



A guide to the assessment of Parish Rates in Jersey

In this document references to the Law mean the Rates (Jersey) Law 2005.

The expressions ‘land’, ‘owner’ and ‘occupier’ have the meanings defined in the Law (which is not necessarily the everyday meaning).

Contents

| | |
|--|-----------|
| Introduction..... | 2 |
| Definitions used in the Law | 2 |
| The Rates List..... | 3 |
| The Annual Return | 4 |
| Who Makes a Rates Assessment? | 4 |
| About the “Rates Assessment Committee” | 4 |
| When an assessment is made (Article 5) | 5 |
| How an assessment is made (Article 6) | 5 |
| How to handle challenges to assessments..... | 6 |
| Review of assessment | 7 |
| Appeal to the Rate Appeal Board | 8 |
| Paying rates | 9 |
| Appendix 1 – background to the 2005 Law | 10 |
| Appendix 2 – Definitions | 11 |
| Appendix 3 – use of land for ‘domestic’ and ‘non-domestic’ purposes | 13 |
| Appendix 4 - standard assessments/rateable values | 15 |
| Appendix 5 – ‘best practice’ for the conduct of Reviews..... | 20 |

June 2025

Introduction

1. This document provides general guidance (but does not amount to legal advice) on the assessment of rates. It describes how and when assessments are made and who makes assessments so there is a consistent approach across all Parishes. the legal basis of the assessment, payment and collection of Parish Rates is contained in the Rates (Jersey) Law 2005, and references in this document refer to Articles in the Law unless otherwise stated.
2. Rateable values were set in 2004¹ and remain fixed from year to year unless there are changes to the attributes of the land. The island-wide rate was introduced by the 2005 Law (background in Appendix 1). In fixing the rateable values, the assessments for 2003 are regarded as correct.
3. An assessment remains the same, therefore, unless a rateable value needs to be calculated – or changed (see ‘When an assessment is made’ below), to correct an error or following a Review or Appeal of an assessment.
4. The assessment is made on the “**land**” in each Parish (“land” is defined and includes any building or properties/structures that exist on that land).
5. The rateable value of the land is measured in “rateable quarters”. The “rateable quarter” is the measure used to indicate the rateable value of land. A monetary rate, as determined below, is applied to the rateable quarters assessed for the land. Both the owner (also be referred to as the “foncier”) and the occupier (if different to the owner) will pay the rates due (a monetary sum).
 - a. The Parish rate is decided by ratepayers at a Parish Assembly and has to be sufficient to meet the estimate of expenditure for the year which the ratepayers have approved. The agreed rate per quarter is paid by the ratepayers based on the rateable value of the land they own and/or occupy.

Because each Parish has unique financial requirements, the rate per quarter varies across the Parishes. This naturally means that the rate payable will not necessarily be the same for similar properties in different Parishes.
 - b. The domestic and non-domestic Island-wide rates are calculated by the Supervisory Committee to meet the Annual Island-wide Rate Figure (AIRF). The AIRF is adjusted each year by the movement in the Jersey Retail Prices Index for the preceding year.

Regulations² specify the amount of the AIRF which is to be met from domestic and from non-domestic rates. The rates are determined by dividing the sum to be raised between the number of quarters assessed across the island.

The rates are paid to the Parish based on the assessed use of the land. The Parish will pay these rates to the States Treasury.

Definitions used in the Law

6. Definitions for terms in the Law – and used in this guide – are set out in more detail in Appendix 2 and include:

¹ Parish Rate (Administration) (Jersey) Law 2003

² Rates (Apportionment) (Jersey) Regulations 2006

- a. Assessment - Domestic purposes and Non-domestic purposes
- b. Attributes and Use
- c. Foncier rate
- d. Land
- e. Occupier
- f. Owner
- g. Share transfer property

The Rates List

7. Rateable values are regarded as correct and proportionate. To assess new and changed properties, comparison is made with existing (correct) land based on the ‘attributes’ of the land.
8. The Rates List contains the rateable values for all land in a Parish. Each year this is updated for changes to the attributes of land and then Approved by the Supervisory Committee as the Rates List for that year.
9. The process to update is –
 - a. Each year, every owner of land in the Parish submits an Annual Return giving details of the land – see below.
 - b. Rateable values are assessed in accordance with Articles 5 and 6 (see below) using the attributes of the land on 1 January of the rateable year. Unless the attributes change there should be no change in the rateable value.
 - c. The Rates List is available for inspection at the Parish Hall and also online for ratepayers. This gives the assessments for all land in the Parish.
 - d. A Notice of Assessment is sent to all owners/occupiers stating the rateable value and explaining how an assessment may be queried e.g.
 - i. Factual, typographical or other similar errors may be corrected by the Assessment Committee
 - ii. A request for a Review may be submitted (details below)
 - iii. Following a decision on Review, an Appeal may be made (details below).
 - e. The Rates List is updated for any further changes made to the rateable values and then approved by Supervisory Committee. It is then the Approved Rates List for the year.

