



esp
advance

Your Authority Council Tax Office Procedure Manual



esp advance

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Post Opening

Daily post will be delivered each day to the Revenues Admin team via the Central Admin Team.

On receipt the post is opened immediately, date stamped, verified and either linked with an existing file or a new file created.

Opening the post – will be undertaken in the (post?) room, under secure conditions ensuring that any valuable items are recorded in the valuables register.

The following procedure take place on the assumption that the example authority is a paper based authority and is not intended to reflect organisations using imaging systems, where different procedures would be devised

Date stamping the post – will ordinarily take place on the day that the post is received ensuring that the date on the stamp is set to today's date. However, there may be circumstances where it is necessary to use a **different date**. This is most likely to occur where sealed post is received at a neighbourhood office where staff have not been trained to verify. In this instance it will be necessary to check the date on the post bag and re-set the date on the date stamp accordingly.

Verifying the post – At this stage post is verified purely as original (or not as the case may be). This will occur where post is to be passed for action where the billing clerk will not see the original, for example where a bank book is photo-copied by the clerk opening the post and returned to the customer. For completeness it is necessary that the billing clerk is made aware that the original document has been provided.

Where the original has been seen, the the photo-copy should be stamped as “Original seen” and signed in the space provided, by the officer opening the post.

Where a photo-copy is provided by the customer the photo-copy should be stamped as “Original not seen” and again signed in the space provided, by the officer opening the post.

Keeping statistics – When post has been copied and stamped it should be then counted in it’s various types, new claims etc and recorded on sheet Post Stats 1, this is then passed to the Benefits Monitoring Team on a weekly basis.

Linking post to a new file – Existing files are stored in alphabetical surname order and will require incoming post to be linked to the file and placed in the appropriate team in-tray.

Creating a new file – should only be undertaken when existing files and system records have been checked to establish that no existing claim exists.

The new file should be created using the labelling system employed, using the alphabet labels to enable storage in alphabetical surname order. The full name and address will be written onto a blank label on the front of the file.

Post Distribution

When post has been authenticated, date stamped and linked to a file it is then distributed to the appropriate team.

Allocating post to a Team – When the various post types have been identified they can be allocated to the appropriate Team Manager.

The in-tray is located with each Team Manager and new post should be placed in this tray.

Allocation to officers – will be undertaken by team managers in accordance with service priorities, taking account of agreed individual target setting.

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1.0 Administration

[Local Govt Finance Act (LGFA) 1992& Local Government Act (LGA) 2003]

Council Tax is a method of local taxation used for raising finance to provide Local Authority services. Each year, Local Authority elected members meet (normally in March) and set the level of Council Tax needed to finance their budget requirements for the coming financial year (April – March.) Section 84 LGA means that a full council meeting is no longer required to adopt the council tax base that is used when setting council taxes. Council Tax bills are normally sent in March giving Council Tax Payers details of the amount they have to pay and details of payment dates. Council Tax bills are normally sent in March giving Council Tax Payers details of the amount they have to pay and details of payment dates.

Council Tax was introduced in April 1993 and replaced Community Charge (Poll Tax) that had in turn replaced General Rates in 1990.

Council Tax is a combined property and personal tax with 50% of the tax being based upon the property element and the remaining 50% being based loosely on the assumption that a property has two adults resident.

Currently, Council Tax represents approximately 20% of a Local Authority's income with the remainder being financed through redistributed Business Rates collected for commercial properties, fees and charges (like car parking) and Revenue Support Grant from the government.

Daily Liability

Council Tax is a daily liability. Even though you are given an annual bill, you are only liable for Council Tax for each day in the property. You are liable for that day as long as you are deemed resident in the property at midnight on that day. So if someone moves, dies, becomes a student or otherwise is no longer liable at midnight – they are not liable for that day.

You calculate the daily liability by taking the annual amount payable for the property divided by the number of days in the financial year (365/366).

