

DRAFT PARISH RATE (ADMINISTRATION) (JERSEY) LAW 200-

**Lodged au Greffe on 5th November 2002
by the Legislation Committee**



STATES OF JERSEY

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European Convention on Human Rights

The President of the Legislation Committee has made the following statement -

In the view of the Legislation Committee the provisions of the Draft Parish Rate (Administration) (Jersey) Law 200- are compatible with the Convention Rights.

(Signed) **Senator W. Kinnard**

REPORT

A. Background

- A.1 The 1946 Rate Law was based on rental values and in its own time was an extremely well thought-out Law, particularly because during its early years inflation was not an issue as it is nowadays and rental values did not increase noticeably.
- A.2 As Jersey prospered, house prices and rentals increased, and combined with the demand for “(j)” Category type housing from the mid-seventies created a two-tier system of rental. With the best intentions on their part, rate assessors Island-wide seemed to regard owner occupiers as a different group and did not increase their assessments exactly according to law.
- A.3 In 1977 the Connétables of the twelve parishes saw that all was not well and appointed a Working Party under the chairmanship of Mr. Philip de Veulle with the following terms of reference - “To consider the existing law relating to parish rates and its application and to make recommendations”. The Working Party issued its report in 1978 and pointed out *inter alia* - “The changes in circumstances affecting property down the years have led to sharp rises in property values and rentals. Resulting anomalies have arisen in the application of the Parish Rate (Administration) (Jersey) Law 1946, as amended, notably in the disparity between the assessment of owner-occupied and rented properties”. The Working Party recommended some form of uniformity throughout the Island.

The report was never debated and its recommendations were never implemented.

- A.4 In the summer of 1982 a parishioner of St. Clement intervened as he believed that the 1946 Rate Law was not being administered correctly. His representation to the Royal Court was served on members of the Assessment Committee of St. Clement and on the Supervisory Committee. He withdrew his representation once he knew he had made the point and that it had been accepted by the Supervisory Committee that the time had come when assessments had to be brought up-to-date. Assessors in 1983 increased assessments where necessary and most owner-occupiers found that their number of quarters had gone up five-fold.
- A.5 This increase led to considerable anxiety, as based on the previous payment per quarter, the sum which might be demanded could be five times higher, ignoring the fact that the number of quarters had increased tremendously and the amount per quarter would be significantly reduced. Parish Halls were inundated with angry and apprehensive rate-payers. This near-panic situation led to political intervention.
- A.6 Senator R.J. Shenton proposed the appointment of a Committee of Inquiry into Parish rates on 31st May 1983. The Committee was set up under the Chairmanship of the then Senator R.R. Jeune, together with Deputies Philip Mourant, Michael Bonn, John Le Fondré and Robin Rumboll. Their report was presented to the States on 1st May 1984, and subject to certain improvements including modifications of the law summarised in 21 recommendations, supported the analysis of the 1983 situation. Unfortunately, Parishes differed in how they reacted to the assessment recommendations from the Supervisory Committee and ratepayers were understandably still concerned.
- A.7 In an effort to get some sort of uniformity, a Rate Assessors’ Association was formed in the late 1980s, with the full support of Constable John Le Sueur, now Chairman of the Supervisory Committee. The aim was to move towards uniformity in all rates, including domestic properties and also agricultural land, and to address many new problems which had arisen since the 1946 Law had begun to operate.
- A.8 In 1992 John Le Sueur, in his role as Chairman of the Supervisory Committee, set up a Working Party under his chairmanship to consider revisions of the rating system. The Working Party lodged its report in August 1993 and it was eventually debated in 1994. Of the 28 recommendations, four were withdrawn and two rejected, but the rest were accepted by the States and awaited slots in the Law Drafting Programme.
- A.9 Even then delays continued, partly because whilst uniformity within parishes was soon achieved, uniformity between parishes was still far from satisfactory. However, gradual progress has been made and individual parish assessment committees now agree that they should be in line by 2002, at which time the current assessments would be frozen for the enactment of the new law in 2003.

B. New legislation

- B.1 In July 1998 the Legislation Committee set up the Parish Rates Working Party (whose membership is noted in Project 41/2001). Since that time, the 22 recommendations made by the States in 1994 have been deliberated upon

to produce comprehensive Law Drafting Instructions to enable the Law Draftsman to prepare the new Law, which has now been reviewed through several drafts.

B.2 As the Working Party worked through the drafts, several issues reported on in the John Le Sueur Report were identified on which the States had not made a decision. These issues were resolved by the States in June 2001, which accepted the recommendations contained in the Report and Proposition 41/2001 allowing the final draft of the Law to be produced which is accompanied by this Report.

B.3 The principal effects of these changes to the existing rates legislation are as follows -

- (a) The existing Assessed Rateable Value of each property (expressed in Quarters) will be frozen as at December 2003, i.e. this rateable value will no longer alter every year unless changes are made to the property.
- (b) Parish Assemblies to determine the amount of rate per quarter should be able to be held earlier each year.
- (c) For the purposes of assessment appeals, comparisons can be made with any other similar property in the Island and not just any other similar property in the parish.
- (d) Assessment Committee members will be elected for "staggered" periods to minimise any loss of experience.
- (e) A copy of the rates list approved by the Supervisory Committee, and not merely the summary as at present, will be made available for inspection at the Parish Hall and the Jersey Library.
- (f) Improvements in administrative procedure will be made which incorporate previous decisions or recommendations of the Parish Rate Appeal Board.
- (g) Late payments of Rates may be surcharged.
- (h) When a rate is levied it must be paid on demand.

NB. Outstanding appeals will not nullify this demand but any overpayment of the existing rate assessment subsequently determined will be refunded with interest.

- (i) Regulations may be made by the States to change various provisions of the Principal Law including such items as exemption from Occupier's or Foncier rate.

B4. Should the States approve this draft Law, the new provisions will be implemented with effect from 1st January 2004.

B5. There are no additional financial or manpower implications for the States.

European Convention on Human Rights

Article 16 of the Human Rights (Jersey) Law 2000 will, when brought into force by Act of the States, require the Committee in charge of a Projet de Loi to make a statement about the compatibility of the provisions of the Projet with the Convention rights (as defined by Article 1 of the Law). Although the Human Rights (Jersey) Law 2000 is not yet in force, on 23rd October 2002 the Legislation Committee made the following statement before Second Reading of this projet in the States Assembly -

In the view of the Legislation Committee the provisions of the Draft Parish Rate (Administration) (Jersey) Law 200- are compatible with the Convention Rights.

NOTE:

This Projet replaces Projet P.206/2001 (which itself replaced Projet P.143/2001) to incorporate into the proposed new Law three administrative amendments. The date for the implementation of the Law has also been advanced by one year.

The three administrative amendments are -

- Article 17 - a Parish Assembly may establish a fund for a specific purpose;

- Article 20 - estimates for current rateable year to be agreed by Parish Assembly first, then rate to be approved that produces for the Parish income that is at least sufficient to satisfy the requirements set out in the approved estimates;
- Article 21 - a Parish Assembly may, at any time, agree a supplementary rate in respect of a rateable year if it believes it necessary to do so (i.e. not just during that rateable year).

SUPPLEMENTARY REPORT

1. Introduction

Since the reference back by the Connétable of St. Helier in March 2002, the newly formed Rates Working Party has met on ten occasions and considered the original amendments submitted by the Connétable of St. Helier, as well as the grounds of the reference back (paragraphs 1 and 2 below). As a consequence some amendments have been made, which are noted in this Report.

2. Removal of allowances

This was a decision made by the first Working Party, but not explained within the original Report. The current Working Party has re-examined the removal of allowances again and supports the earlier decision. There is evidence that the allowances claimed in many instances no longer bear relation to agreements between landlords and tenants, and a number of landlords claim for allowances to which they are not entitled.

