



# Local Government Act 1948

## 1948 CHAPTER 26

### PART III

#### VALUATION AND RATING PROCEDURE.

##### *Returns, Inspection, etc.*

#### **59 Duty of surveyor of taxes and local authorities.**

- (1) The valuation officer may from time to time require the surveyor of taxes for the area covered by the valuation list to furnish to him a copy of the annual values for the time being in force for the purpose of income tax under Schedule A of the Income Tax Act, 1918, for all or any of the properties in that area :

Provided that nothing in this section shall extend to annual values which by law are not allowed to be made public.

- (2) If, in the course of the exercise of their functions, any information comes to the notice of any local authority which leads them to suppose that a valuation list requires alteration as respects a hereditament, it shall be the duty of that authority to inform the valuation officer.

In this subsection, the expression " local authority " includes any joint committee of any two or more local authorities and any joint authority on which any local authority is represented.