

**DRAFT PARISH RATE (ADMINISTRATION) (JERSEY) LAW 200- (P.206/2001): AMENDMENTS**

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**Lodged au Greffe on 5th March 2002  
by the Connétable of St. Helier**

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**STATES OF JERSEY**

**STATES GREFFE**

150

2002

P.206 Amd.

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PAGE 20, ARTICLE 1(1) -

- (a) *Omit the definition “draft Rates List”;*
- (b) *in paragraph (b) of the definition “land”, omit the words “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) *for the definition “Rates List” substitute the following definition -*  

“ ‘Rates List’ in respect of a Parish, means the Rates List maintained by the Parish in accordance with Article 2;”

PAGES 22 - 35, PART 2 -

- (a) *Omit the Part and substitute the following Part -*

*“PART 2*

RATES LIST

ARTICLE 2

**Parish to maintain Rates List**

- (1) Each Parish must maintain a Rates List.
- (2) A Rates List for a Parish 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 -
  - (a) details of the land sufficient to identify it and its boundaries;
  - (b) its rateable value expressed in rateable quarters;
  - (c) details of its owner;
  - (d) if different, details of any occupier; and
  - (e) such other information as the Supervisory Committee may direct.

ARTICLE 3

**Connétable to obtain information**

- (1) The Connétable of a Parish may at any time serve a written notice on the owner or occupier of an area of land in the Parish that is separately owned or occupied requiring the owner or occupier to provide information in respect of that land required to assess a rateable value for the land or to check the information held by the Parish for the purposes of this Law.
- (2) A person upon whom a notice is served under paragraph (1) who fails without reasonable cause to comply with the notice within 28 days of it being served is guilty of an offence and liable to a fine not exceeding level 2 on the standard scale.
- (3) If a person is charged with an offence under paragraph (2) 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.
- (4) A fine imposed by virtue of paragraph (3) may be retained by the Parish.

(5) 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.

(6) The Connétable shall serve a notice under paragraph (1) if requested to do so by the Supervisory Committee, the Appeal Board or by the owner or occupier of the relevant land.

#### ARTICLE 4

##### **Power to enter land**

(1) A person authorized in writing by the Connétable of a Parish to do so may enter land in the Parish if it is necessary to do so -

(a) to obtain information required to assess the rateable value of the land; 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 the 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, on request, produced to 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.

#### ARTICLE 5

##### **Amendment to Rates List**

(1) The Connétable of a Parish must -

(a) deliver each return to the Assessment Committee of the Parish; or

(b) if a return has not been received within the prescribed time, advise the Committee accordingly.

(2) If the return in respect of an area of land shows that its attributes have not changed since its rateable value was last entered on the Rates List the Assessment Committee shall not reassess its rateable value except in the circumstances mentioned in paragraph (6).

(3) If a return shows that the attributes of an area of land have changed since its rateable value was last entered on the Rates List the Assessment Committee shall assess a rateable value for the land on the basis set out in Article 6.

(4) If the Connétable advises the Assessment Committee that a return has not been received in respect of an area of land within the prescribed time but the Assessment Committee is satisfied that the attributes of the land have not changed since its rateable value was last entered on the Rates List the Assessment Committee shall not reassess the rateable value of the land.

(5) If the Connétable advises the Assessment Committee that a return has not been received in respect of an area of land within the prescribed time but the Assessment Committee is satisfied that the attributes of the land have changed since its rateable value was last entered on the Rates List the Assessment Committee shall assess a rateable value for the land on the bases set out in Article 6 using such information as it has about the attributes of the land.

(6) If -

- (a) in a return the person making the return states that the rateable value of the relevant land should not be the same as that shown on the Rates List and the grounds upon which that assertion is made;
- (b) in respect of a return the Supervisory Committee states that the rateable value of the relevant land should not be the same as that shown on the Rates List and the grounds upon which that assertion is made; or
- (c) within 28 days of the service on a ratepayer of a demand for a rate in respect of land, the ratepayer applies to have the rateable value of the land reassessed,

the Assessment Committee shall assess a rateable value for the land on the basis set out in Article 6.

