



13 November 2023

Request

The Minutes of the Meeting of the Supervisory Committee of the Comité des Connétables for 4 September 2023 refer to the report of the Rate Appeal Board on appeals heard in 2023. Can you please forward to me, preferably by email, a copy of that report?

Response

The Rate Appeal Board report for 2023 is attached.

FOI exemption applied:

Article 25(2) - Personal Information - Personal data, applicant not subject but supply contravenes data protection principles

Information is absolutely exempt information if – (a) it constitutes personal data of which the applicant is not the data subject as defined in the Data Protection (Jersey) Law 2018; and (b) its supply to a member of the public would contravene any of the data protection principles, as defined in that Law.



RATE APPEAL BOARD

**c/o Supervisory Committee, East Wing RJA&HS, Route de la Trinité, Trinity, Jersey, JE3 5JP
T: 01534 767555**

The Chairman,
Supervisory Committee,
East Wing RJA&HS,
Route de la Trinité,
Trinity, JE3 5JP

24 August 2023

Dear Chairman,

I have pleasure in submitting a report for 2023 on behalf of the Rate Appeal Board which was appointed by the States pursuant to Article 44 of the Rates (Jersey) Law 2005 (the Law).

Three appeals were received in 2023 relating to domestic properties in the Parish of Grouville. The general themes that emerged are summarised below:

1. The appeals had arisen as the ratepayers considered there were disparities between the assessments of their properties and other properties with similar attributes. In one appeal, the ratepayers had moved from another Parish where their property had had a lower assessment and, in another appeal, the ratepayer had made numerous comparisons with neighbouring property in the same Parish and an adjacent Parish, the latter having significantly different assessments.
2. Despite, in two cases, the rateable values being reduced on Review by the Assessment Committee, the ratepayers considered there was still disparity. One ratepayer explained that 'no understandable reason' for the reduction had been offered by the Assessment Committee. Another informed us that the Assessment Committee did not amend the assessment on Review despite accepting his arguments.
3. The methodology for rates assessment in each Parish is available on the Parishes websites following a Freedom of Information request (January 2023). This was referred to by one appellant who pointed out that the response showed that all Parishes except St Mary and Grouville had a method by which rateable values are calculated.
4. One appellant had requested, by 31 January 2023, that the property be reassessed in accordance with Article 5(1)(d) of the Law. The appellant had also submitted a Review application form which appears to have caused confusion as the Assessment Committee rejected the request to reassess and advised that a Review should be sought after the Notice of Assessment was issued. A ratepayer is entitled to request their property be reassessed in accordance with Article 5(1)(d).
5. The Assessment Committee said it only compared assessments with other similar properties in the Parish. In referring to the comparisons used by one appellant, the Assessment Committee suggested that the comparable properties used might be assessed on the low side rather than the property under appeal being incorrect. However, as the Committee did not provide the Board with examples of comparisons either within the Parish or in other Parishes, and neither had it evidenced the methodology used to assess the initial rateable value or, in two appeals, the subsequent reductions, the Board could only determine the appeal based on the comparisons provided by the appellant.

6. One ratepayer submitted that properties in Grouville have been incorrectly assessed for many years and, as a consequence, ratepayers in the Parish have not been treated equitably under the Law. A financial consequence is that the proportion of the island rate attributed to ratepayers in Grouville is incorrect and not in line with the intentions of the Law.
7. The Assessment Committee explained that the Chairmen of the 12 Assessment Committees had, in the past, viewed different properties across the island to establish a benchmark. It was acknowledged that Grouville assessments were a bit higher than other parishes but a suggestion of an 'en bloc' reduction of, say, 10% had been rejected. There were some 3,000 properties in Grouville and the Assessors accepted there might be some anomalies though most were correct. Whilst the Law had previously enabled Assessors to correct errors, the Assessment Committee said these were now more complicated to correct and identical properties might be assessed slightly differently by different people.

