



Local Government Finance Act 1988

1988 CHAPTER 41

PART I

COMMUNITY CHARGES

Miscellaneous

19 Co-owners.

- (1) The Secretary of State may make regulations as regards any prescribed case where (apart from the regulations) co-owners would be subject to different standard or collective community charges by virtue of the same property.
- (2) The regulations may contain—
 - (a) provision that as regards the period for which the co-ownership subsists there shall be one charge only, that the co-owners shall be jointly subject to it, and that the registration officer for the charging authority concerned shall enter an item in the register accordingly;
 - (b) provision that the amount payable in respect of the charge concerned as it has effect for a chargeable financial year shall be calculated in a prescribed manner, and that the co-owners shall be jointly and severally liable to pay the amount;
 - (c) provision that, notwithstanding that the co-owners are jointly and severally liable, section 16 or 17 above shall have effect to make a spouse or manager of any of the co-owners jointly and severally liable as well;
 - (d) where the charge concerned is collective, provision as to the person or persons to whom any amount payable under section 9 above is to be paid.
- (3) The regulations may provide that there shall be different charges as regards each of the following—
 - (a) the period for which the co-ownership subsists (that is, for which the co-owners concerned are co-owners);

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- (b) any period for which one only of the co-owners has an interest in the building, part of a building or dwelling concerned ^{F1} . . .;
 - (c) any period for which there is a co-ownership as regards the property concerned but the participants of it do not correspond with those of the co-ownership mentioned in paragraph (a) above (whether because the number of members differs or because any of the personnel differs).
- (4) The regulations may include provision conferring rights of recovery as between parties (whether co-owners, spouses or managers).
- (5) Without prejudice to section 143(2) below, the regulations may include provision amending or adapting provisions of this Part; and in particular the regulations—
- (a) may provide that section 11(4) above shall apply where different charges arise because of the operation of the regulations;
 - (b) may amend or adapt provisions of this Part which themselves confer power to make regulations (such as Schedules 2 and 4).
- (6) References to co-owners include references to persons who together have an interest under a lease or underlease, and references to co-ownership shall be construed accordingly.

Textual Amendments

- F1** Words in s. 19(3)(b) repealed (retrospectively) by [Caravans \(Standard Community Charge and Rating\) Act 1991 \(c. 2\), s. 1\(1\)\(3\)](#)

20 Contributions in aid.

- (1) Where a person would be subject to a personal community charge but for paragraph 11 of Schedule 1 below, and a contribution in aid of community charges is made in respect of him, the contribution shall be paid to the charging authority to whose charge he would be subject.
- (2) Where a person would be subject to a standard community charge but for the rules as to Crown exemption, and a contribution in aid of community charges is made in respect of him, the contribution shall be paid to the charging authority to whose charge he would be subject.

21 Standard community charge: special cases.

- (1) Subsection (2) below applies in the case of property provided and maintained by an authority mentioned in subsection (3) below for purposes connected with the administration of justice, police purposes or other Crown purposes.
- (2) Any rules as to Crown exemption which would have applied apart from this subsection shall not prevent—
- (a) a person being subject to a charging authority's standard community charge by virtue of the property,
 - (b) an entry being made in the register in relation to the charge, or
 - (c) the person being liable to pay in respect of the charge.
- (3) The authorities are—

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- (a) a county council,
- (b) a district council,
- (c) a London borough council,
- (d) the Common Council,
- (e) a metropolitan county police authority, and
- (f) the Northumbria Police Authority.

22 Administration and penalties.

- (1) Schedule 2 below (which contains provisions about administration, including collection) shall have effect.
- (2) Schedule 3 below (which contains provisions about civil penalties) shall have effect.
- (3) Schedule 4 below (which contains provisions about the recovery of sums due, including sums due as penalties) shall have effect.