2.0 Definition of dwelling

A dwelling is defined by S.3 Local Government Finance Act 1992 as any property which

(a) would have been a hereditament for the purpose of S115 General Rate Act 1967

and

(b) is not shown or required to be shown in Local or Central Non Domestic Rating List

and

(c) is not exempt from Local Non Domestic Rating.

Yards, garages, and private storage premises will not form part of the definition unless they are occupied together as part of the dwelling which is itself valued for Council Tax purposes.

In **Lewis v Christchurch B.C.; Lewis v Vivian (1996)**, 340 beach huts were held to be domestic. The High Court concluded that beach huts held individually on licence must be separately entered in the valuation list because each was a dwelling as defined in s 3 (2) of the Local Government Finance Act 1992 because, (a) each beach hut was a hereditament since the valuation tribunal decision read as a whole contained a clear finding to that effect which was amply supported by the evidence, (b) the beach huts were not shown, or required to be shown, in the central or local non domestic rating lists as they were not relevant non domestic hereditaments since they were domestic as defined in s 66 (1) (a) of the Local Government Finance Act 1988 because they were used wholly for the purposes of living accommodation, and (c) it was not suggested that any of the beach huts for the time being exempt from local non domestic rating. Jowitt J said that the definition of domestic property did not require that a hereditament be used for all the purposes that might be said to be the purposes of 'living accommodation', and that it did not follow that, in order to be considered as being used as living accommodation, a property had to be slept in.

Where a single property contains more than one self-contained unit the Listing Officer is required to treat each unit as a dwelling.

In **Batty v Burfoot and Others; Same v Merriman; Gilbert v Childs; Rodd v Richards (1995)**, four decisions of valuation tribunal that the annexe to the property in question, colloquially known as a 'granny flat' fell to be treated with the principal property as one dwelling and was therefore not liable to separate assessment for the purposes of Council Tax pursuant to arts 2 and 3 of the Council Tax (Chargeable Dwellings) Order 1992 were quashed by the High Court and cases remitted to the valuation tribunals since the valuation tribunals had erred in their approach, consideration and reasoning.

However, where there is a multiple property (a property which would be two or more dwellings) the Listing Officer has the discretion to value the property as a single property. A 'self-contained unit' is defined as:-

- a building or part of a building;
- a caravan; or
- a boat

With effect from **1st January 2004**, registered care homes will be treated as a single dwelling for Council Tax purposes but if the care home contains a self contained unit provided as accommodation for the owner of the care home, the unit will be treated as a separate dwelling.

In **Beasley (VO) v National Council of YMCAs (2000)**, the High Court determined that ten flats within a building which also contained communal facilities, the whole of which was used in connection with a scheme for providing accommodation, education and training for young homeless people, were separate dwellings for the purpose of Council Tax. The valuation tribunal's view that the whole building was a single dwelling because of the communal facilities and because of the rules and residency conditions imposed by the owners was rejected as being founded on irrelevant considerations.

In **McColl v Listing Officer (2001)**, the owner of a building which comprised her own residence and a flat let to tenants contended that there should only be one entry in the valuation list to cover both units of accommodation. She supported this view by emphasising that her tenants could only access the flat by way of a common front door and then by using the hall, staircase and landing of her own residence.

The Deputy High Court Judge said, however, that he was not persuaded that the fact that one had to pass through the accommodation of another to reach the flat deprived the flat of its character as a separate self-contained unit, as was required by the Council Tax (Chargeable Dwellings) Order 1992 SI 1992/549. He went on to say that the fact that the owner had granted the tenants a licence to pass through parts of her accommodation did not undermine the conclusion that that accommodation also fell to be treated as a self-contained unit.

Both units of accommodation were found to be separate living accommodation, and therefore self-contained units, for the purpose of the Order.

In **Joseph Rowntree Housing Trust v Speight (LO) (2001)**, the valuation tribunal decided that 14 units of residential accommodation in the care home had been properly entered in the Council Tax valuation list as 14 separate units. The appellant contended that the decision was defective and should be quashed. All units were very similar in layout. Each unit had a bathroom, kitchen and living room.

Some had a separate bedroom, whilst others had a bedsit arrangement. In the kitchens the cookers and refrigerators had been removed as a safety precaution for the residents.