The Annual Return

10. The Law requires each owner to declare each year to the Connétable the attributes of all the land he/she owns in that Parish. This Annual Return must be returned to the Parish by 15 January, or within 15 days of the date sent, whichever is later.
11. The Annual Return may be sent to an owner in paper or digital format. An owner who receives a paper Annual Return may submit a digital response.
12. It is the owner's duty to check all the information shown on the Annual Return and to ensure the details recorded are complete and accurate. The information required, for example the attributes listed, may be amended from time to time so it is essential these are checked each year by the owner.
13. It is important that Annual Returns are submitted promptly so that the Assessment Committee may complete its duties in the required timeframe. There are penalties for:
 - a. failing to submit an Annual Return by the date specified – the Parish office will usually send a reminder but if this is ignored a fine (£1,000³) may be imposed on the owner. If dealt with by a Centenier at a Parish Hall Enquiry the fine is £200⁴.
 - b. providing information which the person knows to be false in a material particular – if guilty the person is liable to imprisonment for a term of 2 years and to a fine⁵ (unlimited).

Who Makes a Rates Assessment?

14. It is the duty of the Rates Assessment Committee to assess each area of land in the Parish when required to do so in accordance with the Law (see below).

About the “Rates Assessment Committee”

15. Each Parish must have a Rates Assessment Committee. The members of the Assessment Committee (at least 7 in St Helier and 5 in the other Parishes) are proposed, seconded and elected at a Parish Assembly for a period of 3 years. An Assessor is not a Parish Employee, in fact cannot be a paid employee of the Parish but must be a ratepayer or elector of the Parish.
16. Each member of the Assessment Committee must take an oath before the Royal Court to faithfully discharge the duties of a member of an Assessment Committee to assess or review each area of land in the Parish when required to do so. Members of the Assessment Committee can receive an honorarium which is fixed annually by the Parish Assembly.
17. The Rates Year cycle means that Rates Assessors undertake their duties in the first half of the calendar year. The Assessment Committee is therefore usually available only from January through to approx. June/July. Contact is best made via the Parish Hall in the first instance.

³ Article 3(6)

⁴ Article 3(8)

⁵ Article 3(10)

When an assessment is made (Article 5)

18. Article 5 of the Law sets out when a rateable value, based on the attributes of the land at 1 January, is to be assessed. It includes when -
- There is no assessment, or the assessment is incomplete e.g. a new build;
 - The attributes of the land shown on the Annual Return have changed;
 - An Annual Return has not been provided but the Assessment Committee is satisfied the attributes have changed, the assessment is incorrect or not proportionate; or
 - The owner has requested by 31 January that a reassessment is made and has given reasons.
19. Changes to a rateable value, if the above do not apply and it is not a factual, typographical or similar error, are made through the Review (and subsequent Appeal) process.

How an assessment is made (Article 6)

20. An assessment (rateable value) is based on the attributes of the land and a comparison with similar land. The assessment also includes whether the land is used for domestic or non-domestic purposes.
21. Each Assessment Committee must acquaint itself with the rateable values of other land in Jersey and assess the rateable value on the basis that –
- a. each area of land with similar or substantially similar attributes has the same rateable value, and
 - b. rateable values are proportionate to attributes i.e. the land with the best attributes has the highest rateable value and the land with the poorest attributes has the lowest rateable value, etc.
22. In making an assessment the following steps should take place (the Assessment Committee may need to consult with the Assessment Committee of another Parish to ascertain details of how other land has been assessed) -
- Decide the use of the land (domestic/non domestic – see Appendix 3),
 - Consider the attributes of the land (described on the Annual Return), these are defined as -
 - 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;