As it is the duty of the Supervisory Committee (under Article 41 of the Law) to encourage and promote uniformity in rateable values throughout Jersey and to assist Assessment Committees in the performance of their duties of the Law, the Board wishes to draw the following issues to your attention.

- An Assessment Committee must make an assessment, under Article 5(1)(d) of the Law, where the owner of land requests by the end of January in the rateable year in question that the rateable value be reassessed and gives reasons why there should be a reassessment.
- An Assessment Committee must comply with the requirements of Article 6(1) of the Law and, before determining the rateable value of land, acquaint itself with the rateable values of other land in Jersey and to assess the rateable value of the land in question on the basis that each area of land with similar or substantially similar attributes has the same rateable value and rateable values are proportionate to attributes. It appeared to the Board that the Grouville Assessment Committee was more concerned with parity within its own Parish than across the island.
- The response to the Freedom of Information request reveals a range of methodologies used by Assessment Committees. The Assessment Committees should work towards a more formal template and assessment criteria so that each Parish moves towards a more consistent appraisal of property. There is a difficulty in making direct comparisons across the island as there is no single objective process followed by all Parishes.

Having heard the appeals, the Board found in favour of the appellant in each case and the assessments were reduced. The reasons are set out in the attached Notices of Decision on Appeal but, in each case, include that the Assessment Committee had not provided examples of comparisons either within the Parish or in other Parishes and neither had it evidenced the methodology used to assess the rateable values.

Yours sincerely,

John Refault
Chairman, Rate Appeal Board.

RATES (JERSEY) LAW 2005

NOTICE OF DECISION OF THE RATE APPEAL BOARD ON AN APPEAL

Re:

I write to inform you that the Rate Appeal Board, after hearing, on Tuesday 17 July 2023, the appeal against the assessed rateable value of 35,000 D (domestic) quarters for each of the foncier and occupier, has decided to reduce the assessment for the property to 20,000 D quarters (the foncier and occupier each responsible for 20,000 D domestic quarters) for the rateable year.

The Rate Appeal Board advises you that the summary of reasons for the aforementioned decision, having taken into account the evidence heard and members' knowledge and experience, is as follows -

1. The Assessment Committee had not provided examples of comparisons in other parishes but said that, in the past, it had looked at property across the island and had considered applying a 10% reduction as parish assessments might be too high. The Board recalled that Article 6 of the Rates (Jersey) Law 2005 required an Assessment Committee to acquaint itself with the rateable values of other land in Jersey and to assess the rateable value of the land in question on the basis that each area of land with similar or substantially similar attributes had the same rateable value and rateable values were proportionate to attributes.
2. The Assessment Committee had provided examples of property assessed at rateable values of 30,000 qrs to 50,000 qrs but, in the opinion of the Board, the attributes of these properties were not substantially similar to those of (e.g. all had 4 or 5 double/twin bedrooms whereas had 2 double/twin and 1 single bedrooms).
3. The comparisons provided by the appellant included properties where there was not a significant difference in assessment (as required by Article 9(4) of the Rates (Jersey) Law 2005) or where the attributes were not considered to be similar or substantially similar to the land in question.
4. The Board considered the two comparisons provided by the appellant, being rated at 20,000 qrs and 19,800 qrs respectively, where there was a significant difference in assessment and the attributes were substantially similar to
5. The Board therefore considered an assessment of 20,000 qrs D was fairer for (this in addition to the assessment of 5,000 qrs for which was not under appeal) having regard to the attributes at 1 January 2023. The Board noted that, as a result of the construction work currently being undertaken, the attributes of the property were likely to change and this would require the property to be reassessed.

Member of Board present at the hearing Date

Notice sent to: Owner/Occupier; Connétable/Assessment Committee of Grouville, Supervisory Committee

To:

cc Connétable of Grouville, Grouville Rate Assessment Committee, Supervisory Committee

RATES (JERSEY) LAW 2005

NOTICE OF DECISION OF THE RATE APPEAL BOARD ON AN APPEAL

Re:

I write to inform you that the Rate Appeal Board, after hearing, on Tuesday 17 July 2023, the appeal against the assessed rateable value of 20,000 D (domestic) quarters for each of the foncier and occupier, has decided to reduce the assessment for the property to _____ D quarters (the foncier and occupier each responsible for _____ D domestic quarters) for the rateable year.

