



26 January 2023

Request

Pursuant to the Freedom of Information (Jersey) Law 2011, please will you send me all the documents you have which provide a) guidance, or; b) policy, or; c) a assessment guidelines, as to how rates assessors assess the rateable value of land in the 12 parishes. This is on the assumption that all parishes use the same assessment guidelines, forms and practices for assessment purposes.

If there is not a standard practice and assessment guidelines across the Parishes, please can you respond with the documentation from each Parish. If some parishes use the same assessment guidelines and practices these can be grouped as a single response.

I would like to view how all 12 parishes operate the rates Law. I would like to know how the individual attributes of the land are determined in each parish, and how they are then compared with similar land on other parishes.

If no such documentation has been issued by the Supervisory Committee, or any parish does not hold such documented information, please can this be indicated in the response.

Response

Article 6 of the Rates (Jersey) Law 2005¹ gives the basis for assessment of rateable values. To assess the rateable value of an area of land the Assessment Committee of a parish shall –

- (a) first acquaint itself with the rateable values of other land in Jersey; and
- (b) with that knowledge, assess the rateable value of the land in question on the basis that –
 - (i) each area of land with similar or substantially similar attributes shall have the same rateable value, and
 - (ii) rateable values shall be proportionate to attributes.

The requirement that rateable values shall be proportionate to attributes shall be taken to mean that the land with the best attributes shall have the highest rateable value and that the land with the poorest attributes shall have the lowest rateable value and so in proportion for land with attributes between those extremes.

A rateable value is assessed when Article 5 applies, that is –

- a) There is no assessment or only an incomplete assessment
- b) There have been changes to the land (notified on the Annual Return)
- c) No Annual Return has been made but the Assessment Committee is satisfied that the attributes of the land or its use have changed, the assessment is incorrect when compared with other land in Jersey with similar or substantially similar attributes or the assessment is not proportionate to the attributes; or
- d) The owner has requested by the end of January that the rateable value be reassessed and has given reasons why there should be a reassessment.

A 'Guide for Assessors - Overview' was produced following the introduction of the 2005 Law and was revised in 2012 – this is attached at Appendix A (personal data redacted – Article 25 exemption applied).

¹ [Rates \(Jersey\) Law 2005 \(jerseylaw.je\)](http://jerseylaw.je)

Based on this Guide, assessment guidelines have been developed to assess a rateable value in accordance with the principles in Article 6. These guidelines may be specific to a Parish and reference locations/estates or types of property in that Parish (for example, airport hangars in St Peter). For utility companies, the rate assessment for land includes buildings and other structures including fixed plant and equipment.

St Brelade – the assessment of domestic property is based on a point system for attributes e.g. accommodation, and a multiplier for the quality, size and location. Details for domestic and agricultural property is in Appendix 2 of the ‘Guide for Assessors - Overview’. Appendix B is the template used when visiting property to make an assessment.

St Clement - the assessment guidelines are in Appendix C.

Grouville - comparison is made with other property/land with similar attributes.

St Helier – information was provided in the response to a FOI in July 2019 so it is absolutely exempt information (Article 23 exemption applied).

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.

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

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 – 1100	4 Star 800 – 1000	3 Star 650 – 900	2 Star 600 – 700
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St John – the assessment guidelines are in Appendix D (personal data redacted – Article 25 exemption applied).

St Lawrence – the assessment guidelines are those listed in Appendix E (personal data redacted – Article 25 exemption applied); comparison is also made with other property/land with similar attributes in the Parish and across the island.

St Martin - the assessment guidelines are in Appendix F; property with attributes that differ to an average property, for example location, will be assessed by comparison with other property/land with similar attributes in the Parish and across the island.

St Mary – comparison is made with other property/land with similar attributes.

St Ouen - the assessment guidelines are in Appendix E (see St Lawrence; personal data redacted – Article 25 exemption applied).

St Peter - the assessment guidelines are in Appendix G.

St Saviour - the assessment guidelines are in Appendix H (personal data redacted – Article 25 exemption applied).

Trinity - the assessment guidelines are in Appendix I.

Exemptions applied:

Article 23 - Information accessible to applicant by other means

Information is absolutely exempt information if it is reasonably available to the applicant, otherwise than under this Law, whether or not free of charge. A scheduled public authority that refuses an application for information on this ground must make reasonable efforts to inform the applicant where the applicant may obtain the information.

Justification for exemption

FOI request/response - this was published on 25 July 2019 'St Helier rates assessment guidelines ' and is available [POSH-rates-assessments.pdf \(comite.je\)](https://www.comite.je/POSH-rates-assessments.pdf)

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.



Appendix A - 'Guide for Assessors - Overview'

Rates (Jersey) Law 2005
Guide for Assessors
OVERVIEW

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This Guide has been produced to assist assessors following the introduction of the Rates (Jersey) Law 2005 (which replaced the Parish Rate (Administration) (Jersey) Law 2003) and has been updated following changes resulting from the implementation of the Rates Management System in 2011.

The forms with which assessors are mainly concerned are as follows:

Annual Return – this lists all “land” owned by the ratepayer in the Parish and also shows the attributes as currently known to the Parish (2012 Annual Returns only show domestic attributes; 2013 Annual Returns will show domestic and non-domestic attributes)

Non-domestic Detailed Return – this should be issued when a new description of attributes is required for a non-domestic property.

The assessors' year will start with Annual Returns arriving at the Parish Hall. These will fall into four categories:

- 1) No change
- 2) Unable to confirm no change
- 3) Change declared
- 4) Not sure whether Domestic or Non-domestic.

Each of these categories will be dealt with in a different way, as shown in detail in section 3.

Where an assessment has to be made or revised, the method used will be the same as if the calculation were carried out in 2003. The explanation for this is given in section 4.

Assessors may correct errors at any time. This will be useful and may sometimes avoid the need for Reviews and Appeals. See section 5.

The only grounds for a Review on the question of assessed rateable value are that there is a 'significant' difference between the assessment and an assessment for a similar property. In the case of a Review on the question of Domestic/Non-domestic there is no limitation. The Law gives no guidance on the conduct of Reviews. A revised procedure has been agreed and is covered in a separate note. See section 7 and Appendix 3.

Appeals may only be made after the Review process has been carried out. See section 8.

Rates (Jersey) Law 2005
Guide for Assessors

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1. INTRODUCTION

The Rates (Jersey) Law 2005 is referred to in this Guide as “the Law”. It has introduced the Island Wide Rate with the classifications of Domestic and Non-domestic purposes. All assessors should be familiar, at least in general terms, with the provisions of the Law. As justification for statements in this Guide the relevant Article of the Law is shown as a footnote. Assessors will therefore be able to check for themselves the wording of the Law, as it applies to a particular point.

2. ASSESSORS**2.1. APPOINTMENT.**

The assessors in office at the end of December 2005 will continue for the remainder of the terms for which they were elected¹. Except in St Helier, assessors will be elected for periods of three years when their terms of office expire², or to complete the term of an assessor leaving early³. In St Helier the maximum number of assessors will be 12 and the minimum 7⁴ and it is not necessary to replace an assessor unless the number would otherwise be below 7⁵. Assessors in St Helier may be elected for any term up to 3 years⁶. An assessor is disqualified if related to another assessor (first cousin or closer), is a paid employee of the Parish or is neither a ratepayer nor a registered elector in the Parish⁷.

2.2. MEETINGS OF ASSESSORS.

2.2.1. All meetings of the Assessment Committee must be held in the Parish⁸. Most of the work of the assessors is in processing Returns. This is technically regarded as being a meeting of the assessors, although minutes are not kept, and so it must take place within the Parish. There are times when the assessors, collectively, need to decide on a particular matter, generally a policy to be followed. Such decisions are made at a formal meeting of the Assessment Committee.

2.2.2. At least 3 assessors must be present to form a quorum, unless a higher number has been agreed⁹. One of the assessors is appointed to preside at the meeting¹⁰ and she/he has a casting vote if there is an equality of votes¹¹.

2.2.3. If an assessor has an interest in the subject matter being considered at a meeting he / she must declare it and withdraw from the meeting¹². For example an assessor must never take part in the assessment of a property owned or occupied by himself / herself or any relation, business associate or close friend. In the case of a remote interest it may be sufficient to declare an interest and, with the unanimous agreement of the others present, continue to participate in the meeting. An example of a remote interest would be holding an insignificant number of shares in a public company owning rateable land.

¹ Art 53² Art 33 (1)³ Art 33 (2)⁴ Art 31 (2)⁵ Art 32 (2)⁶ Art 33 (1)⁷ Art 34⁸ Art 37 (2)⁹ Art 37 (3) (b)¹⁰ Art 37 (3) (a)¹¹ Art 37 (3) (c)¹² Art 37 (3) (d)

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2.2.4. Minutes are kept of all formal meetings of the Assessment Committee and the chairman of the meeting that approves them signs these¹³.

2.3. CHAIRMAN OF THE ASSESSORS

For convenience a member of the Assessment Committee is generally appointed as chairman to represent the committee. There is no provision for such an office in the Law and the role of chairman, other than presiding over formal meetings of the Assessment Committee, confers no status or authority.

2.4. REMUNERATION.

Each assessor receives, from the Parish, an amount fixed annually at a Parish Assembly¹⁴.

3. ANNUAL RETURNS

3.1. RECEIPT OF ANNUAL RETURNS

In January the Annual Returns, issued by the Connétable, are completed by property owners and returned to the Parish Hall¹⁵. The completed Returns are passed to the assessors who will deal with them on the basis of the following categories:

- No Change
- Unable to Confirm no Change ('Don't Know')
- Change Declared
- Decision needed on Domestic/Non-domestic.

If a Return includes several properties, each is considered separately so that the Return may go through up to four processes.

If an owner does not return the completed form within the 15 days of issue¹⁶ or by 15 January¹⁷, if later, without a reasonable excuse, they risk incurring a fine of up to £500¹⁸. The maximum fine, if dealt with by the Connétable or a Centenier is £200¹⁹. The Connétable should be advised if completed Annual Returns are not received after, say, 30 days so that action may be taken.