- Compare the assessment with –
 - similar properties in the immediate location,
 - a range of similar properties in other Parishes.
 - Consider whether the assessment is proportionate in comparison with similar properties or are there particular reasons for any variation (record reasons/observations).
23. Comparisons with other land is a requirement within the Law. This may appear simple but often it needs more investigation. Comparisons of similar properties is easier where they are close by, but not so easy when there may be more subjective “attributes”.
 24. Comparisons may also be more difficult where rateable values have been fixed for many years under different versions of the Law and older procedures. For example, a number of small/insignificant changes over several years may not have resulted in a change to the rateable value each time thus the overall rateable value may become disproportionate against other properties.
 25. Inspection of premises – the Assessors (or any other authorised person) may enter any land in the parish to maintain and keep up to date the Rates List. This will be done by agreement with the owner and occupier to cause minimum inconvenience and the Assessors (or person) will carry authorisation from the Connétable. The occupier must have at least 48 hours written notice, the entry must be at a reasonable time and the Connétable’s authorization produced on request⁶. It is highly recommended that where there is a new property or a change making a significant difference, that two or more Assessors should make an inspection.
 26. Other information may be helpful to the Assessment Committee when determining the attributes, for example planning application decisions, etc.
 27. Appendix 4 provides examples of a range of rateable values across the Island which may help to provide an indication of the expected rateable value for different types of land.
 28. The Parish Rates List (see page 3) records the rateable value for each area of land and is updated with new and changed assessments.

How to handle challenges to assessments

29. Rates Assessors should always act fairly, reasonably and always in accordance with the Law. An assessment may be challenged using the Review and Appeal process.
30. When the assessment cycle is complete, every owner and occupier receives a Notice of Assessment and the Rate List is available for inspection.
31. Assessors should be willing to explain how the assessment is made, or the attributes/use of the land and, if applicable, to amend errors. This may be by telephone or at a meeting, for example some Assessment Committees offer a “clinic” (a drop-in session depending on the logistics of individuals and the Parish). Information presented may need further research requiring follow up with individual ratepayers.

⁶ Article 4

32. A factual, typographical or similar error in the Rates List may be corrected⁷. This provision may only be used where there is an error such as an incorrect calculation, typing mistake or the erroneous recording of the attributes of a property. It must not be used to revise an assessment that is out of line with other properties where this is not the result of an error. Ratepayers should be aware that when an assessment is revised as a result (a) above, it is NOT a Review (as set out in Article 9) and there is no right of Appeal (an Appeal may only be made against a decision on Review).
33. If there is no agreement, or the ratepayer wishes to take the matter further, a request for a Review in accordance with Article 9 must be submitted. This must be done within 14 days of publication of the Rates List (or such later date agreed by the Assessment Committee for an exceptional reason).

Review of assessment

34. An application for a Review should be submitted in writing using the Rates online service or the paper form. The following may request a Review:
- a. The owner of the land;
 - b. If different, the occupier of the land;
 - c. The Connétable of the parish;
 - d. The Supervisory Committee; or
 - e. A member of the Assessment Committee.
35. Information to be provided with the request for a Review is –
- If the Review is against the rateable value, examples of other land with similar attributes where there is a significant difference in rateable value – 10% or 500 quarters, whichever is greater, or
 - If the Review is against the Domestic/Non-domestic status, should give reasons.
36. The *de minimus* of 500 quarters rateable value applies to avoid insignificant challenges to a rateable value and to the rate paid, for example for every 1 pence per quarter the rates payment equates to £5 for 500 quarters.
37. The Assessment Committee determines how and when the Review is to be made⁸. All documents presented at the Review should be kept as details will be required should there be an Appeal.
38. The decision of the Assessment Committee must be given in writing to the owner/occupier and the Connétable. There is a right of Appeal to the Rate Appeal Board.
39. Guidelines setting out ‘best practice’ for the conduct of Reviews are in Appendix 5.

⁷ Art 9 (6)

⁸ Art 10(2)

Appeal to the Rate Appeal Board

40. Anyone given the Review decision may, within 14 days, appeal to the Rate Appeal Board.⁹ The Board is an independent body appointed by the States to hear all appeals against rate assessments.
41. The Board will consider whether or not the assessment for your property is fair. Comparison with a neighbouring property, which may be unfairly assessed, may not result in your assessment being changed. The Board may only confirm or alter (increase or decrease) any matter in the Rates List that relates to the land/building in respect of which the Appeal has been made. The decision of the Board is final.
42. The notice of Appeal is sent to the Supervisory Committee on the approved form and must state the grounds for the appeal. No Appeal may be made unless a Review has been held¹⁰
43. Copies of the notice of Appeal are sent to the owner, the occupier (if not the owner), the Parish Connétable and the Assessment Committee¹¹.
44. At least three members of the Rate Appeal Board are appointed to deal with an Appeal¹². They set the date, time and place for hearing the Appeal, which is generally in the Parish Hall of the Parish where the land/property is situated¹³.
45. At least 7 days' notice is given of the Appeal hearing to the owner, the occupier (if not the owner), the Parish Connétable, the Parish Assessment Committee and the Supervisory Committee¹⁴.
46. Prior to the hearing, the Rate Appeal Board will request written information about the assessment including details of similar properties used for comparison. This information is provided to all relevant parties who are invited to attend the appeal hearing.
47. At the hearing of the appeal the persons interested in the appeal may –
- Appear and be heard either in person or by a representative who need not be legally qualified;
 - Call and examine witnesses and
 - Produce documentary or other evidence.