The Rate Appeal Board advises you that the summary of reasons for the aforementioned decision, having taken into account the evidence heard and members' knowledge and experience, is as follows -

1. The Assessment Committee had not provided examples of comparisons either within the Parish or in other parishes and neither had it evidenced the methodology used to assess the initial rateable value of 25,000 qrs or the subsequent reductions to 22,000 qrs or 20,000 qrs (the Notice of Decision on Review referring only to having taken account of the Review application form and the list of comparison properties provided). The Board recalled that Article 6 of the Rates (Jersey) Law 2005 required an Assessment Committee to acquaint itself with the rateable values of other land in Jersey and to assess the rateable value of the land in question on the basis that each area of land with similar or substantially similar attributes had the same rateable value and rateable values were proportionate to attributes.
2. The comparisons provided by the appellant included two properties where there was not a significant difference in assessment (as required by Article 9(4) of the Rates (Jersey) Law 2005) or where the attributes were not considered to be similar or substantially similar to the land in question.
3. The Board considered the comparison provided by the appellant, being _____ : rated at _____ qrs, where there was a significant difference in assessment and the attributes were substantially similar to _____
4. The Board therefore considered an assessment of _____ qrs D was fairer for _____

Member of Board present at the hearing Date

Notice sent to: Owner/Occupier; Connétable/Assessment Committee of Grouville, Supervisory Committee

To:

cc Connétable of Grouville, Grouville Rate Assessment Committee, Supervisory Committee

RATES (JERSEY) LAW 2005

NOTICE OF DECISION OF THE RATE APPEAL BOARD ON AN APPEAL

Re: 1

I write to inform you that the Rate Appeal Board, after hearing, on Tuesday 17 July 2023, the appeal against the assessed rateable value of 16,000 D (domestic) quarters for each of the foncier and occupier, has decided to reduce the assessment for the property to 11,000 D quarters (the foncier and occupier each responsible for 11,000 D domestic quarters) for the rateable year.

The Rate Appeal Board advises you that the summary of reasons for the aforementioned decision, having taken into account the evidence heard and members' knowledge and experience, is as follows -

- 1 The Assessment Committee had not provided examples of comparisons either within the Parish or in other parishes and neither had it evidenced the methodology used to assess the original rateable value of 18,000 qrs or the reduced assessment of 16,000 qrs (the Notice of Decision on Review referring only to having taken account of the Review application form and the list of comparison properties provided). The Board recalled that Article 6 of the Rates (Jersey) Law 2005 required an Assessment Committee to acquaint itself with the rateable values of other land in Jersey and to assess the rateable value of the land in question on the basis that each area of land with similar or substantially similar attributes had the same rateable value and rateable values were proportionate to attributes.
- 2 The comparisons provided by the appellant included two properties where there was not a significant difference in assessment (as required by Article 9(4) of the Rates (Jersey) Law 2005) or where the attributes were not considered to be similar or substantially similar to the land in question.
- 3 The Board considered the comparisons provided by the appellant where there was a significant difference in assessment being rated at qrs and 11,000 qrs respectively.
- 4 The Board considered that the attributes of were not substantially similar to those of (for example the former was detached, had 7 rooms, the latter semi-detached and with 6 rooms/ etc).
- 5 The Board considered that the attributes of were substantially similar to those of (both having 6 rooms/ etc.).
- 6 The Board therefore considered an assessment of 11,000 qrs D was fairer for

Member of Board present at the hearing Date

Notice sent to: Owner/Occupier; Connétable/Assessment Committee of Grouville, Supervisory Committee

To:

cc Connétable of Grouville, Grouville Rate Assessment Committee, Supervisory Committee