



9 January 2024

Request

Please could I make a Freedom of Information request to obtain the minutes of the Island Rates Assessors meetings for the years 2020 to present day inclusive. This to include attendees. I would also like the terms of reference or equivalent of this committee.

Response

Please find attached –

	Association of Jersey Rates Assessors	Chairmen of Parish Assessment Committees - meetings
	Constitution	-
2020	AGM	-
2021	AGM	March
2022	AGM	March
	-	April
	-	July
2023	AGM	March
	-	May

FOI exemptions applied:

Article 25 - Personal information

(1) Information is absolutely exempt information if it constitutes personal data of which the applicant is the data subject as defined in the Data Protection (Jersey) Law 2005.

(2) 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 2005; and

(b) its supply to a member of the public would contravene any of the data protection principles, as defined in that Law.

Article 33 - Commercial interests

Information is qualified exempt information if –

(a) it constitutes a trade secret; or

(b) its disclosure would, or would be likely to, prejudice the commercial interests of a person (including the scheduled public authority holding the information).

Public Interest Test

Article 33 (b) is a prejudice-based exemption. That means that in order to engage this exemption there must be a likelihood that disclosure would cause prejudice to the interest that the exemption protects. In addition, this is a qualified exemption and consideration must be given to the public interest in maintaining the exemption.

The Scheduled Public Authority (SPA) considers that providing information could prejudice the commercial interests of the Parishes and / or third parties. There may be public interest in the commercial information, however it was considered that this is outweighed by the potential for commercial and / or financial damage.

Article 35 - Formulation and development of policies

Information is qualified exempt information if it relates to the formulation or development of any proposed policy by a public authority.

Public Interest Test

The Scheduled Public Authority is withholding the release of certain parts of the information requested as it relates to the formulation and development of policy and procedure.

Article 35 is a qualified exemption, which means that a public interest test is required.

The following considerations were taken into account:

Public interest considerations favouring disclosure

- Disclosure of the information would support transparency and promote accountability to the general public, providing confirmation that the necessary discussions have taken place.
- Disclosure to the public fulfils an educative role about the early stages in policy development and illustrates how the department engages with parties for this purpose.

Public interest considerations favouring withholding the information

- In order to best develop policy, officers need a safe space in which free and frank discussion can take place – discussion of how documentation is presented and provided is considered as integral to policy development as iterations of documents are demonstrative of the policy development process. The need for this safe space is considered at its greatest during the live stages of a policy.
- Release of the information at this stage might generate misinformed debate. This would affect the ability of officers to consider and develop policy away from external pressures, and to advise appropriately.
- Premature disclosure of this information may limit the willingness of parties to provide their honest views and feedback. This would hamper and harm the policy-making process not only in relation to this subject area but in respect of future policy development across wider business.

Following assessment, the Scheduled Public Authority has concluded that, on balance, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

It should also be noted that once a policy is formulated and published, the public interest in withholding information relating to its formulation is diminished, however, the use of the exemption can be supported if it preserves sufficient freedom during the policy formulation phase to explore options without that process being hampered by some expectation of future publication.



ASSOCIATION OF JERSEY RATES ASSESSORS

as amended 30 January 2019

1. The name of the Association shall be The Association of Jersey Rates Assessors (the Association)
2. Membership shall be all elected Rates Assessors in the Island of Jersey
3. The Association would not be able to expel any member
4. The aims shall be
 - A: to ensure that the Rates (Jersey) Law, 2005 or any subsequent statute relating to Parish Rates or any Property Tax in lieu of rates be followed
 - B: to consult with the Supervisory Committee and advise them on all rating matters
 - C: at the discretion of the Chairman to consider other matters relating to property taxes which may affect rates
5. There shall be a Chairman and such other officers as agreed from time to time by a General Meeting of the Association
6. In the event of any officer giving up office for any reason the Parish Assessment Committee Chairmen shall elect one of their number to hold office until the next AGM
7. The Association or Chairman may institute committees for specific purposes relating to rates matters affecting more than one Parish and such committee shall consist of representatives from 3 Parishes. Such committees would make recommendations to the membership via the Parish Assessment Committee Chairmen
8. A Quorum of the Association shall be a minimum of one representative of at least 6 Parishes
9. A meeting may be called by either the Chairman giving at least 14 days notice of the time, date and place of the meeting or a representative of at least 3 Parish Assessment Committees
10. The Parish Assessment Committee Chairmen shall be a committee of the Association for more general matters
11. The Annual General Meeting shall be held in January or February in each year to receive a report from the Chairman, elect a Chairman and any other officers as felt appropriate and consider any matter relevant to Rates or Property Taxes.
12. If felt appropriate the Association may ask any Minister or other relevant party to address them on a specific matter.
13. A General Meeting may amend this Constitution at any time provided at least 21 days notice is given of such amendments to the Chairman who shall circulate them to all Parish Assessment Chairman within 5 days of receipt
14. Unless otherwise agreed by a General Meeting there shall be no subscription or payment.

