
STATUTORY INSTRUMENTS

1995 No. 624

The Local Government Changes for England (Community Charge and Council Tax, Valuation and Community Charge Tribunals and Alteration of Lists and Appeals) Regulations 1995

PART II

VALUATION AND COMMUNITY CHARGE TRIBUNALS

Community charge: charging authorities

3. References in Parts I to IV of the 1989 Regulations to a charging authority shall on or after the reorganisation date include a county council to which are transferred by or in consequence of a section 17 order the functions of district councils in relation to the county council's area.

Community charge: relinquishing authorities

4. The 1989 Regulations shall have effect on or after the reorganisation date as regards a community charge as if the area of the relinquishing authority prior to the reorganisation date continued to be its area on and after that date.

Community charge and council tax: successor authorities

5. Anything done by or in relation to an abolished authority under the 1989 Regulations in connection with a community charge or council tax shall on or after the reorganisation date be treated as if it had been done by or in relation to the relevant successor authority.

Council tax: appeals

6.—(1) In regulation 34(1) (interpretation) of the 1989 Regulations, on or after the reorganisation date the definition of the "list" shall have effect as if it included a list deposited or altered pursuant to regulation 46(4) of the principal Regulations.

(2) Where an appeal as defined in Part V of the 1989 Regulations is made in relation to a transferred property on or after the reorganisation date, or is made but not disposed of prior to that date, references in the 1989 Regulations to the billing authority, and the tribunal, shall, subject to regulation 7, have effect on or after the reorganisation date as if they were references to the acquiring authority, and the tribunal for the area of that authority, as the case may be, and for this purpose anything done by or in relation to the relinquishing authority in connection with such an appeal shall on or after that date be treated as if it had been done by or in relation to the acquiring authority.

Council tax: appeals, further provision

7.—(1) In relation to an appeal as described in regulation 6(2) which relates to a preceding year, whether or not it also relates to a subsequent year, subject to paragraph (2), on or after the reorganisation date—

- (a) the references in regulations 37(5) (initiating an appeal) and 42(2) (disqualification from participating) of the 1989 Regulations to the billing authority shall have effect as if they were references to the relinquishing authority and the acquiring authority; and
 - (b) in regulation 38(3)(b) (arrangement for appeals) of the 1989 Regulations the reference to the “listing officer” shall have effect as if it were a reference to the listing officers for the relinquishing authority and the acquiring authority, the reference to the “valuation officer” shall have effect as if it were a reference to the valuation officers for the relinquishing authority and the acquiring authority and the reference to the “community charges registration officer” shall have effect as if it were a reference to the community charges registration officer for the relinquishing authority.
- (2) In relation to an appeal as described in regulation 6(2) which is to be disposed of by way of written representations or hearing and in respect of which, prior to the reorganisation date, the clerk of a tribunal has served notice on the parties in accordance with regulations 40 (disposal by written representations) or 41 (notice of hearing) of the 1989 Regulations, on or after that date—
- (a) that tribunal shall be the tribunal in relation to that appeal;
 - (b) the relinquishing authority shall be the billing authority which is a party under those Regulations in relation to the appeal;
 - (c) the listing officer for the relinquishing authority shall be the listing officer under those Regulations in relation to that appeal; and
 - (d) the reference to the “valuation officer” in regulation 38(4) (arrangement for appeals) of those Regulations shall have effect as if it were a reference to the valuation officer for the relinquishing authority.