



Jersey

RATES (JERSEY) LAW 2005

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RATES (JERSEY) LAW 2005

Arrangement

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RATES (JERSEY) LAW 2005

A LAW to make new provision for an Island-wide rate and to consolidate such provision with revised provisions concerning parish rates and for connected purposes.

Commencement [[see endnotes](#)]

PART 1 INTERPRETATION

1 Interpretation

(1) In this Law, unless the context otherwise requires –

“Annual Island-wide Rates Figure” means the sum calculated in accordance with Article 20(1);

“Approved Rates List” means a Rates List as approved by the Supervisory Committee under Article 11;

“assessment”, in respect of land, means assessment as to the rateable value of the land and as to whether the land or part of it is being used for domestic purposes or non-domestic purposes;

“Assessment Committee”, in respect of a parish, means the committee referred to in Article 31;

“attributes”, in respect of land, means the size, location, accommodation, condition and use of the land and the quality of any house, building or other structure in, on, under or over the land;

“Chairman” means the Chairman of the Rate Appeal Board;

“Comité des Connétables” means the Connétables of the 12 parishes;

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

“domestic rate” means the Island-wide rate payable under Article 19(a);

“financial year” means the year from 1st May till 30th April;

“foncier rate” means the rate payable by the owner of land under Article 17(1);

“institutional care” means care provided –

- (a) at a hospital or care home for which the Minister for Health and Social Services is responsible; or
- (b) at a home to which the Nursing and Residential Homes (Jersey) Law 1994¹ applies;

“Island-wide rate” means the rate authorized by Article 15(1)(b) and includes any surcharge rate;

“Jersey Retail Prices Index” means the retail prices index produced by the States of Jersey Statistics Unit;

“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;

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

“non-domestic rate” means the Island-wide rate payable under Article 19(b);

“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;

“occupier’s rate” means the rate payable under Article 18(1);

“owner”, in relation to land, means –

- (a) if the land is not let under a lease or tenancy agreement, 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
- (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;

“parish assembly” means an assembly of persons referred to in Article 23(1);

“parish rate” means the rate referred to in Article 15(1)(a) and includes any supplementary parish rate agreed under Article 24 and any surcharge rate;

“Rate Appeal Board” means the Board reconstituted under Article 44(1);

“rateable quarter” means the measure to be used to indicate the rateable value of land shown on a Rates List;

“rateable value”, in respect of land, means the rateable value of the land as shown on a Rates List in rateable quarters;

“rateable year” means a year beginning on the first day of January in respect of which this Law authorizes the levying of rates;

“ratepayer” means a person liable to pay a rate levied by a parish;

“Rates List”, in respect of a parish, means the Rates List kept by the parish in accordance with this Law;

“Supervisory Committee” means the committee mentioned in Article 40;

“surcharge rate” means any amount that becomes payable by virtue of Article 27(1);

“use”, in the definition “attributes”, includes any use of the land for which planning permission has been granted and is still in effect.²

(2) Any figure calculated for the purposes of this Law that is expressed in pence may be rounded to the nearest thousandth of a penny.

PART 2

MAINTENANCE OF RATES LIST

2 Parish to maintain a Rates List

- (1) Each parish shall maintain and keep up to date a Rates List for the parish in accordance with this Law.
- (2) The Rates List shall be in a form approved by the Supervisory Committee and shall contain in respect of each area of land in the parish that is separately owned or occupied and is liable to rates –
 - (a) details of the land sufficient to identify it and its boundaries;
 - (b) the rateable value of the land as assessed by the Assessment Committee and expressed in rateable quarters;
 - (c) an indication whether the land has been assessed as being used for domestic purposes or non-domestic purposes;
 - (d) details of its owner as at the first day of the rateable year;
 - (e) if different, details of any occupier as at the first day of the rateable year; and

(f) such other information as the Supervisory Committee may direct.

3 Connétable to obtain information

(1) The Connétable of a parish shall during each December or January serve on each owner of land in the parish a written notice in a form approved by the Supervisory Committee requiring the owner to inform the Connétable in such manner as the Connétable may specify of –

- (a) all the land the person owns in that parish as at the beginning of the rateable year about to begin or just begun and, if any of the land is occupied by a person other than the owner, the name and address of the occupier;
- (b) any changes to the attributes of the land, or to its use for domestic purposes or non-domestic purposes, that have occurred since the beginning of the rateable year about to end or just ended; and
- (c) any other information required for the purposes of this Law that is specified in the notice.

(2) After notices have been served in accordance with paragraph (1), the Supervisory Committee shall publish a notice in the Jersey Gazette stating –

- (a) that in accordance with that paragraph notices have been served on every owner of land in Jersey; and
- (b) that any owner who has not received a notice served in accordance with that paragraph should contact the Connétable of the parish concerned.

(3) Each owner shall be taken to have been served with a notice in accordance with paragraph (1) on the day of the publication of the notice in the Jersey Gazette and it shall not be an excuse for non-compliance with that paragraph for an owner to show that a notice was not served on him or her.

(4) The Connétable of a parish may at any time serve a written notice on the owner or occupier of land in the parish requiring the owner or occupier to make a return in the form required by the notice of such information required for the purposes of this Law as the Connétable may specify.