And the members of the Board may –

- Call and examine witnesses and
- Be assisted by such persons as they determine.

The Board will only consider evidence submitted at an appeal if all parties to the appeal have the opportunity to view and comment upon that information.

If any party wishes to produce any documentary evidence then in so far as this is possible it should be copied to the other parties and to the Board at the earliest opportunity.

⁹ Art 10(8) and Art 45; the Appeal is made by sending a notice of appeal to the Supervisory Committee.

¹⁰ Art 45 (2) & (3)

¹¹ Art 45 (4)

¹² Art 45 (5)

¹³ Art 46 (2) & (3)

¹⁴ Art 46 (1) & (4)

Members of the Board hearing an appeal may enter any land that is the subject of the appeal and which they consider it necessary to inspect for the purpose of determining the appeal and prior notice will be given of the visit.

An appeal may be dismissed by members of the Board at any time during the hearing on the grounds that the appeal is without foundation or frivolous.

48. When the members of the Rate Appeal Board have made their decision, they send a written notice of this, including a summary of their reasons, to their Chairman who issues copies of the notice to all the parties who had notice of the appeal¹⁵.

Paying rates

49. All Ratepayers will receive a 'rate demand' usually in June/July, depending on when the Parish Assembly has agreed the Parish rate. Charities, if an 'owner' or 'occupier' of land, are also liable to pay rates.
50. Rates are payable 'on demand' and a 10% surcharge is applied 3 months after the demand is issued to any sum that has not been paid. Ratepayers may choose to pay by instalments to ensure the rates are paid in full before the surcharge deadline (contact your Parish for advice).
51. In exceptional circumstances, a Connétable may reduce or remit a rate on grounds of hardship.

¹⁵ Art 46 (10) & (11)

Appendix 1 – background to the 2005 Law

1. The Rates (Jersey) Law 2005 replaced the 2003 Law¹⁶ which in turn had replaced the 1946 Law¹⁷.
2. Under the 1946 Law, the rateable value was based on the ‘arm’s length rent’ as defined in that Law. As rental values could vary from year to year, so the rateable value also changed. Though the amount paid in Parish rates might not vary to the same degree, there was general dissatisfaction and, following several reviews and reports, the States Assembly decided rateable values should be fixed (the 2003 rateable values were therefore deemed correct and fixed/frozen as the 2004 rateable value for land).
3. Since then, the rateable value has been based on the “attributes” of the land; these are less likely to vary from year to year, so most ratepayers see no change in the assessment from one year to the next. A rateable value may be changed in accordance with Article 5 (see ‘When an assessment is made’ below), to correct an error or following a Review or Appeal of an assessment.
4. All Parishes raise income from the Parish Rate to meet the cost of running the Parish and the services the ratepayers have voted to provide (the monetary rate has to be sufficient to meet the estimate of expenditure which the ratepayers have approved). The process is set out in Article 21 of the Law and in this paper.
5. The 2005 Law introduced the “island-wide” rate which is applied to each quarter based on whether the land is used for domestic or for non-domestic purposes. As explained in the Introduction, this figure is calculated by the Supervisory Committee to meet an amount proscribed in Regulations and is paid to the States Treasury.

¹⁶ Parish Rate (Administration) (Jersey) Law 2003

¹⁷ Parish Rate (Administration) (Jersey) Law 1946

Appendix 2 – Definitions

“**assessment**”, in respect of land, means assessment as to the rateable value of the land and as to whether the land or part of it is being used for domestic purposes or non-domestic purposes;

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

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

“**attributes**”, in respect of land, means 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;

And

“**use**”, in the definition “attributes”, includes any use of the land for which planning permission has been granted and is still in effect.

