

2024.07.16

## **2.7 Deputy J. Renouf of the Chair of the Comité des Connétables regarding uniformity in rateable values throughout Jersey (OQ.137/2024)**

In light of recent concerns regarding possible over-assessments in the allocation of quarters to Grouville properties, will the chair explain how the Comité is seeking to ensure that the Rates (Jersey) Law 2005 requirement to “encourage and promote uniformity in rateable values throughout Jersey” is being met?

### **Connétable M.J. Jackson of St. Brelade (Chair, Comité des Connétables):**

I thank the Deputy for the question. The Supervisory Committee, which has responsibility for rates matters under the Rates (Jersey) Law 2005, is working with the Connétable of Grouville in an endeavour to regularise any alleged historic disparities in assessments in Grouville, with a view to encouraging and promoting uniformity throughout the Island.

#### **2.7.1 Deputy J. Renouf:**

I thank the Chair for that answer. Will the Comité commit to introducing before the 2025 assessment cycle an Island-wide assessment methodology to be used by all Parishes when assessing property and land?

#### **The Connétable of St. Brelade:**

The methodology that is used by the 12 assessment committees use entirely the attributes element of a property and that is consistent throughout the Island.

#### **2.7.2 Deputy P.F.C. Ozouf:**

Having been involved in the discussion and debate of the law which the questioner is asking the chair, would he agree that given the effluxion of time, the concept of attributes has become effectively seriously problematic, particularly in relation to commercial rates, where attributes bear no resemblance to the economic value of the rates? In his review, and maybe this is an issue for Grouville but it is certainly an issue for St. Saviour and St. Helier, would he undertake to apprise himself of the problem that this issue of attributes, which does not have an economic value, in other words any linkage to rent, is basically meaning that there is a complete disconnect between the value of rent and the attributes system that he is underlying? Would he undertake to review it and think whether this should now be changed?

#### **The Connétable of St. Brelade:**

I would first of all correct the Deputy, there is no connection between the rent and attributes at this moment.

#### **Deputy P.F.C. Ozouf:**

That is what I said.

#### **The Connétable of St. Brelade:**

That is correct, there is no connection between rent and attributes that was changed in a previous law to move purely to attributes. That said, the Comité are conscious that we need to involve our systems. We have had further complications arising from situations whereby houses were not dissimilar, perhaps commercial properties were not as dissimilar as they are now, and I think we need to look ahead and view how we can better develop and make fair certainly the commercial side of the assessment process which we are dealing with at the moment. I am certainly prepared to commit to review that.

#### **2.7.3 Deputy P.F.C. Ozouf:**

Between cusp and lip, the chair did not understand the question initially that I posed. I understand absolutely the importance of attributes and economic value, and I welcome the chair’s comments that it is not. Would he meet with me and those that at the time argued against the exclusion of economic

value in attributes in order that there can be some real effort made to make fair what is clearly an unfair system? Attributes are something that are difficult where economic value is economic value and it is a standard practice, I think, available to rate assessors all over the world, except in Jersey.

**The Connétable of St. Brelade:**

We, as the Supervisory Committee, would be happy to meet anyone and contribute to any evolution of the rates system as it is at present.

**2.7.4 Deputy I. Gardiner:**

I would like to receive clear understanding, does the chair in principle agree that we do need Island-wide assessment methodology and consistency in implementation?

**The Connétable of St. Brelade:**

I thank the Deputy for that point. We have an Island-wide methodology. I actually had the opportunity to speak to my rate assessor on the way into the States this morning and it is quite clear there is an Island-wide methodology. There has been some drift in Grouville for historic reasons, which needs correction, but I can assure you some 40 rate assessors in the Island are very competent at setting rates and I give my thanks to them, all volunteers, for doing so. **[Approbation]** They are very serious in their approach. They meet together and take a lead from the Supervisory Committee in how they assess rates, to ensure once again the core of the matter is that there is uniformity and particularly that there can be no political influence in that uniformity and assessment.

**2.7.5 Deputy I. Gardiner:**

I am grateful for confirmation that we do have an Island-wide assessment methodology. I do understand that we did have some drifts or, I would say, inconsistencies. What steps will the chair take to ensure there are no more drifts or inconsistencies in implementation of this methodology?

**The Connétable of St. Brelade:**

In 2023, the Rates Appeal Board met and noted that the Assessment Committee in Grouville had not evidenced the methodology used to assess the rateable values. Subsequent to that, the Supervisory Committee provided the report to the Assessment Committee, and guidelines have since been published by the Parish to which the appeals related. As a result, it is good to see that there have been a number of requests for a review of rateable values this year and this will ensure any anomalies are addressed. If there are any disparities, if there are any concerns from householders, there is a very well laid-out process which they can follow to develop their concerns, their appeals and have that looked at. A retrospective view is taken by Parishes on any appeals and lessons learned from that, and that is fed back into the central system.