ASSOCIATION OF JERSEY RATES ASSESSORS

**Minutes of the Annual General Meeting
held on 21 January 2020 at St John's Parish Hall.**

1. Welcome and apologies

A total of 28 Assessors representing 12 parishes were welcomed to the meeting, 2 apologies for absence were received.

2. To receive a report from the Chairman.

The Chairman, Mr N Hall, welcomed everyone to the meeting and thanked them for attending. He reported on the following matters which had been covered by the Association Chairmen in various meetings during 2019:

- Rates Working Group – the Group’s report had been finalized with a majority recommending no revaluation and a minority report [redacted] recommending revaluation. The reports were being considered by the Connétables and the Minister for Treasury and Resources who would make a decision on what action, if any, to take.
- [redacted]
- Failure to declare attributes – this was an offence under Article 3(10) of the Rates (Jersey) Law 2005.
- Airbnb – it was noted that whilst self-catering property was assessed as non-domestic the ratable value was comparable to domestic property with similar attributes.

[redacted] Thanks were conveyed for the Secretarial assistance provided by the Supervisory Committee.

3. To elect officers for 2020 –

- a. Chairman - Mr Hall was thanked for his work in the last year. Having been duly proposed and seconded, and there being no other nominations, Mr Hall was unanimously re-elected as Chairman.
- b. Any other officers – the Chairman thanked the Supervisory Committee for the provision of secretarial/administrative support for the Association’s AGM and quarterly meetings of the Chairmen of the parochial assessment committees; the meeting therefore decided not to elect any other officers.

4. Rate Appeal Board report for 2019 - it was noted including that no appeals were received in 2019.

5. Rates Working Group (RWG)

The meeting recalled that the RWG was formed by the States Treasury following the States decision (as part of the 2017 budget debate) to permit the making of Regulations “making provision for and in relation to revaluation of land” under the Rates (Jersey) Law 2005. The Chairman reported that a majority recommended no revaluation and a minority report [redacted] recommended revaluation (see item 2 above). [redacted] said the matter now rested with the Council of Ministers and was waiting for someone to prepare a report on what was a very unfair situation.

6. Chairmen of parochial assessment committees - meetings

The meeting was reminded that Article 37(3) of the Rates (Jersey) Law 2005 required the members of an Assessment Committee, at the first meeting held in each year, to “appoint one of their number to act as the Committee’s Chairman ... until 31 December of that year” and details should be provided to the Supervisory Committee’s office so that meetings of Chairmen might be arranged.

7. Any other business

- a) Digimap and aerial photos of land – a query was raised about the Digimap images as aerial photos had not been updated since 2016.

There being no further business, the Chairman thanked everyone for attending and closed the meeting.

ASSOCIATION OF JERSEY RATES ASSESSORS

Minutes of the Annual General Meeting held on 26 February 2021 (virtually using Zoom due to Covid-19 public health restrictions on gatherings).

1. Welcome and apologies

22 Assessors representing 10 parishes attended the meeting; 7 apologies for absence were received.

2. To receive a report from the Chairman.

The Chairman, Mr N Hall, welcomed everyone to the virtual AGM and apologized for the slightly short notice (Covid-19 pandemic and public health restrictions had played a significant part in organising anything over the last twelve months) but the constitution required the AGM to be held in January or February.

The Chairman's "Mission Statement" was to continue to work together with all association members and the Island Chairmen to produce flexible but clear cross island evolving guidelines which will be a reference point, from time to time, for the assessment of Island properties.

