



How to complete your Rates Annual Return

Why is an Annual Return required?

We send an Annual Return to make sure we have the correct information as at 1 January. This includes –

- Owner name and contact details
- Occupier (if any) name and contact details
- Address and attributes of *land* on 1 January

The rateable value of land is based on the “attributes” of that land.

The Law defines “attributes” as the size, location, accommodation, condition and use of the land and the quality of any house, building or other structure in, on, under or over the land.

Who has to complete an Annual Return?

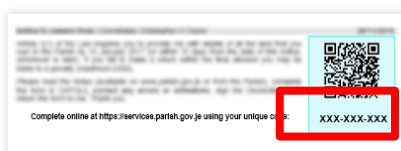
Every **owner** must complete an Annual Return to confirm the attributes of all *land* owned in the Parish on 1 January.

How do I receive the Annual Return?

We will send you the Annual Return either in paper or digital format according to your chosen preference.

- Paper Annual Return – complete and return your paper copy or complete your Annual Return online at e.parish.je/Rates using the unique code

Your unique code is printed near the QR code:



code'

use this code and enter on the screen in 'Unique

Enter Rates Online

If you have received a letter enter your unique code.

If you switched to digital use the link sent by email. If a code is already displayed click continue.

If you have received a letter you will find the three part code near the QR code.

Unique code

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- Digital Annual Return? – complete online at e.parish.je/Rates using the two-factor authorisation.

When must I reply by?

You must submit your completed Annual Return by 15 January or within 15 days of the date of the Notice on the Return, whichever is the later. The penalty for failure to do so is up to £1,000 (or £200 if dealt with at a Parish Hall Enquiry).

How do I complete the Annual Return?

Your Annual Return will show the information we currently hold about you and the *land* which you own. Please check ALL information and, where necessary, amend to provide the correct details as at 1 January.

How does the Parish check the information?

The Connétable may authorise persons such as the Assessors to enter *land* to maintain or keep up to date the Rates List for that Parish. At least 48 hours written notice of entry will be given to the occupier of the land and entry will be at a reasonable time having regard to the use of the land. A fine may be imposed if the authorised person is obstructed from entering the land.

What happens if the owner or occupier changes after 1 January?

Change of Owner: you must notify the Connétable within 7 days if the owner of land changes. Use the form available on your Parish website or from your Parish Hall. There are penalties for failing to report changes in writing or for providing incorrect information.

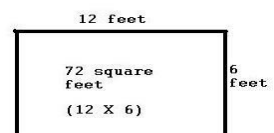
Change of Name/Address of owner or occupier: you must notify the Connétable within 7 days if you are an owner or occupier and your name or address changes. Use the online service e.parish.je/Citizen/ChangeDetails or use a form available on your Parish website or from your Parish Hall. There are penalties for failing to report changes in writing or for providing incorrect information.

What information is required?

The table below sets out the information we require to assess the rateable value and levy the Parish rate.

Areas of land (the area of a square or oblong space is found by multiplying the lengths of two adjoining sides. Irregular shapes can be more challenging and if you are unsure please attach a sketch plan with measurements):

- use vergée and perch for agricultural land
- use square feet for the area of a room, building or other land (if you enter a metric measurement make sure this is clearly shown).



What we ask for:	Paper Annual Return	Digital Annual Return
Owner(s) full names, address and contact details (personal email address and/or telephone number).	Section A - check and amend where necessary.	<p>On the summary screen – check the details.</p> <p>To amend the Owner details, including Representatives of joint owners or body corporate, use –</p> <p>Mrs S Ratepayer</p> <p>Change your details</p> <p>To update your contact details use</p> <p>Update your email address and ph</p>
Representative of joint owners or body corporate – further information below.	Section A - check and amend where necessary.	<p>To amend the Owner details, including Representatives of joint owners or body corporate, use –</p> <p>Change ratepayer details</p>
Details of land owned on 1 January.	<p>Section B - for each area of land, provide share transfer information, occupier full name and address and state if the land is let with the use of furniture or furnishings.</p> <p>If you own land which is not listed you must add the details.</p>	<p>On the summary screen you will see the land owned on 1 January</p> <p>Property you owned in</p> <p>If you no longer own the land/property tell us using</p> <p>Change owner</p> <p>If you own land which is not listed</p> <p>Add another property</p>
Changes to the “attributes” or a circumstances and the purpose (use as ‘domestic’ or ‘non-domestic’).	Section C – provide details.	<p>Changes since 1 January of the previous year should be entered by changing the property attributes – see below.</p>
“Attributes” for each piece of land you own on 1 January; further information about attributes is set out below.	Section D – check and, if necessary, amend the “attributes” for each piece of land you own on 1 January.	<p>View details For each area of land to check and, if necessary, amend the attributes</p> <p>Change property attributes and the occupier</p> <p>Change Occupier Details</p>
Declaration confirming the information provided is correct.	<p>Section E - ensure that all particulars on the Return are correct and, if more than one form has been used, enter the total number of pages and ensure each page is signed.</p> <p>Where the owner is a Limited Company/Association the Return</p>	<p>Complete the declaration and submit your Annual Return – either</p> <p>Finish</p> <p>OR, if no changes,</p>

