#### STATUTORY INSTRUMENTS

# 1993 No. 355

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

# PART II

## ALTERATION OF VALUATION LISTS

### Proposals treated as invalid—lack of information

- **9.**—(1) Where the assessor is of the opinion that a proposal has not been validly made because it does not include all the information specified in paragraph (1) of regulation 6, he may within six weeks of the date of service of the proposal on him serve on the proposer a notice complying with paragraph (2).
  - (2) A notice under paragraph (1) shall—
    - (a) state the opinion of the assessor that the proposal has not been validly made;
    - (b) specify which of the information required by paragraph (1) of regulation 6 has not been supplied to him;
    - (c) state that that information must be supplied to him no later than four weeks after the date of service of the notice; and
    - (d) advise the proposer of his right of appeal under paragraph (3) and of the effect of paragraph (4).
- (3) If the proposer disagrees with the opinion of the assessor stated in a notice under paragraph (1), the proposer may appeal against the notice no later than four weeks after the date of its service.
  - (4) Where the assessor has served a notice under paragraph (1) and the proposer has not—
    - (a) timeously appealed against it under paragraph (3); or
    - (b) timeously supplied to the assessor the information specified in the notice;

the assessor shall be entitled to treat the proposal as invalidly made and shall not require to take any further action in relation to it.