(5) If –

- (a) an Assessment Committee;
- (b) the Supervisory Committee; or
- (c) the Rate Appeal Board,

requires information in respect of land in a parish for the purpose of carrying out its duties under this Law it may request the Connétable of the parish to serve a written notice on the owner or occupier of the land requiring him or her to provide that information, and the Connétable shall comply with that request.

(6) A person upon whom a notice is served or is to be taken as having been served under this Article who fails without reasonable cause to comply

with the notice within 15 days of it being served is guilty of an offence and liable to a fine of level 2 on the standard scale.

- (7) However, in the case of a notice served under paragraph (1) the owner need not inform the Connétable until 15th January if this date is later than 15 days from service of the notice.
- (8) If a person is charged with an offence under paragraph (6) and accepts the decision of the Connétable or a Centenier having jurisdiction in the matter the Connétable or Centenier may inflict and levy summarily a fine of one-fifth of level 2 on the standard scale.
- (9) A fine imposed by virtue of paragraph (8) may be retained by the parish.
- (10) A person who provides information under this Article that the person knows to be false in a material particular is guilty of an offence and liable to imprisonment for a term of 2 years and to a fine.

4 Power to enter land

- (1) A person authorized in writing by the Connétable of a parish to do so may enter any land in the parish if it is necessary to do so to maintain or keep up to date the Rates List for that parish.
- (2) The person shall not enter the land unless –
 - (a) its occupier has been given at least 48 hours' written notice of entry;
 - (b) the entry is made at a reasonable time having regard to the use of the land; and
 - (c) the written authorization by the Connétable is produced if requested by a person apparently in control of the land.
- (3) A person who obstructs anyone authorized in accordance with paragraph (1) from entering land in accordance with this Article is guilty of an offence and liable to a fine of level 3 on the standard scale.

5 Rateable value and use of land

- (1) This Article applies where –
 - (a) there is no assessment, or only an incomplete assessment, in respect of any land;
 - (b) the Connétable has been informed of any changes under Article 3(1)(b);
 - (c) despite the Connétable having received no response to a notice served under Article 3(1), the Assessment Committee is satisfied that –
 - (i) the attributes of the land have changed or its use for domestic purposes or non-domestic purposes has changed,
 - (ii) the assessment is incorrect when the land is compared with other land in Jersey with similar or substantially similar attributes, or

- (iii) the assessment is not proportionate to the attributes of the land; or
- (d) the owner of the land has requested, by the end of January in the rateable year in question, that the rateable value be reassessed and has given reasons why there should be a reassessment.

(2) Where this Article applies, the Assessment Committee shall make an assessment and the parish shall enter the amount so assessed, together with an indication whether the land or part of it is assessed as being used for domestic purposes or non-domestic purposes, on the Rates List before the end of May in the rateable year in question or such later date as the Supervisory Committee may approve.

6 Basis for assessment of rateable values

- (1) 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.
- (2) 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.
- (3) The States may make Regulations providing for a method of assessment in the case of land used for non-domestic purposes where there is no comparable land with which to make a comparison and such Regulations may apply any provision of this Law in its application to such land in a manner modified by the Regulations.
- (4) Without prejudice to the generality of paragraph (3), where land to which that paragraph applies is situated in more than one parish, Regulations under that paragraph may provide –
 - (a) for members of the Assessment Committees of the parishes in which the land is situated to assess the rateable value of the land as if those members formed an Assessment Committee under this Law; and
 - (b) for the rateable quarters in respect of which the land has been assessed to be apportioned between those parishes.

7 Notice of Rates List being available for inspection

(1) Following the completion of all assessments for the rateable year in question, the Connétable of a parish shall make the Rates List available

for inspection, without payment, at the offices of that parish during its usual opening hours on 14 consecutive days.

(2) The Connétable shall also publish a notice in the Jersey Gazette stating –

- (a) where and when the Rates List may be inspected;
- (b) how and by whom an application for a review of an assessment may be made; and
- (c) the latest date by which the application for review can normally be made for the rateable year in question, being 14 days after the Rates List was first made available for inspection.

8 Notice of assessment

Following the completion of all assessments for the rateable year in question, the Connétable of a parish shall notify each owner and occupier of land in the parish of the assessment in a form approved by the Supervisory Committee.

9 Review of assessment

- (1) On or before the date specified in accordance with Article 7(2)(c) (or such later date as the Assessment Committee may for an exceptional reason agree) an application may be made to the Assessment Committee for a review of the assessment of an area of land shown on the Rates List.
- (2) An application under paragraph (1) must be made on the form provided or approved for the purpose by the Assessment Committee, and may be made by –
 - (a) the owner of the land;
 - (b) if different, the occupier of the land;
 - (c) the Connétable of the parish;
 - (d) the Supervisory Committee; or
 - (e) a member of the Assessment Committee.
- (3) Except as provided by paragraph (5), an application under paragraph (1) 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.
- (4) For the purpose of paragraph (3) 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.
- (5) Paragraph (3) shall not apply in respect of land to which Article 6(3) applies.
- (6) Nothing in this Article shall be taken as preventing an Assessment Committee from correcting at any time any factual or typographical or

similar error in the Rates List, either on its own volition or on the application of any person.