In the absence of a completed Return the assessors assess the rateable value according to whether they believe that there has been any change or that the present assessment is incorrect compared with other similar land²⁰. The assessors complete a form on the basis of their knowledge of the property and it is dealt with either as 'No Change' or 'Change Declared'.

Each category will be dealt with as follows.

3.2. NO CHANGE RETURNS.

3.2.1. The owner states on the Annual Return that there has been no change to the land/property since the previous Return. The assessment for the current year is the same as the preceding year. The previous year's Return is examined in case there are comments or warnings and to ensure the amounts are the same. The assessor then initials the amount on the current Return. Check also in case the owner has stated "no change" but has made an alteration to the attributes on the Annual Return to correct information.

¹³ Art 37 (6)

¹⁴ Art 39

¹⁵ Art 3 (1)

¹⁶ Art 3 (6)

¹⁷ Art 3 (7)

¹⁸ Art 3 (6)

¹⁹ Art 3 (8)

²⁰ Art 5 1 (c)

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3.2.2. If the assessors are aware that changes have taken place and the owner has incorrectly completed the Return it is necessary to challenge the owner and possibly ask for the attributes to be set out again. If a non-domestic property has changed significantly it will be better to issue a Detailed Return for the type of property in question. In cases where it appears that there has been a deliberate attempt to deceive, the matter is referred to the Connétable, as there are penalties for such an offence²¹.

3.3. UNABLE TO CONFIRM NO CHANGE (DON'T KNOW)

The owner is unable to declare that there has been no change since the last Return. This is generally because the owner acquired the land/property during the last year and has not seen the Return made by the previous owner. As above, check if the domestic attributes shown on the Annual Return are different and, if necessary, for a non-domestic property send a Detailed Return to the owner for completion.

The Assessors will need to check carefully against previous records to establish whether or not there have been changes which would require the Rateable value to be altered. If there have been no changes, the assessor proceeds as shown in 3.2. However if the property needs to be re-assessed, see section 4.

3.4. CHANGE DECLARED.

The owner provides details of changes to land/property. It is necessary to revise the assessment²². If full details are on the Annual Return, or Detailed Return if this has been issued for a non-domestic property, the property is re-assessed, see section 4. In more complex cases the Assessors may need to research records held for previous years, make a site visit, gather comparables across the island to set the rateable value.

In the case of paragraphs 3.2, 3.3 and 3.4 above the Rates Management System holds details of attributes of properties as at November 2010; information for earlier years will be paper based or on the previous computer system used by the parish..

3.5. DECISION NEEDED ON DOMESTIC/NON-DOMESTIC.

All cases where a part of residential accommodation is, or appears to be, used for some other purpose are dealt with separately. The following points should be observed. Any examples that do not match the guidelines are referred to a committee of assessors to ensure consistency across the Island.

3.5.1. The definitions in the Law are:

"domestic purposes" means wholly or mainly used for the purpose of a private dwelling.

"non-domestic purposes" means any purposes other than domestic purposes.²³

3.5.2. There is no difficulty in identifying any land or buildings without residential accommodation as Non-domestic. Problems might arise where part of premises that are residential are used for another purpose. A paper giving guidance in this area has been approved by the Supervisory Committee. A copy, dated 28 September 2005, forms Appendix 1 (page 10).

3.5.3. At the AGM of the assessors on 8 December 2005 it was unanimously agreed that where part of a dwelling appeared to be used for Non-domestic purposes a comparison would be carried out by calculating the assessment as part of a dwelling and also as a commercial enterprise. If the Domestic basis gave a higher figure or the Non-domestic basis gave an increase of less than 10% or 500 quarters whichever is the greater then the entire property should be regarded as Domestic.

²¹ Art 3 (10)

²² Art 5 (1) (b)

²³ Art 1

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- 3.5.4. Each case is considered according to the guidelines and the *de minimis* exclusion. The domestic attribute table on the Annual Return should show details of any part used wholly or mainly for non-domestic purposes but in order to establish the area of the possible Non-domestic part Assessors may need to ask specific questions to clarify the situation.
- 3.5.5. If it is decided that part of a residence is used for Non-domestic purposes a separate rateable property is created by making an entry on the Annual Return such as:
Workshop at 13 High Street, St WotKnotts, in addition to the existing entry for 13 High Street. The rateable values are calculated and inserted/amended on the Annual Return. D is entered in 'Assessment' column beside 13 High Street and ND beside Workshop at 13 High Street.
- 3.5.6. Notes on the reason for all decisions are made on the Annual Return or Detailed Return and initialled by two assessors.
- 3.6. **BUSINESSES WITH STAFF ACCOMMODATION.**
Some businesses, particularly in the hospitality industry, have been assessed in the past with one figure to cover the entire enterprise. If this includes staff accommodation (which is 'Domestic') the assessment is split to give 2 or more rateable properties in a similar way to section 3.5.5
- 3.7. **OBJECTION TO ASSESSMENT.**
- 3.7.1. Owners may request, when sending back their Annual Returns, that the rateable value be reassessed. The request must be made before the end of January and must give reasons²⁴.
- 3.7.2. The assessors consider whether the reasons are valid. The only basis on which an assessment should be revised is where a comparison with similar property indicates that an adjustment is required.
If sufficient information is held on the land/property in question and on comparable land/property, a re-assessment is carried out, see section 4.
If the assessors need more information this should be requested from the owner.
- 3.7.3. It is not necessary to acknowledge a claim of this nature but it may be prudent to keep the owner informed.
- 3.7.4. If the reassessment results in a changed rateable value this is generally applied. However the assessors may bear in mind that a Review can only be made if there is a significant difference in the rateable value of the land/property in question and other land/property having similar attributes. On this basis they may decide that if any change would be less than 10% (or 500 quarters on assessments below 5,000 quarters) then no change should be made to the assessment but this could risk several small changes over a few years resulting in the Rateable value being out of line with other similar properties.
- 3.7.5. This is an area where careful judgement is required. On the one hand, rateable values should be as consistent as possible and even fairly small adjustments lead to this. On the other hand frivolous objections should not be encouraged.
- 3.7.6. Claims made orally are, strictly speaking, permitted however to ensure there are no misunderstandings the owner is advised to submit a written claim. In appropriate circumstances, for example if the owner suffers a handicap, assistance is provided in making a claim in writing.
- 3.8. **INSPECTION OF PREMISES**
In some cases it is helpful for the assessors to visit a property to see for themselves matters which are not clear from a Return. Exterior inspections can be made from public land,

²⁴ Art 5 (1) (d)

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usually the roadway. If the assessors consider it necessary to enter a property to obtain or confirm information this is done by agreement with the owner and occupier to cause minimum inconvenience. If the owner or occupier does not agree to a voluntary inspection then the Connétable may authorise, in writing, an assessor to enter the property. 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 request²⁵. It is highly recommended that where there is a new property or a change making a significant difference 2 or more assessors should make an inspection.

4. ASSESSMENT OR RE-ASSESSMENT

4.1. THE LEGAL POSITION

The Law directs that assessors should, with the knowledge of other land in the Island, compare the land/property in question with similar land/property. Each area of land/property with similar or substantially similar attributes shall have the same rateable value and rateable values shall be proportionate to attributes²⁶. Attributes are defined: "in respect of land, means its size, quality of any house, building or other structure in, on, under or over it, its location, its accommodation, its condition and its use;"²⁷
This presents difficulties when an attempt is made to implement strictly the directions in the Law.

4.2. THE INTENTION BEHIND THE LAW.

The 2005 Law replaces the 2003 law which was introduced after many years of complaints about the operation of the 1946 law. Most objections and appeals were in relation to annual increases in the assessments. These arose because assessments were intended to reflect rental values and, with inflation, these increased continuously. To remove the majority of complaints it was decided to abolish increases, which meant removing any link with rents. It was intended that assessments for 2003 were to be regarded as 'right'. To allow for new and changed properties, comparison with existing 'right' properties would be used. In order to show what was being compared the term 'attributes' was invented.
It was intended that this fundamental change should introduce stability and not be used as an excuse to make major alterations to existing rateable values.
To give effect to these intentions the assessments of new or changed properties are calculated in the same way as the 'right' assessments were calculated for 2003. Those assessments reflected the rental value of property/land and it is reasonable to assume that such values are the marketplace recognition of all the 'attributes'.

4.3. ASSESSMENT IN PRACTICE.

When sufficient information on a property is received the assessment is made using the procedures current in 2003. The mechanics of the process differ from Parish to Parish. The method in use in St Brelade is set out in Appendix 2 to this note (page 12).
When an assessment has been made another assessor checks it, both initial the calculation on the Return and it is passed forward for updating the Rates List.

5. CORRECTION OF ERRORS

5.1. At any time, the Assessment Committee may correct any factual, typographical or similar error in the Rates List²⁸. Assessors are alert to the possibility of anomalies when working

²⁵ Art 4²⁶ Art 6 (1) & (2)²⁷ Art 1²⁸ Art 9 (6)

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with assessments. If it is clear that an assessment is incorrect because of an error then a correction is made and another assessor checks this. Both initial the amendment. The owner and (where appropriate) the occupier are informed by letter, or a revised assessment is issued, depending at what stage the error is corrected.

- 5.2. 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.
- 5.3. The law states that this power to correct errors may be used at any time. In practice it is available only until the Rates List has been approved by the Supervisory Committee. After that date an error may be corrected by the Supervisory Committee²⁹. Assessors who are aware of an error should apply to the Committee for a correction, through their Connétable, with full details.

6. INSPECTION OF RATES LIST AND ASSESSMENTS

- 6.1. It is the responsibility of the Assessment Committee to complete all assessments and re-assessments before the end of May each year³⁰.
- 6.2. The existing Rates List from the previous year is up-dated when the assessments have been completed. The Connétable makes the Rates List available for inspection for 14³¹ days and issues notices of assessment to owners and occupiers showing the rateable values³².
- 6.3. The Connétable also publishes in the Jersey Gazette a notice stating where and when the Rates List may be inspected, how an application for Review may be made and the time limit (14 days from first publication of the Rates List)³³.