The 14 flats had the benefit of certain communal facilities. Each floor had a pantry and food preparation area from which care staff provided breakfast, morning coffees and teas. Main meals were provided in a communal dining room or were delivered to the residents from a communal kitchen.

It was agreed that the units had originally been constructed as self-contained units. Since construction the cookers and refrigerators had been removed from the kitchen areas of each unit and the electricity supplies to the kitchen areas had been capped. The case for the appellant was that the removal of those facilities, combined with the extent of the communal facilities within the building, meant that the flats could no longer properly be regarded as self-contained units within the 1992 Order.

The High Court upheld the decision of the valuation tribunal confirming 14 entries in the valuation list of units of residential accommodation in a care home. The extent of the communal facilities provided did not outweigh those factors which point to the flats having been constructed or adapted for use as separate living accommodation.

In **R (On the application of Coleman (LO) v Rotsztein (2003)**, an annex constructed by the taxpayer as an extension to his family home for the use of his family and used as such, must be the subject of a separate entry in the valuation list because the taxpayer's subjective intention in constructing the annex, and the use which he and his family made of it, was not relevant to the question of whether it was a self contained unit which depended on what had physically been constructed on the ground (an objective, or a "bricks and mortar" approach), and the only reasonable conclusion that could be reached having regard to the range of facilities available within the annex and the separate access was that the annexe was a self contained unit.

In **R (On the application of Williams (LO)) v RNIB and Others (2003)**, a decision of a valuation tribunal that four units of living accommodation within a care home were not self contained units within art 2 of the Council Tax (Chargeable Dwellings) Order 1992 was quashed by the High Court (and remitted to the valuation tribunal for reconsideration) because the valuation tribunal's findings, which could be distilled into three, were flawed and internally inconsistent and required to be revisited because, (a) the first finding was virtually a finding that the four units were constructed for use as separate living accommodation and if that was right then the tribunal had answered the statutory question in favour of the appellant listing

officer, (b) the second reason given by the tribunal was that the first respondent did not intend to create units for entirely independent living and this looked like a finding that the first respondent had the subjective intent not to create units for independent living and appeared to stem from the tribunal's view about the use in fact made of the building and that finding would be doubly erroneous, and the question was not whether the units were intended, not even could be used for, entirely separate living, but whether they were constructed for use as separate living accommodation, and it was not required that the units should be constructed, let alone used, for all facets of independent living, and (c) the third reason – that the tribunal was unable to discern any cogent distinction between units which the listing officer had accepted should not be regarded as self contained and those which he contended should be – was not one which the valuation tribunal should have taken into account at all as it had to make its own judgment about whether or not the four units under consideration were constructed for use for separate living accommodation, not to compare its judgement with that of the listing officer made about the units not in issue.

In **Clement (LO) v Bryant and Others (2003)**, reversing a decision of a valuation tribunal, the High Court held that 11 bedsits were self contained units because the mere fact that a property which was otherwise self contained did not contain a bath or shower did not of itself take it out of the definition of self contained unit, and the tribunal had taken into account factors which were irrelevant namely the elderly nature of the residents, the high degree of communality and dependency, and the fact that there was only one access point, and considering the continuum stretching from the simple bedsits with no facilities through to the luxury flat with all facilities, the bedsits were on the self contained unit side of the line.

3.0 Valuation

[Local Govt Finance Act (LGFA) 1992& Local Government Act (LGA) 2003
SI 2003/3046, 2005/701]

The Local Government Finance and Valuation Act 1991 introduced the enabling legislation for the valuation of domestic properties in England and Wales. The 1991 Act was repealed by the Local Government Finance Act 1992 which restated, extended and repeated some of the earlier provisions: The Local Government Act 2003 states that with effect from **1st April 2005** a new list must be compiled in relation to billing authorities in Wales.

4.0 Responsibility for Valuation

S20 Local Government Finance Act 1992 - Commissioners for the Inland Revenue shall appoint a Listing Officer. This officer will be an officer of the Valuation Office Agency.