## ARTICLE 6

### **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 an area of 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 7

### **Notice of proposals to amend Rates List to be given**

- (1) When the Assessment Committee of a Parish has assessed a rateable value for an area of land the Connétable must inform -
  - (a) the Supervisory Committee; and
  - (b) the owner and any occupier of the land.
- (2) The notice must be in a form approved by the Supervisory Committee and must -
  - (a) give details of the land sufficient to identify it and its boundaries;
  - (b) specify the existing rateable value (if any) as shown on the Rates List and the rateable value proposed by the Assessment Committee, both expressed in rateable quarters;
  - (c) give details of the owner of the land;
  - (d) give details of any occupier if different from the owner; and
  - (e) inform the owner and any occupier of the land of their right to require the Assessment Committee to review its proposal.

(3) The Supervisory Committee or the owner or any occupier of the land may within 28 days of the service of the notice apply to have the Assessment Committee review its proposal.

(4) The application must be made to the Connétable on a form approved for the purpose by the Supervisory Committee.

(5) If no application is made within the prescribed time the Connétable shall amend the Rates List of the Parish in accordance with the decision of the Assessment Committee.

## ARTICLE 8

### **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 7(3) 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) The Connétable must give written notice of the decision of the Assessment Committee on a review to -

(a) the owner of the land;

(b) if different, the occupier of the land; and

(c) the Supervisory Committee.

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

(a) give details of the land sufficient to identify it and its boundaries;

(b) specify the existing rateable value (if any) as shown on the Rates List and the rateable value proposed by the Assessment Committee, both expressed in rateable quarters;

(c) give details of the owner of the land;

(d) give details of any occupier if different from the owner; and

(e) inform the owner and any occupier of the land of their right to appeal to the Parish Rate Appeal Board.

(5) The Supervisory Committee or the owner or any occupier of the land may within 28 days of the service of the notice appeal to the Parish Rate Appeal Board against the proposal of the Assessment Committee.

(6) An appeal by the owner or occupier of land must be made to the Connétable on a form approved for the purpose by the Supervisory Committee and must be forwarded by the Connétable to the Supervisory Committee.

(7) If no appeal is made within the prescribed time the Connétable shall amend the Rates List of the Parish in accordance with the decision of the Assessment Committee.

## ARTICLE 9

### **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 28 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.

(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.

- (5) The Connétable must amend the Rates List in accordance with a notice given under paragraph (1).

#### ARTICLE 10

##### **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 28 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) 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.

- (5) The Connétable must amend the Rates List in accordance with a notice given under paragraph (1).

#### ARTICLE 11

##### **Changes of address of occupier to be notified**

(1) If the person occupying land changes the owner of the land must give written notice of the change to the Connétable of the Parish in which the land is situated within 28 days of the change.

- (2) The notice must provide -
  - (a) sufficient details of the land to enable it to be identified;

- (b) the name and, if known, the current address of the previous occupier of the land; and
  - (c) the name of the new occupier of the land.
- (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) 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.
- (5) The Connétable must amend the Rates List in accordance with a notice given under paragraph (1).

#### ARTICLE 12

##### **Planning and Environment Committee to provide information**

If the Planning and Environment Committee becomes aware that development on an area of land has started or has been completed it must give details of the development to the Connétable of the Parish within which the land is situated.

#### ARTICLE 13

##### **Connétable may correct errors in Rates List**

The Connétable of a Parish may at any time correct a factual, or typographical or similar error in the Rates List of the Parish.

#### ARTICLE 14

##### **Parish to make Rates List available, etc.**

- (1) The Connétable of a Parish must ensure that a copy of the Rates List of the Parish -
  - (a) is 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;
  - (b) is available for purchase at a reasonable price; and
  - (c) is available in such manner as the Supervisory Committee may direct in electronic form.
- (2) A Parish must allow copies of all or any part of its Rates List to be taken.
- (3) If, in accordance with this Law, a change is made in the Rates List the Connétable of the Parish must ensure that any copy of the Rates List made available for public inspection in accordance with paragraph (1)(a) is changed accordingly.”; *and*
  - (b) *renumber subsequent Articles and correct cross-references.*

PAGES 36 and 37, ARTICLES 18 and 19 -

*Omit the Articles and substitute the following Articles -*

#### “ARTICLE 18

##### **Liability for foncier rate**

- (1) Except as provided by paragraph (2), the person who is the owner of land in a Parish at the start of a rateable year is liable to pay to the Parish any foncier rate levied by the Parish in respect of the land for that year.
- (2) The States may, by Regulations, exempt any land from foncier rate.