7. REVIEW OF RATEABLE VALUE OR USE

7.1. ISSUE OF APPLICATION FORMS.

- 7.1.1. Applications may be made by the owner, the occupier (if not the owner), the Parish Connétable, the Supervisory Committee or a member of the Assessment Committee for a Review of a rateable value or use. Any application must be made on a form approved by the Assessment Committee.³⁴
- 7.1.2. Those wishing to have a Review collect the form from the Parish Hall. Forms may also be issued by post or downloaded from the internet, if the prospective applicant insists. This may be appropriate for some ratepayers but many would benefit from meeting an assessor at the Parish Hall.
- 7.1.3. Whenever possible, forms are collected at the set times when the assessors hold 'clinics' intended to resolve informally any queries. This enables an assessor to outline the requirements for a Review and offer explanations. The applicant is advised that the only valid basis for a Review on the amount of an assessment is that there is a significant difference between the rateable value and the rateable value of similar land/buildings elsewhere in the Island. To be significant the difference must be at least 10% of the rateable value, or 500 rateable quarters, whichever is the greater.³⁵
- 7.1.4. These informal discussions may satisfy the concerns of the applicant who then no longer seeks a Review. In particular the discussion may reveal an error, see section 5,

²⁹ Art 11 (6)

³⁰ Art 5 (2)

³¹ Art 7 (1)

³² Art 8

³³ Art 7 (2)

³⁴ Art 9 (2)

³⁵ Art 9 (3) & (4)

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which is corrected by the assessors to the satisfaction of the owner and/or occupier. A note is made on, or attached to, the Return summarising all such discussions and initialised by two assessors.

- 7.1.5. It may be necessary to ask the applicant to confirm the attributes of the property (this can be generated from RMS e.g. as an amended annual return or detailed return (for non-domestic property)) in addition to the Application for Review.
- 7.1.6. An application for Review on the question of use as Domestic or Non-domestic is not subject to the restriction mentioned in section 7.1.3.

7.2. RECEIPT OF APPLICATIONS.

- 7.2.1. When the completed Applications for Review are returned, together with the completed Amended Annual Return/Detailed Return, if appropriate, they are checked. Applications are rejected for the following reasons:
- 7.2.1.1. If the application is received after the time limit (14 days from first publication of the Rates List), unless the Assessment Committee, for exceptional reasons, agree to a later date³⁶. Standard reasons for delay are set out in the procedures agreed by assessors in each Parish (see section 7.3) and include illness and absence from the Island.
- 7.2.1.2. If the application form, in respect of a disputed assessment amount, does not claim that there is a significant difference between the amount of the assessment and the assessment of an identified comparable property³⁷.
- 7.2.2. Rejected applications are returned to the applicant with a letter explaining the reason. A photocopy is retained.

7.3. CONDUCTING THE REVIEW

A Working Party has set out Guidelines for the conduct of Reviews and these are shown in Appendix 3 (page 14).

7.4. RESULT OF REVIEW

- 7.4.1. After the Review, the decision of the Assessment Committee is given in a written notice to: the owner, the occupier (if not the owner) and the Parish Connétable. In addition if the Review were at the request of the Supervisory Committee or an assessor a copy of the notice is sent to that Committee or assessor.³⁸
- 7.4.2. Any necessary changes to the Rates List are made and the Connétable then sends the list to the Supervisory Committee³⁹.

8. APPEALS

- 8.1. Anyone given the notice referred to in 7.4.1 may, within 14 days, appeal to the Rate Appeal Board⁴⁰. No Appeal may be made unless the assessment has first been Reviewed.⁴¹
- 8.2. The notice of appeal is sent to the Supervisory Committee on the approved form and must state the grounds for the appeal.⁴²
- 8.3. Copies of the notice of appeal are sent to the owner, the occupier (if not the owner), the Parish Connétable and the assessment committee⁴³.

³⁶ Art 7 (2) (c) & Art 9 (1)

³⁷ Art 9 (3)

³⁸ Art 10 (3)

³⁹ Art 10 (5)

⁴⁰ Art 10 (8)

⁴¹ Art 45 (1)

⁴² Art 45 (2) & (3)

⁴³ Art 45 (4)

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- 8.4. At least three members of the Appeal Board are appointed to deal with an Appeal⁴⁴. 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 is⁴⁵.
- 8.5. 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 Committee⁴⁶.
- 8.6. In advance of the Appeal the Board require from the assessors written information to justify their decision on Review. This should include full details of similar properties used for comparison. The Board passes on this information to the appellant.
- 8.7. One or more assessors attend the hearing and present their justification for the rateable value. The assessor may be questioned by the members of the Rate Appeal Board and by any of the other interested parties present. The assessor may question the other parties as appropriate.
- 8.8. When the members of the 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 appeal⁴⁷, see section 8.5

Prepared by

Amended by (January 2012)

⁴⁴ Art 45 (5)⁴⁵ Art 46 (2) & (3)⁴⁶ Art 46 (1) & (4)⁴⁷ Art 46 (10) & (11)

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Appendix 1. See Section 3.5.2
Rates (Jersey) Law 2005
The Meaning of 'Domestic purposes'

There is some confusion as to 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;

This note has been prepared to assist the Assessment Committees in reaching a consensus, subject to guidance from the Supervisory Committee.

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. To assist in clarifying areas of doubt we have the opinion of the Attorney General, set out in an email of 9 September 2005. This is a paraphrase:
 - 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. We should also bear in mind the intention behind the introduction of the New Law. This is not to be regarded as an opportunity to classify as Non-domestic all premises that are used in any way other than as dwellings. Rather 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. It is difficult to frame specific rules as there is such a wide variety of possible circumstances. Instead 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 opinion of the Attorney General then consultations should take place and a consensus reached for all Assessment Committees.

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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.

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Appendix 2. See Section 4

Points & Multipliers

Up to 2003 Rate Assessments in St Brelade were calculated by multiplying a 'Multiplier', which reflected the quality, size and location of a domestic property, by 'Points', which reflected the accommodation of a property.

The Parish Rate (Administration) (Jersey) Law 2003 came into effect on 1 January 2004 and was replaced on 1 January 2006 by the Rates (Jersey) Law 2005. Both these laws are based on the premise that assessments for 2003 were, in general, correct. In the Parish of St Brelade the method used in 2003 will be used to assess new or modified properties for future years. In operating on this basis care will be taken to ensure that actual comparisons of properties will be made and the formula will not be followed slavishly.

The Multipliers used in 2003 ranged from 240 to 865 the steps between multipliers ranged from 5 to 35 and, in rare cases multipliers were used that did not appear on the annual list of multipliers. The Schedule showing multipliers for 2003 is overleaf.

The Points were allocated as follows:-

Detached Property	+1
Semi-detached, Terraced, Maisonettes, Garage Linked	0
Flat	-1
Full Central Heating (including Economy 7)	+1
Full Double Glazing	+1
Bedroom	+3
Lounge	+5
Lounge/Diner	+7
Dining Room	+3
Lounge & Separate Dining Room (5+3)	+8
Kitchen	+3
Bathroom, Shower Room	+3
Other Room (Study, Utility)	+2
Conservatory	+2
Indoor Swimming Pool	+4
Outdoor Swimming Pool	+2
Garage, per car space	+1

Bed Sitting Rooms were assessed at a flat figure of 3,900 Quarters

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Agricultural Property was assessed on the following basis:

1 Farm Houses as domestic properties.

2 Buildings

Agricultural sheds and barns	£0.80 per sq ft
Greenhouses	£0.20 per sq ft
Storage	£0.80 per sq ft
Stables	£4.00 per sq ft

3 Land

Best quality arable	£80.00 per vergee
Meadows	£40.00 per vergee
Scrub/Woodland	NIL

4 Accommodation for Farm Workers

Single	£1,400
Double	£1,750

From 2004 onwards these figures will be used as a guide with £1 equal to 1 rateable quarter. Care will be taken to compare newly assessed or re-assessed properties with comparable properties to ensure consistency.

MULTIPLIERS
2003

240	455	600
255	465	615
270	470	625
	475	635
300	480	645
315	485	650
330	490	660
340	495	680
360		690
375	500	
385	510	700
390	515	710
395	520	720
	525	730
400	530	740
405	535	750
410	545	760
415	555	795
425	560	
430	565	815
435	575	825
440	585	835
445	590	855
450		865

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Appendix 3. See Section 7.3

GUIDELINES FOR CONDUCTING REVIEWS
UNDER THE RATES (JERSEY) LAW 2005

OVERVIEW

These Guidelines have been produced to ensure consistency in the conduct of Reviews. They should be followed by all Assessors. The most significant change from the last Guidelines is the inclusion of Fast Track Reviews during clinics. This may remove the need for a formal review in many cases.

There are three sections:

1. Principles.

Assessors should always act fairly, reasonably and in accordance with the Law. This applies particularly in relation to Reviews. The principles to be followed are set out in Section 1. A fuller guide to the conduct of those who make decisions that affect the public is contained in a document published by The Official Solicitor's Department in the United Kingdom. It is called 'The Judge Over Your Shoulder' and may be downloaded from the web site <http://www.tsol.gov.uk/Publications/judge.pdf>

2. Clinics.

When assessments are sent to ratepayers and the Rate List is available for inspection, informal meetings should be arranged so that the Assessors can discuss problems with owners and occupiers. These meetings will, in many cases, remove the need for a formal Review. In particular, if all the relevant parties are present and agree, a Fast Track Review may be held without further formality. Section 2 sets out what may be achieved at a 'Clinic'.

3. Reviews.

The Review process is described in Section 3. It covers:

- 3.1. the issue of Request for Review forms (R5),
- 3.2. the processing of the R5 forms,
- 3.3. preparations by the Assessors,
- 3.4. notice of Review,
- 3.5. conducting the Review,
- 3.6. the Decision of the Assessors and
- 3.7. notification of the result of the Review.

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).

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1. PRINCIPLES.

Decisions made by Assessors may be subject to examination by the Royal Court under a Judicial Review. Although it is extremely unlikely that such action will be taken, Assessors must follow the highest standards when carrying out their duties. This is particularly so in the conduct of Reviews.