“**foncier rate**” means the rate payable by the owner of land under Article 17(1);

“**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
- (c) land formed by dividing the ownership or occupation of land horizontally;

“**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;

Appendix 3 – use of land for ‘domestic’ and ‘non-domestic’ purposes

The Meaning of ‘Domestic purposes’

This note is to assist the Assessment Committees with the practical interpretation of the following definitions included in the Rates (Jersey) Law 2005

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

“non-domestic purposes” means any purposes other than domestic purposes;

1. The extremes between Domestic and Non-domestic are easy to identify:
 - a. Where a building has no living accommodation and is not intended to be a dwelling then it is clearly not used for a domestic purpose. This covers shops, factories, barns, fields etc.
 - b. Where there is a conventional house set in an ordinary garden with no business activity conducted from the premises it should be assessed as being used for Domestic purposes. This will be the case in the majority of individual properties assessed.
2. Some difficulty can arise where a building is used as a home and also as a place of business or some other Non-domestic activity.
3. The following will assist in clarifying areas of doubt:
 - a. A normal dwelling is to be considered as being ‘used wholly or mainly for domestic purposes’ even if it is unoccupied at the relevant time. A newly built house or flat is therefore to be treated as Domestic even if it has never been occupied.
 - b. The expression ‘wholly or mainly’ is not intended to be precise. It does not mean that every part of the premises have to be inhabitable as a dwelling.
 - c. In the case, for example, of a house with a garage some might argue that one does not live in a garage. There is no doubt that, if there is one occupier for the house and garage then the whole is Domestic because the garage is incidental to the dwelling house. If let out or occupied by someone else, the garage might become Non-domestic, but probably not if let to the person next door.
 - d. If part of a house is used as a study where work is done this is domestic even though it could be described as an office. On the other hand if a business is being conducted from the premises, for example a dentist operating from the ground floor and living upstairs, the part of the premises where the business is carried out would be Non-domestic.
 - e. A large establishment with a swimming pool and tennis court is normally entirely domestic as the extra facilities are incidental to the domestic premises.
4. The intention behind the Law is that it is intended that commercial undertakings, that can be clearly identified as such, should be classified as Non-domestic. Where there is some doubt, the *status quo* should, where possible, be maintained.
5. A series of examples has been prepared to illustrate how the definitions should be interpreted in practice. Where circumstances arise that cannot be matched with the examples or dealt with in the light of the above then consultations should take place and a consensus reached for all Assessment Committees.

6. Examples:

- a. Private house where a room has been converted to a dental surgery. The dental surgery and any other parts of the house used exclusively for the business/profession should be assessed as Non-domestic and the remainder of the house as Domestic.
- b. Private house where one room is used exclusively as 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.
- c. Private house where one room is used exclusively as a studio or workroom to provide piano lessons, sewing curtains etc, whether on a part-time or full-time basis. The room/studio and the remainder of the house should be assessed as Domestic. This would not be the case if structural changes to the house had been made or heavy equipment installed to change the nature of the premises or if non-household members were involved. If the area of the 'room/studio' was large in relation to the house then this would be a factor leading towards a Non-domestic assessment.
- d. Garage/workshop used for car repairs, carpentry, metalwork, pottery etc. If used exclusively or extensively for such a business it will be assessed as Non-domestic. If used mainly as a hobby with occasional commercial use it should be assessed as Domestic.
- e. Swimming-pool. If exclusively or extensively used for swimming lessons etc; it should be assessed as Non-domestic. Otherwise; assuming it can be regarded as incidental to the dwelling and is used by the occupier, it should be assessed as Domestic.
- f. Tennis courts, gardens areas etc. Normally assessed as Domestic if forming part of the establishment including the dwelling and used by the occupier and his household. If exclusively or extensively used for business/charity functions/events etc; it should be assessed as Non-domestic.
- g. Hotels and Guest Houses should be assessed as Non-domestic but staff accommodation should be assessed as Domestic.
- h. Lodging Houses should be assessed as Domestic but any areas used as offices by the owner/manager should be assessed as Non-domestic.

Appendix 4 - standard assessments/rateable values

qrs = quarters

1. Agricultural Property is assessed on the following basis:

Farm Houses as domestic properties.

Buildings

- | | |
|--------------------------------|-------------------|
| • Agricultural sheds and barns | 0.8 qrs per sq ft |
| • Greenhouses | 0.2 qrs per sq ft |
| • Storage | 0.8 qrs per sq ft |
| • Stables/tack room | 4.0 qrs per sq ft |
| • Commercial dry storage | 4.5 qrs per sq ft |

Land

- | | |
|------------------|-------------------|
| • Arable/equine | 80 qrs per vergee |
| • Meadows | 40 qrs per vergee |
| • Scrub/woodland | Nil |

Accommodation for Seasonal Farm Workers (indicative values)

- 1,200 - 1,800 qrs Depends on size (e.g. single, double) and on “attributes”

2. Commercial property, such as shops in prime positions, is assessed based on the zone – the length of frontage to the main street. The first 30 feet depth from the main entrance is zone A, the next 30 feet is Zone B, etc.