Thanks were recorded to the Supervisory Committee staff for their continuing assistance in 2020/21. Their extensive knowledge on rating matters provided the association with invaluable support.

A number of topics had been raised and would be discussed later in the meeting but he reported on the following items from the 2020 AGM as follows –

- a. Rates Working Group – the report "Revaluation of rateable quarters of property in Jersey" including minority report was published on 17 June 2020. The report recommended that there should not be a revaluation of property in Jersey. This was on the basis that the monetary adjustment for the majority of ratepayers would be small but the cost of carrying out a revaluation could be high. The Minister for Treasury and Resources and the Comité des Connétables have accepted the recommendation that there should not be a revaluation of property in Jersey for rates purposes. However the Minister also noted the finding of the RWG that the effect created by the historic link between rental values and rateable values may need to be addressed in any future work on Jersey's property rates regime.
- b. [redacted]
- c. 'Failure to declare attributes' - Article 3(10) of the Rates (Jersey) Law 2020 provided that "A person who provides information under this Article that the person knows to be false in a material particular is guilty of an offence and liable to imprisonment for a term of 2 years and to a fine." A complaint of suspected criminality under Article 3(10) would need to be made to the States of Jersey Police (SOJP) Criminal Investigation Department who would decide whether an investigation should commence. Where a review concluded criminality and advised the matter be prosecuted, a Centenier might then authorise the charge.

3. To elect officers for 2021 –

- a. Chairman – [redacted] took the chair and invited nominations for Chairman. Mr N Hall was duly proposed and seconded and, there being no other nominations, was unanimously re-elected as Chairman and was thanked for his work in the last year.
- b. Any other officers – the Chairman thanked the Supervisory Committee for the provision of secretarial/administrative support for the Association and the meeting therefore decided not to elect any other officers.

4. Rate Appeal Board report for 2020 - it was noted including that no appeals were received in 2020.

5. Chairmen of parochial assessment committees - meetings

The meeting discussed the following topics raised by Chairmen –

- a) [redacted]
- b) Bus shelters – a bus shelter had been erected on land gifted to a Parish; should it be assessed even if at zero? Having heard comments the view was these were not significant and should probably not be rated but the decision would be made by the Chairmen.
- c) [redacted]
- d) Caravans and businesses operated from mobile vendor vehicles/caravans – a vehicle capable of being moved did not fall within the definition of structure and it was decided that mobile units should not be assessed though the land on which they stood was assessed. If permanently on the land then the Parish should rate the structure.

The Association Chairmen agreed to hold a virtual meeting at 6.30 pm on Wednesday 10 March 2021 to consider these issues further.

6. Any other business

- b) Notice of AGM – [redacted] said that 10 days' notice of the AGM was unacceptable and not in accordance with the constitution which required 14 days. The Chairman said that in his opening welcome he had apologized for the slightly short notice as Covid-19 pandemic and public health restrictions had played a significant part in organising anything over the last twelve months but the constitution required the AGM to be held in January or February and holding the AGM in March would not have been in accordance with the constitution. There were extenuating circumstances and

Assessors had indicated their willingness to attend on this date so [redacted] comments were recorded and it was agreed to move on.

- c) Assessment Committee minutes – the importance of recording decisions in the minutes was mentioned (these might be required in relation to enquiries about a failure to declare attributes – see 2c above). [redacted] pointed out that notes could be added to a property record in RMS [redacted].

There being no further business, the Chairman thanked everyone for attending and closed the meeting.

Association of Jersey Rates Assessors

Meeting of Chairmen – Wednesday 10 March 2021 held virtually via Zoom

Present:

St Brelade (RB)	St Helier (ET)	St John (PD-D)	St Lawrence (MH)
St Martin (MH)	St Mary (RS)	St Ouen (NH – Chair)	St Peter (RN)
St Saviour (TG)	Trinity (AH)		

Apologies:

Grouville (TP) St Clement (AB)

In attendance:

Secretaries (SRdeG; JB)

1. The following business arising from the AGM held on 26 February 2021 was discussed:

a) [redacted]

b) Bus Shelters

The Committee, having considered whether a bus shelter which had been erected on land gifted to a Parish should be assessed, even if at zero, unanimously decided that bus shelters should not be assessed.

c) Caravans

Caravans and businesses operating from mobile vendor vehicles/caravans. A vehicle capable of being moved is not deemed a 'structure' within the Law and as such it was decided that mobile units should not be assessed. Reference was made to fish vans operating in St Helier, which have been in situ for many years even though they have wheels, and St Helier would determine the matter accordingly.

