Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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.