

# Local Government Act 1948 

## 1948 CHAPTER 26

PART III<br>Valuation and Rating Procedure.

Returns, Inspection, etc.

## Returns.

(1) In every case where a new valuation list is to be made for any rating area, the valuation officer may serve a notice on the occupier, owner or lessee of any premises in the area, or on any one or more of them, requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling him accurately to compile the list.
(2) The valuation officer may at any time, in connection with a proposal which has been made for the alteration of the valuation list, or with a view to the making of such a proposal, serve a notice on the occupier, owner or lessee of any premises in the area, or on any one or more of them, requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling him to decide whether or not to make, or, as the case may be, to object to, the proposal.
(3) Every person upon whom a notice to make a return is served in pursuance of the provisions of this section shall within twenty-one days after the date of the service of the notice' make a return in such form as is required in such notice and deliver it in manner so required to the valuation officer.
(4) If any person on whom notice has been served under the provisions of this section fails without reasonable excuse to comply with the notice, he shall for each offence be liable on summary conviction to a fine not exceeding twenty pounds.
(5) Where a person is convicted under subsection (4) of this section in respect of a failure to comply with a notice and the failure continues after the conviction, then, unless he has a reasonable excuse for the continuance of the failure, he shall be guilty of
a further offence under the said subsection (4) and may, on summary conviction, be punished accordingly.
(6) If any person, in a return made under this section, makes any statement which he knows to be false in a material particular. or recklessly makes any statement which is false in a material particular, he shall be liable on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding one hundred pounds or to both such imprisonment and such fine.

