



Rates Annual Return Notes

Rates Annual Returns are required by the **Rates (Jersey) Law 2005¹**. A completed Annual Return will give details of the assessment and attributes of all the *land* which you own in the Parish on 1 January.

A penalty will be imposed if you fail to send your **completed** Annual Return to the Connétable by 15 January or within 15 days of the date of the Notice on the Return, whichever is the later. The penalty is up to £1,000 (or £200 if dealt with at a Parish Hall Enquiry).

These Notes will help you fill in the Annual Return in paper format – this format includes bar codes for administrative purposes. If you have any queries please contact your Parish Hall for advice.

Alternatively, complete your Annual Return online at <https://services.parish.gov.je/Rates> using the code on your paper Annual Return.

Your unique code is printed near the QR code:



Enter Rates Online

If you have received a letter enter your unique code.

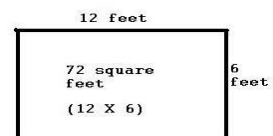
If you switched to digital use the link sent by email. If a code is already displayed click continue.

If you have received a letter you will find the three part code near the QR code.

Unique code

Areas of land:

- use vergée and perch for agricultural land
- use square feet for the area of a room, building or other land (if you enter a metric measurement make sure this is clearly shown)².



Section A: Owner(s) full names and contact details

Please ensure the correct title and full name of the owner(s) of the land is shown and provide contact details (email and/or telephone - if a particular person is to deal with enquiries, please supply his/her name). If the owner's address for correspondence shown in the 'address window' is incorrect please amend and initial the correction. For property owned by share transfer the company is the owner **and** occupier.

“**Owner**”, in relation to land, means –

(a) if the land is not let under a lease or tenancy agreement –

(i) except in the case of share transfer property, the person entitled to occupy and use the land either as owner or usufructuary owner or in the exercise of rights of dower, franc veuvage, seignioralty or otherwise, or

(ii) in the case of share transfer property, the company owning the land; or

(b) if the land is let under a lease or tenancy agreement –

(i) the person who is the occupier of the land if that person is also the lessee of the land under a lease passed before the Royal Court, or

(ii) in any other case, the person who is the immediate landlord of the occupier of the land;

“**Share transfer property**” means any land the entitlement to the use and occupation of which by a person arises by virtue of –

¹ Available on www.jerseylaw.je; or purchase a copy from the States Bookshop, Morier House, St Helier, Jersey JE1 1DD. Copies of the Notes, Returns and forms are available from your Parish Hall and on the website www.parish.gov.je.

² The area of a square or oblong space is found by multiplying the lengths of two adjoining sides. Irregular shapes can be more challenging and if you are unsure please attach a sketch plan with measurements.

(a) the ownership by that person of shares in a company that owns the land; or

(b) a licence from another person owning shares in a company that owns the land, such other person being entitled to use and occupy the land by virtue of owning such shares.

The **Representative** of a body corporate (the *mandataire*) or first named of joint owners is listed (please amend if necessary and initial the correction) or the sole ratepayer is shown.

A body corporate owner may be represented by a named person (of full age) if the Connétable has been given 48 hours written notice of the name and address of that person (a form is available). Such a person is a member of the Parish Assembly and has ONE vote on any decision by the Assembly.

Joint owners may be represented by one of those owners but all joint owners remain jointly and severally liable under the law. Joint ratepayers may at any time give the Connétable written notice of which person is to represent all the ratepayers (a form is available) but notice given after approval of the Rates List for the year will be of no effect until the next rateable year. Such a person is a member of the Parish Assembly and has ONE vote on any decision by the Assembly.

Section B: Details of land including houses, buildings and other structures which you owned on 1 January

The reference number in **Column 1** relates to this Return only and to the property attributes in Section D.

Column 2 shows, from Parish records, details of all the *land* that you own. Please check this information and make any corrections that are needed to show the position on 1 January of the year covered by the Return.