Fundamentally, this proposed Law seeks to remove any influence of actual rental affecting property assessments. Previously, allowances were apportioned to recognise that an element of rent took into account the respective party's financial responsibility for repairs and redecoration. With the proposed abolition of any rental influence on assessments, allowances are considered to be no longer applicable. The *raison d'être* of this Law is purely and simply that two like properties, one owner/occupied and the other let, should be assessed comparatively and pay equivalent rates. To retain allowances would distort the equilibrium in favour of landlords. (It should be noted that landlords are already able to claim tax relief on the cost of repairs to let properties.) The most disturbing and significant aspect, if allowances were to remain, is that it would affect half of the Island's total households, which are tenanted. This is probably the most vulnerable sector of our community and the one least able to cope with financial pressures.

The removal of allowances, which are thirty per cent reduction for exterior repairs (normally given to the owner), and twenty per cent reduction for the interior repairs (normally given to the occupier), will have **no effect on the owner/occupier**. The number of quarters will increase by one third, but this increase will result in a proportionate decrease in the amount charged by each parish, subject to the varying needs of the parish budget.

The consequences of the removal of the allowances in the rental sector could result in the first year owners having a seven per cent increase in their rates bill and occupiers a 6.25 per cent decrease in their bill. It is estimated that the Housing Committee budget will increase on 2002 figures by approximately £32,700 whilst other States Committees will be affected in minimal terms, a few even benefiting slightly. The estimated net overall impact on Committee budgets will be approximately £20,500.

3. Parity

The new Working Party surveyed the parochial assessments for the year 2002, and it is clear that there is currently a high level of uniformity. The Rate Assessors' Association representatives on the Working Party have agreed that they will encourage all the parishes to bring their assessments in line for 2003, so that the parishes will have achieved a parity that has not been achieved for several decades.

The Working Party felt that the Association of Rate Assessors should be commended for the hard work which has been put in by members in achieving this breakthrough after many years of effort.

4. Other issues

(i) The rating of States property

The Working Party accepted that the States had made the decision in October 2001 not to rate States property within the current draft Law. However, it recalled that there were grounds for this to be investigated and that the Steering Group investigating the Review of the Relationship between the parishes and the States, set up by the Policy and Resources Committee, would be bringing forward proposals in relation to this issue in due course. The current draft Law allows this situation to be altered should the States decide to alter its policy in this respect by Regulations by the States of Jersey. This new part of the Law is made clear in Article 46.

(ii) Changes in procedure for parish rate assemblies

A new Article has been included that prevents a parish rate assembly from setting a rate which is insufficient to meet the

approved estimates of parish expenditure. Parish rate assemblies will still be able to amend the estimates prior to setting the rate.

(iii) Short guide to the domestic rate

The Working Party has agreed to prepare a short guide for the domestic ratepayer.

5. Members of the second Working Party

Connétable Henry Coutanche of St. Lawrence (Chairman)
Connétable Simon Crowcroft of St. Helier
Peter Hanning (Chairman, Rate Assessors' Association)
Terry Lavery (Secretary, Rate Assessors' Association)
Mike Mallet (Secretary of the Parish of St. Saviour)
Martin Roberts (Deputy Greffier of the Parish of St. Helier)
Jeff Adams (St. Helier assessor)

6. Financial/manpower implications

This draft Law has no implications for the financial or manpower resources of the States other than those identified in the attached report.

Explanatory Note

This Law is intended to repeal and replace the Parish Rate (Administration) (Jersey) Law 1946.

Its main difference from the 1946 Law is to provide that each rateable area of land in Jersey will have a fixed rateable value (expressed in rateable quarters). This rateable value will only change if the attributes of the land change, or if an application for a reassessment of the rateable value or any subsequent appeal is successful.

The reassessment and appeals procedure established by the Law should ensure that eventually all rateable areas of land in Jersey with similar attributes have much the same rateable value.

Article 1 gives meanings to certain terms used in the Law. In particular it provides that “attributes”, in respect of land, means its size, quality of any house, building or other structure in, on, under or over it, its location, its accommodation, its condition and its use. It is these attributes that will be used to establish the fixed rateable value of the land.

Article 2 requires a Parish to produce a draft Rates List each year.

Article 3 gives a Connétable of a Parish the powers required to obtain information necessary to prepare the draft Rates List of the Parish.

Article 4 allows a person authorized by the Connétable of a Parish to enter land to obtain information necessary to prepare the draft Rates List or to check information held by the Parish.

Article 5 requires the Assessment Committee of a Parish to prepare the draft Rates List for the Parish once it has received all the returns of information from ratepayers in the Parish.

Article 6 provides how an Assessment Committee is to assess the rateable value of land. Generally if the land’s attributes have not changed from the previous year and the person making the return in respect of the land has not indicated that he or she is dissatisfied with the previous rateable value of the land, the Assessment Committee must give the land the same rateable value as it previously had. In other circumstances the Assessment Committee must assess a rateable value for the land in accordance with the bases for assessment set out in Article 7.

Article 7 provides that an Assessment Committee must assess a rateable value for an area of land on the bases that each area of land in the Island with similar or substantially similar attributes shall have the same rateable value, and that rateable values shall be proportionate to attributes (i.e. the land with the best attributes shall have the highest rateable value and so in proportion down to the land with the poorest attributes). Where there is no land with similar attributes (because, say, there is only one building of that type on the Island) the assessment will be made in accordance with parish rate assessment rules set out in regulations made by the States.

Article 8 requires the Connétable of a Parish to give notice of where the draft Rates List for the Parish prepared by its Assessment Committee may be inspected.

Article 9 requires the Connétable of a Parish to give the owner and any occupier of land in the Parish notice of the proposed rateable value of the land as assessed by the Assessment Committee.

Article 10 allows certain persons (including the owner and any occupier of land) to request the Assessment Committee to review its assessment of the rateable value of an area of land if the person believes that there is a significant difference between that rateable value and the rateable value of other areas of land in Jersey having similar attributes.

Article 11 requires the Assessment Committee, if requested to do so, to review its assessment, and allows the person who made the request to appeal to the Parish Rate Appeal Board if he or she is not satisfied with the result of the Committee’s review. When the Assessment Committee has completed all the reviews requested it must send the draft Rates List to the Supervisory Committee for approval.

Article 12 requires the Supervisory Committee to approve a draft Rates List before the end of July. This it may do although there may be some appeals to the Parish Rate Appeal Board still awaiting determination. If this is the case the existing rateable value appears on the Rates List and it is on this rateable value that the rate a person pays is based, with any necessary adjustments being made later if the Appeal Board subsequently amends the rateable value of the land.

Article 13 requires that a change of owner of land be notified to the Connétable of the Parish in which the land is situated.

Article 14 requires that if the owner or occupier of land changes his or her name or the address to which notices under the Law are to be sent the Connétable of the Parish in which the land is situated must be notified of the change.

Article 15 requires that a change of address of the occupier of land be notified to the Connétable of the Parish in which the land is situated.

Article 16 provides that when the Rates List of the Parish has been approved by the Supervisory Committee the Connétable of the Parish must make it available for inspection at certain places.

Article 17 provides how a Parish is to apply the proceeds of a rate. In particular it allows for the establishment of funds by a Parish for a specific purposes.

Article 18 provides who is liable for foncier rate in respect of a rateable year, namely the owners of land at the commencement of that rateable year. It also provides for certain exceptions.

Article 19 provides who is liable for occupier's rate in respect of a rateable year, namely the occupiers of land at the commencement of that rateable year. It also provides for certain exceptions.

Article 20 provides for an estimates of the funds required by a Parish for the current rateable year to be approved, with or without amendment, at a meeting of its Parish Assembly and then for a rate to be approved that produces for the Parish income that is at least sufficient to satisfy the requirements set out in the approved estimates. The rate is to be expressed as an amount for each rateable quarter.

Article 21 allows a Parish Assembly to agree, at any time, a supplementary rate in respect of a rateable year if it believes it necessary to do so.

Article 22 provides for the levying of the rate. If an appeal in respect of the rateable value of land is still to be determined the rate payable will be based on the previous rateable value of the land with any necessary adjustment being made later. A Parish must pay interest on any overpaid amount it is subsequently required to refund as a result of this arrangement.

Article 23 imposes a surcharge on rates not paid within a certain time of being demanded. The default rate is 10% of the amount outstanding 3 months after being demanded but the percentage and the period may be amended by regulations made by the States.