1.1. Legality.

Assessors must always act within the Law and refer to the text if there is any doubt. Common sense and good faith are no excuse for acting illegally.

1.2. Procedural Fairness.

The following must be observed if a Review is to be regarded as 'fair':

- 1.2.1. the applicant should know in advance how the Review will operate and so how to prepare for it and participate in it,
- 1.2.2. Assessors must disclose the reasons on which they intend to rely,
- 1.2.3. the applicant must have the opportunity for consultation or making representations,
- 1.2.4. there must be the option of an oral hearing,
- 1.2.5. there must be no bias, or appearance of bias. (As a Review is an examination of a decision made earlier by those conducting the Review, there is bound to be some prejudice against the claim of the applicant. The Assessors should consider the facts with open minds and avoid indicating that their decision has already been made),
- 1.2.6. a record of the reasons for the decision must be made. This should include:
 - 1.2.6.1. what the applicant was seeking,
 - 1.2.6.2. the material facts,
 - 1.2.6.3. all relevant (but no irrelevant) matters that were considered,
 - 1.2.6.4. any representations or consultations that were considered and taken into account and
 - 1.2.6.5. the process of reasoning and how various factors were weighed against each other.
- 1.2.7. After the Review the reasons for the decision must be given to the applicant (this is also a requirement under Article 10 (3) of the Law).

1.3. Reasonableness or Rationality.

Three logical principles should be followed:

- 1.3.1. all relevant factors must be taken into account,
- 1.3.2. irrelevant factors must not be taken into account,
- 1.3.3. the decision must be what a reasonable person would have taken. It is possible for two reasonable people to come to different decisions based on the same facts but there are some decisions that are so outrageous that no reasonable person could possibly make them.

2. CLINICS.

Preliminary Meetings should be held (referred to in this document as 'Clinics') in all Parishes as soon as the new Rates List for the year is open for inspection.

- 2.1. Clinics should be informal, the aim being to explain matters to ratepayers without intimidation.
- 2.2. The logistical needs of the Parish will determine the arrangements for Clinics. A large Parish may require an appointment system to minimise waiting by ratepayers. Others may impose a time limit (say 15 minutes per ratepayer) after which unsatisfied ratepayers would be told that further information would be provided by phone/post, following research, or that they should complete an application for a Review R5.
- 2.3. Depending on the nature of the request from the ratepayer, the Assessors should research historic records in order to give a reasoned explanation of the assessment in dispute. This may require a phone call or letter to the applicant, or a further meeting.
- 2.4. If it is found that the assessment results from a clerical or typographical error then it should be amended using the powers contained in Article 9 (6). Tact may be required if the correction is an increase.

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2.5. If the Assessors (at least two) are sure that the assessment needs to be revised on the basis of comparison of attributes then the Clinic may become an informal Fast Track Review. For this to happen the procedures for a Review must be broadly followed (see Section 3). The following conditions should apply:

- 2.5.1. The ratepayer(s) must agree to this procedure.
 - 2.5.2. Both owner and occupier must be present, or represented by an authorised agent. If only the owner or the occupier is present the Fast Track Review cannot be completed until the missing party attends or provides written agreement.
 - 2.5.3. The 10%, 500 quarter, threshold must apply.
 - 2.5.4. An application for Review R5 must be completed.
 - 2.5.5. A written notice of the decision must be sent to the ratepayer(s) and the Connétable.
 - 2.5.6. Reasons for the decision by the Assessors must be minuted.
- 2.6. It may not be possible to reach agreement on a Fast Track Review. If the Assessors (at least two) believe the assessment is correct but the ratepayer still considers it is too high then the requirements for a Review should be explained and an application form R5 handed over for completion.
- 2.7. Even if there is no 'Fast Track Review' an Assessor should make notes on, or attached to, the Annual Return of the points discussed and any matters agreed. In appropriate cases a written summary of the matters discussed and the reasons for the decision should be sent to the ratepayer.

3. REVIEWS**3.1. ISSUE OF APPLICATION FORMS.**

- 3.1.1. The owner, the occupier (if not the owner), the Parish Connétable, the Supervisory Committee or a member of the Assessment Committee may apply in writing for a Review of a proposed rateable value, using the approved form R5⁴⁸.
- 3.1.2. In this document a reference to 'applicant' may include several applicants in relation to the same property.
- 3.1.3. Although forms may be issued by post or downloaded from the internet it is preferable for applicants to collect them from the Parish Hall, when the Assessors are in attendance. The requirements for a Review can then be explained.
- 3.1.4. A potential applicant should be told that the only valid basis for a Review is that there is a **significant difference** between the proposed rateable value and the rateable value of similar land, elsewhere in the Island. To be **significant** the difference must be at least 10% of the proposed rateable value, or 500 rateable quarters, whichever is the greater.⁴⁹
- 3.1.5. Applicants should be encouraged to submit for comparison no more than three properties and the Assessors should keep to this limit for their evidence.
- 3.1.6. The meeting may become an informal discussion. (See Section 2 Clinics.)
- 3.1.7. It may be necessary to ask the applicant to confirm the attributes of the property (this can be generated from RMS e.g. as an amended annual return or detailed return (for non-domestic property)) in addition to the Application for Review.

3.2. RECEIPT OF APPLICATIONS.

- 3.2.1. Completed Applications for Review must be checked. Applications should be rejected if:
 - 3.2.1.1. Form R5 (or a document substantially the same) has not been used.
 - 3.2.1.2. It is received after the time limit (14 days from first publication of the Rates List)⁵⁰, unless the Assessment Committee, for exceptional reasons, agree to a later

⁴⁸ Art 9 (2)

⁴⁹ Art. 9 (3) & (4)

⁵⁰ Art. 7 (2) (c)

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date. Reasons for excusing a reasonable delay include illness, bereavement and absence from the Island.

3.2.1.3. It does not claim that there is a 'significant difference' (see 3.1.4 above) and give specific named examples.

3.2.2. Rejected applications should be returned to the applicant with a letter explaining the reason. A photocopy should be retained.

3.3. PREPARATIONS FOR REVIEW.

Preparation by Assessors should be thorough and take into account the following:

3.3.1. A Review is not an opening skirmish it should include all the arguments and evidence that the Assessors would seek to rely on if taken to the Appeal Board.

3.3.2. 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. Relevant notes should be made.

3.3.3. Records, from assessments and other sources, for all these properties should be examined and notes recorded.

3.3.4. Where an applicant has listed, for comparison, a property outside the Parish, the other Parish should be asked for copies of old returns and any other relevant material. When such a request is received by a Parish the response should be prompt, accurate and complete. It may be sufficient to print out the attributes from RMS for comparison but a check should be made with the other Parish in case those Assessors are aware of any peculiarities relating to the assessment and to check that the RV shown in RMS is the actual RV for that year.

3.3.5. The Assessors may seek assistance from other Parishes to identify comparable properties in support of their case. Those who receive such requests should use their best endeavours to assist. It should be possible to find some comparable properties using the search option in RMS.

3.4. NOTICE OF REVIEW

3.4.1. At least 7 days written notice of the Review, using the standard form, should be given; preferably the date and time should be agreed with the applicant. Copies of the notice should be sent to some or all of the parties entitled to request a Review (see 3.1.1), depending on the circumstances. 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). The notices include an invitation to submit written representation to the Review and/or attend in person.

3.4.2. The notice includes the address and proposed rateable value of up to three other properties, which the Assessors consider to be comparable with the subject of the Review together with a section for the Assessors to note their observations.

3.4.3. Reviews should be conducted at the Parish Hall unless, in exceptional circumstances, the Assessment Committee agrees otherwise.

3.5. CONDUCTING THE REVIEW.

3.5.1. 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.

3.5.2. An applicant may appear in person, alone or accompanied by advisers.

3.5.3. Other parties, who qualify to apply for a Review, may submit their views in writing and/or attend and address the Assessors (see 3.1.1 above).

3.5.4. 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.

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3.5.5. An applicant need not attend the Review but may rely on the details contained in the Application for Review, which may be supplemented by a written submission.

3.5.6. Evidence may be presented by or on behalf of an applicant on the question of attributes of the property subject to Review and comparable property. Such evidence may be given by witnesses and/or in documents.

3.5.7. Any of the Assessors may question an applicant, or his/her representative, in order to clarify any point that is relevant to the Review.

3.5.8. The Assessors may provide the applicant with details, from Parish records Island wide, of properties having similar attributes to that being reviewed. They will be required to disclose information on comparable properties if the matter goes to Appeal.

3.5.9. At least three Assessors must be present to form a quorum⁵¹.

3.5.10. One Assessor should preside. His/her role is more than a formal chairman. It includes introduction of the parties, explanation of the procedures and acting as facilitator. The Chairman or another Assessor may present the views of the Assessors.

3.5.11. Another Assessor, or a Parish employee, should make notes of all relevant matters to form the basis of minutes.

3.5.12. Proceedings should be orderly, but as informal as possible.

3.5.13. 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.

3.5.14. 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 Appeal Board if required.

3.6. THE DECISION.

3.6.1. 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 in Section 2 and arrive at a fair decision. If there is an equality of votes the Chairman has a second or casting vote⁵².

3.6.2. 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).

3.7. RESULT OF REVIEW.

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 were at the request of the Supervisory Committee or an Assessor a copy of the notice is sent to that Committee or Assessor.⁵³ Any necessary changes to the Rates List must be made before the Connétable sends a copy of the Rates List to the Supervisory Committee⁵⁴.

We recommend adoption of these Guidelines

10 April 2006

Amended by (January 2012)

⁵¹ Art 37 (3) (b)

⁵² Art 37 (3) (c)

⁵³ Art. 10 (3)

⁵⁴ Art 10 (5)

Appendix B – St Brelade template for Assessors visit and assessment

PARISH OF ST BRELADE
Rates Assessors Visit and Assessment

Date _____ Assessor/s _____

Rate Payer No.
 Property No.