	<p>should be signed by an authorised officer who should also print his/her name and position held.</p> <p>Sign and send the Return(s) to your Parish by the due date to ensure a correct assessment and to avoid any penalty.</p>	<p>To complete your annual return you must click Finish.</p> <p>You'll be able to print a copy at the end of the process.</p> <p>Finish (no changes)</p>
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Will the rateable value be reassessed?

The Law provides that, unless there has been a change in the attributes, the rateable value shall remain the same from year to year.

The rateable value last year is shown on the Annual Return.

I was not satisfied with the assessment last year, what can I do?

If you do not agree with the assessment shown you should –

- set out your reasons in writing, based on comparison with similar properties in equivalent situation, and
- send these to the Parish no later than 31 January of the year covered by the Return.

The Assessors will reassess the property and their decision will be shown on the Notice of Assessment which will be sent to you when the Rates List is published.

The new assessment may be higher, lower or the same as last year's value.

Further queries?

These Notes will help you fill in the Annual Return but if you have any queries please contact your Parish for advice.



St. Brelade JE3 8BS
 ☎ 01534 741141
 ✉ ParishHall@StBrelade.je



St. Clement JE2 6FP
 ☎ 01534 854724
 ✉ ParishHall@StClement.je



Grouville JE3 9GA
 ☎ 01534 852225
 ✉ ParishHall@Grouville.je



St. Helier JE4 8PA
 ☎ 01534 811811
 ✉ TownHall@StHelier.je



St. John JE3 4EJ
 ☎ 01534 861999
 ✉ ParishHall@StJohn.je



St. Lawrence JE3 1NG
 ☎ 01534 861672
 ✉ ParishHall@StLawrence.je



St. Martin JE3 6HW
 ☎ 01534 853951
 ✉ PublicHall@StMartin.je



St. Mary JE3 3AS
 ☎ 01534 482700
 ✉ ParishHall@StMary.je



St. Ouen JE3 2HY
 ☎ 01534 481619
 ✉ ParishHall@StOuen.je



St. Peter JE3 7AH
 ☎ 01534 481236
 ✉ ParishHall@StPeter.je



St. Saviour JE2 7LF
 ☎ 01534 735864
 ✉ ParishHall@StSaviour.je



Trinity JE3 5JB
 ☎ 01534 865345
 ✉ ParishHall@ParishofTrinity.je

The information we require:

Owner(s) details -

We need to know your full name, address and contact details (personal email address and/or telephone number).

Representative of joint owners or body corporate –

The **Representative** of a body corporate (the *mandataire*) or first named of joint owners or the sole ratepayer is shown (please amend if necessary).

A body corporate owner may be represented by a named person (of full age) if the Connétable has been given 48 hours written notice of the name and address of that person (a form is available). Such a person is a member of the Parish Assembly and has ONE vote on any decision by the Assembly.

Joint owners may be represented by one of those owners but all joint owners remain jointly and severally liable under the law. Joint ratepayers may at any time give the Connétable written notice of which person is to represent all the ratepayers but notice given after approval of the Rates List for the year will be of no effect until the next rateable year. Such a person is a member of the Parish Assembly and has ONE vote on any decision by the Assembly.

Details of land, including houses, buildings and other structures which you owned on 1 January –

We have listed from our records the land you own and the current occupier, if any.

Occupier details –

We need to know the full name and address for the occupier on 1 January; please also provide any other contact details you have (personal email address and/or telephone number).

If there is no occupier, the owner is the occupier.

Share transfer -

Tell us if the property is owned by share transfer (yes/no) as the company may be the owner and the occupier (please refer to the definitions in the Law).

Let furnished/unfurnished -

If the land is let on terms which provide for the use of furniture and furnishings then the owner is liable for the occupier's rate but may recover this from the occupier.

Changes to the attributes or use of the land -

Tell us if there have been changes to the attributes of the land or if the use (domestic and non-domestic) has changed. These changes may alter the rateable value.

Attributes of land –

Domestic:

Domestic or staff accommodation is Domestic property.

Property Type (domestic property) - the illustrations below will clarify some of the terms used):

Apartment	Bungalow	Bedsit	Flat
Detached	Garage-Linked	Semi-Detached	Terraced



Detached
Property



Semi Detached
Property



Garage
Linked



Terrace

Number of floors with habitable or useable rooms - this will include basements or cellars and attics if these contain rooms which are used.