Article 24 provides for the recovery of rates in bankruptcy and in similar situations.

Article 25 allows a body corporate that is a ratepayer to appoint a person to represent it where a ratepayer is entitled to representation under the Law.

Article 26 allows a group of people who own or occupy land jointly to appoint one of their number to represent them where a ratepayer is entitled to representation under the Law.

Article 27 sets out the composition of the Parish Assembly of a Parish for the purpose of the Law.

Article 28 requires each Parish to have an Assessment Committee with 12 members in the case of the Parish of St. Helier and 5 members in the case of the other Parishes.

Article 29 requires the Parish Assembly to elect people to fill vacancies on the Assessment Committee as they arise.

Article 30 provides for a member of an Assessment Committee to be elected for a term of 3 years or, if elected to fill a casual vacancy, for the remainder of the term of the person originally elected.

Article 31 specifies who is disqualified for being a member of an Assessment Committee.

Article 32 requires a member of an Assessment Committee to take an Oath of Office.

Article 33 provides the circumstances in which an Assessment Committee is to be taken to be duly constituted.

Article 34 provides for meetings of an Assessment Committee.

Article 35 sets out the duties of an Assessment Committee.

Article 36 provides for each member of an Assessment Committee to receive an honorarium of an amount fixed by the Parish Assembly.

Article 37 provides for the 12 Connétables to form the Supervisory Committee.

Article 38 sets out the duties of the Supervisory Committee.

Article 39 sets out the powers of the Supervisory Committee.

Article 40 provides for meetings of the Supervisory Committee.

Article 41 establishes the Parish Rate Appeal Board with 9 members appointed by the States on the recommendation of the Finance and Economics Committee.

Article 42 provides what is to be done when an appeal is lodged.

Article 43 sets out how an appeal is to be heard.

Article 44 allows members of the Appeal Board to inspect land for the purposes of determining an appeal.

Article 45 sets out what is to happen on the determination of an appeal.

Article 46 allows the States to make certain regulations necessary for the purposes of the Law.

Article 47 sets out how documents required to be served under the Law may be served.

Article 48 provides for offences under the Law by corporations and creates offences for aiding and abetting.

Article 49 repeals the present Law and the Laws and regulations that amended it.

Article 50 sets out how the first set of rateable values under the Law are to be established. In brief, the Occupier's Assessed Rental Value as used in calculating the Occupier's Rate as shown on the last rates list immediately before the commencement of this Law and expressed in Quarters is to be taken as the previous rateable value of land.

Article 51 provides, in effect, that existing Assessment Committees continue in office until the end of 2004 and that before the end of that year new members are elected for terms of 1, 2 or 3 years so that in future member of an Assessment Committee do not all leave office at the same time.

Article 52 provides, in effect, that existing members of the Parish Rate Appeal Board continue in office.

Article 53 provides how the Law may be cited and when it is to come into force.

Under the Criminal Justice (Standard Scale of Fines) (Jersey) Law 1993, the standard scale of fines is -

Level 1	£50
Level 2	£500
Level 3	£2,000
Level 4	£5,000.

PARISH RATE (ADMINISTRATION) (JERSEY) LAW 200-

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PARISH RATE (ADMINISTRATION) (JERSEY) LAW 200-

A LAW to provide for the manner in which a Parish may levy a rate, to prescribe how a Parish shall apply the proceeds of a rate so levied and for related matters; sanctioned by Order of Her Majesty in Council of the

(Registered on the day of 200-)

STATES OF JERSEY

The day of 200-

THE STATES, subject to the sanction of Her Most Excellent Majesty in Council, have adopted the following Law -

PART I

PRELIMINARY

ARTICLE 1

Interpretation

(1) In this Law, unless the context otherwise requires -

“Appeal Board” means the Parish Rate Appeal Board established by Article 41;

“Assessment Committee”, in respect of a Parish, means the committee referred to in Article 28;

“attributes”, in respect of land, means its size, quality of any house, building or other structure in, on, under or over it, its location, its accommodation, its condition and its use;

“Chairman” means the Chairman of the Appeal Board;

“draft Rates List” means a draft of a Rates List prepared in respect of a Parish in accordance with this Law;

“foncier rate” means the rate payable by the owner of land;

“land” includes -

(a) any house, building or other structure in, on, under or over the land;

(b) land covered with water, except, subject to paragraph (c) of this definition, land covered or, in the normal course of tides, from time to time covered by sea water;

(c) land formed by dividing the ownership or occupation of land horizontally;

“occupier”, in relation to land, means the person who by agreement between that person and the owner of the land is entitled to occupy and use the land;

“occupier’s rate” means the rate payable by the occupier of land;

“owner”, in relation to land, means -

- (a) if the land is not let under a lease or tenancy agreement, the person entitled to occupy and use the land either as owner or usufructuary owner or in the exercise of rights of dower, “franc veuvage”, seignioralty or otherwise; or
- (b) if the land is let under a lease or tenancy agreement -
 - (i) the person who is the occupier of the land if that person is also the lessee of the land under a lease passed before the Royal Court, or
 - (ii) in any other case, the person who is the immediate landlord of the occupier of the land,

and “ownership” is to be construed accordingly;

“parish assembly” means a properly convened assembly of persons referred to in Article 27(1);

“rate” means the foncier rate and the occupier’s rate authorized by a Law to be made and levied in any year and includes any supplementary rate and any surcharge rate;

“rateable quarter” means the measure to be used to indicate the rateable value of land shown on a Rates List;

“rateable value”, in respect of land, means the rateable value of the land as shown on a Rates List in rateable quarters;

“rateable year” means a year beginning on the first day of January in respect of which a Law authorizes a foncier rate or an occupier’s rate or both such rates to be made and levied in the Parishes;

“ratepayer” means a person liable to pay a rate levied by a Parish;

“Rates List”, in respect of a Parish, means the Rates List approved for the Parish by the Supervisory Committee in accordance with this Law;

“return” means the provision of particulars in compliance with a notice served in accordance with Article 3(1);

“Supervisory Committee” means the committee established by Article 37;

“surcharge rate” means any amount that becomes payable by virtue of Article 23(1);

“use”, in the definition of “attributes”, includes any use of the land for which planning permission has been granted and is still in effect.

(2) A reference in this Law to a Part or Article by number only is a reference to the Part or Article of that number in this Law.

(3) A reference in an Article or other division of this Law to a paragraph, sub-paragraph or clause by number or letter only is a reference to the paragraph, sub-paragraph or clause of that number or letter in the Article or other division of this Law.

(4) Unless the context otherwise requires, a reference in this Law to an enactment is a reference to that enactment as amended from time to time and includes a reference to that enactment as extended or applied under another enactment, including another provision of this Law.

PART 2

RATES LIST

ARTICLE 2

Parish to prepare a draft Rates List

- (1) Each rateable year a Parish must prepare in accordance with this Law a draft Rates List for the Parish.

(2) The draft Rates List must be in a form approved by the Supervisory Committee and must contain in respect of each area of land in the Parish that is separately owned or occupied and is liable to rates -

- (a) details of the land sufficient to identify it and its boundaries;
- (b) a proposed rateable value expressed in rateable quarters;
- (c) details of its owner as at the first day of the rateable year;
- (d) if different, details of any occupier as at the first day of the rateable year; and
- (e) such other information as the Supervisory Committee may direct.

ARTICLE 3

Connétable to obtain information

(1) The Connétable of a Parish shall during the December immediately prior to a rateable year or the January of a rateable year serve on each owner of land in the Parish a written notice requiring the owner to make a return in the form required by the notice containing particulars required for the purposes of this Law.

(2) If, at the same time as serving notices in accordance with paragraph (1), the Connétable publishes a notice in the Jersey Gazette stating -

- (a) that in accordance with that paragraph notices have been served on each owner of land in the Parish; and
- (b) that any owner of land in the Parish who has not received a notice served in accordance with that Article should contact the Connétable,

each owner of land in the Parish shall be taken to have been served with a notice in accordance with that paragraph and it shall not be an excuse for non-compliance with the notice for an owner to show that a notice was not served on him.