3. Parking is assessed according to whether it is covered or not and whether it is used exclusively for domestic purposes.

4. Hotels and guesthouses are assessed according to the grading, e.g.

Hotel Bands:

- 5* 3,000 – 4,000
- 4* red 2,000 – 2,500
- 4* 1,500 – 2,000
- 3* gold 1,300 – 1,700
- 3* 950 – 1,300
- 2* 700 – 1,000

Guesthouse Bands include lounges etc used only by residents.

- 5 Star 900 – 1,100
- 4 Star 800 – 1,000
- 3 Star 650 – 900
- 2 Star 600 – 700

5. Residential dwellings

The table provides a guide to the ranges of rateable values which may be added for specific features e.g. rooms in a dwelling depending on the property attributes (size, etc.). These may be useful if minor amendments have been made to a property (e.g. a small extension) but the resulting rateable value must be compared to other land with similar attributes to ensure the rateable value is proportionate.

| Type of room | Range of rateable value - qrs |
|---|--|
| Rooms – could be <ul style="list-style-type: none">• ‘single’ e.g. lounge, dining room, etc;• ‘double’ e.g. lounge/diner; kitchen/diner etc.; or• ‘triple’ e.g. lounge/kitchen/diner etc. | 800 - 3,000 |
| Bedroom – single/double | 500 - 1,750 |
| Bath/shower room; WC/cloakroom; Utility | 250 - 1,500 |
| Utility room / kitchen | 500 - 2,000 |
| Conservatory | 500 - 2,000 |
| Swimming/spa pool – outdoor/indoor | 700-4,000 |
| Tennis court | 700-2,000 |
| Garages - Single/Double | 500-1,500 |
| Car ports | 250-400 |
| Building plots | 5,000 house/luxury flats; 1,500 flats |

The rateable value for properties that are more individual will vary, in proportion to the attributes.

Q - How do I find comparisons for my property?

A – as a starting point, use the number of bedrooms and bath/shower rooms in your property to select possible comparables. Consider the other attributes such as location, size etc. – you may need to visit the area to decide which are more comparable. If there is a ‘significant’ difference in the rateable value (see above) you may wish to enquire further with the Assessment Committee or submit a request for a Review.

Rateable values (RV) – examples of quarters for domestic property.

The rateable value depends on all attributes (the examples below use only the number of bedrooms and bathrooms).

Parish indicated by:

| | | |
|-----------------|------------------|-----------------|
| B – St Brelade; | J – St John; | O – St Ouen; |
| C – St Clement; | L – St Lawrence; | P – St Peter; |
| G – Grouville; | MN – St Martin; | S – St Saviour; |
| H – St Helier; | MY – St Mary; | T – Trinity. |

The tables below give examples of the range of rateable values for flats and houses across the island based on the number of bedrooms and bathrooms only. The variation in rateable values will reflect the other attributes of the land e.g. size, location, accommodation, condition and use and the quality of the house/building.

In each example, there are several properties within a block of flats or on an estate at this rateable value so no single property is identified.

| Bedsitting units – indicative as rateable value depends on all attributes | |
|--|-----------------------|
| 3,750 | Maison Le Marquand, P |
| 4,040 | Manor Court Flats, H |
| 4,800 | Berkeley Court, H |

| 1 bed/1 bathroom flat – indicative as rateable value depends on all attributes (other individual units assessed up to c. 17,000 qrs) | |
|---|------------------------------|
| 5,500 | St Saviour's Crescent, S |
| 5,600 | Le Perquage Court, L |
| 6,000 | Les Pierres de Lecq, My |
| 6,100 - 8,100 | Bonne Nuit Apartments, J |
| 6,000 – 8,000 | La Mondine Apartments, C |
| 6,800 | Wrentham Hall, Mn |
| 8,900 | Maison Herault, B |
| 9,150 | Vinchelez Farm Apartments, O |
| 9,900 | Avalon Park, C |
| 10,000 | La Cambrette Apartments, C |

| RV 1 bed/1 bathroom house – indicative as rateable value depends on all attributes (other individual units assessed up to c. 30,000 qrs) | |
|---|------------------------|
| 7,000 | Maison Le Maistre, G |
| 7,750 | Le Court Clos, Mn |
| 9,400 | Trois Chenes Court, L |
| 10,000 | L'Hermitage Gardens, P |