Name _____
 Address _____

 Post Code _____

Vingtaine

Coin	
Noirmont	
Quennevais	
La Moye	

PURPOSE OF VISIT, ADJUSTMENTS/ASSESSMENT AND REASONS please tick

1. Building Site Existing	2. Building Site (New) ND No. of plots	3. Renovation Reurbishment - 50%	
4. Queries Arising from Rate Return	5. "Uninhabitable Property	6. Property Needing Investigation	

Location eg. Single plot, small estate, busy road, sea or country view large grounds etc.	+50 +100 +150	450
Value/Sale price of property Over 1m +50 Over 2m +100 Over 3m +150		
Comparison with surrounding properties +50 -50		
High Quality Build +100		
Current Multipliers of surrounding properties Low high average		

Existing Multiplier

New Multiplier

Completion Date _____ Multiplier files updated _____ by _____


Assessors on Visit.....

KIV	File	
-----	------	--

MULTIPLIER ASSESSMENT

Base Multiplier	
Location eg single plot, small estate, busy road, sea views, large grounds etc +50 +100 +150	
Value/Sale price of property Over 1m +50 Over 2m +100 Over 5m +150	
Comparison with surrounding properties +50 -50	
Quality of build +100	
Current multipliers of surrounding properties, ie range eg 350 450 550 lowave. high	
New Multiplier	

Appendix C – St Clement assessment guidelines

Parish of St Clement		
DOMESTIC 		
<u>Method of calculating assessment</u>		
Attribute	No of Quarters	Comments
Detached	1000	
Bungalow	1000	
Semi Detached	750 500 1000	[End of Lewick as Semi]
Terraced	min 500	
Flat/Apartment	nil	(Minimum - size/attributes)
Bedsit	1500	
Central Heating	500	
Double Glazing	500	
Bedrooms	1000	
Bath Rooms	1000	
Shower Rooms	1000	
WC/Cloaks	500	
Utility	500	min
Lounge	1000	Consider large rooms for increase
Dining Room	1000	
Lounger Diner	1500	Consider large rooms for increase
Kitchen Diner	1500	
Kitchen/Lounge/Diner	2500	
Kitchen	1000	
Study	1000	
Other Rooms	1000	
Small Conservatory <i>up to 200ft²</i>	1000	up to 200sqft
Large Conservatory	1500	
Indoor Swimming Pool	1500	min
Outdoor Swinning Pool <i>1 SPA. pools</i>	1000	min → SPA (only over 10 people)
Pool House	500	min
Single Garage	1000	over 200sqft is double garage
Double Garage <i>> 200ft²</i>	1500	More than 2 cars, add extra 500
Parking Space	300	Allocated spaces (500 - New Builds)
Car Port	500 300	Substantial Structures
Garden	500	e.g roof & 3 walls rate accordingly
Tennis Court (Single)	1500	Consider larger on merit
<i>Lift.</i>	<i>500 - 1000</i>	

Parish of St Clement		
NON DOMESTIC/COMMERICAL 		
<u>Method of calculating assessment</u>		
Attribute	No of Quarters	
Charity Building	3.40/per sqft	
Sports Clubhouse	3.40/per sqft	
Commercial Use	15qrs per sq foot	
Building Land with approval	2000 1/4's Apartments 3000 1/4's Houses	
Land ETC	Discussion	
Good Arable	80 qrs per vergee	
Lesser Arable	Discussion	
House Paddock/Meadow	40qrs per vergee	
Sand School	Small 1500 Large 2500	
Organic	60qrs per vergee	
Glass House	12 qrs per sq foot	
Poly Tunnel	2qrs per patch = £80 per vergee	
Sheds/Units	1qrs per sq foot	
Dutch Barn	80qrs per sq foot	
Milking Parlour	1qr per sq foot	
Workers Accomdation		
Non permanent single	1500	
Double/bed/kitchen/shower	1800	
Shops/Offices	17qrs per sq foot	
Stable (12x12 approx)	500qrs	Larger by discussion
MEASUREMENTS:	22sq ft = 1 foot land measure 22x22 sq ft = 484 sq ft = 1 perch 90 perch = 2 1/4 vergees = 1 acre 40 perch = 1 vergee	

Appendix D – St John assessment guidelines

St. John Rates Assessment Chart

	Quarters			
One bed flat				6000
Two bed flat				6920
Three bed flat				8070
Two bed semi				9170
Three bed semi				10870
Four bed semi				11850
Two bed detached				10370
Three bed detached				11154
Four bed detached				12200
ITEMS FOR DIFFERENTIATION				
Double/Twin bedroom				850
Single bedroom				500
Bed/Sitting room				850
Living /Lounge/Reception Rooms				1100
Dining Rooms				850
Combined Lounge/Dining Room				1500
Kitchens				850
Combined Kitchen/Dining Room				1500
Combined Kitchen/Lounge/Dining Room				2500
Bathroom				600
Shower Room				500
Separate WC/Cloakroom				250
Study/Workroom/Playroom	Small	650	Med 850	Large 1100
Utility Room/Other room	Small	650	Med 850	Large 1100
Conservatory (size in feet)	8x8	550		
	12x12	750		
	16x16	950		
	20x20	1500		
Outdoor Swimming Pool				1150
Indoor Swimming Pool				1660-4000
Tennis courts				1250
Garaging	Single 500	Double 1000	Triple 1500	Four 2000
	Carport 250/car space		Car space 100 each	
BUILDING SITE				5000qu / plot
Uninhabitable Ren				50% of existing rate
Poolhouse				Minimum 2200q
Stables/Tack room 12'x12'				650q/box
				Sand Schools (see report 19/12/11)
				Standard 2qu per sq. meter.
				Flood lights 150qu per stand.
Land: Good arable				80q/vergee
Horse/Paddock/Meadow				40q/vergee
Organic				60q/vergee
Scrub/headland				NIL
Farm/ buildings:				
Glass				0.12q/square foot
Polytunnel				2q/perch
Sheds/units				1q/square foot
Dutch barns				0.80q/square foot
Farm Workers accommodation are non permanent structures				
Good single/ double with bath				1400-1750q

vat john rates

06/02/08

Amended 11/2011 & 8/2022

St John Rates Assessment Chart - Guidance Notes**1. Standard Village Properties**

The standard assessments for property types are for basic 'village' first time buyer homes. For 3-bed semis & above, these are assumed to comprise of:

- 1 bedroom being a single
- 1 bathroom
- A kitchen/diner or lounge/diner
- A small utility room or a WC/cloakroom
- A single garage
- 1 parking space per bedroom (including the garage)
- A small garden

Homes below 3-bed semis are assumed not to have a garage and where there are less than 3 bedrooms, they could all be doubles.

The quarters for 'Items for Differentiation' are applied for rooms & facilities additional to the above standards, e.g. a second bathroom or an extension. In respect of rooms, the actual use by the occupier is irrelevant, so for example a kitchen with room for a table should be rated as a kitchen/diner, whether or not it contains one.

2. Standard Non-Village Properties

The same numbers are applied to assess non-village properties of a broadly similar size and standard, with additional attributes or negative features applied by quarters or a percentage. E.g. no garage would be minus 500 quarters, a pleasant outlook or green lane could add 5-10%.

3. Quality, Location & Comparison (QLC)

QLC is a percentage addition applied to the standard total quarters of properties that exhibit one or more superior attributes overall.

Quality relates to the standard of building materials used, e.g. granite facing and to the size of rooms.

Location relates to various amenity values, such as large gardens, a country outlook or sea views. Inevitably these will be subjective judgements – one owner may value an easy commute to town, whilst another favours a peaceful, remote location.

Comparison helps the Assessor reach a more objective conclusion, by adjusting the percentage to produce a result that is comparable with other known similar properties. This is an important function, as it establishes a strong basis in the event of a review request under the Law.

4. Examples

– High quality renovation, South facing, large rooms, impressive granite facade, but somewhat impaired by attached house & small space to rear. **33% added,**

– High quality renovation retaining coach house features, large rooms, but right on main road, small overlooked garden & no garage. **25% added**

– High quality renovation to personal requirements, large living rooms + 2 offices one bedroom suite with the bedroom dressing room & bathroom both larger than standard double bedrooms + a second dressing room. Uninterrupted views to sea, coast **105% added, being 30% for QLC & 75% for the sea view.**

attached cottage – Somewhat above basic quality & size, set back from a quiet lane, outlook to fields & partial sea views from 1st floor. **10% added,**

5. Caveat Notes

Firstly it should be noted that the standard assessments include a core value of quarters simply for being a home, c4,400 for houses, c2,200 for flats, hence the sum of the rooms falls short of the total quarters. Similarly a house with twice the floor space will not be twice the quarters.

Secondly, recent purchase prices can have only a loose correlation to rateable value, due to the subjectivity of the factors influencing the purchaser's decision, the cost of any renovation, etc.