10 Review to be made and may be appealed

- (1) As soon as practicable after an Assessment Committee has received an application made in accordance with Article 9 it shall review the assessment in question.
- (2) The Assessment Committee shall determine how and when the review is to be made.
- (3) As soon as practicable after it has made the review the Assessment Committee shall give written notice of its decision to –
 - (a) the owner of the land;
 - (b) if different, the occupier of the land;
 - (c) the Connétable of the parish; and
 - (d) where the application for review was made by the Supervisory Committee or a member of the Assessment Committee, that Committee or member, as the case may be.
- (4) The notice shall be in a form approved by the Supervisory Committee.
- (5) When the Assessment Committee has made each review requested in accordance with Article 9 it shall make any resulting amendments to the Rates List and the Connétable shall then send a copy of the List to the Supervisory Committee.
- (6) However, if the Connétable is satisfied that the decision of the Assessment Committee is likely to be unduly delayed, the Connétable may require the Assessment Committee to make any agreed amendments to the Rates List and the Connétable shall then send a copy of that List to the Supervisory Committee.
- (7) If a Rates List is sent to the Supervisory Committee in the circumstances set out in paragraph (6) and the Assessment Committee subsequently amends the assessment in question, the Connétable shall so inform the Supervisory Committee which shall amend the Rates List accordingly.
- (8) A person given notice may appeal to the Rate Appeal Board against the decision within 14 days of receipt of the notice (or such longer period as the Chairman, or a member of the Board appointed by the Chairman to consider the question, may for an exceptional reason allow).

11 Approval of Rates List

- (1) The Supervisory Committee shall, on or before the last day of July in a rateable year, approve each Rates List received by it in respect of that year.
- (2) Before doing so it shall amend the Rates List in accordance with any decision of the Rate Appeal Board.

- (3) If a decision of the Rate Appeal Board is pending the Supervisory Committee may still approve a Rates List and shall amend it after it has been approved if the decision of the Board so requires.
- (4) Accordingly each assessment in respect of land shown on the Rates List as approved by the Supervisory Committee shall for the purpose of this Law be taken as the assessment in respect of that land despite the fact that the assessment may subsequently be amended in accordance with paragraph (3).
- (5) The Supervisory Committee shall as soon as it has approved the Rates List of a parish send a copy of it to the Connétable of the parish signed by 3 other members of the Committee.
- (6) Nothing in this Article shall be taken as preventing the Supervisory Committee from correcting at any time any factual, or typographical or similar error in an Approved Rates List either on its own volition or on the application of any person.

12 Changes of owner to be notified

- (1) If the ownership of land is transferred, both the person who acquires the ownership of the land and the person who disposes of it must give written notice of the matters mentioned in paragraph (2) to the Connétable of the parish in which the land is situated within 7 days of the transfer.
- (2) The notice must –
 - (a) provide sufficient details of the land to enable it to be identified;
 - (b) provide the name and current address of its previous owner;
 - (c) provide the name and address of the person who has acquired the ownership of it; and
 - (d) specify the address (if different) to which notices under this Law addressed to the owner are to be sent.
- (3) A person who fails without reasonable cause to comply with paragraph (1) is guilty of an offence and liable to a fine of level 3 on the standard scale.
- (4) A person who provides information under this Article that the person knows to be false in a material particular is guilty of an offence and liable to a fine.

13 Changes of name or address of owner or occupier to be notified

- (1) If the person who owned or who was occupying land at the beginning of a rateable year changes during that year –
 - (a) his or her name (or, in the case of a body corporate or limited liability partnership, its name); or
 - (b) the address to which notices under this Law addressed to the owner or occupier are to be sent,

the person must give written notice of the matters mentioned in paragraph (2) to the Connétable of the parish in which the land is situated within 7 days of the change.

- (2) The notice must –
 - (a) provide sufficient details of the land to enable it to be identified;
 - (b) provide the previous name of the owner or occupier, or, as the case may be, the previous address to which notices under this Law addressed to the owner or occupier were to be sent; and
 - (c) provide the new name of the owner or occupier, or address to which notices under this Law are to be sent.
- (3) A person who fails without reasonable cause to comply with paragraph (1) is guilty of an offence and liable to a fine of level 2 on the standard scale.
- (4) A person who provides information under this Article that the person knows to be false in a material particular is guilty of an offence and liable to a fine.

14 Parish to make Approved Rates List available

- (1) As soon as practicable after a Rates List for a parish has been approved by the Supervisory Committee, the Connétable of the parish shall make a copy of it available for inspection in the Parish Hall, in the Jersey Library in St. Helier and in such other manner as the Supervisory Committee may direct.
- (2) A parish shall allow copies of all or any part of its Approved Rates List to be taken at the Parish Hall.
- (3) If a Rates List is amended after it has been approved, the Connétable of the relevant parish shall ensure that any copy of the List made available for public inspection in accordance with paragraph (1) is amended accordingly.

PART 3

TYPES OF, AND LIABILITY FOR, RATES

15 Types of, and power to levy, rates

- (1) Each parish shall levy for each rateable year –
 - (a) a parish rate, consisting of the foncier rate and the occupier's rate, the proceeds of which shall, subject to paragraph (2) and Article 22, be applied for the payment of the general expenses of the parish arising during the financial year that begins during that rateable year; and
 - (b) an Island-wide rate, consisting of the domestic rate and the non-domestic rate.

- (2) Any funds raised from the parish rate in excess of payment made under paragraph (1) shall be –
 - (a) credited to a fund established under Article 22; or
 - (b) offset against the general expenses of the parish arising during future financial years.