| RV 2 bed/1 bathroom flat – indicative as rateable value depends on all attributes (other individual units assessed up to c. 40,000 qrs) | |
|--|--------------------------|
| 8,300 | Myrtle House, My |
| 8,600 | La Folie Estate, L |
| 9,000 | Bonne Nuit Apartments, J |
| 9,300 – 14,450 | La Croix Apartments, O |
| 10,600 | Magnolia House, L |

| RV 2 bed/1 bathroom house – indicative as rateable value depends on all attributes (other individual units assessed up to c. 29,000 qrs) | |
|---|--------------------|
| 8,000 | Clos de Roncier, C |
| 11,881 | The Fernery, H |
| 13,600 | Fallu Farm, P |

| RV 2 bed/2 bathroom apartment – indicative as rateable value depends on all attributes (other individual units assessed up to c. 33,000 qrs) | |
|---|------------------------------|
| 7,380 | 79 Bath Street, H |
| 9,653 | Allandale Court, H |
| 10,000 | Les Freres, G |
| 10,740 | Antoinette Gardens, S |
| 14,500 | La Mondine Apartments, C |
| 17,088 | Regent House Park Heights, H |
| 22,820 | La Colline Court, Mn |
| 30,000 | Les Bardeaux, L |

| RV 3 bed/1 bathroom apartment – indicative as rateable value depends on all attributes (other individual units assessed up to c. 17,000 qrs) | |
|---|-----------------------------|
| 5,000 – 10,000 | Princess Elizabeth Court, C |
| 16,230 | West Park Apartments, H |

| RV 3 bed/1 bathroom house – indicative as rateable value depends on all attributes (other individual units assessed up to c. 30,000 qrs) | |
|---|---|
| 7,735 | St Peter's School Estate, P |
| 8,100 | Le Clos de L'Arsenal, My |
| 8,600 | Clos de l'Ancienne Forge, My; St Mary's Village, My |
| 9,100 | Clos de Buis, My |
| 9,420 | Maufant Village, Mn |
| 9,500 | Le Clos de la Mare/La Cambrette, Le Squez Road, C |
| 9,610 | Clos Morel, O |
| 10,000 | Jardin de la Mare, G; Le Benefice, C; Le Clos Orange, B |
| 10,170 | Clos Le Troquer, Mn |
| 10,575 | Fairfield Mews, T |
| 10,600 | Le Clos des Sables, B |

| | |
|-----------------|---------------------------|
| 10,750 - 11,250 | La Providence, L |
| 10,768 | Le Grand Clos, T |
| 11,400 - 12,800 | Clos de la Bout Estate, J |
| 11,500 | Le Clos du Bourg, C |
| 11,600 | Jardin de Haut, My |
| 12,000 | Le Clos des Fonds, G |
| 12,187 | Clos de Paradis, H |
| 13,600 | Le Clos de la Bataille, G |
| 15,500 | Belvedere, S |

RV 3 bed/2 bathroom house – indicative as rateable value depends on all attributes (other individual units assessed up to c. 30,000 qrs)

| | |
|--------|-------------------------|
| 9,200 | La Pulente Cottage, B |
| 10,500 | Millbrook Mews, L |
| 11,800 | La Courte Piece, B |
| 13,700 | La Maison de la Moye, B |
| 16,600 | Longueville de Bas, S |
| 16,950 | Belvedere, S |
| 17,000 | The Willows, G |
| 22,000 | Grouville Park, G |

RV 3 bed/3 bathroom house – indicative as rateable value depends on all attributes (other individual units assessed up to c. 100,000 qrs)

| | |
|--------|------------------------|
| 11,187 | Hillside Terrace, H |
| 11,700 | Les Cypres Mews, L |
| 15,200 | La Maison des Pres, S |
| 15,500 | Homestill, C |
| 17,400 | Parcq des Maltieres, G |
| 22,800 | Martel View, B |

Appendix 5 – ‘best practice’ for the conduct of Reviews

OVERVIEW and PRINCIPLES

The Assessment Committee must determine how and when the review is to be made (Article 10(2)). However, these Guidelines have been produced as an *aide memoire* in the conduct of Reviews.

Assessors must follow the highest standards when carrying out their duties and should always act fairly, reasonably and in accordance with the Law. Decisions made by Assessors may be subject to examination by the Royal Court under a Judicial Review.

A fuller guide to the conduct of those who make decisions that affect the public is contained in a document called ‘The Judge Over Your Shoulder’ (see "The Judge Over Your Shoulder" - GOV.UK)

1) Legality.

