflecting a material reduction in the value of a dwelling shall have effect from the day on which the circumstances which caused that reduction arose⁽⁹⁾.

(4) An alteration reflecting an increase or reduction in the domestic use of a dwelling which is or becomes or ceases to be a composite hereditament for the purposes of Part III of the 1988 Act (otherwise than in the circumstances mentioned in paragraph (8)(a)(ii)) shall have effect from the day on which the circumstances which caused that increase or reduction arose.

(5) Where for the purposes of paragraph (3) or (4) the day on which the relevant circumstances arose is not reasonably ascertainable—

(a) where the alteration is made in pursuance of a proposal (other than one disputing the accuracy of a previous alteration to the list), the alteration shall have effect from the day on which the proposal was served on the listing officer;

(b) where the alteration is made—

(i) to correct an inaccuracy in the list which arose in the course of making a previous alteration; or

(ii) in pursuance of a proposal disputing the accuracy of a previous alteration, the alteration shall have effect from the day on which the alteration which gave rise to the inaccuracy, or the accuracy of which is disputed, fell to have effect (as the case may be); and

(c) in any other case the alteration shall have effect from the day on which it is entered in the list.

(6) An alteration made to correct an inaccuracy in a list on the day it was compiled shall have effect from that day.

(7) An alteration made to correct an inaccuracy in a list (other than an alteration which falls to take effect as provided in the foregoing provisions of this regulation) shall have effect from the day on which the list became inaccurate.

(8) Any reference in the foregoing provisions of this regulation to a dwelling ceasing to exist or coming into existence includes a reference to a dwelling which ceases to exist or comes into existence—

(a) by virtue of property which was a dwelling—

(i) becoming liable (as such or together with other property) to non-domestic rating by reason of its consisting entirely of non-domestic property; or

(ii) ceasing (otherwise than as mentioned in (i) above) to satisfy the requirements of section 3 of the Act;

(b) by virtue of a hereditament consisting entirely of property which is non-domestic becoming a composite hereditament which satisfies the requirements of section 3 of the Act;

(c) by virtue of property which was one dwelling for the purposes of Part I of the Act being treated for those purposes as two or more dwellings⁽¹⁰⁾; or

⁽⁸⁾ See the definitions of “material increase” and “relevant transaction” in section 24(10) of the Local Government Finance Act 1992.

⁽⁹⁾ See the definition of “material reduction” in section 24(10) of the Local Government Finance Act 1992.

⁽¹⁰⁾ See article 3 of the Council Tax (Chargeable Dwellings) Order 1992 (S.I. 1992/549).

(d) by virtue of property which was two or more dwellings for those purposes being treated for those purposes as one dwelling⁽¹¹⁾ .

(9) Expressions used in paragraph (8) which are also used in Part III (non-domestic rating) of the 1988 Act have the same meaning in that paragraph as they have for the purposes of that Part.

Notification of alteration

15.—(1) Within six weeks of altering a list the listing officer shall serve notice on the billing authority stating the effect of the alteration; and the billing authority shall as soon as is reasonably practicable alter the copy of the list deposited by it at its principal office under section 22(8) of the Act.

(2) Within six weeks of effecting an alteration the listing officer shall serve notice on the person who then appears to him to be the taxpayer as regards any dwelling to which the alteration relates stating—

- (a) the effect of the alteration, and
- (b) the application of this Part, and of Part III in relation to the alteration.

(3) Paragraph (2) does not apply in relation to alterations effected solely for the purpose of correcting a clerical error, or for reflecting—

- (a) a decision of the listing officer that a proposal is well-founded;
- (b) an agreement under regulation 12;
- (c) a change in the address of the dwelling concerned;
- (d) a change in the area of the billing authority; or
- (e) the decision of a valuation tribunal or the High Court in relation to the dwelling concerned.

(4) The listing officer shall take such steps as are reasonably practicable to secure that any notice under paragraph (2) is served not later than the corresponding notice under paragraph (1).

⁽¹¹⁾ See article 4 of the Council Tax (Chargeable Dwellings) Order 1992.