If you own *land* in the Parish that has not been included in this section, please insert the details. If there is not enough space make a brief note on the Return and attach a separate sheet with full particulars or obtain another Return from your Parish Hall or download from the Parish website.

“**Land**” includes –

(a) any house, building or other structure in, on, under or over the land;

(b) land covered with water, except, subject to paragraph (c) of this definition, land covered or, in the normal course of tides, from time to time covered by sea water; and

(c) land formed by dividing the ownership or occupation of land horizontally.

In **Column 3** tick ‘Yes’ or ‘No’ to confirm whether the *land* is share transfer property (see definition above).

Column 4 shows the Assessment from the previous year’s Rate List which is the Rateable Value (quarters) and use for Domestic (D) or Non-domestic (ND) purposes.

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

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

The Law provides that, unless there has been a change in the attributes (which include the size, quality, location, accommodation, condition and use) the rateable value shall remain the same from year to year.

If you do not agree with the assessment shown you should set out your reasons in writing, based on comparison with similar properties in equivalent situations, and send these to the Parish no later than 31 January of the year covered by the Return. The Assessors will reassess the property and their decision will be shown on the Notice of Assessment which will be sent to you when the Rates List is published. The new assessment may be higher, lower or the same as last year’s value. Your claim to vary the assessment will not be acknowledged unless it is necessary to clarify some matter.

Ensure that **Column 5** shows the title and full name of the occupier on 1 January, together with the address, if different from column 1 (for share transfer property the body corporate is the owner and the occupier). If the property is let on terms that provide for the use of furniture or furnishings (e.g. carpets or curtains) then please ensure there is a tick in the box as the person who let the premises is liable to pay the occupier’s rate (the terms of letting may provide for recovery of all or part

of the amount paid from the occupier). The owner is the occupier if there is no other name entered in this column.

“**occupier**”, in relation to land, means the person entitled to occupy and use the land by virtue of being –

- (a) the owner of the land; or
 - (b) the person to whom the land is let under a lease or tenancy agreement,
- other than a person who is a landlord (whether or not immediate) of the occupier of the land.

Section C: Changes to land including houses, buildings and other structures

Tick ‘**Yes**’ or ‘**No**’ to confirm whether changes have been made since 1 January of the previous year to the size, location, accommodation, condition or use of the land, or to the quality of any house, building or other structure on it, listed in section B. If you cannot, from your own knowledge, confirm whether any changes have been made please tick ‘**Don’t Know**’.

If changes have been made, or if there has been a change of circumstances and the purpose (use as ‘domestic’ or ‘non-domestic’) differs from that shown in column 4 of section B, give the full details in this section and, where appropriate, amend the information for the property shown in Section D. The Assessors will reassess the property and the new Rateable Value and/or Purpose will be shown on the Notice of Assessment which will be sent to you when the Rates List is published. If you are unsure please seek advice from the Rate Assessors.

Section D: Attributes of land including houses, buildings and other structures on 1 January

The attributes of *land* are shown in a separate table or row of a table. **Where the attributes are incorrect or incomplete please amend the details and initial the correction(s).**

Domestic or staff accommodation should be entered under the heading Domestic property; land (including agricultural land; other open land; building sites) should be entered under

Land and non-domestic should be entered under the heading Non-domestic property.

Domestic property: the first row of the domestic property table shows the reference number from Section B (column 1) of the Return.

Enter the Property Type as one of the following (the illustrations below will clarify some of the terms used):

Apartment Bungalow Detached Bedsit Flat
Garage-Linked Semi-Detached Terraced



Detached Property



Semi Detached Property



Garage Linked



Terrace

The number of floors with habitable or useable rooms will include basements or cellars and attics if these contain rooms which are used.

Ensure the correct box is ticked to show if the property has the attributes central heating; double glazing; mains drains; mains water and a domestic garden, patio, terrace or balcony (land that is **not** domestic garden should be entered under land (give field no. or name of land)).

Ensure the correct number of rooms of each type is entered. A room should be counted according to its normal purpose for example a single bedroom that is used for storage should be shown as a Single Bedroom and not as an Other Room. Do not count the same room more than once. You should not include the entrance hall, landings, passageways or stairs. Enter the number and area of any conservatory and indoor swimming pool.