S21 Local Government Finance Act 1992 - Enables the commissioners to appoint other persons who are not employed by the Agency to assist them in carrying out their functions. The section also allows them to disclose any survey report for the purpose of the valuation.

Basis of valuation

The Council Tax (Situation and Valuation of Dwellings) Regulations 1992 (SI 1992/550) - as amended by S.I. 2005/701.

Regulation 6 of these regulations states:-

The value of the dwelling is what it might have reasonably been expected to realise if it had been sold on the open market by a willing vendor on 1st April 1991. The antecedent valuation date for the **2005** list is **1st April 2003**.

Regulation 6(2) states that the following assumptions should be taken into account:-

- (a) that the sale was with vacant possession.
- (b) sale with freehold or in the case of a flat a lease for 99 years at a nominal rent.
- (c) the dwelling was sold free from any rent charge or encumbrance.
- (d) that the size, layout, and character of the dwelling and the physical state of its locality were the same as at the relevant date;
- (e) it is in a reasonable state of repair.
- (f) in the case of a dwelling the owner or occupier of which is entitled to use any common parts of the dwelling, are in a reasonable state of repair and the purchaser would be liable to contribute towards the cost of keeping them in such a state.
- (g) any fixtures for a disabled person are disregarded if they add to the value.
- (h) the dwelling would be permanently restricted to use as a private dwelling.

- (i) the dwelling has no development value other than attributable to permitted development.

In the case of material reductions in value of a dwelling, the physical state of the locality of the dwelling is taken to be the same as on the date on which the alteration to the valuation list is to have effect.

5.0 Valuation Bands

Section 5 Local Government Finance Act 1992 sets out the banding structure to which properties are to be allocated.

Bands and Values with effect from 1st April 2005

| | | |
|----------|---|----------------------------|
| A | = | up to and including 44,000 |
| B | = | 44,001 to 65,000 |
| C | = | 65,001 to 91,000 |
| D | = | 91,001 to 123,000 |
| E | = | 123,001 to 162,000 |
| F | = | 162,001 to 223,000 |
| G | = | 223,001 to 324,000 |
| H | = | 324,001 to 424,000 |
| I | = | 424,001 above |

Each year, the Council sets a Council Tax amount for band **D** homes. Council Tax due for every other property band is then based upon a proportion of the tax set for band D.

The proportions for the 'new bands will be as follows:

| | | |
|----------|---|----------------|
| A | = | 6/9 of band D |
| B | = | 7/9 of band D |
| C | = | 8/9 of band D |
| D | = | 9/9 of band D |
| E | = | 11/9 of band D |
| F | = | 13/9 of band D |
| G | = | 15/9 of band D |
| H | = | 18/9 of band D |
| I | = | 21/9 of band D |

Information on properties

Section 27(1) Local Government Finance Act 1992 gives the Valuation Officer to request information about properties from the Charging or Billing Authority.

Section 27(2) allows for the Valuation Officer to serve notice on an owner or occupiers for information.

The information should only be what the Valuation Officer believes will assist him in the carrying out of his functions.

6.0 Compilation and Maintenance of New Valuation Lists

Under Section 22(B) Local Government Act 2003, it is the responsibility of listing officers to compile, and then maintain, a valuation list for the area of each billing authority. The new lists will come into force on 1st April 2005, which is to be taken as the date on which they were compiled.

A new list will come into force on the day it is compiled and will remain in force until the next such list is compiled (2015).

Before a list is compiled, the listing officer must take steps as are reasonably practicable in the time available to ensure that it is accurately compiled on the date on which it is to be compiled.

The listing officer for a billing authority must send the authority a copy of the list he proposes to compile not later than **1st September 2004**.

As soon as reasonably practicable after receiving a copy list a billing authority must deposit it at its principal office and take steps as it thinks most suitable for giving notice of it.

The listing officer maintains the billing authority's copy of the list by supplying monthly schedules of the alterations which he considers needs to be made to it. These alterations will include the insertion of new dwellings, the removal of demolished property, and changes in valuation bands caused by physical alterations to dwellings; they will also include the results of successful challenges to entries in the list by way of proposal and, in some cases, appeals.