16 Amount to be charged in respect of rate

- (1) An amount shall be charged in respect of land for which a rate is levied in accordance with this Law, calculated according to the number of rateable quarters representing its rateable value in respect of which it has been assessed and the amount of the rate that is to be charged in respect of each rateable quarter.
- (2) The persons liable for the foncier rate and the occupier's rate are each liable for the amount mentioned in paragraph (1), and where the owner is also the occupier of the land he or she is liable for both such amounts.

17 Liability of owner to rates

- (1) Any owner of land in a parish at the start of a rateable year is liable to pay to the parish the foncier rate levied by the parish in respect of the land for that year.
- (2) However, the following land is exempt from the foncier rate –
 - (a) churches, district churches, chapels, meeting houses and other premises exclusively appropriated to public religious worship, and cemeteries;
 - (b) presbyterial houses and lands;
 - (c) dwelling-houses, with the buildings and land appertaining thereto, owned by religious bodies and occupied exclusively by officiating ministers or caretakers of churches or chapels;
 - (d) land owned by Her Majesty;
 - (e) land owned by any department of Her Majesty's Government and used exclusively in Her Majesty's service;
 - (f) land owned by any public or parochial authority and used exclusively for public or parochial purposes;
 - (g) land used by the Minister for Education, Sport and Culture predominantly for the purposes of its undertaking; and
 - (h) land owned by the Don Baudains.³

18 Liability of occupier to rates

- (1) Any occupier of land in a parish at the start of a rateable year is liable to pay to the parish the occupier's rate levied by the parish in respect of the land for that year.
- (2) However, the following land is exempt from occupier's rate –

- (a) churches, district churches, chapels, meeting houses and other premises exclusively appropriated to public religious worship, and cemeteries;
- (b) land occupied by Her Majesty or by any department of Her Majesty's Government and used exclusively in Her Majesty's service; and
- (c) land occupied by any public or parochial authority and used exclusively for public or parochial purposes, but excluding land in the occupation of any employee of any such authority.

(3) If a house or other building or part of a house or other building is let on terms that provide for the use of furniture or furnishings, the person who let the premises is liable to pay the occupier's rate (including any consequent liability for the Island-wide rate), but the terms may provide for the recovery of any or all of the amount so paid from the occupier.

(4) If the owner of any land has failed to provide the name and address of the occupier as required by Article 3(1)(a), the owner is liable to pay the occupier's rate (including any consequent liability for the Island-wide rate), but may recover the sum paid (but not any surcharge paid) from the occupier as a civil debt.

19 Liability for Island-wide rate

A person who is liable to pay any foncier or occupier's rate under Article 17 or 18 is also liable to pay –

- (a) the domestic rate on any part of the land that the person owns or occupies that is used for domestic purposes; and
- (b) the non-domestic rate on any part of the land that the person owns or occupies that is used for non-domestic purposes.

PART 4

APPROVAL AND COLLECTION OF RATES

20 Determination of Island-wide rate

- (1) The sum to be levied from the Island-wide rate for any rateable year, known as the Annual Island-wide Rates Figure, shall be the Annual Island-wide Rates Figure for the previous year increased by the percentage rise in the Jersey Retail Prices Index during the 12 months beginning on 1st April of that previous year.
- (2) Regulations made by the States on a proposition lodged by the Comité des Connétables shall prescribe what proportion of the Annual Island-wide Rates Figure shall be met from the domestic rate and what proportion shall be met from the non-domestic rate.⁴
- (3) Before a proposition is lodged under paragraph (2) the Supervisory Committee shall consult the Chief Minister and such rate payers or groups or bodies representing rate payers as it considers appropriate.⁵

(4) The Island-wide rate shall be expressed as an amount for each rateable quarter in respect of the domestic rate and the non-domestic rate, calculated by the Supervisory Committee so as to levy the Annual Island-wide Rates Figure in the proportions prescribed by Regulations made under paragraph (2).

21 Approval of parish rate

- (1) The Connétable of a parish shall, as soon as practicable after receiving both the Approved Rates List for a rateable year and the audited accounts of the parish for the financial year that ended in that rateable year, present to the Parish Assembly –
 - (a) those audited accounts; and
 - (b) estimates of the funds required by the parish for the current financial year of the parish.
- (2) The Parish Assembly shall then approve the estimates with or without amendment.
- (3) The Parish Assembly shall then approve a parish rate of an amount that will produce for the parish income that is at least sufficient to satisfy the requirements set out in the approved estimates, taking into account any surplus of funds as mentioned in Article 15(2) that are to be used to offset the general expenses of the parish during that financial year.
- (4) The parish rate shall be expressed as an amount for each rateable quarter.

22 Parish funds for special purposes

- (1) A parish may, with the approval of the Parish Assembly, establish funds for specified purposes and appropriate money from the parish rate to funds so established.
- (2) Except with the approval of the Parish Assembly, money standing to the credit of a fund shall not be used by the parish other than for the specified purpose for which the fund was established.

23 Parish Assembly

- (1) A person is a member of the Parish Assembly of a parish for a rateable year –
 - (a) if the person resides in the parish and is registered for the parish as an elector in public elections;
 - (b) if the person is solely liable to pay a rate;
 - (c) where 2 or more persons are liable to pay a rate, if the person's name appears first on the Rates List or, in the absence of a Rates List, on any document completed under Article 3(1) or (4); or
 - (d) if the person's name is for the time being, and has been for at least 48 hours, on the list kept by the Connétable in accordance with Article 29(3) as a representative of a body corporate.