ARTICLE 19

**Liability for occupier's rate**

- (1) Except as provided by paragraph (3), a person who occupies land in a Parish during a rateable year is liable to pay to the Parish any occupier's rate levied by the Parish in respect of the land for that year.
- (2) Except as provided by paragraph (3), if a person occupies land in a Parish for less than the whole of a rateable year the person shall be liable to pay a rateable portion of the occupier's rate for that year.
- (3) The States may, by Regulations, exempt any land from occupier's rate."

PAGE 38, ARTICLE 20 -

*Omit the Article and substitute the following Article -*

“ARTICLE 20

**Approval of rate**

- (1) In order to set a rate for a rateable year the Connétable of a Parish must, at an appropriate time, call a parish assembly.
- (2) Notice of the parish assembly must be published in the Jersey Gazette at least 28 days before the assembly.
- (3) The notice must -
  - (a) specify the date, time and place of the assembly;
  - (b) specify where the public may view copies of the accounts of the Parish for the previous rateable year together with an estimate of income and the proposed expenditure of the Parish for the present or forthcoming rateable year;
  - (c) specify the rate proposed by the Connétable for that rateable year expressed as an amount for each rateable quarter;
  - (d) inform ratepayers of their right to lodge an amendment to any proposed expenditure by the Parish or the rate proposed by the Connétable.
- (4) Unless the Connétable otherwise agrees, a person who wishes to propose an amendment to any proposed expenditure by the Parish or the rate proposed by the Connétable must lodge written notice of the amendment with the Connétable at least 14 days before the date of the assembly.
- (5) The parish assembly shall approve a rate, which shall be expressed as an amount for each rateable quarter."

PAGE 39, ARTICLE 22 -

*Omit the Article and substitute the following Article -*

“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 having regard to the rateable values then shown on the Rates List; 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 -
  - (a) specify the rateable value of the land in respect of which the demand is made;
  - (b) advise the ratepayer that an application to have that rateable value reassessed may be made within 28 days of the service of the notice;
  - (c) be accompanied by a form on which that request may be made; and
  - (d) specify the rate for each quarter agreed by the parish assembly,

but shall otherwise 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) The Connétable may reduce or remit the payment of the rate due by a ratepayer on the ground of hardship.

(6) The fact that an application has been made to have the rateable value of land reassessed does not mean that any rate due and payable in respect of that land is not to be paid in accordance with paragraph (2).

(7) However if as a result of the reassessment the rateable value of the land is changed on the rates list the Parish shall -

- (a) serve an amended rate demand for that rateable year; and
  - (b) repay any overpaid amount for that rateable year together with interest on that amount calculated at an annual rate of 5%.
- (8) The annual rate specified in paragraph (7)(b) may be amended by Regulations made by the States”.

PAGE 59, ARTICLE 50 -

*Omit the Article and substitute the following Article -*

“ARTICLE 50

**Transitional provision - Rates Lists**

(1) On the commencement of this Law the rates list then in force in respect of a Parish (or, if no rates list is then in force in respect of the Parish, the last rates list in force in respect of the Parish) shall be the Rates List of the Parish for the purposes of this Law.

(2) The rateable value of an area of land in the Parish as shown on the Rates List shall be taken to be any Occupier’s Assessed Rental Value as used in calculating the Occupier’s Rate as shown on the rates list mentioned in paragraph (1).”.

PAGE 60, ARTICLE 51 -

- (a) *In paragraph (2) omit the words “October or November 2003” and substitute the words “the November or October following the coming into force of this Law”; and*

*(b) in paragraph (4) omit the words “1st January 2004” and substitute the word “the next 1st January”.*

PAGE 61, ARTICLE 53 -

*Omit paragraph and substitute the following paragraph -*

“(2) This Law shall come into force on such day as the States may by Act appoint and different days may be appointed for different purposes or different provisions of this Law.”.

CONNÉTABLE OF ST. HELIER

## REPORT

### Introduction

The drafting of a new Parish Rates Law presents us with a valuable opportunity to make the administration of our rating system less complicated, fairer and more transparent for those who pay rates, and less resource-hungry, timelier and more efficient for those who collect rates.

The Draft Parish Rate (Administration) (Jersey) Law 200- (P.206/2001), prepared by the Legislation Committee and lodged au Greffe on 18th December 2001 does indeed propose a number of changes which go some way towards achieving these objectives, not least the introduction of fixed rateable values (FRV) across the Island, and surcharges on late payments of rates. However - and this is in part due to the working party's obligation to keep within the remit of earlier States' decisions - it does not go far enough towards achieving a Parish Rates Law that is simple, modern or fair. In particular, the opportunity has not been taken to remove the necessity of parishes compiling an annual rates list.

