

# **STATES OF JERSEY**

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## **DRAFT PARISH RATE (ADMINISTRATION) (AMENDMENT) (JERSEY) LAW 200-**

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**Lodged au Greffe on 18th February 2003  
by the Connétable of St. Martin**

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**STATES GREFFE**





Jersey

## **DRAFT PARISH RATE (ADMINISTRATION) (AMENDMENT) (JERSEY) LAW 200-**

### **Report**

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The States approved the draft Parish Rate (Administration) (Jersey) Law 200- in December 2002. The Law refers to 'rateable year', which is defined as "a year beginning on the first day of January ...". The parishes' financial years are currently from May to April [or June to May for one Parish] to accommodate the rating system.

Articles 17 [the use of the proceeds of the rate to meet parochial expenses], 20 [approval of the rate], and 21 [supplementary rate] of the Law refer to the 'rateable year' but should also refer to the specific financial year intended in each situation. This draft Law amends the wording of the three Articles to clarify the position so that –

Article 17 provides for the proceeds of the rate of a rateable year to be used for the expenses arising in the financial year beginning during that rateable year.

Article 20 provides that the accounts of the financial year ending in a rateable year are to be presented to the Parish Assembly called to set the rate for the rateable year.

Article 21 will enable a supplementary rate to be set at any time rather than only during a rateable year.

This draft Law has no implications for the financial or manpower resources of the States. However, if the amendment is not approved there will be significant implications for the financial and manpower resources of all the Parishes as accounting systems and procedures will have to be changed.

## **Explanatory Note**

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The purpose of this Law is to amend the Parish Rates (Administration) (Jersey) Law 2003 to take account of the fact that the rateable year of a Parish is not the same as its financial year.





Jersey

# **DRAFT PARISH RATE (ADMINISTRATION) (AMENDMENT) (JERSEY) LAW 200-**

## **Arrangement**

### **Article**

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- 1      Interpretation
- 2      Article 17 amended
- 3      Article 20 amended
- 4      Article 21 repealed and replaced
- 5      Citation and commencement





Jersey

## **DRAFT PARISH RATE (ADMINISTRATION) (AMENDMENT) (JERSEY) LAW 200-**

A LAW to amend the Parish Rate (Administration) (Jersey) Law 2003.

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*Adopted by the States* [date to be inserted]

*Sanctioned by Order of Her Majesty in Council* [date to be inserted]

*Registered by the Royal Court* [date to be inserted]

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

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### **1 Interpretation**

In this Law the “principal Law” means the Parish Rate (Administration) (Jersey) Law 2003.<sup>[1]</sup>

### **2 Article 17 amended**

For Article 17(1) of the principal Law<sup>[2]</sup> there shall be substituted the following paragraph –

- “(1) Except as permitted by paragraphs (2) and (3), a Parish shall apply the proceeds of a rate in respect of a rateable year –
- (a) in the payment of the Parish’s general expenses arising in the financial year of the Parish that begins during that rateable year; and
  - (b) for the relief and maintenance during that financial year of those people chargeable to the Parish who are suffering as a result of financial hardship.”.

### **3 Article 20 amended**

For Article 20(1) of the principal Law<sup>[3]</sup> there shall be substituted the following paragraph –

- (1) The Connétable of a Parish shall as soon as practicable after receiving both the Rates List for a rateable year approved by the Supervisory Committee and the audited accounts of the Parish for the financial year of the Parish that ended in that rateable year present to the Parish Assembly –
- (a) those audited accounts; and
  - (b) estimates of the funds required by the Parish for the current financial year of the Parish.”.



#### **4 Article 21 repealed and replaced**

Article 21 of the principal Law<sup>[4]</sup> shall be repealed and the following Article shall be substituted –

##### **“21 Supplementary rate**

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

#### **5 Citation and commencement**

- (1) This Law may be cited as the Parish Rate (Administration) (Amendment) (Jersey) Law 200-.
- (2) This Law shall come into force on 1st January 2004.

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[1] *This Law is currently awaiting Privy Council sanction.*

[2] *This Law is currently awaiting Privy Council sanction.*

[3] *This Law is currently awaiting Privy Council sanction.*

[4] *This Law is currently awaiting Privy Council sanction.*