Supervisory Committee Connétables de Jersey

Minutes of the meeting held on Monday 12th December 2016 at the Parish Hall, St Peter.

Present:

Connétable de St Pierre - J. M. Refault, Vice Chairman Connétable de St Hélier - A. S. Crowcroft Connétable de St Laurent - Mrs D. W. Mezbourian Connétable de St Marie - Mrs J. Gallichan Connétable de St Ouën - M. J. Paddock Connétable de St Brélade - S. W. Pallett Connétable de St Martin - M. P. S. Le Troquer Connétable de St Sauveur - Mrs S. A. Le Sueur-Rennard Connétable de Grouville - J. E. Le Maistre Connétable de St Jean - C. H. Taylor Connétable de la Trinité - P. B. Le Sueur

An apology for absence was received from the Connétable de St Clément - L. Norman, Chairman.

In attendance: Mrs S. R. de Gruchy, Secretary

Non-exempt (public) under Freedom of Information (Jersey) Law 2011

Minutes

201-

Draft Finance

(2017 Budget) (Jersey) Law

(P.113/2016)

1. The minutes of the meeting held on 14th November 2016, having been previously circulated, were taken as read and were confirmed.

2. The Committee, with reference to its minute no. 3 of 14th November 2016, received Mr E Trevor, Chairman of the St Helier Rate Assessment Committee and Chairman of the Association of Jersey Rates Assessors, to discuss the proposal in the Draft Finance (2017 Budget) (Jersey) Law 201- (P.113/2016) for the determination of rateable values. Mr Trevor expressed his personal view that a revaluation of rateable values was necessary as, since rateable values were frozen in 2003, there had been vast changes in the relative values of different properties for example the rental values of retail premises in King Street had decreased and the highest specification offices were now on the Esplanade rather than in Hill Street. It was not usual anywhere else in the world for there not to be a revaluation. Mr Trevor had ascertained the process for revaluation used in Scotland and Northern Ireland and could provide proposals for the Committee's consideration. Following discussion, Mr Trevor was thanked for attending the meeting and then withdrew.

The Committee noted that rental values within sectors could move both up and down over time but that the States had agreed to move to a fixed rateable value based on attributes rather than to continue to use rental values as the basis for assessment. Further, Article 6(2) of the Rates (Jersey) Law 2005 set out the requirement that rateable values should be proportionate to attributes which should be taken to mean that the land with the best attributes should have the highest rateable value and that the land with the poorest attributes should have the lowest rateable value and so in proportion for land with attributes between those extremes. The Connétable of St Helier explained that, for his parish, the issue was the perceived unfairness for the retail and hospitality sectors which might be paying more than their share of rates. Following discussion the Committee remained of the opinion, as set out in the comments presented (in the name of the Comité des Connétables P.113/2016(Com)) that a revaluation should only be considered if it could be demonstrated that it would be beneficial. However it was not satisfied that this benefit had been quantified for any particular sector and nor had the impact on other sectors been calculated. Further, if land was to be revalued then all land should be revalued at the same date.

Association of
Jersey Rates3. The Supervisory Committee, with reference to its minute no. 2 of 24th October
2016, noted that the Chairman had attended the Annual General Meeting of the Jersey
Association of Jersey Rates Assessors.AGMAssociation of Jersey Rates Assessors.

Chairman Date16/01/2017.......