

## **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

13 September 2024

Dear Chairman,

I have pleasure in submitting a report for 2024 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).

Fifteen appeal forms (relating to 14 properties) were received in 2024 relating mainly to domestic properties in the Parish of Grouville (one appeal included a non-domestic assessment). The general themes that emerged are summarised below:

1. A number of the appellants confirmed they had been prompted to query the rateable value assessed for their property due to the publicity about Grouville assessments which has suggested these are higher than would be assessed in other parishes and thus ratepayers could be paying proportionately more in relation to the island-wide rate. The publicity included that, in 2023, the Board upheld the three appeals which were made.
2. Two-thirds of the rateable values under appeal had not changed for many years as there had been no change to the attributes of the properties. Nevertheless, the ratepayers this year considered there were disparities between their assessments and those of other properties and, as provided in the Law, used the review and appeal procedure to have the rateable values confirmed.
3. In four cases, the rateable values had been increased by the Assessment Committee, though reduced on review, and the appeals were against these revised assessments (Article 10(8) provides that a person given notice of the review decision may appeal against that decision).
4. The number and range of appeals gave the Board the opportunity to consider the rateable values for a variety of different properties. As required by Article 9, ratepayers had identified, on their application for review, other land in Jersey having similar attributes where there was a significant difference in rateable value. The Board acknowledges the work of the ratepayers and the Assessment Committee in identifying examples of other land in Jersey which they considered had similar attributes to the land in question.
5. Of the 14 properties –
  - 9 assessments (ranging from 10,000 to 20,000 quarters) were maintained i.e. the Board considered the assessment was neither incorrect nor unfair when compared with other land in Jersey with similar attributes,
  - 3 assessments, where a new rateable value had been assigned though there had been no change to the attributes, were reduced as Article 5 of the Law had not been correctly applied, and

- 2 assessments were reduced, in both cases the Assessors accepting that there should be a reduction as -
  - in one case the property, on closer examination by the Assessors, was accepted to be smaller than properties with which it had previously been compared and
  - in the other case, the Assessors proposed an amended assessment following new information provided by the owner at the appeal hearing which amended the attributes previously declared (the Board notes that this might have been satisfactorily dealt with as part of the review process but the owner confirmed they had declined to meet the Assessment Committee).

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 considers it is helpful to draw the following issues to your attention.

- A frequent comment from appellants was the variety of methodologies for assessing a rateable value across the island and the challenge this presented in understanding whether or not the assessment for their property was fair. The Board has previously commented that 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.
- The review (Article 9), and appeal, process is open to a member of the Assessment Committee and to the Connétable (and, indeed, to the Supervisory Committee) and should be used where an anomaly is identified but an assessment may not otherwise be made under Article 5.
- Several appellants referred to average assessments at the appeal hearings, however Article 6 of the Law refers to the rateable value of the land being assessed on the basis that each area of land with similar or substantially similar attributes shall have the same rateable value and rateable values shall be proportionate to attributes.

To conclude, we would draw to your attention that the terms of office of the Board's members ends on 27 March 2025. Members are appointed by the States on the recommendation of the Minister for Treasury and Resources.

Yours sincerely,

**John Refault**  
**Chairman, Rate Appeal Board.**