



Local Government Finance Act 1992

1992 CHAPTER 14

PART I

COUNCIL TAX: ENGLAND AND WALES

CHAPTER II

VALUATION LISTS

The lists

23 Contents of lists.

- (1) A valuation list must show, for each day for which it is in force, each dwelling which is situated in the billing authority's area.
- (2) For each day on which a dwelling is shown in a list, the list must also show which of the valuation bands is applicable to the dwelling.
- (3) A list must also contain such information about dwellings shown in it as may be prescribed.
- (4) The omission from a list of any matter required to be included in it shall not of itself render the list invalid.
- (5) Any rules as to Crown exemption which would have applied apart from this subsection shall not prevent a list showing a dwelling, showing the valuation band applicable to a dwelling and containing any prescribed information about a dwelling.

Changes to legislation:

Local Government Finance Act 1992, Section 23 is up to date with all changes known to be in force on or before 09 May 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.
[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)