30/3/2009

Appendix E – St Lawrence and St Ouen assessment guidelines

Rates (Jersey) Law 2005 - Guide for Assessors

Property	Type	Bands	A	A+	B	B+	B+ 5%	C	C+	D	D+	D+ 5%	D+ 10%
Bedsit	Room		3,160	3,240	3,600	3,960	4,158	4,350	4,780	5,220	6,525	6,851	7,178
1 Bed Flat			3,740	4,320	4,800	5,280	5,544	5,800	6,380	6,960	8,700	9,135	9,570
2 Bed Flat			5,100	5,490	6,100	6,710	7,046	7,380	8,118	8,856	11,070	11,624	12,177
3 Bed Flat			5,800	6,200	6,900	7,590	7,970	8,350	9,185	10,020	12,525	13,151	13,778
1 Bed House	Terrace		4,900	5,200	5,720	6,300	6,615	6,920	7,623	8,316	9,675	10,159	10,643
2 Bed House	Terrace		6,300	6,480	7,200	7,920	8,316	8,710	9,581	10,452	13,065	13,718	14,372
3 Bed House	Terrace		6,900	7,560	8,400	9,240	9,702	10,170	11,187	12,204	15,255	16,018	16,781
4 Bed house	Terrace		7,700	8,280	9,200	10,120	10,626	11,150	12,265	13,380	16,725	17,561	18,398
1 Bed House	Semi-Detached		5,390	5,720	6,292	6,930	7,277	7,623	8,385	9,147	11,434	12,006	12,577
2 Bed House	Semi-Detached		6,930	7,128	7,920	8,712	9,148	9,581	10,539	11,497	14,371	15,090	15,808
3 Bed House	Semi-Detached		7,590	8,316	9,240	10,164	10,672	11,187	12,305	13,424	16,780	17,619	18,458
4 Bed house	Semi-Detached		8,470	9,108	10,120	11,132	11,689	12,265	13,491	14,718	18,397	19,317	20,237
1 Bed House	Detached		5,929	6,292	6,921	7,623	8,004	8,385	9,223	10,062	12,577	13,206	13,835
2 Bed House	Detached		7,623	7,841	8,712	9,583	10,062	10,539	11,592	12,646	15,808	16,598	17,389
3 Bed House	Detached		8,349	9,148	10,164	11,180	11,739	12,306	13,536	14,767	18,459	19,382	20,305
4 Bed house	Detached		9,317	10,019	11,132	12,245	12,857	13,499	14,841	16,190	20,238	21,250	22,262

Current/Proposed Additional Bands

Property	Type	2005	15.00%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
Luxury Apartments	Attribute Driven												
2 Bed Apartment	Luxury / Sea Views / Rural Views	12,177	14,004	15,054	16,183	17,397	18,701	20,104	21,612	23,233	24,975	26,848	28,848
3 Bed Apartment	Luxury / Sea Views / Rural Views	16,104	17,312	18,610	20,006	21,507	23,119	24,853	26,717	28,721	30,875	33,179	35,633
4 Bed Apartment	Luxury / Sea Views / Rural Views	18,520	19,909	21,402	23,007	24,732	26,587	28,581	30,725	33,029	35,507	38,061	40,795
Detached	Attribute Driven												
3 Bed House	Substantial Luxury/ Sea View/ Rural View	20,305	25,381	27,285	29,331	31,531	33,896	36,438	39,171	42,109	45,267	48,662	52,305
4 Bed House	Substantial Luxury/ Sea View/ Rural View	31,726	34,106	36,664	39,414	42,370	45,547	48,963	52,636	56,583	60,827	65,369	70,104
5 Bed house	Substantial Luxury/ Sea View/ Rural View	39,658	42,632	45,830	49,267	52,962	56,934	61,204	65,795	70,729	76,034	81,729	87,824
5+ Bed House/Manor	Substantial Luxury/ Sea View/ Rural View	49,573	53,290	57,287	61,584	66,203	71,168	76,505	82,243	88,411	95,042	102,171	109,780

		2005	2019
Garages	Standard Single	700	500.00
	Double	1,000	1,000.00
Additional	Rooms	1,000	1,500.00 to 1,750.00
Conservatories	Small	750	Sq Ft
	Other	1,000	Sq Ft
Outside Swimming Pool	Small	1,000	Sq Ft
	Large	2,000	Sq Ft
Inside Swim Pool		4,000	Sq Ft
Land per vergee	Grazing	40	40.00 Perch 1.00
	Arable	80	80.00 Perch 1.00

St Ouen Rating Guidelines 2019															
Double Bedrooms	Single Bedrooms	Bathroom	Kitchen	Kitchen / Lounge / Diner	Utility	Additional Rooms	Single Garage	Double Garage	Shower Room	Indicative ARV/Quarters	Attic Conversion	Outdoor Pool	Conservatory	Tennis Court	
							500 Qtrs	1000 Qtrs							Per Square Foot
1		1								1,750					One room self catering flatlet/bedsit
1		1		1						5,000					
1		1		1						5,100					
2		1	1	1						10,296					
3		1	1	1	1	1				11,000					
2	1	1	1	1	1		1			11,154					
3	1	1	1	1	1			1	1	14,500					
3		2	1	1	1	1		1		15,950					
3	1	1	1	1		1			2	22,192			1		
4		1	1	1	1	1		1	1	27,500					
3		3	1	2	1	1		1		29,700					
										40,278		Yes			Substantial House
										56,852		Yes			Sea View Greve de Lecq
										63,350		Yes			Le Petit Fort, La Saline, Beach access
										75,686		Yes	Yes		Vinchelez de Bas Manor
										99,576		Yes		Yes	Vinchelez de Haut Manor
										109,396					St Ouen's Manor
Commercial							Quarters		Quarters		Agriculture				
Storage & Agricultural sheds per Sq Ft							3.35		1,200		Portacabin / Staff accomodation				
Workshops per Sq Ft							3.35		80		Good arable fields per vergee				
Offices per Sq Ft							5.25		2		Good arable per perch				
Supermarket per Sq Ft							15.60		40		Meadow/Grazing per vergee				
Shops by Parish Hall per Sq Ft							23.00		1		Meadow/Grazing per perch				
Farmers Inn Per Sq Ft							20.00								
Prince of Wales per Sq Ft							30.00		Zero rated		Scrubland				
Restaurant per Sq Ft							15.00		1		Farm Buildings (Lined) per sq ft				
Colleen's Café per Sq Ft							12.50		0.80		Open/Unlined per sq ft				
Café de Lecq per Sq Ft							15.00		960		Glasshouse post Jan 1994 per vergee				
Plemont Café per Sq Ft							7.50		640		Pre Jan 1994				
Garage Shop & Forecourt per Sq Ft							11.25		80		Polytunnels per vergee				
Domestic Building Site							5,000		450		Horse Stabling commercial per box				
Campsite per vergee							220		300		Horse Stable Private				
Maison des Landes Hotel Double Rms							1,585		-		Mobile Shelter				
Maison des Landes Hotel Single Rms							807		5.25		Commercial offices per Sq Ft				
Prince of Wales Hotel per room							1,000		3.35		Commercial Workshops per Sq Ft				
Sand Schools per Sq Metre							2.00		3.35		Commercial storage ex agriculture				
additional 6 lights for sandschool							900		110.00		JT Fibre Lines by exchange per fibre				
Conservatory per Sq Ft							4.00		17.00		JT Copper Lines by exchange per copper				
One Room Extension							1,500 - 1,750		8,000.00		Mobile Telephone on high pole+generator				
Swimming Pool per Sq Ft							4.00		4,000.00		Mobile Telephone Masts small attached to building				

Appendix F - St Martin assessment guidelines

2023

GUIDELINES FOR THE PARISH OF ST MARTIN'S RATE ASSESSORS

Final figures to be rounded up or down to the nearest 10.

SCALE / TARGETS

1) **SELF CATERING**

When attached to Hotel use prescribed form.
Private units assess as domestic less 20%

2) **RESIDENTIAL PROPERTY (AVERAGE TYPE) TARGET (QTRS)**

Bed Sit	4,900
1 bedroom flat	6,230
2 bedroom flat	7,870
3 Bedroom flat	9,420
1 Bedroom house	7,400
2 Bedroom house	9,000
3 Bedroom house	10,170
4 Bedroom house	11,770

3) **GUIDELINES ON ROOM BASIS FOR PRIVATE DWELLING (QTRS)**

	1	2	3	4
Double/Twin Bedrooms	1,600	3,200	4,800	6,400
Single Bedrooms	1,600	3,200	4,800	6,400
Bedsitting room	1,600	3,200	4,800	6,400
Living/Lounge/Reception Rooms	1,310	2,620	3,930	
Dining Rooms	1,070			
Combined Lounge / Dining Room	1,780	3,560		
Kitchens	1,070			
Combined Kitchen/Dining Rooms	1,780	3,560		
Combined Kitchen /Lounge/Dining Room	2,850			
Bathrooms	1,070	2,140	3,210	4,280
Shower Rooms	1,070	2,140	3,210	4,280
Separate WC/Cloakrooms	0			
Study/Workroom/Playrooms	1,180	2,360	3,540	4,720
Utility Rooms	1,180	2,360		
Other Room	1,180 or discuss			
Riding Stables (450 per stable or horse)	450			
Conservatory	600 to 950			
Garage (Single) up to 150 sq ft	700			
Garage (Double) up to 300 sq ft	1,050			

Outdoor Pool	1,330
Indoor Pool	2,660
Tennis Court	1,250
Boiler/Pump/Pool House	450

4) **MAUFANT VILLAGE** (Basis) – 3 Bedroom House Qtrs 9,420

3 Bedrooms	@ 1,600	= 4,800
1 Lounge/Diner	@ 1,780	= 1,780
1 Kitchen	@ 1,070	= 1,070
1 Bathroom	@ 1,070	= 1,070
1 Single Garage	@ 700	= 700

Qtrs 9,420

5) **BUILDING PLOTS** Minimum Qtrs 5,000

6) **BUILDING LAND** without planning approval treat as agricultural land

7) **CONTRACT LEASES** Treat as owner/occupier

PLEASE MARK SCHEDULE CONTRACT LEASE

8) **GARDENS** - 1/2 verge upwards Qtrs 200 per vergee

9) **LAND**

Waste land.....	No charge
Meadow land.....	Qtrs 40 per vergee
Arable land.....	Qtrs 80 per verge
Campsite.....	Qtrs 220 per verge x 6/12 plus Qtrs 80 per vergee x 6/12

Round up to next half vergee

1 vergee = 40 perch = 19,360 square feet = 1,798.60 square metres

10) **PLASTIC TUNNELS** – Qtrs 2 per perch = Qtrs 80 per vergee

11) **GLASS HOUSES** (Heated or unheated)

Modern glass - Max Qtrs 24 per perch (484 square feet)

Old glass - Qtrs 12 per perch

- 12) **NEW BUILDINGS USED FOR AGRICULTURAL PURPOSES** used by
THE FARMER / GROWER (FOR HIS OWN USE ONLY) – Qtrs 1 per square foot

Milking parlours	Qtrs 1 per square foot
Storage Units	Qtrs 1 per square foot
Dutch Barns	Qtrs 0.80 per square foot

Old farm buildings to be assessed separately from Farm House and according to condition and viability – Guideline Qtrs 0.60 per square foot

Workers' accommodation (Bed, kitchen, shower)

