



25 July 2019

Request

Dear Parish of St Helier

Pursuant to the Freedom of Information (Jersey) Law 2011, please will you send me all the documents you have on file which provide either a) guidance, or; b) policy, or; c) a methodology, as to how rates assessors assess the rateable value of land in the Parish.

Specifically, I would like to know how the individual attributes of the land, as collected on the Rates Return form, are taken into consideration when making an assessment. E.g. what is the rateable value of a residential parking space, the rateable value of a bedroom, rateable value of double-glazing etc.

Can you please demonstrate how you ensure each area of land with similar or substantially similar attributes has the same rateable value, and that these are proportionate to attributes?

Response

The Rates Assessors assess in accordance with the Rates (Jersey) Law 2005 (see www.jerseylaw.je). The St Helier Assessment Committee has between 7 and 12 members elected on a rolling basis for 3 years.

The Law requires that each area of land with similar or substantially similar attributes shall have the same rateable value, and that rateable values shall be proportionate to attributes (see Article 6(1)). Land is assessed on the attributes at 1 January. If there has been no change to the attributes, and the previous rateable value is not disputed, then the rateable value will not change from the previous year.

If a re-assessment is required, or a new assessment has to be made, the rateable value of domestic properties is assessed using guidelines (see table below). Band A would be used for a property considered to be extremely poor (for example outside toilets) and Band D+ plus 10% would usually be used for a recently constructed property with large rooms, well-constructed, and perhaps with large windows and, in the case of houses, large gardens. For the Bands between it is subjective and the Assessment Committee will consider the level of properties in the area. New properties would normally be at least Band C. The table is self-explanatory regarding the rateable value applied for additional rooms, garages, swimming pools, tennis courts etc.

For non-domestic properties the Assessment Committee assesses the rateable value using the areas given on the Annual Return and a rate per square foot. The rate per square foot is based on other similar properties within the Parish.

The property attributes are held in the Rates Management System and this facilitates comparison of properties with similar attributes. In addition the Notice of Assessment is sent each year to the persons who, on 1 January of that year, own and occupy a property in the Parish so that each may consider the rateable value assessed for that year. A review, and subsequent appeal, of the rateable value of land may be made if 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. A 'significant difference' is at least 10% of the rateable value of the land in question; or 500 rateable quarters, whichever is the greater (see Article 9).

The Rates List is available for inspection at the Parish Hall and at the Jersey Library in St Helier.

Parish of St Helier – rateable value (quarters) guidelines for domestic property

Property	Type	A	A+	B	B+	B+ +5%	C	C+	D	D+	D+ plus 5%	D+ plus 10%
Bed sit	Room	3160	3240	3600	3960	4158	4350	4780	5220	6525	6851	7177
1 bed flat		3740	4320	4800	5280	5544	5800	6380	6960	8700	9135	9570
2 bed flat		5100	5490	6100	6710	7045	7380	8118	8856	11070	11624	12177
3 bed flat		5800	6200	6900	7590	7969	8350	9185	10020	12525	13151	13777
1 bed house	Terrace	4900	5200	5720	6300	6615	6920	7623	8316	9675	10159	10643
2 bed house	Terrace	6300	6480	7200	7920	8316	8710	9581	10452	13065	13718	14372
3 bed house	Terrace	6900	7560	8400	9240	9702	10170	11187	12204	15255	16018	16781
4 bed house	Terrace	7700	8280	9200	10120	10626	11150	12265	13380	16725	17561	18439
1 bed house	Semi	5390	5720	6292	6930	7276	7623	8385	9147	11434	12006	12577
2 bed house	Semi	6930	7128	7920	8712	9147	9581	10539	11497	14371	15090	15808
3 bed house	Semi	7590	8316	9240	10164	10672	11187	12305	13424	16780	17619	18458
4 bed house	Semi	8470	9108	10120	11132	11688	12265	13491	14718	18397	19317	20237
1 bed house	Detached	5929	6292	6921	7623	8004	8385	9223	10062	12577	13206	13835
2 bed house	Detached	7623	7841	8712	9583	10062	10539	11592	12646	15808	16598	17389
3 bed house	Detached	8349	9148	10164	11180	11739	12306	13536	14767	18459	19382	20305
4 bed house	Detached	9317	10019	11132	12245	12857	13499	14841	16190	20238	21250	22262
Garages	Standard	700	Double	1000								
Additional Rooms	1000											
Conservatories	Small	750	Others	1000								
O/D Swimming	Small	1000	Large	2000	In/SWP	4000						
Land	Grazing	Vergee	40	Arable	80							