- (2) A member of the Parish Assembly has one vote on any decision by the Assembly.
- (3) Paragraph (2) applies despite the fact that the member may be qualified by virtue of paragraph (1) more than once to be a member of the Parish Assembly.

24 Supplementary parish rate

A Parish Assembly may, at any time, agree a supplementary parish rate if it considers that it is necessary to do so having regard to the requirements of the parish.

25 Levying of rates

- (1) As soon as practicable after the Island-wide rate has been calculated under Article 20(4) and its parish rate has been approved by its Parish Assembly, a parish shall –
 - (a) calculate the rates payable by each ratepayer; and
 - (b) send each ratepayer a written demand for those rates.
- (2) Any rate payable to a parish under this Law –
 - (a) is a debt due to the parish; and
 - (b) is payable upon demand.
- (3) The fact that an appeal is pending or under consideration by the Rate Appeal Board in respect of the rateable value of any land does not mean that any rates due and payable in respect of that land are not to be paid in accordance with paragraph (2).
- (4) If, in addition to sending a demand for the rates to ratepayers, the Connétable of the parish publishes a notice in the Jersey Gazette stating that demands for rates have been sent out by the parish, it shall not be an excuse for the non-payment of a demand by a ratepayer that it was not received.
- (5) The demand for rates shall be in a form approved by the Supervisory Committee.
- (6) The Connétable may reduce or remit the payment of the rates due by a ratepayer on the ground of hardship.
- (7) If the Supervisory Committee amends the rateable value of the land as shown on the Approved Rates List a parish shall –
 - (a) send an amended demand in respect of an area of land; or
 - (b) if the demand has been paid, refund the amount overpaid together with interest on that amount in respect of the period of overpayment, calculated at an annual rate of 5% or such other rate of interest as the States may, by Regulations, prescribe.
- (8) If, under Article 26(1), the Treasurer has received an amount in respect of any part of the sum refunded by a parish under paragraph (7)(b) the Treasurer shall repay that amount to the parish.

26 Island-wide rate – payments from and to the parishes

- (1) Each parish shall pay an amount equivalent to the money it receives from ratepayers relating to the Island-wide rate to the Treasurer (within the meaning of Article 1(1) of the Public Finances (Jersey) Law 2005⁶) and it shall be credited to the consolidated fund established under Article 3 of that Law.⁷
- (2) However, a parish may offset against the amount payable under paragraph (1) in respect of any surcharge rate the costs of collecting any rate from the rate payer liable to pay the surcharge rate.
- (3) There shall be paid out of the consolidated fund to each parish –
 - (a) such funds as are necessary to enable the parish to meet the costs of the relief and maintenance of persons chargeable to the parish who are suffering as a result of financial hardship; and
 - (b) a sum equivalent to 10% of that part of those funds that does not relate to the provision of institutional care.⁸

27 Surcharge for unpaid rates

- (1) If a ratepayer has failed to pay the whole or part of any rates 3 months after the demand, the ratepayer becomes liable to pay an additional amount equal to 10% of the amount then unpaid.
- (2) Regulations may amend paragraph (1) with respect to the period of time after the demand when the surcharge becomes payable and the percentage of the amount unpaid that may be levied as a surcharge.

28 Recovery in bankruptcy

- (1) A *tenant après décret* or *tenant après dégrèvement* is liable for the payment of any foncier rate that is due in respect of the land foreclosed and that has become due and payable within 12 months next before the date of the Act of the Court authorizing the *décret* or *dégrèvement* or at any time thereafter.
- (2) If the Royal Court has granted –
 - (a) an application made by a person to place the person's property under the control of the Court (*de remettre ses biens entre les mains de la Justice*); or
 - (b) an application for the holding of a *bénéfice d'inventaire* on the estate of a deceased person,

the *autorisés* or the Viscount, as the case may be, shall pay, out of the property of the person or the estate of the deceased person, any rate that is due by the person or deceased person at the time of the granting of the application and that has become due and payable within 12 months next before that time.
- (3) In the event of a *dégrèvement*, *réalisation*, *désastre*, bankruptcy or composition with creditors, any rate due for the year in which that event

occurs as well as any due for the preceding year shall rank for payment *pari passu* with other privileged debts and in priority to all other debts.

29 Bodies corporate

- (1) A body corporate that is liable to pay any rates in respect of land may at any time give the Connétable of the parish in which the land is situated written notice of the name and address of a person of full age, who, for the time being, is to act as its representative.
- (2) Subject to Article 23(2), the person mentioned in paragraph (1) is entitled to represent the body corporate in all matters in which a ratepayer is entitled to representation by virtue of this Law.
- (3) The Connétable shall keep a list of representatives notified in accordance with paragraph (1).
- (4) The Connétable shall make the list available for inspection at the offices of the parish during its usual opening hours.

30 Joint ownership

- (1) If 2 or more persons are liable to pay any rates in respect of land, they may at any time give the Connétable of the parish in which the land is situated written notice of the name of which of them is to be first entered in the Rates List as representing them all.
- (2) If a notice under paragraph (1) is received after the Rates List has been approved, the notice shall not have effect until the following rateable year.
- (3) The person whose name is first entered in a Rates List in respect of land is entitled to represent all the persons who are liable to pay any rate levied in respect of that land in all matters in which a ratepayer is entitled to representation by virtue of this Law.
- (4) Nothing in this Article affects the joint and several liability under this Law of each person referred to in paragraph (1).