[10:45]

**2.7.6 Deputy H.L. Jeune:**

Deputy Gardiner has asked the questions that I was hoping to ask so I will build on what the Connétable mentioned about having a review in 2023 from the States appointed Rates Appeal Board. Will the chair do everything in his power to ensure that relevant data is provided to members of the public who wish to understand how rates assessments are made in other Parishes? Is this available? Is there an Island-wide availability so that it is clear for parishioners in different Parishes to understand Island-wide how the calculations are done and this uniformity is consistent through the Island?

**The Connétable of St. Brelade:**

It is a very valid point. Yes, the methodology should be made available, and it can be made available. I think that we have been poor on making it available; I would be quite honest in saying that. We need to improve our communications in that vein and I assure the Deputy that the Supervisory Committee is keen to do that.

### **2.7.7 Deputy H.L. Jeune:**

Would the Connétable give a timeline that we could see some changes to this effect, that there will be some kind of tightening around this availability so that there is more transparency related to how the rates are calculated throughout the Island and is clear to ratepayers that there is this uniformity as prescribed in the law?

#### **The Connétable of St. Brelade:**

My view, of the hoof, so to speak, speaking to the Assembly now, it would be better dealt with at the time when the assessment notices are sent out, which is towards the end of the year and the full explanation given at that point as to how the methodology will apply to the particular properties. Once again, that is something that the Supervisory Committee will firm up in future discussions in the coming month.

### **2.7.8 Deputy K.M. Wilson:**

Would the Connétable let us know the timeframe for when he will be able to provide the methodology for the public and, as part of that, does he think it is helpful to provide an explanation as to what attributes are?

#### **The Connétable of St. Brelade:**

I cannot provide a timeline right now because we have not met to discuss the point. All I can suggest at this point is that there have been various responses to Freedom of Information questions, which are available on the comité.je website. The methodology will cover all types of land, including agriculture and scrub land, non-domestic property, hotel and tourist accommodation, offices, restaurants, shops, industrial garages, workshops, storage, et cetera. To be realistic in terms of the timeline, the Comité meets once a month, we will discuss this at our meeting next month. We had a meeting on Friday to point out and agree among ourselves that we need to work on this so we will develop the conversation. I would like to think by the autumn we will be in a better position to provide a comprehensive answer so that we can actually put something on the rate assessment notices which will go out in December.

### **2.7.9 Deputy K.M. Wilson:**

For clarification, could I ask the Connétable, will that include a definition of what an attribute is?

#### **The Connétable of St. Brelade:**

Yes, of course/ Inevitably we will have to because otherwise the public would not understand what they are being rated on.

### **2.7.10 Deputy L.M.C. Doublet:**

Deputy Jeune asked much of what I was going to ask but, building on her questions, could the chair of the Comité advise whether the information that is planned to be made available online will include specific examples of different types of properties so that members of the public can look at comparable properties across the Parishes to compare their own rates, with some guidelines or standards of some typical properties on the Island?

#### **The Connétable of St. Brelade:**

Yes, comparing like properties is sometimes not as straightforward as one would like. Whereas a housing estate might be built and several houses might be the same, time usually causes these properties to evolve and attributes to change. We do work on bands of like properties, or the rate assessors do, but there is no reason why we should not include that information online for people to access as they should wish.

### **2.7.11 Deputy L.M.C. Doublet:**

In terms of ratepayers, could the chair of the Comité advise whether those individuals who the Constables are corporate parents for, typically those who are care leavers up to the age of 25, whether those individuals are exempted from paying rates?

#### **The Connétable of St. Brelade:**

This is a discussion that has come up before. I think the agreement was those care leavers would be accommodated within other benefits.

#### **The Deputy Bailiff:**

Your light is on Deputy Ozouf, you have had a question, though.

#### **Deputy P.F.C. Ozouf:**

I do have a question, Sir.

#### **The Deputy Bailiff:**

You cannot ask any more questions, you have had your questions. Final supplementary, Deputy Renouf.

### **2.7.12 Deputy J. Renouf:**

I would welcome some clarification from the chair on this question of uniformity and rateable values, because my understanding was that there are 11 separate methodologies and only St. Ouen and St. Lawrence share them. Would he agree that the best way of ensuring that there is uniformity is for people to be able to make comparisons and therefore this year Grouville ratepayers were prevented from being provided with data held by the Comité which was requested to support rates appeals? Will the Constable undertake to take steps to ensure property attribute data is made available to ratepayers seeking to make comparisons with like properties as they are required to do under the rates law?

#### **The Connétable of St. Brelade:**

I would need to take advice, but it seems to me that there has to be a little bit of privacy with regard to attributes and what can be divulged publicly about a person's property or not. While I take the Deputy's point, I think I have to respond guardedly. I will take advice and respond to him in due course.