



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.”

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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\(3\)](#)