(3) The Connétable of a Parish may at any time serve a written notice on the owner or occupier of land in the Parish requiring the owner or occupier to provide information in respect of that land required to check information held by the Parish for the purposes of this Law.

- (4) If -
 - (a) an Assessment Committee;
 - (b) the Supervisory Committee; or
 - (c) the Appeal Board,

requires information in respect of land in a Parish for the purpose of carrying out its duties under this Law it may request the Connétable of the Parish to serve a written notice on the owner or occupier of the land requiring him to provide that information, and the Connétable must comply with that request.

(5) A person upon whom a notice is served or is to be taken as having been served under paragraph (1), (3) or (4) who fails without reasonable cause to comply with the notice within 15 days of it being served is guilty of an offence and liable to a fine not exceeding level 2 on the standard scale.^[1]

(6) If a person is charged with an offence under paragraph (5) and accepts the decision of the Connétable or a Centenier having jurisdiction in the matter the Connétable or Centenier may inflict and levy summarily a fine not exceeding level 1 on the standard scale.¹

(7) A fine imposed by virtue of paragraph (6) may be retained by the Parish.

(8) A person who intentionally provides information under this Article that is false in a material particular is guilty of an offence and liable to a fine.

ARTICLE 4

Power to enter land

- (1) A person authorized in writing by the Connétable of a Parish to do so may enter any land in the Parish if it is necessary to do so -
 - (a) to obtain information required to prepare a draft Rates List; or
 - (b) to check information held by the Parish in respect of the land.
- (2) The person must not enter the land unless -
 - (a) its occupier has been given at least 48 hours written notice of entry;
 - (b) the entry is made at a reasonable time having regard to the use of the land; and
 - (c) the written authorization by the Connétable is produced if requested by a person apparently in control of the land.
- (3) A person who obstructs anyone authorized in accordance with paragraph (1) from entering land in accordance with this Article is guilty of an offence and is liable to a fine not exceeding level 3 on the standard scale. ^[2]

ARTICLE 5

Preparation of draft Rates List

- (1) The Connétable of a Parish shall as soon as practicable after the time allowed for the making of returns deliver those received to the Assessment Committee of the Parish.
- (2) The Assessment Committee shall prepare the draft Rates List for the Parish before the end of May or such later date as the Supervisory Committee may approve.
- (3) The Assessment Committee shall deliver a copy of the draft Rates List to the Connétable.

ARTICLE 6

Rateable value

- (1) If a return shows that the attributes of an area of land have not changed since the start of the previous rateable year the Assessment Committee shall, except in the circumstances set out in paragraph (4), show the rateable value of the land on the draft Rates List as the same as that shown on the Rates List for that previous rateable year.
- (2) If a return shows that the attributes of an area of land have changed since the start of the previous rateable year the Assessment Committee shall assess a rateable value for the land on the basis set out in Article 7 and shall show the amount so assessed on the draft Rates List.
- (3) If a return is not received by the Connétable of the Parish in respect of an area of land the Assessment Committee shall assess a rateable value for the land in the following manner -
 - (a) if the Assessment Committee is satisfied that the attributes of the land have not changed since the start of the previous rateable year the Assessment Committee shall show the rateable value of the land on the draft Rates List as the same as that shown on the Rates List for that previous rateable year;
 - (b) if the Assessment Committee is satisfied that the attributes of the land have changed since the start of the previous rateable year the Assessment Committee shall assess a rateable value for the land on the bases set out in Article 7 using such information as it has about the attributes of the land and shall show the amount so assessed on the draft Rates List.
- (4) If in a return a person states -

- (a) that the rateable value of the relevant land should not be the same as that shown on the Rates List for the previous rateable year; and
- (b) the grounds upon which that assertion is made,

the Assessment Committee shall assess a rateable value for the land on the basis set out in Article 7 and shall show the amount so assessed (whether or not the same as that shown on the Rates List for the previous rateable year) on the draft Rates List.

ARTICLE 7

Basis for assessment of rateable values

- (1) To assess the rateable value of an area of land the Assessment Committee of a Parish must -
 - (a) first acquaint itself with the rateable values of other land in the Island; and
 - (b) with that knowledge, assess the rateable value of the land in question on the basis that -
 - (i) each area of land on the Island with similar or substantially similar attributes shall have the same rateable value, and
 - (ii) rateable values shall be proportionate to attributes.
- (2) The requirement that rateable values shall be proportionate to attributes shall be taken to mean that the land on the Island with the best attributes shall have the highest rateable value and that the land with the poorest attributes shall have the lowest rateable value and so in proportion for lands with attributes between those extremes.
- (3) In assessing the rateable value of non-residential land where there is no comparable land with which to make a comparison the Assessment Committee shall comply with parish rate assessment rules set out in Regulations made by the States.

ARTICLE 8

Notice of draft Rates List to be given

- (1) The Connétable of a Parish shall make the draft Rates List available for inspection as soon as practicable after it is received from the Assessment Committee.
- (2) It shall be made available, without payment, for at least 2 hours on 7 consecutive days (excluding Saturdays, Sundays, Bank Holidays and Public Holidays).
- (3) The Connétable shall also publish a notice in the Jersey Gazette stating -
 - (a) where and when the draft Rates List may be inspected;
 - (b) how and by whom an application for a review of a proposed rateable value as shown on the draft Rates List may be made; and
 - (c) the latest date by which an application for a review of a proposed rateable value can be made, being the date which is 14 days after the draft Rates List was first made available for inspection.

ARTICLE 9

Notice of assessment

- (1) The Connétable of a Parish must, in addition to making the draft Rates List available for inspection in accordance with Article 8, give the owner and any occupier of land in the Parish notice of the proposed rateable value of the land as assessed by the Assessment Committee and shown on the draft Rates List.
- (2) The notice shall be in a form approved by the Supervisory Committee.

ARTICLE 10

Review of proposed rateable value

(1) On or before the date specified in accordance with Article 8(3)(c) (or such later date as the Assessment Committee may for an exceptional reason agree) an application may be made to the Assessment Committee for a review of the proposed rateable value of any area of land shown on the draft Rates List.

(2) An application under paragraph (1) may be made on a form provided or approved for the purpose by the Assessment Committee and may be made by -

- (a) the owner of the land;
- (b) if different, the occupier of the land;
- (c) the Connétable of the Parish;
- (d) the Supervisory Committee; or
- (e) a member of the Assessment Committee.

(3) Except as provided by paragraph (5), an application under paragraph (1) cannot be made except on the grounds that there is a significant difference between the proposed rateable value of the land in question and the rateable value of other lands in the Island generally having similar attributes to the land in question.

(4) For the purpose of paragraph (3) there is a significant difference if the difference is claimed to be at least -

- (a) ten per cent of the proposed rateable value of the land in question; or
- (b) 500 rateable quarters,

being whichever is the greater.

(5) Paragraph (3) does not apply in respect of land to which Article 7(3) applies.

(6) Nothing in this Article shall be taken as preventing an Assessment Committee from correcting at any time any factual, or typographical or similar error in the draft Rates List, either on its own volition or on the application of any person.

ARTICLE 11

Review to be made and may be appealed

(1) As soon as practicable after an Assessment Committee has received an application made in accordance with Article 10 it must review the proposed rateable value in question.

(2) Subject to the Assessment Committee complying with the rules of natural justice it shall determine how and when the review is to be made.

(3) As soon as practicable after it has made the review the Assessment Committee must give written notice of its decision to -

- (a) the owner of the land;
- (b) if different, the occupier of the land;
- (c) the Connétable of the Parish; and
- (d) where the application for review was made by the Supervisory Committee or a member of the Assessment Committee, that Committee or member, as the case may be.

(4) The notice must be in a form approved by the Supervisory Committee.

(5) A person given notice may appeal to the Parish Rate Appeal Board against the decision within 14 days of receipt of the notice (or such longer period as the Chairman, or a member of the Appeal Board appointed by the Chairman to consider the question, may for an exceptional reason allow).

(6) When the Assessment Committee has made each review requested in accordance with Article 10 it shall make any resulting amendments to the draft Rates List; the Connétable shall then send a copy of the List to the Supervisory Committee.

