

# LOCAL GOVERNMENT ACT 2003

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### **Part 6: Council Tax**

#### **Sections 77 and 78: Valuation Lists and Bands**

#### *Schedule 7: Minor and Consequential amendments*

#### *Paragraphs 44 to 48, 52 and 53(2): amendments consequential on section 77*

164. Dwellings are currently assigned to a valuation band based on their 1 April 1991 values, in accordance with section 21(2) of the LGFA 1992. Paragraph 44 of Schedule 7 amends section 21, by inserting new subsections (2A) and (2B) to enable valuations to be as at a new valuation date. The new date will be either two years before the date the next revaluation is due (e.g. for the first English revaluation, 1 April 2005); or, a date during that two year period specified in regulations made by the Secretary of State or NAW.
165. Paragraph 45 of Schedule 7 ensures that an original list will remain in force until the date on which the new list is compiled.
166. Paragraph 46 of Schedule 7 amends section 24(9)(b) of the LGFA 1992. Section 24 allows the Secretary of State to make regulations about the alteration of valuation lists. Subsection (9)(b) currently refers to copies of lists deposited by the authority under section 22(8) or section 22A(10) (which related to the compilation of new lists following local government reorganisation in Wales). New lists will be deposited under section 22B(10), not section 22(8), so paragraph 46 amends section 24(9)(b) to refer to section 22B(10).
167. The current section 25 of the LGFA 1992 enables the Secretary of State (in Wales, the NAW) to require a new valuation list to be compiled and decide the new valuation date and when the new list should come into effect. This general power is being replaced by a fixed revaluation cycle. Paragraph 47 of Schedule 7 will make section 25 no longer effective.
168. The current section 28(2)(a) of the LGFA 1992 governs a person's right to inspect the valuation lists. Paragraph 48 of Schedule 7 will apply that right to the new lists, and proposed new lists, compiled under section 22B.
169. Paragraph 52(4) of Schedule 7 amends section 113(3) of the LGFA 1992. Section 113(3) provides that all orders or regulations made by the Secretary of State or the Treasury under that Act shall be subject to the negative resolution procedure, save for listed exceptions. Paragraph 51 adds to the list of exceptions orders under the new section 22B(3)(a), i.e. orders bringing forward revaluations from the 10 year cycle, which will be made by affirmative resolution procedure (see subsection (11) of the new section 22B inserted by section 77). Paragraph 52 also amends section 113 to provide that any power of the National Assembly for Wales to make orders or regulations under the LGFA 1992 shall be exercisable by statutory instrument.

*These notes refer to the Local Government Act 2003 (c.26)  
which received Royal Assent on 18th September 2003*

170. [Paragraph 8](#) of Schedule 2 to the LGFA 1992 enables regulations to be made requiring billing authorities to notify owners of exempt dwellings of the valuation band the property has been assigned to in proposed lists. Paragraph 53(2) of Schedule 7 enables such regulations to cover the new lists, and proposed new lists, prepared under section 22B.