2. Field Sizes and Farms

a) Field Sizes - it was mentioned that the land areas on Jersey Mapping tended to be smaller than those declared by owners but it was agreed owners knew the size of their land and these figures had been used for many years.

b) Farm Buildings – no issues were mentioned.

3. Building Plots and Inhabitable Properties

Following some discussion, it was agreed that:

- Building plots are to be reclassified as non-domestic for the period of development; to work towards a common policy of a minimum of 5,000 qrs per plot;
- a property which is being developed/renovated but which is still habitable retains its full domestic rating;
- a property which is being developed/renovated but is deemed uninhabitable i.e. has no electricity or facilities is assessed at 50% of its domestic rating.

4. Working from home

The Supervisory Committee had asked about those working from home (due to the Covid-19 Public Health restrictions) and whether or not this should affect assessments. The Assessment Committee considered the guidelines prepared when the Rates (Jersey) Law 2005 was introduced which sets out examples of domestic and non-domestic and how these might be treated; it was agreed the following would suggest 'work from home' under Covid-19 should not affect the assessment –

Private house where one room is used exclusively as an office. This may be for an employee working from home or a self-employed person running a business. The office, together with the rest of the premises, should be assessed as Domestic. This would not be the case where several rooms were involved or if an outsider (not of the occupier's household) was one of the main users of the room(s). If the area of the 'office' was large in relation to the house then this would be another factor leading towards a Non-domestic assessment.

However, where a business sign was displayed on a property it might be appropriate to consider rating part of the property as non-domestic.

5. Any Other Business

[redacted] There being no further business, the meeting closed at 7.05pm.

ASSOCIATION OF JERSEY RATES ASSESSORS

Minutes of the Annual General Meeting held on 27 January 2022 at St John's Parish Hall

1. Welcome and apologies

26 Assessors representing 12 parishes attended the meeting; 6 apologies for absence were received.

2. To receive a report from the Chairman.

The Chairman, Mr N Hall, welcomed everyone to the meeting and provided a brief report for 2021.

The number of meetings held had been limited throughout the year owing to the Covid-19 Pandemic and Public Health restrictions. However, several topics had been discussed by the Chairmen of Assessment Committees [redacted].

The Chairman invited the assessors to raise any further matters which they wished to have addressed during the coming year. The following were raised:

- a. Air b'n'b – as many property owners were now offering bed and breakfast online through Air b'n'b, there was discussion as to which properties should be assessed.
- b. Building Plots and Uninhabitable Properties – The meeting was reminded that the Committee of Chairmen had discussed how building plots should be rated and the following had been agreed:
 - building plots are to be reclassified as non-domestic for the period of development; and the general policy was an assessment of 5,000 qrs per plot; however, assessors were reminded of Article 5 of the Rates (Jersey) Law 2005 which specified when a new assessment should be made i.e. no Annual Return, missing Annual Return, attributes changed etc.,
 - a property which is being developed/renovated but which is still habitable retains its full assessment;
 - a property which is being developed/renovated but which is still deemed uninhabitable i.e. has no electricity or facilities is assessed at 50% of its assessment.
 - Redevelopment of offices to flats – St Helier Assessors opted for an assessment of 2,500 qrs for a flat under development but this resulted in the assessment being higher than it had been as offices.

[redacted]

The Committee of Chairmen agreed to hold a meeting towards the end of February 2022 to consider these issues further.

3. To elect officers for 2022 –

- a. Chairman – Nominations were invited for the position of Chairman. Mr N Hall was proposed by Mr P Donne-Davis and seconded by Mr T Gales. There being no other nominations, Mr Hall was unanimously re-elected as Chairman and was thanked for his work in the last year.
- b. Any other officers – the Chairman thanked the Supervisory Committee for the provision of secretarial/administrative support for the Association and the meeting therefore decided not to elect any other officers. A special note of appreciation was extended to [redacted] for her extensive knowledge on rating matters and continued assistance and support.