(7) Despite paragraph (6), if the Connétable is satisfied that a decision by the Assessment Committee in respect of a review requested in accordance with Article 10 is likely to be unduly delayed the Connétable may require the Assessment Committee to make any agreed amendments to the draft Rates List and send it to the Connétable in accordance with paragraph (6); the Connétable shall then send a copy of that List to the Supervisory Committee.

(8) If a draft Rates List is sent to the Supervisory Committee in the circumstances set out in paragraph (7) and the Assessment Committee subsequently amends the assessment in question the Connétable shall so inform the Supervisory Committee which shall amend the draft Rates List accordingly.

ARTICLE 12

Approval of draft Rates List

(1) The Supervisory Committee shall on or before the last day of July in a rateable year approve each draft Rates List received by it in respect of that year.

(2) Before doing so it shall amend the draft in accordance with any decision of the Appeal Board.

(3) If a decision of the Appeal Board is pending the Supervisory Committee may still approve a draft Rates List and may later amend the Rates List in accordance with the decision.

(4) Once the draft Rates List of a Parish has been approved it becomes the Rates List of the Parish for that rateable year.

(5) Accordingly each rateable value in respect of land shown on the Rates List shall for the purpose of this Law be taken as the rateable value of that land despite the fact that the rateable value in respect of that land may subsequently be amended in accordance with paragraph (3).

(6) The Supervisory Committee shall as soon as it has approved the draft Rates List of a Parish send a copy of it to the Connétable of the Parish signed by three other members of the Committee.

(7) Nothing in this Article shall be taken as preventing the Supervisory Committee from correcting at any time any factual, or typographical or similar error in a draft Rates List or in a Rates List either on its own volition or on the application of any person.

ARTICLE 13

Changes of owner to be notified

(1) If the ownership of land is transferred both the person who acquires the ownership of the land and the person who disposes of it must give written notice of the transfer to the Connétable of the Parish in which the land is situated within 7 days of the transfer.

(2) The notice must -

(a) provide sufficient details of the land to enable it to be identified;

(b) provide the name and current address of its previous owner;

(c) provide the name and address of the person who has acquired the ownership of it; and

(d) specify the address (if different) to which notices under this Law addressed to the owner are to be sent.

(3) A person who fails without reasonable cause to comply with paragraph (1) is guilty of an offence and is liable to a fine not exceeding level 3 on the standard scale.^[3]

(4) A person who intentionally provides information under this Article that is false in a material particular is guilty of an offence and liable to a fine.

ARTICLE 14

Changes of name or address of owner or occupier to be notified

(1) If an owner or occupier of land changes -

(a) his or her name (or, in the case of a body corporate, its name); or

(b) the address to which notices under this Law addressed to the owner or occupier are to be sent,

the owner or occupier must give written notice of the change to the Connétable of the Parish in which the land is situated within 7 days of the change.

(2) The notice must -

(a) provide sufficient details of the land to enable it to be identified;

(b) provide the previous name of the owner or occupier, or, as the case may be, the previous address to which notices under this Law addressed to the owner or occupier were to be sent; and

(c) provide the new name of the owner or occupier, or address to which notices under this Law are to be sent.

(3) A person who fails without reasonable cause to comply with paragraph (1) is guilty of an offence and is liable to a fine not exceeding level 2 on the standard scale.^[4]

(4) A person who intentionally provides information under this Article that is false in a material particular is guilty of an offence and liable to a fine.

ARTICLE 15

Changes of address of occupier to be notified

(1) If the person who was occupying land at the beginning of a rateable year changes address during that year the person must give written notice of the change to the Connétable of the Parish in which the land is situated within 7 days of the change.

(2) The notice must provide -

(a) sufficient details of the land to enable it to be identified;

(b) the person's current address.

(3) A person who fails without reasonable cause to comply with paragraph (1) is guilty of an offence and is liable to a fine not exceeding level 2 on the standard scale.^[5]

(4) A person who intentionally provides information under this Article that is false in a material particular is guilty of an offence and liable to a fine.

ARTICLE 16

Parish to make Rates List available

(1) As soon as practicable after a Rates List for a Parish has been approved by the Supervisory Committee the Connétable of the Parish shall make a copy of it available for inspection in the Parish Hall and in the Jersey Library in St. Helier, and in such other manner as the Supervisory Committee may direct.

(2) A Parish must allow copies of all or any part of its Rates List to be taken at the Parish Hall.

(3) If in accordance with a decision of the Appeals Board the Supervisory Committee amends a Rates List after it has approved it the Connétable of the relevant Parish shall ensure that any copy of the List made available for public inspection in accordance with paragraph (1) is amended accordingly.

(4) The Connétable shall also cause to be printed a summary of the Rates List showing -

(a) the name and address of each ratepayer in the Parish; and

(b) the total number of rateable quarters in respect of which each ratepayer is liable for occupier's rate, or foncier rate or both.

PART 3

RATES - APPLICATION, LIABILITY FOR, AND COLLECTION

ARTICLE 17

Proceeds of rate to be used to meet parochial expenses

(1) Except as permitted by paragraphs (2) and (3), a Parish shall apply the proceeds of a rate in respect of the relevant rateable year -

(a) in the payment of its general expenses for that year; and

(b) for the relief and maintenance during that year of those people chargeable to the Parish who are suffering as a result of financial hardship.

(2) A Parish may, with the approval of the Parish Assembly, establish funds for specified purposes and appropriate money to funds so established.

(3) Except with the approval of the Parish Assembly money standing to the credit of a fund must not be used by the Parish except for the specified purpose for which the fund was established.

ARTICLE 18

Liability for foncier rate

(1) Except as provided by paragraph (2), the person or persons who are the owners of land in a Parish at the start of a rateable year are liable to pay to the Parish any foncier rate levied by the Parish in respect of the land for that year.

(2) The following land shall be exempt from foncier rate -

(a) churches, district churches, chapels, meeting houses and other premises exclusively appropriated to public religious worship, and cemeteries;

(b) presbyterial houses and lands;

(c) dwelling-houses, with the buildings and land appertaining thereto, owned by religious bodies and occupied exclusively by officiating ministers or caretakers of churches or chapels;

(d) land owned by Her Majesty;

(e) land owned by any department of Her Majesty's Government and used exclusively in Her Majesty's service;

- (f) land owned by any public or parochial authority and used exclusively for public or parochial purposes;
- (g) land used by the Education Committee predominantly for the purposes of its undertaking;
- (h) land owned by the Don Baudains.

ARTICLE 19

Liability for occupier's rate

(1) Except as provided by paragraph (2), the person or persons who are the occupiers of land in a Parish at the start of a rateable year are liable to pay to the Parish any occupier's rate levied by the Parish in respect of the land for that year.

(2) The following land shall be exempt from occupier's rate -

- (a) churches, district churches, chapels, meeting houses and other premises exclusively appropriated to public religious worship, and cemeteries;
- (b) land occupied by Her Majesty or by any department of Her Majesty's Government and used exclusively in Her Majesty's service;
- (c) land occupied by any public or parochial authority and used exclusively for public or parochial purposes, but excluding land in the occupation of any employee of any such authority.

(3) If a house or other building or part of a house or other building that is let includes the use of furniture or furnishings, the person who granted the right of occupation is liable to pay the occupier's rate but may provide for the recovery of all or part of the amount so paid from the occupier.

ARTICLE 20

Approval of rate

(1) The Connétable of a Parish shall as soon as practicable after receiving the Rates List for a rateable year approved by the Supervisory Committee present to the Parish Assembly the accounts for the Parish for the previous rateable year together with estimates of the funds required by the Parish for the current rateable year.

(2) The Parish Assembly shall then approve the estimates with or without amendment.

(3) The Parish Assembly shall then approve a rate of an amount that will produce for the Parish income that is at least sufficient to satisfy the requirements set out in the approved estimates.

(4) The rate shall be expressed as an amount for each rateable quarter.

ARTICLE 21

Supplementary rate

A Parish Assembly may, at any time, agree a supplementary rate in respect of a rateable year if it considers that it is necessary to do so having regard to the requirements of the Parish for that year.