At the beginning of this year I was made aware that a number of St. Helier elected representatives, St. Helier Rate Assessors, and officials in the Parish of St. Helier, had serious misgivings about the proposed new Parish Rates Law. Having listened to these concerns and recommendations, I am putting forward a number of amendments that will, if adopted, go some way towards addressing these concerns.

### 1. The abolition of annual returns

#### Principal changes to P.206/2001

**Amendment to Article 1(1)- delete "draft rates list" and its definition, amend definition of "Rates List";**

**Redrafted Part 2 -**

**Amendment to Article 2(1) - each parish to maintain a rates list;**

**Amendment to Article 3(1) - provision for rates return;**

**Amendment to Article 5 *et seq* - procedure for updating rates list;**

**Amendment to Articles 10 and 11 - procedure for review by Assessment Committee;**

**Article 50 (Transitional provision - Rates Lists) - consequential amendment.**

The Working Party chaired by the late John Le Sueur is silent on the matter of annual returns, although it does envisage "each property permanently assessed" (P.124/93, page 7). If each parish is maintaining a permanent rates list, it is surely unnecessary to put ratepayers and parish officials to the trouble and expense of completing annual returns.

In the case of St. Helier the administrative work amounts to 6,077 returns, 1,295 reminders (2002 figures); which correspondence must be followed by numerous telephone reminders (more than 120 court summonses for non-return of forms sent out in 2002). This is but the prelude for a lengthy piece of work - the sending out of assessments based on the Draft Rates List and, after a further delay for the appeals process, the sending out of bills. By the time this has happened, and the process of final demands, reminder telephone calls, summonses for non payment, et cetera, has been undertaken, it is hardly surprising that around ten per cent of those liable to pay rates (predominantly occupiers) have moved on and are effectively untraceable. Such an exercise at the beginning of each year can be avoided if the method set out in the redrafted Part 2 of the Rates Law is adopted.

However, at the outset it must be stressed that what the proposed changes seek to do is to provide flexibility. In other words, if any parish wishes to continue to send out annual returns, annual assessments and annual bills, as happens at present, it is able to do so. While those parishes wishing to reduce the administrative burden of rates collection can, under the proposals, maintain a permanent rates list.

Indeed, without the necessity of sending out annual returns, and then chasing them up, parishes will have the opportunity to send out just one document to ratepayers: at the end of the financial year the parish accounts can be prepared and a budget for the following year produced, based on the rates list; the parish assembly can be invited to approve the parish accounts and the estimates for the following year, and to set an appropriate rate; a single document can then be sent to ratepayers consisting of the assessment (which will be unchanged unless the attributes of the property concerned have changed) and the bill (with appropriate information about the appeals process).

P.206/2001, if adopted, will establish the practice of payment on demand, with the provision for repayment of any overpaid rates. In this way, parishes will be able to collect the rate much closer to the start of the financial year, and both administrators and ratepayers will only have to deal with a single rates form.

The amendments to Part 2 of P.206/2001 retain the right of parishes to request property information at any time, and to

amend the rates list as necessary, in order that a permanent rates list can be kept up-to-date, and it follows that the Connétables can, if they choose, carry out a check on the attributes of land or property in their parish by means of the completion of a return.

Once the rate has been approved by the parish assembly the current rates list is used to establish the rate payable to the parish for that rateable year, a sum which is payable on demand. The right of appeal against the assessment is, of course, retained, but any appeal must be lodged within 28 days of the demand. Appeals can only be in respect of the rates demand for the current year, and the bill is still payable on demand where an appeal has been lodged, as per the provisions of Article 22(5, 7-9) of P.206/2001, as appeals can take some time to determine.

The Connétable's right to reduce or remit the payment of rate on ground of hardship is unaffected by the amendment.

It should be noted that part of the flexibility conferred upon parishes through the proposed amendments is that they will be able, if they wish, to bring their accounting year (beginning 1st May) into line with the rateable year (1st January). Indeed, Parishes might choose to follow the States' pattern of debating and approving their budget for the forthcoming year in advance.

## **2. Other improvements proposed in amended Part 2 of the Draft Rates Law**

### **(a) Reduction in requirement for notices in the Jersey Gazette**

P.206/2001 requires parishes to publish notices in the Jersey Gazette in connection with annual returns (Article 3), and the draft Rates List (Article 8). Neither of these statutory notices is required if the proposed amendment is adopted.