PART 5

ASSESSMENT COMMITTEES

31 Membership of Assessment Committee

- (1) Each parish shall continue to have an Assessment Committee.
- (2) The Assessment Committee for the Parish of St. Helier shall have neither fewer than 7 nor greater than 12 members and the Assessment Committees for each of the other parishes shall have 5 members.

32 Vacancy in membership of Assessment Committee

- (1) A Parish Assembly shall elect a person to fill any vacancy in the membership of its Assessment Committee.
- (2) However, in the case of the Parish of St. Helier the vacancy need not be filled unless the failure to fill it would result in the Assessment Committee having less than the minimum number of members required by Article 31(2).
- (3) There is a vacancy in the membership of an Assessment Committee if –
 - (a) the term of office of a member expires;
 - (b) a member refuses to take the required oath; or
 - (c) a member dies, resigns or becomes disqualified for membership of the Committee.

33 Term of membership of Assessment Committee

- (1) Subject to paragraph (2) a member of an Assessment Committee holds office for a term of 3 years except in the case of the Parish of St. Helier where a member holds office for such term, not exceeding 3 years, as the Parish Assembly determines on the member's appointment.
- (2) A person elected to fill a vacancy in the membership of an Assessment Committee arising by virtue of Article 32(3)(b) or (c) is entitled to hold office until the time when the replaced person would normally have left office.

34 Disqualification for election to Assessment Committee

A person is disqualified for election to, or membership of, an Assessment Committee of a parish if he or she –

- (a) is related to another member of the Committee within and including the degree of relationship of first cousin;
- (b) is a paid employee of the parish; or
- (c) is neither a ratepayer in the parish nor registered for the parish as an elector in public elections.

35 Members of Assessment Committees to take oath

On being elected a member of an Assessment Committee a person shall take an oath before the Royal Court well and faithfully to discharge the person's duties under this Law as a member of the Assessment Committee.

36 Assessment Committee to be taken to be duly constituted

- (1) Unless the contrary is proved an Assessment Committee shall be taken –
 - (a) to have been duly constituted; and

- (b) to have had power to deal with each matter referred to in its minutes.
- (2) The proceedings of an Assessment Committee are not invalidated by –
 - (a) a vacancy in its membership; or
 - (b) a defect in the election or qualification of a member.

37 Meetings of Assessment Committee

- (1) Except as otherwise provided in this Article, an Assessment Committee shall determine –
 - (a) when and where it meets; and
 - (b) its procedure at its meetings.
- (2) An Assessment Committee shall hold its meetings at a place within its parish.
- (3) At a meeting of an Assessment Committee –
 - (a) the members present shall appoint one of their number to preside; and
 - (b) the quorum is to be determined by the Committee but shall be at least 3 members; and
 - (c) in the case of an equality of votes the person presiding has a second or casting vote; and
 - (d) a member shall not be present during the consideration of any matter relating to land in which the member is interested as owner, occupier, as a relative of the owner or occupier within and including the degree of relationship of first cousin, or otherwise.
- (4) If, by virtue of paragraph (3)(d), paragraph (3)(b) cannot be complied with, the members remaining shall be taken to form a quorum.
- (5) An Assessment Committee shall keep minutes of its proceedings in a book kept for that purpose.
- (6) A minute of the proceedings of an Assessment Committee signed at the same or next subsequent meeting of the Committee by the person presiding at the meeting at which the minute is signed shall be received in evidence without further proof.

38 Duties of Assessment Committee

An Assessment Committee for a parish shall –

- (a) assess each area of land in the parish when required to do so in accordance with this Law;
- (b) review any assessment made in respect of an area of land in the parish upon a request to do so made in accordance with this Law;
- (c) provide any information in its possession to the Supervisory Committee or the Rate Appeal Board upon being requested to do so; and
- (d) carry out such other functions as are imposed on it by this Law.

39 Members of Assessment Committee to receive an honorarium

A parish shall pay each member of its Assessment Committee an honorarium of such amount as is fixed annually by its Parish Assembly.

PART 6
SUPERVISORY COMMITTEE**40 Supervisory Committee**

There shall continue to be a Supervisory Committee consisting of the 12 Connétables.

41 Duties of Supervisory Committee

The Supervisory Committee shall –

- (a) encourage and promote uniformity in rateable values throughout Jersey;
- (b) assist Assessment Committees in the performance of their duties under this Law;
- (c) provide any information in its possession to the Rate Appeal Board upon being requested to do so;
- (d) consult on a proposed apportionment of the Annual Island-wide Rates Figure as required by Article 20(3) and calculate the amount for each rateable quarter of the Island-wide rate under Article 20(4); and
- (e) carry out such other functions as are imposed on it by this Law.

42 Powers of Supervisory Committee

- (1) The Supervisory Committee may –
 - (a) confer with Assessment Committees and make recommendations to them;
 - (b) bring to the notice of a Connétable or an Assessment Committee its conclusion or recommendation in respect of any matter; and
 - (c) determine the form of any document, including any form, list or notice, to be used, made available for inspection, served or completed for the purposes of this Law.
- (2) The Supervisory Committee may obtain and pay for the advice and assistance of competent persons to aid it in carrying out its duties under this Law.
- (3) Any expenses incurred by the Supervisory Committee shall be charged on all the parishes in proportions determined by the Committee.

