

## SCHEDULE 1

### Valuation notice information

#### **Time limits for making a proposal and for issue of decisions**

**5.** If you are making a proposal otherwise than in connection with the issue of a valuation notice, the deadline for lodging a proposal varies depending on the circumstances in which the proposal is made:

- if you are making a proposal because you have just become a proprietor, tenant or occupier of lands and heritages, the last date for making the proposal is four months after the date on which you became proprietor, tenant or occupier,
- if you are making a proposal on the grounds that there has been a material change of circumstances since the relevant entry in the valuation roll was made, the last date for making the proposal is four months after the roll in which the relevant entry is to be found ceases to be in force,
- if you are making a proposal on the grounds that there is an error of measurement, survey or classification, or a clerical or arithmetical error, a proposal may be made at any time while the valuation roll containing the relevant entry is in force.