For some reason P.206/2001 does not require publication of a notice in the Jersey Gazette announcing the Parish Assembly for the approval of the rate (Article 20). Given the importance of the 'Rates Assembly', proper notice of it should be required by law, and the opportunity to correct this omission has been taken in Article 20 of the amended Part 2 of the Rates Law.

### **(b) Extension of notice periods**

One of the drawbacks of the retention of annual returns and an inflexible administrative system is the short notice periods provided to ratepayers in P.206/2001. This is particularly problematic in Articles 13-15, where the proposed seven-day notice period is both unreasonable and unworkable. The amendments propose 28-day notice periods throughout Part 2 of the Law.

### **(c) Parishes to be informed of change of occupier**

Articles 13-15 contain important additions to the 1946 Law which go some way towards relieving the burden to the larger parishes arising from the retention of the occupier's rate: Article 13 places a statutory duty on owners to notify parishes of change of ownership, Article 14 requires changes of name or address (to which notices under the Law are sent) to be notified while Article 15 specifically requires occupiers to inform parishes when they cease to occupy any property or land. This last requirement is, in my view, unworkable and unenforceable, given the large number of leases which are commenced and terminated each year within St. Helier in particular. Article 11 in the amended Part 2 of the Draft Rates Law places the onus on owners to inform the parishes when occupiers change.

### **(d) Improved appeal process**

The opportunity has also been taken to increase the amount of time ratepayers have in which to request a review of their rateable value by the assessment committees, (from the 14 days prescribed in Article 8 of P.206/2001, to 28 days), and to simplify the criteria proposed by the Legislation Committee concerning the reviews by Assessment Committees. As set out in Article 10(35) of P.206/2001, reviews cannot be requested unless there is greater than ten per cent difference or 500 rateable quarters between the property in question and a comparator. This is required in P.206/2001, presumably because the Legislation Committee has chosen to maintain the system of annual returns, draft rates lists, and assessment notices, which could lead to an unmanageable flood of requests for review.

This new provision, however, is just as unsatisfactory as the current procedure which appears to discourage appeals by giving ratepayers no information about what impact their rates assessment will have on their budget. By the time rates demands come in later in the year, the opportunity for appeal has been lost.

By contrast, the amended proposal does not require parishes to carry out annual assessments, or to deal with the associated appeals as quickly as possible: parishes would have the option of maintaining a permanent rates list, made available to the public at all times, which is updated as the Parish is made aware of changes to land or property, and which may be reviewed

or appealed either following reassessment or following receipt of the annual rates bill.

The Legislation Committee's excellent proposals relating to payment on demand are retained in the amendment, as Parishes should not be prevented from collecting the rate pending the outcome of an appeal. Equally the essential provisions for repayment of overpaid rates are retained.

**(e) Rates list to be available in electronic form**

Article 16(4) is an unnecessary provision and is deleted from the corresponding Article 14 in the amended Part 2 of the Draft Rates Law. The provision for electronic copies of the Rates List to be made available is added.

**3. Rates should be payable from the first occupation of new property**

**Principal changes to P.206/2001**

**Amendment to Article 2(2)(c) and (d) - delete "as at the first day of the rateable year";**

**Amendment to Article 19(1) - "at the start of a rateable year" replaced with "during a rateable year";**

**Amendment to Article 19 - new paragraph (2).**

P.206/2001 maintains the provision of the current law (Article 4(2)) in charging the first in occupation of any land for the whole of the year. This causes hardship in some cases where occupiers move early in the year but are liable to pay rates for the entire year. A large number of these do not pay up, and the parishes must then engage in a time-consuming and often fruitless effort to find their whereabouts and obtain payment. If this amendment is adopted occupiers will only be liable for a proportion of the rates, and if it is accepted that owners should be required to inform the parishes when occupiers change, the occupier's rate will be much easier to collect.

This amendment also makes provision for the rating of new properties before January 1st. Assessment committees should be able to assess the FRV of properties as they are occupied, especially in cases where large numbers of housing units are coming onto the market.

**4. Changes to procedure for the parish rating assembly**

**Principal changes to P.206/2001**

**New Article 20.**

For the majority of parishes the traditional system of agreeing the rate at a Parish Assembly works well, and the Connétables must continue to be able to manage their affairs in this way if they choose. However, greater flexibility should be available for any Connétable wishing to adopt a more formal system of agreeing the rate.