23 Appeals.

- (1) A person aggrieved by any of the matters mentioned in subsection (2) below may appeal to a valuation and community charge tribunal established under Schedule 11 below.
- (2) The matters are—
 - (a) the fact that the person is or is not at any time entered in a charging authority's register as subject to a community charge of the authority,
 - (b) the contents of any item which is contained in a charging authority's register and relates to a charge to which the person is there shown as subject at any time,
 - (c) any designation of an individual as a certification officer under regulations under section 30 below,
 - (d) the fact that such a designation has not been revoked,
 - (e) any estimate, made for the purposes of regulations under Schedule 2 below, of the amount the person is liable to pay in respect of a charging authority's community charge,
 - (f) any designation of an individual as a responsible individual under regulations under Schedule 2 below,
 - (g) the fact that such a designation has not been revoked,
 - (h) the imposition of a penalty on the person under Schedule 3 below,
 - (i) the fact that a relevant dwelling has been designated under section 5 above, and
 - (j) the fact that a designation of a relevant dwelling under that section has not been revoked under that section.
- (3) Subsection (2)(e) above shall not apply where the grounds on which the person concerned is aggrieved fall within such category or categories as may be prescribed by the Secretary of State by regulations.
- (4) Where a penalty is imposed on a person under Schedule 3 below, and he alleges that there is no power in the case concerned to impose a penalty of the amount imposed, he may appeal under subsections (1) and (2)(h) above against the imposition.

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- (5) In subsection (2)(i) above “relevant dwelling” means a building, or part of a building, in respect of which the person would be subject to an authority’s collective community charge if the designation were valid.
- (6) In subsection (2)(j) above “relevant dwelling” means a building, or part of a building, in respect of which the person would cease to be subject to an authority’s collective community charge if the revocation were made.

Modifications etc. (not altering text)

C1 S. 23(2)(e) excluded by S.I. 1989/438, reg. 25

24 Appeals: preliminary steps.

- (1) No appeal may be made under section 23 above unless—
- (a) the aggrieved person serves a written notice under this section, and
 - (b) one of the conditions mentioned in subsection (4) below is fulfilled.
- (2) A notice under this section must be served on—
- (a) the charging authority concerned, where the grievance relates to an estimate mentioned in section 23(2)(e) above or to the imposition of a penalty by a charging authority;
 - (b) the community charges registration officer concerned, in any other case.
- (3) A notice under this section must state the matter by which and the grounds on which the person is aggrieved.
- (4) The conditions are that—
- (a) the aggrieved person is notified in writing, by the authority on which or officer on whom he served the notice, that the authority or officer believes the grievance is not well founded, but the person is still aggrieved;
 - (b) the aggrieved person is notified in writing, by the authority on which or officer on whom he served the notice, that steps have been taken to deal with the grievance, but the person is still aggrieved;
 - (c) the period of 2 months, beginning with the date of service of the aggrieved person’s notice, has ended without his being notified under paragraph (a) or (b) above.
- (5) Where a notice under this section is served on an authority or officer, it or he shall—
- (a) consider the matter to which the notice relates;
 - (b) include in any notification under subsection (4)(a) above reasons for the belief concerned;
 - (c) include in any notification under subsection (4)(b) above a statement of the steps taken.

25 Death.

- (1) The Secretary of State may make such regulations as he sees fit to deal with any case where a person dies and at any time before his death—
- (a) he was (or is alleged to have been) subject to a charging authority’s community charge,

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- (b) he was (or is alleged to have been) liable to pay an amount under section 9 above,
 - (c) he was (or is alleged to have been) liable, as spouse or manager, under section 16 or 17 above, or
 - (d) a penalty was imposed on him under Schedule 3 below.
- (2) Nothing in the following provisions of this section shall prejudice the generality of subsection (1) above.
- (3) The regulations may provide that where before his death a sum has become payable by the deceased but has not been paid his executor or administrator shall be liable to pay the sum and may deduct out of the assets and effects of the deceased any payments made (or to be made).
- (4) The regulations may provide that where before his death a sum in excess of his liability has been paid (whether the excess arises because of his death or otherwise) and has not been repaid or credited his executor or administrator shall be entitled to the sum.
- (5) The regulations may provide for the recovery of any sum which is payable under the regulations and is not paid.
- (6) The regulations may provide that proceedings (whether by way of appeal under section 23 above or otherwise) may be instituted, continued or withdrawn by the deceased's executor or administrator.