4. Rate Appeal Board report for 2021 - it was noted that no appeals were received in 2021.

5. Record of Appreciation – The Chairman recorded appreciation to all Assessors for their voluntary services, particularly those who had retired in the last year and the meeting recorded with deep sadness the passing of two former Assessors in 2021, Mr P Davis (Trinity) and Mr C Smith (Grouville) who were very much valued members of the Association.

6. Any other business

- a) [redacted]
- b) Committee Meeting – A meeting of the Chairmen is to be scheduled towards the end of February / beginning of March 2022.

There being no further business, the Chairman thanked everyone for attending and closed the meeting at 7.25pm.

Association of Jersey Rates Assessors

Meeting of Chairmen – Wednesday 09 March 2022 at 7pm St John's Parish Hall

Present:

Grouville (BB)	St Brelade (RB)	St Clement (AB)	St John (PD-D)
St Lawrence (MH)	St Mary (RS)	St Ouen (NH) Chairman	
St Peter (RN)	St Saviour (TG)	Trinity (AH)	

Apologies:

St Helier (ET)	St Martin (MH)
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In attendance:

Representative from St Martin – [redacted] (WS)
Secretary (JB)

1. Welcome:

The Chairman opened the meeting by extending a warm welcome to all those elected as Chairman of their Parish Assessment Committee.

2. The following business arising from the AGM held on 28 January 2022 was discussed:

a) Solar Panels

[redacted]

The Committee agreed the following:

The Committee requested that the Annual Return and RMS System be amended for 2023 to gather/record this information.

b) Air b'n'b:

As many property owners are now offering bed and breakfast online through Air b'n'b, discussion took place as to which properties should be assessed.

The Committee referenced several properties where rooms in a house were being let, however, where there is no lease agreement in place and the attributes have not changed, this would be assessed as domestic.

Reference was further made as to whether an 'occupier' of domestic property is able to accommodate up to a maximum of five lodgers. *Subsequent to the meeting, clarification was sought; 'where an 'occupier' lives on the premises, there is no need to register under either the Lodging Houses (Register) (Jersey) Law 1962 or the Tourism (Jersey) Law 1948 if there are five lodgers or less.'*

In other instances, where it is clear that a commercial business is operating, this is to be assessed as 'non-domestic' and rated accordingly.

[redacted]

Building Plots and Uninhabitable Properties:

The Committee was reminded of the policy outlined in the AGM 2022 Minutes as follows:

- *The Committee of Chairmen had discussed how building plots should be rated and the following had been agreed:*
- *Building plots are to be reclassified as non-domestic for the period of development; and the general policy was an assessment of 5,000 qrs per plot; however, assessors were reminded of Article 5 of the Rates (Jersey) Law 2005 which specified when a new assessment should be made i.e. no Annual Return, missing Annual Return, attributes changed etc.*
- *A property which is being developed/renovated but which is still habitable retains its full assessment;*
- *A property which is being developed/renovated but which is still deemed uninhabitable i.e. has no electricity or facilities is assessed at 50% of its assessment.*
- *Redevelopment of offices to flats – St Helier had opted for an assessment of 2,500 qrs for a flat under development but this resulted in the assessment being higher than it had been as offices.*

Following discussion, the Committee agreed to 2,500 qrs per flat for blocks of flats of the same development site. but an assessment of 1,500 qrs per flat for larger developments– this could apply to smaller developments of a block of flats on the same development site, following which this could be reduced to 1,500 qrs per flat on complete development.

Social housing would also be at 2,500 qrs – (to include houses or flats) but other housing developments would be at 5,000 qrs.

Whilst noting that the Annual Return declared the attributes on 1 January, there was discussion about the assessment of a property completed in the early part of the year and the consensus was that a partial assessment might be appropriate to reflect the proportion of the year that the property was complete.

c) Parking – use of a private drive for commuter parking

A discussion about whether or not a private drive used for commuter parking should be assessed. It was noted that in St Helier as not all domestic property has parking, where a parking space is declared it would be assessed at 500 qrs. Parking areas on commercial property was also mentioned with reference to the parking available at garden centres [redacted] and Chairmen reported assessments ranging from 160-250 qrs per space.

3. [redacted]

4. Date of Next Meeting – The Chairmen agreed that the next Committee would be scheduled for Wednesday 27 April 2022, 7pm (venue to be confirmed). The meeting closed at 7.59pm.

