

Submission – Edward Trevor

Thank you for sending me the link to the new guide for assessors.

The majority refers to the Rates (Jersey) Law, 2025 and is very roughly based on that written in 2005 and revised by me in 2012. Paragraph 22 mentions "condition" correctly however this is subject to the assessor's view. Unpainted? structurally defective? grounds overgrown? etc. All subjective. The current law leaves it to the assessor and allows disrepair to reduce the "tax" as against a similar property in good condition.

Paragraph 24 shows the need for a revaluation as there was a different assessment on similar properties due to each Parish Assessment Committee having different interpretations of these properties.

Paragraph 25 mentions 2 assessors looking however to agree an assessment the law states that there must be 3 assessors agreeing.

Paragraphs 29 to 33. Good practice is to invite ratepayers to the office to discuss assessments where the ratepayer is unhappy and this can be at any time of the year. Clinics are normally during the period between final assessments are sent out and the end of the time to appeal.

What is not stated anywhere is that for commercial hereditaments a typed valuation should be made available to the ratepayers should they query the assessment. Good practice is to do the valuation and then see if the ratepayer would like to discuss it prior to it being entered into the rates list.

Paragraphs 37 and 38 confirm that the setter of the assessment is basically the first level of Appeal which is not independent often in the view of the appellant.

Page 10 Item 2 is incorrect. The assessments under the 2003 Law were fixed at the average rental value as between 2002 and 2004. The secretary to the Constables had to admit this to the Working Party set up by the Treasurer a few years ago. She hates to admit this but did do so eventually.

Appendix 4.

These are misleading as the "attributes" should be considered, ie Agricultural sheds and barns vary according to modernity and form of structure. Commercial storage would depend on the structure etc of the building and other facilities such as van accessible, whether ground or other floor etc.

Item 2 I could write a book on Commercial property and what is shown is not entirely correct. The Zoning is but probably only applies to King and Queen Streets.

Item 3. The assessment also depends if generally used by the domestic owner/occupier or not. A garage/parking space used by a home owner but being across a drive is domestic but a space let out from a block of flats to an outside person is non-domestic. A space on a driveway is excluded if in front of the garage etc.

Item 4. This shows the bands I set but it doesn't show it is per registered bed space! Hotels also don't show that there are additions for non-resident uses such as the restaurants at the Pomme d'Or and other hotels.

Item 6. It has been assumed that a 1 bedroom flat will have a bathroom, kitchen and one reception room or an open plan instead of kitchen and reception room so the line showing Utility/kitchen is incorrect. Parking on drives, subject to the comment earlier, is missed and in the Town Parishes these are important and are assessed at 600 qtrs each (St Helier)

Page 17 The paragraph below the Parish codes is not correct. A kitchen and reception room are both included in the base assessment. In the limited number of properties shown for St Helier the parking space/garage is included.