Contents of the valuation list

A valuation list must show, for each day for which it is in force each dwelling which is situated in the billing authority area.

These are:-

- (a) The date of the list
- (b) Reference number
- (c) Band
- (d) Composite property marker
- (e) Effective date of any alteration
- (f) Valuation or High Court marker.

The order of the list is not prescribed however the Listing Officer will arrange the list as follows:-

- (a) In alphabetical order by postal towns
- (a) Streets within postal towns
- (c) Alphabetical order of town or village where there is more than one street with the same name in a postal town
- (d) Where there is an address which is not allocated to a street within a postal town it will be grouped together at the end of a postal town
- (e) Any other properties will be grouped at the end of the list.

Appeals

[LGFA 1988 & 1992, SIs 1989/439, 1993/290, 1993/292, 1994/1746, 1995/3056, 2001/1439, 2004/1312, 2005/181, 2005/3302, 2005/3364]

Types of Appeal

The procedures for making an appeal under Section 16 in respect of proposals to alter valuation lists will have two distinct stages.

In the case of a proposal to alter the valuation list, the interested person must make a proposal to the listing officer at the local valuation office. The listing officer will automatically transfer the case to a valuation tribunal as an appeal within six months if the proposal cannot be resolved.

Appeals against the imposition of a penalty or against a completion notice will be made direct to the appropriate valuation tribunal.

Alterations to the list

No alteration to the list may be made unless

- (A) Since the valuation was first shown in the list
 - i) There has been a material increase in value and there has been a relevant transaction.
 - ii) There has been a material reduction in value
 - iii) The dwelling has become or ceased to be a composite dwelling
 - iv) There has been an increase or decrease in the domestic use of a composite dwelling.

- (B) Or the Listing Officer is satisfied that
- i) A different band should be applied to the property
 - or
 - ii) The band shown in the list was not the one which was determined.
- (C) That a Valuation Tribunal or High Court has determined it.

Definitions in relation to the alteration of the list are:

Material Increase

"Any increase which is caused (in whole or in part) by any building or engineering or other operation carried out in relation to the dwelling whether or not constituting development for which planning permission is required."

Material Reduction

"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 locality or any adaptation of the dwelling to make suitable for use by a physically disabled person."

Relevant Transaction

"A transfer on sale of the fee simple, a grant of a lease for a term of seven years or more or the transfer of such a lease."

Proposals

The Council Tax (Alteration of Lists and Appeals) Regulations 1993 (SI 1993/290 as amended) deal with proposals and alteration to the list.

Regulation 5 allows the Billing Authority or an interested person to make a proposal to alter the list where they believe the list to be inaccurate because:-

- (a) The dwelling should not be shown in the list
- (b) The dwelling should be shown in the list
- (c) The valuation is incorrect
- (d) Since the valuation there has been an event has occurred e.g. a material reduction, material increase, has become or cease to be a composite dwelling.

- (e) No account has been taken of a Valuation Tribunal or High Court decision and six months have passed since that decision.

Interested persons:

Defined as:

- (a) The owner
- (b) The taxpayer
- (c) The person liable if the property was not exempt.

A proposal may be made before the expiry of:

- (a) 30th September 2006 for appeals regarding the 2005 list, because the valuation is incorrect.
- (b) Six months from when a decision of a Valuation Tribunal or High Court is made.
- (c) Six months from when a proposer first became the taxpayer, or change of taxpayer, or six months since the dwelling was first shown in the list.
- (d) Six months since the Listing Officer has altered the list in respect of a dwelling.

However if the Listing Officer has altered the list for the following reasons, no proposal may be made under (d) if the alteration consists of:-

- (i) Insertion or alteration of a reference number
- (ii) Alteration of an address
- (iii) Correction of a clerical error
- (iv) Insertion or alteration of a completion date under schedule 4 Local Government Finance Act 1988.