ARTICLE 22

Levying of rate

(1) A Parish shall as soon as practicable after the rate has been approved by its Parish Assembly -

- (a) calculate the rate payable by each ratepayer; and
- (b) send each ratepayer a written demand for that rate.

(2) A rate payable to a Parish -

(a) is a debt due to the Parish; and

(b) is payable upon demand.

(3) The demand for a rate shall be in a form approved by the Supervisory Committee.

(4) If, in addition to sending a demand for the rate to ratepayers, the Connétable of the Parish publishes a notice in the Jersey Gazette stating that demands for rates have been sent out by the Parish it shall not be an excuse for the non-payment of a demand by a ratepayer that it was not received.

(5) A Parish may at any time -

(a) send an amended demand in respect of an area of land; or

(b) in accordance with paragraph (8), refund an amount overpaid if the Supervisory Committee amends the rateable value of the land as shown on the Rates List as a result of a decision made by the Appeal Board.

(6) The Connétable may reduce or remit the payment of the rate due by a ratepayer on the ground of hardship.

(7) The fact that an appeal is pending or under consideration by the Appeal Board in respect of the rateable value of any land does not mean that any rate due and payable in respect of that land is not to be paid in accordance with paragraph (2).

(8) Where paragraph (7) applies and -

(a) the amount due is paid; and

(b) the rateable value of the land is subsequently reduced by the Appeal Board,

the amount of the rate that has been overpaid shall be repaid by the Parish together with interest on that amount in respect of the period of overpayment calculated at an annual rate of 5%.

(9) The annual rate specified in paragraph (8) may be amended by Regulations made by the States.

ARTICLE 23

Surcharge for unpaid rates

(1) If a ratepayer has failed to pay the whole or part of a rate 3 months after it was demanded the ratepayer becomes liable to pay an additional amount equal to 10% of the amount then unpaid.

(2) The manner of calculating a surcharge rate and when it becomes payable may be amended by Regulations made by the States.

ARTICLE 24

Recovery in bankruptcy

(1) A “tenant après décret” or “tenant après dégrèvement” is liable for the payment of any foncier rate due in respect of the land foreclosed and having become due and payable within 12 months next before the date of the Act of the Court authorizing the “décret” or “dégrèvement” or at any time thereafter.

(2) If the Royal Court has granted -

(a) an application made by a person to place the person’s property under the control of the Court (“de remettre ses biens entre les mains de la Justice”); or

(b) an application for the holding of a “bénéfice d’inventaire” on the estate of a deceased person,

the “autorisés” or the Viscount, as the case may be, shall pay, out of the property of the person or the estate of the deceased person, any rate due by the person or deceased person at the time of the granting of the application and having become due and payable within 12 months next before that time.

(3) In the event of a “dégrèvement”, “réalisation”, “désastre”, bankruptcy or composition with creditors, any rate due for the year in which that event occurs as well as any due for the preceding year shall rank for payment *pari passu* with other privileged debts and in priority to all other debts.

ARTICLE 25

Bodies corporate

(1) A body corporate that is liable to pay a rate in respect of land may at any time give the Connétable of the Parish in which the land is situated written notice of the name and address of the person, being of full age, who, for the time being, is to act as its representative.

(2) Subject to Article 27(2), that person shall be entitled to represent the body corporate in all matters in which a ratepayer is entitled to representation by virtue of this Law.

(3) The Connétable shall keep a list of representatives appointed in accordance with paragraph (1).

(4) The Connétable shall make the list available for inspection by the public at all reasonable hours.

ARTICLE 26

Joint ownership

(1) If two or more people are liable to pay a rate in respect of land they may at any time give the Connétable of the Parish in which the land is situated written notice of the name of which of them is to be first entered in the Rates List as representing them all.

(2) The person whose name is first entered in a Rates List in respect of land shall be entitled to represent all the persons who are liable to pay any rate levied in respect of that land in all matters in which a ratepayer is entitled to representation by virtue of this Law.

(3) Nothing in this Article affects the joint and several liability under this Law of each person referred to in paragraph (1).

ARTICLE 27

Parish assembly

(1) A person is a member of the parish assembly of a Parish for a rateable year -

(a) if the person resides in the Parish and is registered for the Parish as an elector in public elections;

(b) if, where two or more people are liable to pay a rate, the person’s name appears first on the Rates List or, in the absence of a Rates List, on any return those people have made; or

(c) if the person’s name is for the time being, and has been for at least 48 hours, on the list kept by the Connétable in accordance with Article 25(3) as a representative of a body corporate.

(2) A member of the Parish Assembly has one vote on any decision by the Assembly.

(3) Paragraph (2) applies despite the fact that the member may be qualified by virtue of paragraph (1) more than once to be a member of the Parish Assembly.

PART 4

ASSESSMENT COMMITTEES

ARTICLE 28

Membership of Assessment Committee

- (1) Each Parish shall have an Assessment Committee.
- (2) In the Parish of Saint Helier its Assessment Committee shall have 12 members and in each of the other Parishes 5 members.

ARTICLE 29

Vacancy in membership of Assessment Committee

- (1) A Parish Assembly must elect a person to fill any vacancy in the membership of its Assessment Committee.
- (2) There is a vacancy in the membership of an Assessment Committee if -
 - (a) the term of office of a member expires;
 - (b) a member refuses to take the required oath; or
 - (c) a member dies, resigns or becomes disqualified for membership of the Committee.

ARTICLE 30

Term of membership of Assessment Committee

- (1) Subject to paragraph (2) and to Article 51, a member of an Assessment Committee holds office for a term of 3 years.
- (2) A person elected to fill a vacancy in the membership of an Assessment Committee arising by virtue of Article 29(2)(b) or (c) is entitled to hold office until the time when the replaced person would normally have left office.

ARTICLE 31

Disqualification for election to Assessment Committee

- (1) A person is disqualified for election to, or membership of an Assessment Committee of a Parish if he -
 - (a) is related to another member of the Committee within and including the degree of relationship of first cousin; or
 - (b) is a paid employee of the Parish; or
 - (c) is neither a ratepayer in the Parish, nor registered for the Parish as an elector in public elections.

ARTICLE 32

Members of Assessment Committees to take oath

A person on being elected a member of an Assessment Committee must take an oath before the Royal Court to well and faithfully discharge the person's duties under this Law as a member of the Assessment Committee.

ARTICLE 33

Assessment Committee to be taken to be duly constituted

- (1) Unless the contrary is proved an Assessment Committee shall be taken -
 - (a) to have been duly constituted; and

- (b) to have had power to deal with each matter referred to in its minutes.
- (2) The proceedings of an Assessment Committee are not invalidated by -
 - (a) a vacancy in its membership; or
 - (b) a defect in the election or qualification of a member.

ARTICLE 34

Meetings of Assessment Committee

- (1) Except as otherwise provided in this Article, an Assessment Committee shall determine -
 - (a) when and where it meets; and
 - (b) its procedure at its meetings.
- (2) An Assessment Committee must hold its meetings at a place within its Parish.
- (3) At a meeting of an Assessment Committee -
 - (a) the members present must appoint one of their number to preside; and
 - (b) the quorum is to be determined by the Committee but shall be at least 3 members; and
 - (c) in the case of an equality of votes the person presiding has a second or casting vote except that in respect of an assessment or reassessment of a proposed rateable value the mean value shall be taken; and
 - (d) a member shall not be present during the consideration of any matter relating to land in which the member is interested as owner, occupier, or as a relative of the owner or occupier within and including the degree of relationship of first cousin, or otherwise.
- (4) If by virtue of paragraph (3)(d) paragraph (3)(b) cannot be complied with the members remaining shall be taken to form a quorum.
- (5) An Assessment Committee shall keep minutes of its proceedings in a book kept for that purpose.
- (6) A minute of the proceedings of an Assessment Committee signed at the same or next subsequent meeting of the Committee by the person presiding at the meeting at which the minute is signed shall be received in evidence without further proof.

