



Local Government Act 2003

2003 CHAPTER 26

PART 6

COUNCIL TAX

Valuation lists and bands

77 Statutory revaluation cycle

After section 22A of the Local Government Finance Act 1992 there is inserted—

“22B Compilation and maintenance of new lists

- (1) The listing officer for a billing authority shall compile, and then maintain, new lists for the authority in accordance with this Chapter (each such list to be called its valuation list).
- (2) A new list must be compiled—
 - (a) in relation to billing authorities in England, on 1 April 2007, and
 - (b) in relation to billing authorities in Wales, on 1 April 2005.
- (3) After that, a new list must be compiled on the earlier of the tenth anniversary of the compilation of the previous list and 1 April in such year as may be specified—
 - (a) in relation to billing authorities in England, by order made by the Secretary of State, and
 - (b) in relation to billing authorities in Wales, by order made by the National Assembly for Wales.
- (4) A new list shall come into force on the day on which it is compiled and shall remain in force until the next such list is compiled.

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- (5) The duty to maintain a list compiled under this section continues for so long as is necessary for the purposes of this Part and is not affected by the list ceasing to be in force.
- (6) Before a list is compiled under this section, the listing officer must take such 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.
- (7) Where a list is to be compiled under this section, the listing officer for a billing authority shall send the authority a copy of the list he proposes to compile (on the information then before him) not later than 1st September before the date on which it is to be compiled.
- (8) As soon as reasonably practicable after receiving a copy list under subsection (7) above, a billing authority shall deposit it at its principal office and take such steps as it thinks most suitable for giving notice of it.
- (9) As soon as reasonably practicable after the listing officer for a billing authority has compiled a list under this section, he shall send a copy of it to the authority.
- (10) As soon as reasonably practicable after receiving a copy list under subsection (9) above, a billing authority shall deposit it at its principal office.
- (11) No order under subsection (3)(a) above may be made unless a draft of the order has been laid before, and approved by resolution of, the House of Commons.”

78 Power to change number of valuation bands

In section 5 of the Local Government Finance Act 1992 (c. 14) (valuation bands), after subsection (4) there is inserted—

“(4A) The power under subsection (4)(b) above includes power to make provision for a different number of valuation bands from those which are for the time being effective for the purposes of subsection (2) or (3) above.”

79 Transitional arrangements

After section 13A of the Local Government Finance Act 1992 there is inserted—

“13B Transitional arrangements

- (1) The Secretary of State may by regulations make provision for the purpose of smoothing changes in council tax liability resulting from the coming into force in relation to a billing authority in England of—
 - (a) an order under section 5 above, or
 - (b) a list under section 22B below.
- (2) The National Assembly for Wales may by regulations make provision for the purpose of smoothing changes in council tax liability resulting from the coming into force in relation to a billing authority in Wales of—
 - (a) an order under section 5 above, or
 - (b) a list under section 22B below.
- (3) Regulations under this section may, in particular—

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- (a) make provision about the circumstances in which changes are to be smoothed;
 - (b) make provision for changes to be smoothed over such one or more financial years as may be specified in the regulations;
 - (c) make provision for liability for any financial year to be determined in accordance with such rules as may be so specified, which may result in liability being the same as or different from what it would otherwise be.
- (4) Without prejudice to section 113(1) below, regulations under this section may make different provision for different financial years.
- (5) To the extent that he would not have power to do so apart from this subsection, the Secretary of State may—
- (a) include in regulations made by him under this section such amendments of any social security instrument as he thinks expedient in consequence of the regulations;
 - (b) include in any social security instrument such provision as he thinks expedient in consequence of regulations under this section.
- (6) In subsection (5) above, “social security instrument” has the meaning given by section 13(10) above.”

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

- Act applied (with modifications) by [S.I. 2024/414 art. 5Sch. 1 para. 13](#)

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

- s. 18(2A) inserted by [2007 c. 28 Sch. 14 para. 5\(2\)\(b\)](#)
- s. 24(1) s. 24 renumbered as s. 24(1) by [2007 c. 28 Sch. 14 para. 5\(3\)](#)
- s. 24(2) inserted by [2007 c. 28 Sch. 14 para. 5\(3\)](#)