

## SCHEDULE 1

### Valuation notice information

#### **Powers of the assessor to change a valuation**

**12.** In certain circumstances we may change a valuation, with effect from the start of the financial year, even though no proposal or appeal has been made. For instance we may:

- correct any error of measurement, survey or classification or any clerical or arithmetical error;  
and
- take account of any material change of circumstances, this being a change affecting the value of the lands and heritages.