Single -	1,400
Double -	1,750

Agricultural Office for Farmers/Growers = Qtrs 3 per square foot

- 13) **COMMERCIAL PROPERTIES**

Buildings or land used for shops, garden centres, garages, factories, showrooms, restaurants, offices or Farm Buildings offering a service to others (i.e. Packing Stations) to be assessed as follows:-

Shops, Commercial sales areas/offices	Qtrs 10.50 per square foot
Storage areas (covered)	Qtrs 4.40 per square foot
Open sales or storage areas	Qtrs 2.20 per square foot
Campsite Washroom	Qtrs 8.40 per square foot x 6/12
Campsite Restaurant	Qtrs 6,000 x6/12
Workshops	Qtrs 5.50 per square foot
External Sales areas	Discuss

GAS, WATER, TELECOMS, MOBILE MASTS AS ISLAND ASSESSMENT

(2018) Mobile phone masts	Qtrs 4,000
Telephone exchanges	
- Copper connection	Qtrs 17
- Fibre connection	Qtrs 170

- 14) **RIDING STABLES** Qtrs 450 per unit

Paddocks	Qtrs 80 per verge
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Sand schools	Qtrs 2 per square metre
Horse walker	Qtrs 2,500
Indoor school = Agricultural shed	+ Qtrs 2 per square metre
If outdoor with lighting add	Qtrs 900
Mobile filed shelters for 2 horses	Qtrs 450 per unit
Domestic or non-domestic depending on use	

- 15) **STAFF ACCOMMODATION**

With bed, kitchen and shower	Qtrs 1,500
Single room	Qtrs 1,000
Management flats	As domestic property

- 16) **RESIDENTIAL HOMES**

Doubles with ensuite facilities	Qtrs 4,620 per room
Doubles without ensuite facilities	Qtrs 3,760 per room
Singles with ensuite facilities	Qtrs 2,770 per room
Singles without ensuite facilities	Qtrs 2,260 per room

- 20) **HOTELS**

See new assessments by Island Assessors, add Public Bars etc.

Appendix G - St Peter assessment guidelines

Guide for Parish of St Peter Rates

amended 2022

Item	Description	Band A	Band B	Band C	Band D	Band E (baronial)
Bedsit		3,799	4,650	6,100	7,500	per attributes
1 bed flat		4,350	6,150	8,150	10,150	per attributes
2 bed flat		5,950	7,850	10,350	12,800	per attributes
3 bed flat		6,750	8,850	11,750	14,500	per attributes
1 bed house	terrace	5,700	7,350	9,700	12,100	per attributes
2 bed house	terrace	7,350	9,250	12,200	15,200	per attributes
3 bed house	terrace	8,050	10,800	14,000	17,200	per attributes
4 bed house	terrace	9,000	11,800	15,500	19,200	per attributes
1 bed house	semi-detached	6,300	8,100	10,700	13,300	per attributes
2 bed house	semi-detached	8,100	10,150	13,400	16,700	per attributes
3 bed house	semi-detached	8,800	11,900	15,000	18,100	per attributes
4 bed house	semi-detached	9,900	13,300	16,500	20,000	per attributes
1 bed house	detached	6,900	8,900	11,700	13,500	per attributes
2 bed house	detached	8,900	11,200	14,500	17,800	per attributes
3 bed house	detached	9,700	13,000	17,000	21,000	per attributes
4 bed house	detached	10,500	14,200	18,550	22,900	per attributes
5 bed house	detached	12,700	15,000	19,000	24,000	per attributes
		qtrs	qtrs	qtrs		
		Small	Medium	Large		
Additional rooms		600	800	1,000		
Garages		600	800	1,200	(medium garage 162sqft = 5q/sqft)	
Car Ports		300	400	600		
Underground parking			1,000			
		up to 100	100 - 300	300+ sqft		
		sqft	sqft			
Conservatories		500	1,250	2,000		
Outdoor swimming pools		1,000	1,500	2,000		
Indoor swimming pools			4,000			
Pool Houses			8.3 / sqft			
Tennis Courts			2,000			
Agricultural						
		qtrs				qtrs
Good farming land		80/vergee		Stables		4/sqft
Meadow land		40/vergee		Outdoor sand school		2/sqft
Scrubland		0/vergee		Outdoor school with lights		900/sqft
Poly tunnels		80/vergee		Indoor sand school		2/sqft + bldgs
Glasshouses		480/vergee				
Closed outbuilding		1/sqft		Staff double accommodation		1750
Open outbuilding		0.8/sqft		Staff single accommodation		1400

Commercial

Shop/Restaurant with parking	20.6/sqft	Pub/Bars	21/sqft
Shop/Restaurant no parking	16.5/sqft	Pub - games room	8/sqft
Office	10.3/sqft	Guest house	900/bed space
Showrooms	11.4/sqft	Hotel	2500/room
Workshop/Warehouse	8.3/sqft	Hotel with facilities	3000/room
Store/kitchen	5.7/sqft	Alfresco dining	11/sqft
Toilets/Cloakrooms	2.1/sqft	Club house	10/sqft
Car parking	300/space*	Pavillions	8/sqft
Open storage - with/without roof	1.1/sqft	Sports field	320/vergee
Hard standing	290/vergee	Golf course	320/vergee
Caravan Parking	1200/space	Mini golf course	2.3/sqft
Container storage	5.7/sqft	Medical/Veterinary treatment rms	25/sqft
Building site - with/without development	5000/plot	Kennels/Catteries	5.5/sqft
Petrol pump - with canopy	16.5/sqft	Aircraft hangers	8.3/sqft
Petrol pump - no canopy	11.3/sqft	Private hangers	5/sqft
Car wash units	8/sqft	JEC sub stations	4000
Car hire/sales outdoor	2.3/sqft	JT phone line - fibre	170
Heritage properties	15/sqft	JT phone line - copper	17
Schools - educational area	5.7/sqft	Telephone masts - large	8000
Schools - gymnasium	3.5/sqft	Telephone masts - small	4000

*2.35q/sqft

Appendix H - St Saviour assessment guidelines

PRIVATE AND CONFIDENTIAL

**PARISH OF ST SAVIOUR
RATES ASSESSMENT COMMITTEE**

**Guidance notes for assessors
For the year 2012**

Contents	page	1. cover page
		2. domestic – standard assessments
		3. domestic – estate property standards
		4. domestic – properties for comparison
		5. non-domestic – standard assessments
		6. assessment procedure
		7. notes

Version 7 19/12/11

DOMESTIC – STANDARD ASSESSMENTS

Guide for assessment quarters for a basic 1990's domestic dwelling house.

Bedsit	3700	1 bedroom house	7000
1 bedroom flat	5500	2 bedroom house	8300
2 bedroom flat	6600	3 bedroom house	9400
3 bedroom flat	7500	4 bedroom house	10500

These assessments are for dwellings as described with 1 bathroom, a kitchen, and either 2 small living rooms (one lounge and one dining 1930's style) or 1 large lounge/dining room 1970's style or 1 living room and a kitchen/diner 2000's style. The houses include a garage but the flats do not include a garage or a parking space.

Standard additions are:

Bedroom	900	Utility room	600
Bathroom	800	Downstairs wc	400
Shower room incl. wc	600	Porch normal	400
Shower only	400	Porch very small	200
Living room	900	Kitchen	800
Other rooms	900	Bungalow	600 (use discretion)
Jacuzzi	400		

Garage	600	Conservatory less than 80sq.ft.	700
Double garage	1200	Conservatory 80-200sq.ft.	900
Car port	400	Conservatory above 200sq.ft.	discretion
Parking space	160		

These guidelines are for a "basic" property. Ambiance and other attributes will increase proportionally.

Swimming pool indoor	4.30per sq. ft.	46.2 per s.m.
Swimming pool outdoor	4.00per sq.ft.	43 per s.m.
Gardens and lawns above ½ verge	200 per vergee	
Other sports area	3.43 per sq.ft.	36.9 per s.m.
Riding stables	4.00 per sq.ft.	43 per s.m.
Tennis court	2000	

Building site	1,000 per unit ie for a 5 house or flat site	5,000 discretion
Derelict property and non-domestic sites		discretion
Agricultural properties with a planning restriction		-20%
House that is uninhabitable	50% of full assessment (i.e.= foncier only)	

NB There is discretion in all cases where there is a reason for a variation.

DOMESTIC – ESTATE PROPERTY STANDARDS

Basic assessments for standard housing on estates. The rates include a garage except where indicated otherwise. eg P = Parking not a garage; NG=no garage

La Cloture	8100	
Vienna Apartments	8500	NG
Croix de Bois	9100	
Miladi Farm	9100	
Palace Close	9100	
Jardin a Pommiers	9400	
La Pointe	9400	
Maufant	9400	(3bed,1rec,1bath,wc,1g)
The Vineries	9400	(3bed,1rec,1bath,wc,1g)
Bashfords	9400	
Victoria Court	9500	
Clos des Champs	9500	(2bed,1rec,1bath,no g)
Clos Paumelle	10500	
Clos de Longueville	10500	
Meadow Park	10500	(3bed,2rec,1bath,1g)
Clos de la Molleterie	10500	(3bed,1rec,1bath,1ut,1g)
Le Bernage	10500	
Clos le Breton 3B	10600	P
Rosiere Park 3B	12200	
Dudley Mews	12500	(3bed,4shower,1rec/k,sauna,jacuzzi)
Rosiere Park 4B	13,100	
Clos le Breton 4B 2Bth	12300	P
Les Serres 3B	10760	P
Les Serres 4B 2Bth	12460	P
Welton Farm	14900	(3bed,2bath,wc,1g)
Maison des Pres 3B	15200	(3bed,3bath,wc,u,1g)
Longueville du Bas	15500	(3bed,2rec,2bath,k,1g)
Maison des Pres Detached	16000	(4bed,3bath,wc,u,1g)
Clos Pressoir	16500	(3bed)
Maufont Lodge	16700	(4bed,2bath,wc,u,2g)
Belle Valette	17000	(3bed)
Clos Pressoir	18000	(4bed)
Les Ametots	18000	
St Arnie's Mews	19000	
Parc des Soleil	19600	
Parc des Frais Vent	20200	
Easton Close	21500	(4bed)
Clos de Hambye	21600/22500	
Easton Close	24500	(5bed)