Association of Jersey Rates Assessors

Meeting of Chairmen – Wednesday 27 April 2022 at 7pm

Trinity Parish Hall

Present:

St Brelade (RB)	St Clement (AB)	St John (PD-D)
St Lawrence (MH)	St Martin (MH)	St Mary (RS)
St Ouen (NH) Chairman	St Saviour (TG)	Trinity (AH)

Apologies:

Grouville (BB)	St Helier (ET)	St Peter (RN)
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In attendance:

Representative from Grouville [redacted] (AP)
Secretary (JB)

1. Solar Panels

[redacted]

Further consideration was given to solar panels with the Committee recording their wish to include this as an attribute in 2023 and discussed how this attribute might be described e.g. area/energy production etc., and considered this might be size rather than kilowatts.

2. Annual Returns

A paper had been circulated prior to the meeting highlighting issues to be considered relating to the addition of new attributes.

a. Air b'n'b

Further to the wish to include Air b'n'b on the Annual Return in 2023, the meeting considered this should apply to property used as holiday lets as this should be assessed as non-domestic; appropriate wording will need to be agreed.

b. Other Structures

The Chairmen referred to other structures now appearing on domestic land such as spa pools and agreed that the swimming pool attribute should be extended to include these.

3. Items of Any Other Business

a. [redacted]

b. Rating of Sand Schools and flood lighting stands. The Committee discussed how sand schools and flood lighting is currently assessed. Several of the parishes confirmed standard sand schools should be rated at 2qrs per square metre and each flood light stand at 150qrs. The St John Committee Chairman informed the Committee that a meeting had been held in 2011 outlining the rating of sand schools. This is to be confirmed and the information disseminated accordingly.

c. [redacted]

d. Late Annual Returns. The Committee enquired on the fine levied on a person who fails without reasonable cause to comply with the notice within 15 days of it being served. Clarification is to be sought.

Under The Rates (Jersey) Law 2005:

- *Article 3(6) refers: Failure without reasonable cause to comply within 15 days is liable of a fine of level 2 on the standard scale (£1,000).*
- *Article 3(8) refers: but if accepting a decision of a Centenier at Parish Hall Enquiry, the Centenier may inflict and levy summarily a fine of level 1 on the standard scale (£200).*

4. Date of Next Meeting – The Chairmen agreed that the next Committee would be scheduled for Wednesday 8 June 2022, 7pm (venue to be confirmed). The meeting closed at 7.30pm.

Association of Jersey Rates Assessors

Meeting of Chairmen – Wednesday 13 July 2022 at 7pm Trinity Parish Hall

Present:

Grouville (BB)	St Clement (AB)	St Helier (ET)
St John (PD-D)	St Mary (RS)	St Ouen (NH) Chairman
St Peter (RN)	St Saviour (TG)	Trinity (AH)

Apologies:

St Brelade (RB)	St Lawrence (MH)	St Martin (MH)
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In attendance:

Representative from St Lawrence [redacted] (AR)
Secretary Comité des Connétables (SDG)
Secretary Comité des Chefs de Police (JB)

1. Solar Panels

The Chairman, with reference in part to minute 1 of 27 April 2022, welcomed to the meeting [redacted] JE plc (JE) [redacted] to discuss information relating to solar panels which had been installed on commercial buildings.

As the assessment for JE was based on land including plant and equipment (by virtue of the formula adopted since 2003) the Chairmen required JE to include in its annual schedule attributes of solar panels installed for the purpose of generating electricity.

[redacted] The Chairmen confirmed that a spreadsheet should be provided by JE to every Parish showing plant/equipment including solar panels (site: square metre area, output and installation year).