43 Meetings of Supervisory Committee

- (1) Except as otherwise provided in this Article, the Supervisory Committee shall determine –
 - (a) when and where it meets; and
 - (b) its procedure at its meetings.
- (2) At a meeting of the Supervisory Committee –
 - (a) the members present shall appoint one of their number to preside;
 - (b) the quorum is to be determined by the Committee but shall be at least 5 of its members;
 - (c) in the case of an equality of votes the person presiding has a second or casting vote;
 - (d) a member shall not be present during the consideration of any matter relating to land in which the member is personally interested as owner, occupier or otherwise (except as Connétable of the parish in which the land is situated).
- (3) The Supervisory Committee shall keep minutes of its proceedings in a book kept for that purpose.
- (4) A minute of the proceedings of the Supervisory Committee signed at the same or next subsequent meeting of the Committee by the person presiding at the meeting at which the minute is signed shall be received in evidence without further proof.

PART 7

RATE APPEAL BOARD

44 Rate Appeal Board

- (1) The Parish Rate Appeal Board established under Article 41 of the Parish Rate (Administration) (Jersey) Law 2003⁹ is reconstituted as the Rate Appeal Board.
- (2) The Rate Appeal Board shall consist of neither fewer than 5 nor greater than 9 members appointed by the States on the recommendation of the Minister for Treasury and Resources.¹⁰
- (3) A member of the Rate Appeal Board holds office for such period, not exceeding 5 years, as the States determine on the member's appointment.
- (4) A member of the Rate Appeal Board is eligible for re-appointment.
- (5) The members of the Rate Appeal Board shall appoint one of their number to be its Chairman and another to be its Vice-Chairman.
- (6) References in this Law to the Chairman mean the Vice-Chairman if –
 - (a) the Chairman is absent or for any reason unable to act; or
 - (b) the office of Chairman is vacant.
- (7) If –

(a) both the Chairman and Vice Chairman are absent or for any reason unable to act; or

(b) the offices of Chairman and Vice Chairman are both vacant, the other members of the Rate Appeal Board shall appoint one of their number to act as its Chairman, and references in this Law to the Chairman shall mean the person so appointed.

45 Appeals

(1) An appeal cannot be made to the Rate Appeal Board except in accordance with Article 10(8) (which provides for an appeal from a decision of an Assessment Committee following its review of the assessment).

(2) An appeal to the Rate Appeal Board shall be made by sending to the Supervisory Committee a notice of appeal on a form provided or approved for the purpose by that Committee.

(3) The notice shall specify the grounds of the appeal.

(4) The Supervisory Committee shall, within 14 days of receiving the notice, send a copy of it to –

- (a) the owner of the relevant land;
- (b) if different, the occupier of that land;
- (c) the Connétable of the parish in which the land is situated;
- (d) the Assessment Committee of the parish in which the land is situated,

and deliver the notice of appeal to the Rate Appeal Board.

(5) The Chairman of the Rate Appeal Board shall, within 14 days of the receipt of a notice of appeal, appoint not less than 3 members of the Rate Appeal Board to hear the appeal.

(6) A member of the Rate Appeal Board so appointed shall not include a member who has an interest as owner, occupier, as a relative of the owner or occupier within and including the degree of relationship of first cousin or otherwise in the land the subject of the appeal.

(7) At a hearing of an appeal –

- (a) if the members of the Rate Appeal Board appointed to hear the appeal include the Chairman or Vice-Chairman, the Chairman or, in the Chairman's absence, the Vice-Chairman shall preside; and
- (b) in any other case, the members of the Rate Appeal Board appointed to hear the appeal who are present shall elect one of their number to preside.

(8) At a hearing of an appeal the quorum shall be 3 of the members of the Rate Appeal Board appointed to hear the appeal.

(9) The members of the Rate Appeal Board appointed to hear an appeal may, with the approval of the Supervisory Committee, obtain expert or legal advice.

- (10) The cost of obtaining the advice shall be paid by the parish in which the land to which the appeal relates is situated unless the Supervisory Committee determines that the cost should be paid by the parishes in some other way.
- (11) The secretary of the Supervisory Committee is also the clerk to the Rate Appeal Board unless that Committee appoints some other person or persons to be the clerk or clerks to the Board on a salary and conditions of appointment determined by the Committee.

46 Hearing of appeals

- (1) In this Article “person interested in the appeal” in respect of land in a parish means –
 - (a) the owner of the land;
 - (b) if different, the occupier of the land;
 - (c) the Connétable of the parish;
 - (d) the Assessment Committee of the parish; and
 - (e) the Supervisory Committee.
- (2) On being appointed to hear an appeal the members of the Rate Appeal Board so appointed shall set the date, time and place of the hearing of the appeal.
- (3) The members of the Rate Appeal Board hearing an appeal shall hear the appeal at the Parish Hall of the parish in which the land to which the appeal relates is situated unless, in the opinion of those members, there is a sufficient reason for hearing it elsewhere.
- (4) The members of the Rate Appeal Board hearing an appeal shall give at least 7 days’ written notice of the date, time and place of the hearing of the appeal to each person interested in the appeal.
- (5) The members of the Rate Appeal Board hearing an appeal may postpone or adjourn the hearing, but if they do so they must take reasonable steps to notify each person interested in the appeal of the postponement or adjournment and of the new date, time and place for the hearing or resumption of the hearing.
- (6) At the hearing of an appeal each person interested in the appeal may –
 - (a) appear and be heard, either in person or by a representative, who need not be legally qualified;
 - (b) call and examine witnesses; and
 - (c) produce documentary or other evidence.
- (7) At the hearing of an appeal the members of the Rate Appeal Board hearing the appeal may –
 - (a) call and examine witnesses; and
 - (b) be assisted by such persons as they determine.
- (8) At any time during the hearing of an appeal the members of the Rate Appeal Board hearing the appeal may dismiss the appeal on the grounds that the appeal is without foundation or frivolous.