26 Community charges registration officer.

- (1) There shall be a community charges registration officer for each charging authority.
- (2) The registration officer for a district council, a London borough council or the Council of the Isles of Scilly shall be the person having responsibility for the administration of its financial affairs under section 151 of the ^{M1}Local Government Act 1972.
- (3) The registration officer for the Common Council shall be the [^{F2}person having responsibility for the administration of certain of the financial affairs of the Council under section 6(1) of the Local Government and Housing Act 1989].
- (4) A charging authority shall provide the registration officer with such staff, accommodation and other resources as are sufficient to allow his functions under this Part to be exercised.

Textual Amendments

F2 Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 7](#)

Marginal Citations

M1 [1972 c. 70.](#)

[^{F3}26A Registration officer: information.

- (1) Subsection (2) below applies where—

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- (a) the Secretary of State serves a notice on a registration officer for a charging authority requiring him to supply to the Secretary of State information specified in the notice,
 - (b) the information is required by the Secretary of State for a purpose other than that of carrying out his functions under this Act, and
 - (c) the information is not personal information.
- (2) The officer shall supply the information required, and shall do so in such form and manner and at such time as the Secretary of State specifies in the notice.
- (3) Personal information is information which relates to an individual (living or dead) who can be identified from that information or from that and other information supplied to any person by the registration officer; and personal information includes any expression of opinion about the individual and any indication of the intentions of any person in respect of the individual.]

Textual Amendments

F3 S. 26A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 8](#)

27 Default powers as to registers.

- (1) If it appears to the Secretary of State that a charging authority's register does not contain items in relation to all community charges of the authority, the Secretary of State may direct the registration officer or the authority (or both) to supply the Secretary of State with such information as he considers necessary to enable him to decide whether his belief is well founded and what action (if any) he should take under subsection (3) below.
- (2) A direction under subsection (1) above—
- (a) must specify the information to be provided and the period within which it is to be provided;
 - (b) may be amended by another direction under subsection (1) above;
 - (c) may be revoked by a direction under this paragraph.
- (3) If the period specified in a direction under subsection (1) above ends (whether or not the direction has been complied with) and it still appears to the Secretary of State as mentioned in that subsection, he may direct the officer or the authority (or both) to take such steps as the Secretary of State considers appropriate to secure that the register contains items in relation to as many of the authority's community charges as practicable; and the steps may involve conducting canvasses or otherwise.
- (4) A direction under subsection (3) above—
- (a) must specify the steps to be taken and the period within which they are to be taken;
 - (b) may include a requirement to make a report or periodic reports to the Secretary of State as to what steps have been taken and the results of taking them;
 - (c) must, if a requirement is included under paragraph (b) above, specify the period within which any report is to be made;
 - (d) may be amended by another direction under subsection (3) above (but without the need for a further direction under subsection (1) above);
 - (e) may be revoked by a direction under this paragraph.

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28 Default powers as to resources.

- (1) If it appears to the Secretary of State that a charging authority has failed to comply with section 26(4) above he may direct the authority to supply him with such information as he considers necessary to enable him to decide whether his belief is well founded and what action (if any) he should take under subsection (3) below.
- (2) A direction under subsection (1) above—
 - (a) must specify the information to be provided and the period within which it is to be provided;
 - (b) may be amended by another direction under subsection (1) above;
 - (c) may be revoked by a direction under this paragraph.
- (3) If the authority purports to comply with a direction under subsection (1) above or the period specified in the direction ends without its purporting to comply and (in either case) it still appears to the Secretary of State as mentioned in that subsection, he may direct the authority to provide the registration officer with such staff, accommodation and other resources as the Secretary of State considers sufficient to allow the officer's functions under this Part to be exercised.
- (4) A direction under subsection (3) above—
 - (a) must specify the staff, accommodation and other resources the authority is to provide under the direction and the period within which it is to provide them;
 - (b) may include a requirement to make a report or periodic reports to the Secretary of State as to what steps have been taken to comply with the requirement included under paragraph (a) above and the results of taking them;
 - (c) must, if a requirement is included under paragraph (b) above, specify the period within which any report is to be made;
 - (d) may be amended by another direction under subsection (3) above (but without the need for a further direction under subsection (1) above);
 - (e) may be revoked by a direction under this paragraph.

29 Rights of electoral registration officers.

For the purpose of exercising his functions the electoral registration officer for any area in England and Wales may inspect the register of any charging authority.

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