A proposal may not be served if:-

- (a) Six months have elapsed since the person became a taxpayer.
- (b) A proposal on the same facts and dwelling has been considered by a Valuation Tribunal or High Court.
- (c) The new taxpayer is a company which is a subsidiary of the preceding taxpayer.

- (d) The immediately preceding taxpayer is a company which is a subsidiary of the new taxpayer.
- (e) Both the old and new taxpayers are subsidiaries of the same company.
- (f) The change in taxpayer is only a change in partnership.

Contents of a proposal

The proposal must be in **writing** and served on the Listing Officer and shall:-

- (a) State the name and address of proposer and the capacity in which he makes the proposal.
- (b) Identify the dwelling.
- (c) Explain how it is proposed that the list should be altered.
- (d) Include:-
 - i) A statement explaining the reasons why it is believed the list is inaccurate.
 - ii) If there has been a material increase or reduction in the value of the dwelling or a change to a composite dwelling a statement for that belief and the effective date for the change.
 - iii) If made following a Valuation Tribunal or High Court decision, the date of the decision and the property to which it relates.
 - iv) If a new taxpayer the date the proposer became a new taxpayer.
 - v) If the proposal disputes an alteration made by a Listing Officer, the date on which notice of that alteration was served.
 - vi) If the proposal disputes an effective date of an alteration, the date that if proposed in its place.

Invalid proposals

If a Listing Officer believes that a proposal has not been properly made, within four weeks of the proposal being served upon him he may serve a notice known as an 'invalidity notice' on the proposer stating the reasons why it is invalid.

Within four weeks of being served with an invalidity notice the proposer may submit another proposal or appeal direct to the Valuation Tribunal unless the proposal was made in response to the invalidity notice or was made out of time.

Procedures subsequent to a proposal

Within six weeks the Listing Officer should serve a copy of the proposal on:-

- (a) The taxpayer (who it appears to him)
- (b) The Billing Authority, where the authority has arranged for this to happen in relation to a particular class or classes of property.

If the Listing Officer agrees with the proposal he must serve notice on the proposer and taxpayer **and** within six weeks of the date of that notice alter the list to effect the terms of the proposal.

A proposer may at any time withdraw the proposal as long as he remains the same taxpayer. If there is a new taxpayer the agreement of that person must be obtained before the proposal may be withdrawn.

Agreements

If the list is to be altered but not in the terms of the proposal the list will only be altered with the consent of:-

- (a) The listing officer
- (b) The proposer
- (c) The taxpayer, at the time the proposal was made
- (d) The taxpayer at the time the agreement was reached
- (e) Any other person who would have been able to make such a proposal, and who has notified the Listing Officer that they wish to be party to the proceedings within three months of the date of the proposal.

Appeals

If a proposal cannot be settled or agreed it may be referred to a valuation tribunal as an appeal.

The date of change will be the time of the event or circumstances which triggers the change of the valuation band.

- (i) For new or demolished properties or properties transferred into or out of the area the date will be the date on which the circumstances occurred.
- (ii) Material increase with a relevant transaction, the date will be the date of the relevant transaction.
- (iii) Material reduction will be the date on which the event occurred causing the reduction.
- (iv) Changes in composite properties the date on which the domestic portion changed.
- (v) If the date is not ascertainable it will be the date on which the proposal was served.
- (vi) If the alteration is to correct an inaccuracy the date the on which the list became inaccurate.

Changes for Council Tax Revaluation and Banding 2005

In Wales, the Council Tax revaluations commenced in April 2003 with the new valuation lists taking effect from 1st April 2005 with an 8-year revaluation cycle thereafter.

The Welsh Assembly has amended the regulations regarding proposals made in respect of the 1993 list. They consider that it is reasonable to close the 1993 list to new proposals on **31st December 2005**. This would allow billing authorities and interested parties to make a proposal in respect of the 1993 lists for a period of nine months after the 1993 list has ceased to have effect.

When the 1993 list came into effect there was a general right to make a proposal up to the 30 November 1993 and then up to 6 months when there was a change of taxpayer. The Assembly has set a deadline for a general right of appeal up to **30th September 2006** for the **2005 list**.