



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Valuation lists

87 **Alteration of lists.**

- (1) The Secretary of State may make regulations about the alteration by local assessors of valuation lists which have been compiled under this Part; and subsections (2) to (10) below shall apply for the purposes of this subsection.
- (2) The regulations may include provision that where a local assessor intends to alter the list with a view to its being accurately maintained, he shall not alter it unless prescribed conditions (as to notice or otherwise) are fulfilled.
- (3) The regulations may include provision that any valuation of a dwelling carried out in connection with a proposal for the alteration of the list shall be carried out in accordance with section 86(2) above.
- (4) The regulations may include provision that no alteration shall be made of a valuation band shown in the list as applicable to any dwelling unless—
 - (a) since the valuation band was first shown in the list as applicable to the dwelling—
 - (i) there has been a material increase in the value of the dwelling and it, or any part of it, has subsequently been sold; or
 - (ii) there has been a material reduction in the value of the dwelling, and (in either case) prescribed conditions are fulfilled; or
 - (b) the local assessor is satisfied that—
 - (i) a different valuation band should have been determined by him as applicable to the dwelling; or

Status: Point in time view as at 01/04/2023.

Changes to legislation: Local Government Finance Act 1992, Section 87 is up to date with all changes known to be in force on or before 23 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (ii) the valuation band shown in the list is not that determined by him as so applicable; or
 - (c) the assessor has, under Schedule 5 to this Act, added, amended or deleted an apportionment note relating to any lands and heritages included in the valuation roll; or
 - (d) there has been a successful appeal under this Act against the valuation band shown in the list.
- (5) The regulations may include provision—
- (a) as to who (other than a local assessor) may make a proposal for the alteration of the list with a view to its being accurately maintained;
 - (b) as to the manner and circumstances in which a proposal may be made and the information to be included in a proposal;
 - (c) as to the period within which a proposal must be made;
 - (d) as to the procedure for and subsequent to the making of a proposal;
 - (e) as to the circumstances within which and the conditions upon which a proposal may be withdrawn; and
 - (f) requiring the local assessor to inform other prescribed persons of the proposal in a prescribed manner.
- (6) The regulations may include provision that, where there is a disagreement between the local assessor and another person making a proposal for the alteration of a list—
- (a) about the validity of the proposal; or
 - (b) about the accuracy of the list,
- an appeal may be made to [^{F1}the First-tier Tribunal for Scotland].
- (7) The regulations may include—
- (a) provision as to the period for which or day from which an alteration of a list is to have effect (including provision that it is to have retrospective effect);
 - (b) provision requiring a list to be altered so as to indicate the effect (retrospective or otherwise) of the alteration;
 - (c) provision requiring the local assessor to inform prescribed persons of an alteration within a prescribed period;
 - (d) provision requiring the local assessor to keep for a prescribed period a record of the state of the list before the alteration was made.
- (8) The regulations may include provision as to financial adjustments to be made as a result of alterations, including—
- (a) provision requiring payments or repayments to be made; and
 - (b) provision as to the recovery (by deduction or otherwise) of sums due.
- (9) The regulations may include provision that where—
- (a) a local assessor has informed a ^{F2}. . . council of an alteration to a list; and
 - (b) a copy of the list has been deposited by that authority under section 85(5) above,
- the authority must alter the copy accordingly.
- (10) In this section—
- “material increase”, in relation to the value of a dwelling, means any increase which is caused (in whole or in part) by any building, engineering

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or other operation carried out in relation to the dwelling, whether or not constituting development for which planning permission is required;

“material reduction”, in relation to the value of a dwelling, means any reduction which is caused (in whole or in part) by the demolition of any part of the dwelling, any change in the physical state of the dwelling’s locality or any adaptation of the dwelling to make it suitable for use by a physically disabled person.

Textual Amendments

- F1** Words in s. 87(6) substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 8(5)** (with sch. 1 paras. 1-4, 13-20)
- F2** Words in s. 87(9)(a) repealed (1.4.1996) by [1994 c. 39, s. 180\(2\)](#), **Sch. 14** (with s. 128(8)); [S.I. 1996/323](#), art. 4(1)(d), **Sch. 2**

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