If any area or building or structure, including any outbuilding, has not been described enter details under ‘Any other areas’. If a room or any part of the property is used other than for domestic purposes please give details in the section provided.

Ensure the correct number of car spaces and area of garages and off street parking; the number and area of any outdoor swimming pool, and the number of tennis courts is entered. Do not record greenhouses or garden sheds or chalets if they are only for domestic

garden purposes. A portacabin or chalets etc. used for staff accommodation must be declared.

Land: use a separate row to describe each field or area of land individually and give the area of each (this includes agricultural land, other open land, building sites; open or covered parking spaces; and may include some miscellaneous buildings/structures).

Column 1 shows the reference number from Section B of the Return. Column 2 identifies the land. In Column 3 the area of agricultural land and scrubland should be shown as Vergée:Perch and the area of land such as parking spaces should be shown in square feet. In Column 4 describe the **use** of the agricultural land as arable, scrub, market garden, grazing etc. and give details of any building/structure on the land such as tunnels, glasshouses, reservoir, covered parking, etc. For miscellaneous buildings and structures enter a brief description.

Non-domestic: the first row of the non-domestic property table shows the reference number from Section B (column 1) of the Return.

Attributes have been grouped under headings and not all attributes in that group may be applicable to your property. Please enter the number and area of all attributes which are applicable, or ensure the correct box is ticked to show if the property has the attribute.

Shops in the main shopping areas are measured as Zone A, B, C and D for assessment purposes. Zone A is the retail area up to 30 feet depth from the main

entrance; Zone B is the second 30 feet of depth; Zone C is the third 30 feet and Zone D the remainder. If you are unsure of the areas please provide a sketch with the measurements shown. Other buildings/structures with some retail area should enter this as 'Retail other areas'.

For shops, restaurants/cafes etc give the length of the frontage to the main street and, if there is a secondary frontage on a side street show this as Return Frontage. Give the overall depth of the premises.

Outside areas used for eating/drinking should be entered as "*al fresco*" if within the curtilage of the property or as "*Choses public*" if it is an area of public land which you have permission to use. Information in this section may also apply to tourist accommodation.

The area and use of buildings or structures used for other livestock e.g. pigs, chickens etc, should be entered in the relevant section.

If any area of the land, building or structure is not fully described under the above headings please give details under 'Any other areas'.

Section E - Declaration

Please read through the Return(s) to ensure that all the particulars are correct before signing. If you have used more than one Return form to list all your properties please enter the total number of pages and ensure that each page is signed. Where the owner is a Limited Company/Association the Return should be signed by an authorised officer who should also print his/her name and position held. Send the Return(s) to your Parish by the due date to ensure a correct assessment and to avoid any penalty.

Useful Information

Authorised Entry to enter land to maintain or keep up to date the Rates List for that Parish may be given by the Connétable to persons such as the Assessors. At least 48 hours written notice of entry will be given to the occupier of the land and entry will be at a reasonable time having regard to the use of the land. A fine may be imposed if the authorised person is obstructed from entering the land.

Change of Owner and change of Name/Address of owner/occupier: there are penalties for providing incorrect information or failing to report, in writing, to the Connétable within 7 days the following:

- Change of ownership of land/property
- Change of name or address of owner or occupier

Forms are available from your Parish Hall, on www.parish.gov.je or use the online change of name/address service <https://parish.gov.je/Pages/Do-It-Online.aspx>

Rates List and Assessments: the owner and occupier on 1 January are liable for the rates due for the whole of that year and will receive a Notice of Assessment when the Rates List is available for inspection. Review and Appeal procedures are available if you believe the Assessment is not fair or correct (a Review must be held before an Appeal is made).

Rate demands: are sent to those who owned and/or occupied land on 1 January. A 10% surcharge is added to all amounts not paid within 3 months. Contact your Parish now if you wish to arrange a payment plan.