

# LOCAL GOVERNMENT ACT 2003

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### Part 6: Council Tax

#### Sections 77 and 78: Valuation Lists and Bands

##### *Section 77: Statutory revaluation cycle*

157. For non-domestic rates, there is a statutory requirement (under the Local Government Finance Act 1988) for new valuation lists to be compiled every 5 years (commonly known as revaluation, since the rateable values of hereditaments subject to the non-domestic rate are included in the lists under section 42(4) of that Act). However, there is currently no such requirement for council tax valuations to be updated, and new council tax valuation lists prepared, under the Local Government Finance Act 1992 ('LGFA 1992').
158. Dwellings are currently included on valuation lists originally drawn up on 1 April 1993, and assigned to one of eight valuation bands based on their 1 April 1991 values. At present, under the LGFA 1992, a revaluation will only take place for council tax if the Secretary of State (or in Wales, the National Assembly for Wales ('the NAW')) makes an order under section 5(4) of the LGFA 1992 substituting new bands for the current valuation bands, with new lists based on a new valuation date prescribed under section 25 of the LGFA 1992.
159. [Section 77](#) inserts section 22B into the LGFA 1992, which will provide for a statutory revaluation cycle for the council tax in England and Wales. Section 22B(2) will require new lists to be compiled and come into force for England on 1 April 2007 and 1 April 2005 in Wales.
160. Section 22B(3) requires that further new lists must be compiled and come into force no more than ten years after the date of the previous (2005 and 2007) lists. This means that the period between revaluations will be no longer than 10 years. However, the Secretary of State (for England) and NAW will be able to make orders under that section to require the compilation of new lists (and hence revaluation) sooner. The Secretary of State's orders will be subject to the affirmative resolution procedure (subsection (11)).
161. Subsections (4) and (5) of section 22B provide for the coming into force of new lists and their maintenance. Subsection (6) provides for the listing officers to take such steps as are reasonably practicable to ensure that lists are accurately compiled - it is this subsection which in effect provides for the revaluation of dwellings.
162. Subsections (7) to (10) of section 22B impose certain duties on the listing officers to compile and send copies of the new lists to billing authorities and for billing authorities to deposit the lists at their principal offices and give notice that they have done so.
163. Subsections (4) to (10) closely follow provisions in section 22 of the LGFA 1992 which provided for the original council tax lists to be compiled, except that in future the listing

*These notes refer to the Local Government Act 2003 (c.26)  
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officer will be required by section 22B(7) to send a proposed (i.e. draft) list to the billing authority on one occasion rather than two as required in section 22(5) of the LGFA 1992.