ARTICLE 35

Duties of Assessment Committee

An Assessment Committee for a Parish shall -

- (a) assess a proposed rateable value for each area of land in the Parish when required to do so in accordance with this Law;
- (b) reassess the proposed rateable value of any area of land in the Parish upon a request to do so made in accordance with this Law;
- (c) provide any information in its possession to the Supervisory Committee or the Appeal Board upon being requested to do so; and
- (d) carry out such other functions as are imposed on it by this Law.

ARTICLE 36

Members of Assessment Committee to receive an honorarium

A Parish shall pay each member of its Assessment Committee an honorarium of such amount as is fixed annually by its Parish Assembly.

PART 5

SUPERVISORY COMMITTEE

ARTICLE 37

Supervisory Committee

There is established a Supervisory Committee consisting of the 12 Connétables.

ARTICLE 38

Duties of Supervisory Committee

The Supervisory Committee shall -

- (a) encourage and promote uniformity in rateable values throughout the Island;
- (b) assist Assessment Committees in the performance of their duties under this Law;
- (c) provide any information in its possession to the Appeal Board upon being requested to do so; and
- (d) carry out such other functions as are imposed on it by this Law.

ARTICLE 39

Powers of Supervisory Committee

- (1) The Supervisory Committee may -
 - (a) confer with Assessment Committees and make recommendations to them;
 - (b) bring to the notice of a Connétable or an Assessment Committee its conclusion or recommendation in respect of any matter; and
 - (c) determine the form of any document, including any form, list or notice, to be used, made available for inspection, served or completed for the purposes of this Law.
- (2) The Supervisory Committee may obtain and pay for the advice and assistance of competent people to aid it in carrying out its duties under this Law.
- (3) Any expenses incurred by the Supervisory Committee shall be charged on all the Parishes in proportions determined by the Committee.

ARTICLE 40

Meetings of Supervisory Committee

- (1) Except as otherwise provided in this Article, the Supervisory Committee shall determine -
 - (a) when and where it meets; and
 - (b) its procedure at its meetings.
- (2) At a meeting of the Supervisory Committee -

- (a) the members present must appoint one of their number to preside;
 - (b) the quorum is to be determined by the Committee but must be at least 5 of its members;
 - (c) in the case of an equality of votes the person presiding has a second or casting vote;
 - (d) a member shall not be present during the consideration of any matter relating to land in which the member is personally interested as owner, occupier or otherwise (except as Connétable of the Parish in which the land is situated).
- (3) The Supervisory Committee shall keep minutes of its proceedings in a book kept for that purpose.
- (4) A minute of the proceedings of the Supervisory Committee signed at the same or next subsequent meeting of the Committee by the person presiding at the meeting at which the minute is signed shall be received in evidence without further proof.

PART 6

PARISH RATE APPEAL BOARD

ARTICLE 41

Parish Rate Appeal Board

- (1) There is established a Parish Rate Appeal Board.
- (2) The Appeal Board shall consist of 9 members appointed by the States on the recommendation of the Finance and Economics Committee.
- (3) A member of the Appeal Board holds office for such period, not exceeding 5 years, as the States determine on the member's appointment.
- (4) A member of the Appeal Board is eligible for re-appointment.
- (5) The members of the Appeal Board shall appoint one of their number to be its Chairman and another to be its Vice-Chairman.
- (6) References in this Law to the Chairman mean the Vice-Chairman if -
 - (a) the Chairman is absent or for any reason unable to act; or
 - (b) the office of Chairman is vacant.
- (7) If -
 - (a) both the Chairman and Vice Chairman are absent or for any reason unable to act; or
 - (b) the offices of Chairman and Vice Chairman are both vacant,

the other members of the Appeal Board shall appoint one of their number to act as its Chairman, and references in this Law to the Chairman shall mean the person so appointed.

ARTICLE 42

Appeals

- (1) An appeal cannot be made to the Appeal Board except in accordance with Article 11(5) (which provides for an appeal from a decision of an Assessment Committee following a review by it of a proposed rateable value).
- (2) An appeal to the Appeal Board shall be made by sending to the Supervisory Committee a notice of appeal on a form provided or approved for the purpose by that Committee.

- (3) The notice shall specify the grounds of the appeal.
- (4) The Supervisory Committee shall, within 14 days of receiving the notice, send a copy of it to -
 - (a) the owner of the relevant land;
 - (b) if different, the occupier of that land;
 - (c) the Connétable of the Parish in which the land is situated;
 - (d) the Assessment Committee of the Parish in which the land is situated,

and deliver the notice of appeal to the Appeal Board.

(5) The Chairman of the Appeal Board shall within 14 days of the receipt of a notice of appeal appoint not less than 3 members of the Appeal Board to hear the appeal.

(6) A member of the Appeal Board so appointed shall not include a member who has an interest as owner, occupier, or as a relative of the owner or occupier within and including the degree of relationship of first cousin, or otherwise in the land the subject of the appeal.

(7) At a hearing of an appeal -

- (a) if the members of the Appeal Board appointed to hear the appeal include the Chairman or Vice-Chairman, the Chairman or, in the Chairman's absence, the Vice-Chairman shall preside; and
- (b) in any other case, the members of the Appeal Board appointed to hear the appeal who are present shall elect one of their number to preside.

(8) At a hearing of an appeal the quorum shall be 3 of the members of the Appeal Board appointed to hear the appeal.

(9) The members of the Appeal Board appointed to hear an appeal may, with the approval of the Supervisory Committee, obtain expert or legal advice.

(10) The cost of obtaining the advice shall be paid by the Parish in which the land to which the appeal relates is situated unless the Supervisory Committee determines that the cost should be paid by the Parishes in some other way.

(11) The secretary of the Supervisory Committee is also the clerk to the Appeal Board unless that Committee appoints some other person or persons to be the clerk or clerks to the Appeal Board on a salary and conditions of appointment determined by the Committee.

ARTICLE 43

Hearing of appeals

(1) In this Article "person interested in the appeal" in respect of land in a Parish means -

- (a) the owner of the land;
- (b) if different, the occupier of the land;
- (c) the Connétable of the Parish;
- (d) the Assessment Committee of the Parish;
- (e) the Supervisory Committee.

(2) On being appointed to hear an appeal the members of the Appeal Board so appointed must set the date, time and place of the hearing of the appeal.

(3) The members of the Appeal Board hearing an appeal shall hear the appeal at the Parish Hall of the Parish in which the land to which the appeal relates is situated unless in the opinion of those members there is a sufficient reason for hearing it elsewhere.

(4) The members of the Appeal Board hearing an appeal must give at least 7 days written notice of the date, time and place of the hearing of the appeal to each person interested in the appeal.

(5) The members of the Appeal Board hearing an appeal may postpone or adjourn the hearing but if they do so they must take reasonable steps to notify each person interested in the appeal of the postponement or adjournment and of the new date, time and place for the hearing or resumption of the hearing.

(6) At the hearing of an appeal each person interested in the appeal may -

- (a) appear and be heard, either in person or by a representative, who need not be legally qualified;
- (b) call and examine witnesses; and
- (c) produce documentary or other evidence.

(7) At the hearing of an appeal the members of the Appeal Board hearing the appeal may -

- (a) call and examine witnesses; and
- (b) be assisted by such persons as they determine.

(8) At any time during the hearing of an appeal the members of the Appeal Board hearing the appeal may dismiss the appeal on the grounds that the appeal is without foundation or frivolous.

(9) If -

- (a) the appellant desires to go into any ground of appeal that was not specified in the appellant's notice of appeal; and
- (b) the members of the Appeal Board hearing the appeal are satisfied that the omission of that ground was not wilful or unreasonable,

they may allow the appellant to go into that ground and may take it into consideration.

(10) When the members of the Appeal Board hearing an appeal have made their determination in respect of the appeal they must give the Chairman of the Appeal Board written notice of their determination together with a summary of reasons for their decision.

(11) The Chairman must ensure that a copy of the notice and summary is furnished to each person interested in the appeal.

(12) The decision of the Appeal Board is final.

ARTICLE 44

Members hearing appeal may carry out inspections

(1) Acting in accordance with paragraph (2) or (3), the members of the Appeal Board hearing an appeal may enter any land in the Island they consider it necessary to inspect for the purpose of determining the appeal.