- a) the applicant should know in advance how the Review will operate and so how to prepare for it and participate in it,
- b) Assessors must disclose the reasons on which they intend to rely,
- c) the applicant must have the opportunity for consultation or making representations,
- d) there must be the option of an oral hearing,
- e) there must be no bias, or appearance of bias. The Assessors should consider the facts with open minds. Only take into account relevant factors.
- f) a record of the reasons for the decision must be made. If the decision is appealed, this record will be requested by the Rate Appeal Board.
- g) After the Review the reasons for the decision must be given to the applicant (this is a requirement under Article 10(3) of the Law).

2) Receipt of applications.

- a) Completed applications for Review must be checked. Applications should be rejected if:
 - i) It does not claim that there is a ‘significant difference’ (see paragraph 36 above) and give specific named examples (where the review is of the rateable value).
 - ii) It is received after the time limit (14 days from first publication of the Rates List)¹⁸, unless the Assessment Committee, for exceptional reasons, agree to a later date. Exceptional reasons may include illness or bereavement; or perhaps an unexpected absence from the Island (though note that rates can be managed online).
- b) Rejected applications should be returned to the applicant with a letter explaining the reason. A photocopy should be retained.

3) Preparations for review.

- a) A Review is a formal examination of the facts and it should include all the arguments and evidence that the Assessors would seek to rely on if taken to the Rate Appeal Board.
- b) The property in question and the comparisons proposed by the Assessors and the applicant should all be visited for an external viewing and, if necessary, an internal viewing.
- c) Records, from assessments and other sources e.g. planning applications, for all these properties should be examined and notes recorded.

¹⁸ Art. 7 (2) (c)

4) Notice of Review

Points to consider include –

- a) Adequate (written) notice of the Review; preferably the date and time should be agreed.
- b) Notice should be sent to the parties entitled to request a Review. For example, if a tenant (occupier) applies then a copy of the notice must go to the owner. If the applicant is a member of the Assessment Committee, then copies must go to the owner and the occupier (if there is one).
- c) The notices include an invitation to submit a written representation to the Review and/or attend in person.
- d) The notice includes the address and rateable value of other properties which the Assessors consider to be comparable with the subject of the Review.
- e) Reviews should be conducted at the Parish Hall unless, in exceptional circumstances, the Assessment Committee agrees otherwise.

5) Conducting the Review.

- a) No Assessor who has an interest (other than as an Assessor) in the subject of the Review may participate in the Review, unless it is a remote interest, that is declared, and there is no objection from the applicant.
- b) An applicant may appear in person, alone or accompanied by advisers or may rely on the details contained in the Application for Review, which may be supplemented by a written submission. A representative of an applicant may attend in his/her place if the Assessors conducting the Review are satisfied that he/she has been duly authorised in writing.
- c) Other parties who may request a Review, may submit their views in writing and/or attend and address the Assessors (see 4b above).
- d) Proceedings should be orderly, but as informal as possible. One Assessor should preside to introduce the parties, explain the procedures and act as facilitator. The Chairman or another Assessor may present the views of the Assessors.
- e) If an applicant produces evidence that was not disclosed in the application for Review, or the Assessors wish to put forward a comparison not included in the notice of the hearing, then the Review may be adjourned to allow all parties to view or research the new material.
- f) Copies of the minutes, R5, Notice of Decision, assessments and all documents presented to the Review by all parties should be kept for a permanent record and for presentation to the Rate Appeal Board if required.

6) The Decision.

- a) The Assessors should deliberate in private as soon as practicable after the applicant and any other parties have left. They must follow the Principles set out above and arrive at a fair decision. The quorum and voting (if there is an equality of votes) is in Article 10(4).
- b) Unless there are exceptional circumstances, no increase or decrease to the proposed rateable value should be made unless it is at least 10% of the proposed rateable value (or 500 rateable quarters if greater).

7) Result of Review.

- a) After the Review, the decision of the Assessment Committee must be given in a written notice using the standard form to: the owner, the occupier (if not the owner) and the Parish Connétable. In addition, if the Review is at the request of the

Supervisory Committee or an Assessor a copy of the notice is sent to that Committee or Assessor.¹⁹

- b) Any necessary changes to the Rates List must be made before the Connétable sends a copy of the Rates List to the Supervisory Committee²⁰. If the decision is delayed and the Supervisory Committee has already approved the Rates List, a decision which changes the Rates List must be notified to the Supervisory Committee and it will authorise the amendment to be made in the Approved Rates List.

--oo0oo--

¹⁹ Art. 10 (3)

²⁰ Art 10 (5)