
STATUTORY INSTRUMENTS

1993 No. 290

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

PART II

Alteration of valuation lists

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).