(2) If the land to be entered is the land the subject of the appeal the members of the Appeal Board hearing the appeal shall not enter the land (unless the owner and any occupier of the land has otherwise agreed) unless -

- (a) at least 48 hours written notice of their intention to do so has been given;
- (b) they do so at a reasonable time having regard to the use of the land;

(c) they produce their appointments by the Chairman as a member of the Appeal Board hearing the appeal.

(3) If the land to be entered is not the land the subject of the appeal the members of the Appeal Board hearing the appeal shall not enter the land unless the owner and any occupier of the land has agreed to them doing so.

(4) A person who obstructs a member of the Appeal Board from entering land in accordance with paragraph (2) is guilty of an offence and is liable to a fine not exceeding level 3 on the standard scale. ^[6]

ARTICLE 45

Determination of appeal

(1) The members of the Appeal Board hearing an appeal may confirm or alter the review of the Assessment Committee in respect of which the appeal was made.

(2) The decision of the members of the Appeal Board hearing an appeal shall be unanimous or a decision of a majority of those members save that if the members are divided equally in their opinions the member presiding at the hearing shall have a casting vote.

PART 7

ADMINISTRATIVE PROVISIONS

ARTICLE 46

States may make Regulations

(1) The States may make Regulations -

(a) prescribing parish rate assessment rules for the purpose of Article 7(3);

(b) to amend Article 18(2) (exemption from foncier rate);

(c) to amend Article 19(2) (exemption from occupier's rate);

(d) to prescribe the rate of interest to be paid by a Parish in respect of any overpaid rate paid to it;

(e) to prescribe the manner of calculating a surcharge rate and to provide when it is to become payable;

(f) to increase or decrease the number of members to be appointed to the Appeal Board;

(g) to increase or decrease the number of members of the Appeal Board required to hear an appeal to the Board;

(h) to vary the penalty for an offence under this Law;

(i) to vary the interpretation of a term referred to in Article 1(1);

(j) to vary a date or period of time specified in this Law.

ARTICLE 47

Service of documents

(1) A document required or authorized to be sent to a person under this Law may be sent -

(a) by delivering it to the person to whom it is to be sent;

(b) by leaving it at the usual or last known place of abode of the person or, if the person is a body corporate, at its registered office or its principal place of business;

- (c) by forwarding it by post addressed to the person's usual or last known place of abode or if the person is a body corporate at its registered office or its principal place of business;
- (d) by forwarding it by post addressed to the person at an address provided by him for the purpose;
- (e) by delivering it to some person on the premises to which it relates or if there is no person on the premises by fixing it on some conspicuous part of the premises; or
- (f) if the land to which the document relates is the place of business of the person to whom it is to be sent, by leaving it at, or by forwarding it by post addressed to that person at that place of business.

(2) A document which is authorized or required by this Law to be sent to the owner or occupier of land may be addressed by the description of "owner" or "occupier" of the land (naming it) without further name or description.

ARTICLE 48

Offences by bodies corporate, etc.

(1) If an offence under this Law committed by a limited liability partnership or company is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of -

- (a) a person who is a partner of the partnership, or director, manager, secretary or other similar officer of the company; or
- (b) any person purporting to act in any such capacity,

the person shall also be guilty of the offence and liable in the same manner as the partnership or company to the penalty provided for that offence.

(2) If the affairs of a company are managed by its members, paragraph (1) shall apply in relation to acts and defaults of a member in connection with the member's functions of management as if the member were a director of the company.

(3) A person who aids, abets, counsels or procures the commission of an offence under this Law shall also be guilty of the offence and liable in the same manner as a principal offender to the penalty provided for that offence.

- (4) Nothing in paragraph (1) affects the operation of paragraph (2) or (3).

PART 8

REPEAL, SAVING AND TRANSITIONAL PROVISIONS

ARTICLE 49

Repeal

(1) The following Laws are repealed -

- (a) Parish Rate (Administration) (Jersey) Law 1946;^[7]
- (b) Parish Rate (Administration) (Amendment) (Jersey) Law 1960;^[8]
- (c) Parish Rate (Administration) (Amendment No. 2) (Jersey) Law 1971,^[9]
- (d) Parish Rate (Administration) (Amendment No. 3) (Jersey) Law 1975,^[10]
- (e) Parish Rate (Administration) (Amendment No. 4) (Jersey) Law 1984,^[11]

- (f) Parish Rate (Administration) (Amendment No. 5) (Jersey) Law 1991,^[12]
 - (g) Parish Rate (Administration) (Amendment No. 6) (Jersey) Law 1995,^[13]
 - (h) Parish Rate (Administration) (Amendment No. 7) (Jersey) Law 1998,^[14]
 - (i) Parish Rate (Administration) (Amendment No. 8) (Jersey) Law 1999,^[15]
 - (j) Parish Rate (Administration) (Amendment No. 9) (Jersey) Law 1999,^[16]
 - (k) Parish Rate (Administration) (Amendment No. 10) (Jersey) Law 2000.^[17]
- (2) The Parish Rate (Administration) (Jersey) Regulations 1991^[18] are repealed.

ARTICLE 50

Transitional provision - Rates Lists

For the purpose of preparing the first draft Rates List for a Parish immediately after the commencement of this Law, the rateable value of an area of land in the Parish as shown on the Rates List for the previous rateable year shall be taken to mean the Occupier's Assessed Rental Value as used in calculating the Occupier's Rate as shown on the last rates list approved by the supervisory committee for the Parish immediately before the commencement of this Law and expressed in Quarters.

ARTICLE 51

Transitional provision - Assessment Committees

(1) The members of an assessment committee of a Parish holding office immediately before the commencement of this Law shall on that commencement be taken to be the members of the Assessment Committee of the Parish elected in accordance with this Law for terms expiring on 31st December 2004.

(2) Except as provided by paragraph (3), each Parish Assembly shall during October or November 2004 elect as members of the Assessment Committee of the Parish -

- (a) two persons to hold office for a term of 3 years;
- (b) two persons to hold office for a term of 2 years; and
- (c) one person to hold office for a term of 1 year.

(3) In the parish of St. Helier -

- (a) four persons shall be elected to hold office for a term of 3 years;
- (b) four for a term of 2 years; and
- (c) four for a term of 1 year.

(4) The term of office of a person elected under paragraph (2) or (3) shall start on 1st January 2005.

ARTICLE 52

Transitional provision - Parish Rate Appeal Board

(1) The members of the Parish Rate Appeal Board holding office immediately before the commencement of this Law shall on that commencement be taken to be the members of the Parish Rate Appeal Board appointed in accordance with this Law for terms expiring at the same times as they would have expired had this Law not been enacted.

(2) The Chairman and Vice Chairman of the Parish Rate Appeal Board holding office immediately before the commencement of this Law shall on that commencement be taken to be the Chairman and Vice Chairman of the Parish Rate Appeal Board.

(3) An appeal being heard by members of the Parish Rate Appeal Board immediately before the commencement of this Law may on that commencement continue to be heard by those members of the Board as if it were an appeal made to the Board in accordance with this Law.

ARTICLE 53

Short title and commencement

(1) This Law may be cited as the Parish Rate (Administration) (Jersey) Law 200-.

(2) This Law shall come into force on the first day of January 2004.

[1] Volume 1992-1993, page 437.

[2] Volume 1992-1993, page 437.

[3] Volume 1992-1993, page 437.

[4] Volume 1992-1993, page 437.

[5] Volume 1992-1993, page 437.

[6] Volume 1992-1993, page 437.

[7] Tome VII, page 351.

[8] This Law is incorporated in the revised edition of the Parish Rate (Administration) (Jersey) Law 1946.

[9] Volume 1970-1972, page 259.

[10] Volume 1975-1978, page 17.

[11] Volume 1984-1985, page 13.

[12] Volume 1990-1991, page 871.

[13] Volume 1994-1995, page 297.

[14] Volume 1998, page 285.

[15] Volume 1999, page 197.

[16] Volume 1999, page 421.

[17] Volume 2000, page 143.

[18] R & O 8194.