The JE aims to support the Government of Jersey's Carbon Neutral Roadmap and for the Island to become more self sufficient. Solar panels had so far been installed on Jersey Dairy and Woodside Farm and other sites were being [redacted]

2. Annual Returns

The Chairmen, with reference to minute no 2 of 27 April 2022, further considered the addition of attributes on the Annual Return for 2023 and agreed the following:

- Air b'n'b: It was agreed to identify residential property which should be assessed as non-domestic as it was used for tourism purposes, the Chairman wished to receive the list of Tourism Registered Accommodation as at 1 January and would refer to this as the annual return already required the owner to declare if any part of a property is used for non-domestic purposes.
- Spa pools/other structures: The 'swimming pool' attribute is to be amended to refer to 'swimming pool/spa pool,' as spa pools could be as large as a swimming pool and might be appropriate to rate it. Information about outbuildings e.g. relating to pool/spa installations, etc, were already requested on the annual return. A definition/description is required to include in notes to assist owners with the completion of annual returns.
- Solar Panels: Domestic and non-domestic property – a 'yes/no' response should be added to the annual return as e.g. for mains drains etc.,

3. [redacted]

4. Any other business

- Parking spaces with electrical charging point – it was agreed that information was not required as there would be no difference in assessment.

- b) Late Annual Returns – there is already provision for these to be dealt with at Parish Hall Enquiry.
 - c) Parish Magazines – An article about rates was suggested drawing attention to the penalty for late annual returns and the change to attributes required to be declared.
5. Date of Annual General Meeting: The 2023 AGM is to be held on Wednesday 25 January 2023 at 7pm (venue to be confirmed).

ASSOCIATION OF JERSEY RATES ASSESSORS

Minutes of the Annual General Meeting held on 25 January 2023 at St John's Parish Hall

1. Welcome and apologies

26 Assessors representing 12 parishes attended the meeting; 10 apologies for absence were received.

2. To receive a report from the Chairman.

The Chairman, Mr N Hall, extended a warm welcome to all assessors who attended the meeting, including the newly appointed Chairmen of Assessment Committees for 2023. He recorded his appreciation to all Assessors for their voluntary services during the previous year, particularly those who had recently retired.

The Chairman presented a brief report of matters discussed by the Chairmen during 2022, including,

a) amendments to the Annual Return for 2023, relating to:

- solar panels for non-domestic property; (assessors were reminded that Jersey Electricity plc (JE) Annual Returns for 2023 and schedules should include solar panel information);
- the swimming pool attribute being extended to include spa pool installations.

b) holiday lets such as Air 'b'n'b': It had been agreed that the list of Tourism Registered Accommodation as at 1 January would be used to identify residential property which should be assessed as non-domestic as it was used for tourism purposes.

The Chairman invited the assessors to raise any matters which they wished to have addressed during the coming year and, other than the above, the only item mentioned was lifts.

A query was raised about entering land and it was noted that Article 4 of the Rates (Jersey) Law 2005 provided:

4 Power to enter land

(1) *A person authorized in writing by the Connétable of a parish to do so may enter any land in the parish if it is necessary to do so to maintain or keep up to date the Rates List for that parish.*

(2) *The person shall not enter the land unless –*

- a. *its occupier has been given at least 48 hours' written notice of 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 produced if requested by 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 liable to a fine of level 3 on the standard scale.*

3. To elect officers for 2023 –

- a. Chairman – Nominations were invited for the position of Chairman. Mr N Hall was proposed by [redacted] and seconded by [redacted]. There being no other nominations, Mr Hall was unanimously re-elected as Chairman and was thanked for his work in the last year.
- b. Any other officers – the Chairman thanked the Supervisory Committee for the provision of secretarial/administrative support for the Association and the meeting therefore decided not to elect

any other officers. He extended a special note of appreciation to [redacted] for her knowledge and continued assistance on rating matters.

4. Rate Appeal Board report for 2022 - it was noted that no appeals were received in 2022.
5. Any other business
 - a) Freedom of Information (Jersey) Law 2011 – [redacted] referred to a Freedom of Information Request that had been received in relation to the rates/assessment methodology for all 12 Parishes and thanked the Chairmen of Assessment Committees for assisting with the provision of information to prepare the response. The 'Guide for Assessors – Overview' (revised 2012) would be issued as part of the FOI response and available in due course on the comite.je website.
 - b) [redacted]
 - c) Committee Meeting – A meeting of the Chairmen is to be scheduled in early March 2023.

There being no further business, the Chairman thanked everyone for attending and closed the meeting at 7.40pm.