Property attributes e.g. central heating; double glazing; mains drains; mains water and a domestic garden, patio, terrace or balcony (land that is **not** domestic garden should be entered on the paper Annual Return under land (give field no. or name of land)).

Rooms - of each type must be given. A room should be counted according to its normal purpose for example a single bedroom that is used for storage should be shown as a Single Bedroom and not as an Other Room. Do not count the same room more than once. You should not include the entrance hall, landings, passageways or stairs.

Conservatory - enter the number and area.

Indoor swimming pool/spa pool - enter the number and area; a 'spa pool' includes a swim-spa, jacuzzi/whirlpool, hot tub, or hot spa.

'Any other areas' - if any area or building or structure, including any outbuilding, has not been described enter details under this section.

Area - use square feet for the area of a room, building or other land (if you enter a metric measurement make sure this is clearly shown)

If a room or any part of the property is used other than for domestic purposes please give details.

Car spaces, garages and off street parking - enter the number and area (square feet).

Outdoor swimming pool/spa pool - enter the number and area; a 'spa pool' includes a swim-spa, jacuzzi/whirlpool, hot tub, or hot spa.

Tennis courts – enter the number.

Do not record greenhouses or garden sheds or chalets if they are only for domestic garden purposes. A portacabin or chalets etc. used for staff accommodation must be declared.

Land:

Land (including agricultural land; other open land; building sites) is Non-domestic property.

Agricultural land and scrubland – each field or area of land must be shown individually. Give the area of agricultural land/scrubland in Vergée:Perch and the area of land such as parking spaces in square feet.

Describe the **use** of the agricultural land as arable, scrub, market garden, grazing etc. and give details of any building/structure on the land such as tunnels, glasshouses, reservoir, covered parking, etc. For miscellaneous buildings and structures enter a brief description.

Non-domestic:

Attributes have been grouped under headings and not all attributes in that group may be applicable to your property. Please enter the number and area of all attributes which are applicable, or ensure the correct box is ticked to show if the property has the attribute. This includes solar panels for non-domestic property.

For shops, restaurants/cafes etc give the length of the frontage to the main street and, if there is a secondary frontage on a side street show this as Return Frontage. Give the overall depth of the premises.

Retail: shops in the main shopping areas are measured as Zone A, B, C and D for assessment purposes. If you are unsure of the areas please provide a sketch with the measurements shown.

Zone A is the retail area up to 30 feet depth from the main entrance;

Zone B is the second 30 feet of depth;

Zone C is the third 30 feet and

Zone D the remainder.

Use 'Retail other areas' for other buildings/structures with some retail area.

Hospitality: outside areas used for eating/drinking should be entered as –

“*al fresco*” if within the curtilage of the property or

“*Choses public*” if it is an area of public land which you have permission to use.

Information in this section may also apply to tourist accommodation.

Agricultural: the area and use of buildings or structures used for other livestock e.g. pigs, chickens etc, should be entered in the relevant section.

If any area of the land, building or structure is not fully described under the above headings please give details under 'Any other areas'.

What happens next?

The owner and occupier on 1 January are liable for the rates due for the whole of that year.

The rateable value will be assessed and will be shown on the Notice of Assessment which will be sent to the owner and to the occupier when the Rates List is published and available for inspection.

Review and Appeal procedures are available if you believe the Assessment is not fair or correct (a Review must be held before an Appeal is made).

Rate demands are sent to those who owned and/or occupied land on 1 January. A 10% surcharge is added to all amounts not paid within 3 months. Contact your Parish now if you wish to arrange a payment plan.

Definitions in the [Rates \(Jersey\) Law 2005](#)

“**domestic purposes**” means wholly or mainly used for the purposes of a private dwelling.

“**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; and
I land formed by dividing the ownership or occupation of land horizontally.

“**non-domestic purposes**” means any purposes other than domestic purposes.

“**occupier**”, in relation to land, means the person entitled to occupy and use the land by virtue of being –

(a) the owner of the land; or

(b) the person to whom the land is let under a lease or tenancy agreement,

other than a person who is a landlord (whether or not immediate) of the occupier of the land.

“**owner**”, in relation to land, means –

(a) if the land is not let under a lease or tenancy agreement –

(i) except in the case of share transfer property, 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

(ii) in the case of share transfer property, the company owning the land; 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.

“**share transfer property**” means any land the entitlement to the use and occupation of which by a person arises by virtue of –

(a) the ownership by that person of shares in a company that owns the land; or

(b) a licence from another person owning shares in a company that owns the land, such other person being entitled to use and occupy the land by virtue of owning such shares.

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