DOMESTIC – PROPERTIES FOR COMPARISON

- a) 15500 and 16000 small estate mid executive
3bed,1rec,1din,k,2bath,1 or 2g
- b) 18000 top quality 1970/80 modern higher executive
4bed,1rec,k,2bath,wc,2g,study,utility

NON DOMESTIC – STANDARD ASSESSMENTS

	per sq.ft.	per s.m.	
Banks	19.00	204.3	
Shops	17.33	186.3	
Showrooms	17.33	186.3	
Supermarkets	17.33	186.3	
Fuel forecourts	17.33	186.3	retail area usually covered area
Pubs indoors	17.33	186.3	
Outdoor sales area	5.00	53.75	pub gardens; car sales lot
Professional offices	16.00	172.0	good quality
Offices	14.00	150.5	average quality now in St. Saviour
Other offices	11.33	121.8	attached to other activities (garage)
Light industry (new)	10.00	10.75	
Workshops (old)	6.83	73.4	
Covered storage	3.68	39.6	if racked above 8 feet discretion
Open storage	1.60	17.2	
Parking	1.60	17.2	or 160 per space
Nursing homes			
Schools	7.75	83.33	
Medical centres	as per offices		
Telephone mast	small-0; medium-4,000; large-300/metre or discretion (o/s)		
Utilities	assessed as Island activities and sub-divided into parishes		

NON DOMESTIC AGRICULTURAL

Land	80 per vergee
Meadow	40 per vergee
Grazing	40-80 per vergee
Waste land	0
Processing sheds	as per light industry
Modern buildings	1.00 per sq.ft.
Old buildings	0.60 per sq.ft.
Open space barns	0.80 per sq.ft.
New greenhouses	24.00 per perch
Old greenhouses	12.00 per perch
Polythene tunnels	100.00 per vergee
Reservoirs	assess as land
Workers accommodation	1750 per unit

ASSESSMENT PROCEDURE

An assessment of a property is centred around the attributes of that property and a comparison with similar properties.

1. Decide the use of the property
2. Compare the property with similar properties
3. Carry out a "base calculation" of the "base" attributes of the property
4. Consider the other attributes of the property such as
 - Location and ambiance
 - Age, construction, and quality
 - Other non base attributes
 - And in certain cases the size of ground and other unusual features
5. Consider the market value
6. Compare the result with both similar properties and with other properties in the same location or road
7. Consider ones gut feel as to whether the result is reasonable

Appendix I - Trinity assessment guidelines

NOTES

Land measurement 1 perch = 484 sq.ft. or 45 s.m.
 40 perch = 1 vergee = 19,360 sq.ft. or 1,800 s.m.

To convert square metres to square feet divide by 0.093

Where possible in non-domestic assessments keep it simple. (referred to as KISS) Take the unit price per sq.ft. (which is an average including corridors, storage, wc etc.) and apply to the "foot print" of the floor area of the building. Measurements are to be external of walls and not internal.

Use discretion and common sense where necessary

For domestic property:

- Lodging houses are considered domestic
- Extensions to existing rooms usually need an uprate
- The basic assessment is for a detached/semi-detached/terraced property. Any regard for the type of property is included in upgrading or downgrading on attribute.
- New flats and houses are usually of a higher standard than past dwellings (excluding traditional and especially granite buildings)
- Where using buildings for comparison either by assessors or ratepayers it is suggested dwellings within an age band should be used such as:- Traditional, 1900-1920, 1920-1945, 1945-1965, 1965-1990, 1990-2000, 2000-present.
- Normally property that is being developed but is not effectively completed on 1st January is only rated as under-development. Likewise property in use on 1st January is rated. Use discretion where appropriate.

Island Association agreed 5/1/2009

Doctors and other surgeries not in old houses should be assessed as offices of a similar standard
 Agricultural buildings used for semi-agricultural/light industry should be assessed as light industry and not as agricultural.

TRINITY RATES ASSESSMENT COMMITTEE

PROPERTY CATEGORIES

A-20%	Very Poor	No inside sanitation, small rooms, possibly no bathroom or hand basin.
A	Poor	Basic sanitation, small rooms, possibly no bathroom or hand basin.
A+	Mid A-B	Below average terraced or estate property, smallish rooms, basic indoor sanitation and bathroom.
B	Average	Reasonable semi-detached property, possibly on estate.
B+	Mid B-C	Detached or good Semi-detached property possibly with a garage and or garden shed.
C	Better	Good quality house well appointed, reasonable garden possibly with garage and/or garden shed
C+20%	Luxury	Lower end of the luxury range.
C+40%	Luxury	Middle of luxury range.
C+50%	Luxury	Towards higher end of scale
Very High Value		Formula (in quarters) was based on 2003 sterling valuations comprising 4% of first million, + 2% of second million + 1% of the value thereafter. Given that it is now virtually impossible to refer to 2003 valuations, especially with respect to new builds or major modifications, it should be possible to compare with other similar properties either in Trinity or other parishes.

Rates Assessment Matrix and Additional Property Details

Domestic Properties

Valuation for 2003 (ANNUAL RENTALS)	Very Poor A-20%	Poor A	Mid A – B A+	Average B	Mid B – C B+	Better C	← LUXURY RANGES →		
							C+20%	C+40%	C+50%
Beddit	2,732	3,415	3,755	4,097	4,575	5,053	5,065	7,074	7,580
1 Bed Flat	3,552	4,438	5,019	5,600	6,214	6,828	8,194	9,560	10,243
2 Bed Flat	4,535	5,667	6,418	7,170	8,024	8,877	10,652	12,428	13,315
3 Bed Flat	5,463	6,828	7,511	8,194	9,048	9,902	11,881	13,861	14,852
1 Bed House	4,370	5,463	5,975	6,487	7,170	7,853	9,423	10,994	11,780
2 Bed House	5,463	6,828	7,682	8,536	9,321	10,106	12,127	14,148	15,160
3 Bed House	6,282	7,853	8,707	9,560	10,243	10,925	13,111	15,296	16,389
4 Bed House	7,374	9,219	10,072	10,925	11,608	12,291	14,750	17,209	18,436
5 Bed House			12,711	13,788	14,445	15,101	18,050	21,142	22,692
6 Bed House			16,343	17,727	18,384	19,041	22,850	26,657	28,562
7 Bed House			19,972	21,667	22,324	22,980	27,577	32,173	34,470
8 Bed House			25,424	27,577	29,320	30,181	34,667	40,445	43,335

Formula for high value houses is 4% of 1st Emillion, 2% of 2nd Emillion and 1% thereafter (taking valuation at 2003 levels)

Once the category has been agreed by 2 Assessors the number of bedrooms is used to determine the number of basic Quarters.

NOTE: If a bedroom is being used as a study it should be shown as a bedroom and rated as such.

Free Allowance: 1 Bathroom or Shower Room

1 Lounge/Living/Reception Room

1 Dining Room

1 Kitchen

Cloakroom/WC

Attic – Unlined storage space – no charge

– Lined – charge as a room or storage

All other rooms and additional living, kitchen, bath/shower rooms carry an extra charge, as follows:

Extra Room – 262Q	
Extra Bathroom – 332Q	Extra Kitchen – 332Q
Conservatory/Orangery – 552Q	Indoor Swimming Pool – 1,314Q
Outdoor Swimming Pool – 696Q	Tennis Court – 696Q
Single Garage – 525Q	Double Garage (200+ sq Ft) – 788Q
Parking Spaces (domestic) – no charge	Good Family Storage – 1.5Q per sq Ft

Redundant Old Farm Outbuildings

Poor quality – rate at 1Q per sq Ft (Agriculture Store Rate)	Good quality – rate at 1.5Q per sq Ft (Domestic Store Rate)
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Sand Schools/Dressage Areas

Rated as 2Q per sq Metre (Note Metres!) plus extra 150Q per Floodlight Pole

NOTE: If indoors, usual building rating procedure applies PLUS Sand School

Barn Conversion/Building Plots/Refurbishments (uninhabitable)

5,000Q per approved unit of accommodation

NOTE: A building remains at 5,000Q until habitable and is determined by its state on 1st January

Self-Catering Units

Use the Domestic formula chart for housing but they are rated as non-Domestic (Water's Edge units rated as B, Le Hurel rated as B+, all non-domestic)

Garages and Sales Forecourts

Showroom 10Q per sq Ft	Mezzanine – 10Q per sq Ft
Retail Shop – 10Q per sq Ft	Sales Forecourt – 3.5 Q per sq Ft
Workshop – 5Q per sq Ft	Parts Dept. – 7Q per sq Ft
Parking/Exterior Display Area – 3Q per sq Ft	

Agricultural Land

Good Land – 80Q per Vergee	Poor Land or Meadow – 40Q per Vergee
Scrub Land – Zero rated	Greenhouses – Good – 24Q per Perch
Greenhouses – Poor – 12Q per Perch	Polytunnels – 2Q per Perch or 80Q per Vergee
Working Shed, Storage, Milking Unit – 1Q per sq Ft	Dutch Barn – 0.8Q per sq Ft
Stables – 3 to 4Q per sq Ft	Workers' Accommodation (but NOT rental standard flats, cottages or houses which are classed as Domestic units) – Double with Bath – 1,750Q max – Single with Bath – 1,400Q max

Commercial (per sq Ft max)

Offices – 10Q per sq Ft	Shops – 10Q per sq Ft
Workshops – 7Q per sq Ft	Storage (non-agricultural) – 7Q per sq Ft
Parking – 1.5Q per sq Ft	

NOTES:

- To convert square Metres to square Feet, multiply by 10.76
 - To convert square Feet to Perches, divide by 272.25
 - 40 Perches = 1 Vergee
- Owner occupied pays both Foncier and Occupier full amount
 - Rented unfurnished, owner pays Foncier full amount, occupier pays Occupier full amount
 - Rented Furnished, owner pays both Foncier and Occupier