



21 December 2023

### Request

Further to the FOI response dated 14.11.2023 "Rate Appeal Board report for 2023", please advise -

1. Whether the three appellants requested a review of their 2022 assessments?
2. The number of requests for reviews of assessment to the Grouville Assessment Committee in 2022 and 2023 (other than by the three appellants in 2023) in each case stating the quarters originally assessed.
3. Whether each of the requests for review in 1 and 2 above was refused or, if a reduction was allowed, the revised quarter assessment allowed.

### Response

An application for a Review of an assessment is made in accordance with Article 9 of the Rates (Jersey) Law 2005.

Article 9 states that an application relating to the rateable value of land may only be made on the grounds that there is a significant difference between the rateable value of the land in question and the rateable value of other land in Jersey having similar attributes to the land in question.

There is a significant difference if the difference is claimed to be at least –

- (a) 10% of the rateable value of the land in question; or
  - (b) 500 rateable quarters,
- whichever is the greater.

1. Please see the response to Q2 below. The information is exempt under Article 25.
2. and 3. Every application for a Review submitted in accordance with Article 9 (outlined above) will be determined by the Assessment Committee and a decision notified to the relevant parties.

	Q2 - Number of requests and quarters originally assessed	Q3 - Review outcome and revised quarter assessment
2022 Reviews	Fewer than 5 applications for a Review of assessment were received in 2022 (this includes person(s) who were appellants in 2023).  The quarters originally assessed range up to 40,000; further details are exempt under Article 25.	Maintained as originally assessed.
2023 Reviews	Applications for a Review of the rateable value of five properties were received in 2023 (this excludes the three appellants).  The quarters originally assessed range up to 35,000; further details are exempt under Article 25.	Fewer than 5 assessments were reduced, the remaining assessments were maintained.  The revised quarter assessment is exempt under Article 25 (other than as shown in the appeal decisions contained in the FOI response dated 14.11.2023 "Rate Appeal Board report for 2023").

**FOI exemption applied:**

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

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