In recent years the rating assemblies of the Parish of St. Helier have seen the rate proposed by the Parish drastically cut by amendments brought 'on the hoof'.

Clearly any Connétable must explain his or her budget to the parishioners with sufficient clarity and be able to justify proposed expenditure (ideally, by linking this to agreed objectives in a business plan) if the parishioners are to support the Parish's spending proposals. The ability of the members of the Parish Assembly to challenge the rate proposed by the Connétable is of paramount importance, but I do not believe that the current practice is conducive to good local government.

Prior to the last rating assembly of the Parish of St. Helier, parishioners were circulated with a copy of the Annual accounts and estimates for 2001/2, together with a feedback form asking what level of rate would be acceptable. Of the total of 1,300 received (ten per cent of those surveyed) only 13.8 per cent indicated their support for a rate of 2.5p or less. A large majority of those surveyed were in favour of the previous year's rate of 2.8p. However, a rate of 2.5p was proposed from the floor of the rating assembly, and approved by 160 members (by a majority of 20 persons).

The amendment to Article 20 provides for proper notice to be given by all Connétables (at least 28 days) prior to the rating assembly, together with sufficient information to enable parishioners to lodge amendments to the proposed rate in an objective and timely manner. (However, Connétables may continue to allow amendments 'on the hoof' if they choose to do so.) The amendment also provides the Connétable with a fortnight following the lodging of any amendments to prepare a report on the consequences of an altered rate. This would provide a much better basis for objective analysis of parish budgets and more informed decision-making.

It must be stressed that the Amendment does not require any Parish to change the way it sets the rate - unless the Connétable of any Parish wishes to do so.

## **5. All land and property should be assessable to rates**

### **Principal changes to P.206/2001**

**Amendment to Article 1 - definition of “land” (b) - delete exception of land covered by sea water;**

**Amendment to Article 2(2) - delete “and is liable to rates”;**

**Amendment to Article 18(2) and 19(3) - replace with: “The States may, by Regulations, exempt any land from foncier/occupier’s rate.”**

Whether or not particular States departments actually pay rates, it is essential that all property is rated in order that the true costs of providing services can be known.

Following the States’ decision to introduce a ministerial system of government, and to review the relationship between the States and the parishes, a review is underway into all aspects of the public services provided by government. There is, therefore, no point at this stage in debating afresh whether the States should pay rates or not. The important thing is to provide the mechanism in the new rates law for assessment committees to determine the FRV of property and land whether it is liable to rates or not, and to provide the *vires* for rates to be payable in certain or all instances, depending on the outcome of the current review.

The definition of land in Article 1(b) will allow for the rating of moorings and marinas, if this is deemed appropriate by the respective authorities.

The exemptions proposed in Articles 18 and 19 are omitted if this amendment is adopted, not because rates should necessarily be paid on such land or property, but because all exemptions should be comprehensively set out in subordinate legislation. Exemptions from rates for such property as marinas, private car parking on public land, the shop in the Post Office, et cetera, should not, in my view, be entrenched in primary legislation but dealt with in Regulations.

## **6. Planning and Environment Committee to provide information**

### **Principal changes to P.206/2001**

#### **New Article 12.**

An amendment to the Law is proposed which requires the Planning and Environment Committee to inform parishes upon receipt of ‘start’ and ‘completion notices’. This will greatly facilitate the updating of a the rates list, for while information about application approvals is readily available, and can be accessed by Parish Assessment Committees, it frequently happens that approved developments are not undertaken for some months or even years. It cannot be labour-intensive or costly for the Planning Department to copy notification of commencement and completion, especially as facilities exist for this to be done electronically.

## **7. New rates law to come into force by Appointed Day Act**

### **Principal changes to P.206/2001**

**Change to Article 53(2) - commencement date;**

**Article 51 (Transitional provision- Assessment Committees) - consequential amendment**

Given the short amount of time available following the debate on P.206/2001 for the registering of this Law, it would seem preferable to enable it to come into force by Act of the States, rather than enshrining a specific commencement date in the Law. This also allows for the Committee to delay the commencement of the FRV if it appears during the course of this year that there is significant disparity between the valuations of the twelve assessment committees.

### **Financial and manpower implications**

There are no financial or manpower implications for the States in these amendments, except insofar as Amendment 6 requires the Planning and Environment Committee to copy ‘start and completion notices’ to the Parishes.