Association of Jersey Rates Assessors

Meeting of Chairmen – Wednesday 8 March 2023 at 7pm

Trinity Parish Hall

Present:

St Brelade (RB)	St Helier (PW)	St John (WS, apologies from Chairman PD-D)
St Lawrence (PS)	St Martin (MH)	St Mary (RS) St Ouen (NH) Chairman
St Peter (RN)	St Saviour (TG)	Trinity (AH)

Apologies:

St Clement (NF)	Grouville (BB)
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In attendance:

Secretary (SdeG)

1. AGM minutes – the draft minutes of the AGM held on 25 January 2023 had been circulated and were noted.
2. Jersey Electricity plc - Annual Returns

Several Chairmen confirmed they had not yet received the information regarding solar panels, as agreed with JE plc at the meeting on 13 July 2022, or had only received it by email rather than a signed copy. [redacted] the Secretary was asked to contact JE plc to ask that the information be provided as a matter of urgency.

[redacted]
3. 2023 Annual Returns – the meeting discussed the information returned on the following attributes and how these would be assessed:
 - a. Spa pools – it was agreed Assessors should determine whether these were permanent (e.g. immovable as plumbed, semi submerged or submerged etc) or temporary (e.g. moveable) attributes and assess those deemed permanent on the same basis as a swimming pool i.e. area (sq.ft.) noting that Parishes had existing guidelines for pools. [redacted].
 - b. Self-catering (air b'n'b) – the list of registered Tourism accommodation for 2023 had been circulated and should be used to determine whether a property was approved accommodation (to be assessed as non-domestic) or not.
 - c. [redacted]
4. FOI request for rates methodology in all parishes – the meeting noted the response issued, see [Rates-assessments-methodology.pdf \(comite.je\)](#), providing information on the rates methodology used by Parishes. [redacted].

5. Any other business –
 - a. Assessment of large/luxury domestic property - [redacted]
The meeting was reminded of the process set out in Article 5 of the Rates (Jersey) Law 2005 which explained the circumstances in which an assessment might be made; otherwise an assessment might only be reviewed in accordance with Article 9 and 10.
 - b. Chairmen's emails – the Chairmen agreed that their emails should be shared with other Chairmen to facilitate consultation.
 - c. New 3-bed property – RB outlined examples of an existing and new-build 3 bed properties and that the attributes of the new-build were such that the assessment was higher, comparisons having been made with other property across the island. [redacted]
 - d. [redacted]
6. Date of Next Meeting – The Chairmen agreed that the next Committee would be scheduled for Wednesday 26 April 2023 at 7pm (venue to be confirmed). The meeting closed at 7.45pm.

Association of Jersey Rates Assessors

Meeting of Chairmen – Wednesday 10 May 2023 at 7pm Grouville Parish Hall

Present:

St Brelade (RB)	St Clement (NF)	Grouville (BB)	St Lawrence (PS)
St Martin (WS)	St Mary (RS)	St Ouen (NH) Chairman	
St Peter (RN)	St Saviour (TG)	Trinity (AO)	

Apologies:

St Helier (PW) St John (PD-D and WS)

In attendance:

Secretary (JB; SdeG)

1. Notes – of the Chairmen's meeting held on 8 March 2023 had been circulated and were noted.
2. [redacted]
3. Jersey Electricity plc - Annual Returns and solar panels
 The meeting discussed the assessment of solar panels installed by JE plc on private land, currently on two sites in Trinity but likely to be installed on other sites in the future, as part of the 'plant and equipment' of the utility company. At the meeting with JE plc representatives on 13 July 2022 "*The Chairmen confirmed that a spreadsheet should be provided by JE to every Parish showing plant/equipment including solar panels (site: square metre area, output and installation year).*"
 NH proposed that, having regard to the attributes of non-domestic property which were currently assessed, the JE plc solar panels could be likened to a storage facility as they stored electricity. The guidelines showed storage was assessed at 5.25 quarters per square foot.
 [redacted] It was agreed that solar panels on domestic property would not be assessed and neither would solar panels on other non-domestic property installed for the ratepayer's own use (including should excess electricity be sold to the JE plc grid).
 Following discussion, the meeting agreed with 1 abstention to apply a rate of 5.25 quarters per square foot to JE plc solar panels as listed as part of the plant and equipment for that utility, this to apply from 2024. The Committee requested the Chairman to write to JE plc to advise of the decision.
4. [redacted]
5. Date of Next Meeting – would be notified in due course. The meeting closed at 8.15pm.