(9) If –

- (a) the appellant desires to go into any ground of appeal that was not specified in the appellant's notice of appeal; and
- (b) the members of the Rate Appeal Board hearing the appeal are satisfied that the omission of that ground was not wilful or unreasonable,

the members may allow the appellant to go into that ground and may take it into consideration.

(10) When the members of the Rate Appeal Board hearing an appeal have made their determination in respect of the appeal they shall give the Chairman of the Board written notice of their determination together with a summary of reasons for their decision.

(11) The Chairman shall ensure that a copy of the notice and summary is furnished to each person interested in the appeal.

(12) The decision of the Rate Appeal Board is final.

47 Members hearing appeal may carry out inspections

- (1) The members of the Rate Appeal Board hearing an appeal may, in accordance with paragraph (2) or (3), enter any land that they consider necessary to inspect for the purpose of determining the appeal.
- (2) If the land to be entered is the land that is the subject of the appeal, unless the owner and any occupier of the land has otherwise agreed, the members of the Rate Appeal Board hearing the appeal may only enter the land if –
 - (a) at least 48 hours' written notice of their intention to do so has been given;
 - (b) they do so at a reasonable time having regard to the use of the land; and
 - (c) they produce their appointments by the Chairman as a member of the Board hearing the appeal.
- (3) If the land to be entered is not the land that is the subject of the appeal the members of the Rate Appeal Board hearing the appeal may only enter the land if the owner and any occupier of the land has agreed to their doing so.
- (4) A person who obstructs a member of the Rate Appeal Board from entering land in accordance with paragraph (2) is guilty of an offence and liable to a fine of level 3 on the standard scale.

48 Determination of appeal

- (1) The members of the Rate Appeal Board hearing an appeal may confirm or alter the review of the Assessment Committee in respect of which the appeal was made.

(2) The decision of the members of the Rate Appeal Board hearing an appeal shall be unanimous or a decision of a majority of those members, but if the members are divided equally in their opinions the member presiding at the hearing shall have a casting vote.

PART 8

GENERAL PROVISIONS

49 Regulations

(1) The States may make Regulations –

- (a) amending the interpretation of a term mentioned in Article 1(1);
- (b) for the purposes of certain assessments in accordance with Article 6(3);
- (c) amending the grounds for an application for review of an assessment under Article 9;
- (d) amending Article 17(2) or 18(2) (exemptions from foncier or occupier's rates);
- (e) prescribing the apportionment mentioned in Article 20(2);
- (f) prescribing the rate of interest to be paid by a parish in respect of any overpayment of rate under Article 25(7)(b);
- (g) prescribing the period of time after a rates demand when a surcharge becomes payable, and the percentage of the amount unpaid that may be levied as a surcharge, under Article 27(2);
- (h) increasing or decreasing the number of members of the Rate Appeal Board required to hear an appeal to the Board under Article 45(8);
- (i) amending the penalty for an offence under this Law; and
- (j) amending a date or period of time specified in this Law.

(2) Regulations under this Law may contain such incidental, supplemental and transitional provisions as the States consider necessary for the purposes of the Regulations.

50 Service of documents

(1) A document required or authorized to be sent to a person under this Law may be sent –

- (a) by delivering it to the person to whom it is to be sent;
- (b) by leaving it at the usual or last known place of abode of the person or, if the person is a body corporate or limited liability partnership, at its registered office or its principal place of business;
- (c) by forwarding it by post addressed to the person's usual or last known place of abode or, if the person is a body corporate or limited liability partnership, at its registered office or its principal place of business;

- (d) by forwarding it by post addressed to the person at an address provided by the person for the purpose;
- (e) by delivering it to a person on the premises to which it relates or, if there is no person on the premises, by fixing it on some conspicuous part of the premises; or
- (f) if the land to which the document relates is the place of business of the person to whom it is to be sent, by leaving it at, or by forwarding it by post addressed to that person at, that place of business.

(2) A document that is authorized or required by this Law to be sent to the owner or occupier of land may be addressed by the description of “owner” or “occupier” of the land (naming it) without further name or description.

51 General provisions with respect to offences

- (1) If an offence under this Law committed by a limited liability partnership or company is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of –
 - (a) a person who is a partner of the partnership, or director, manager, secretary or other similar officer of the company; or
 - (b) any person purporting to act in any such capacity,
 the person is also guilty of the offence and liable in the same manner as the partnership or company to the penalty provided for that offence.
- (2) If the affairs of a company are managed by its members, paragraph (1) applies in relation to acts and defaults of a member in connection with the member’s functions of management as if the member were a director of the company.
- (3) A person who aids, abets, counsels or procures the commission of an offence under this Law is also guilty of the offence and liable in the same manner as a principal offender to the penalty provided for that offence.

52 Transitional provision – First year of operation

For the first rateable year to which this Law applies, in Article 20 –

- (a) for paragraph (1) there shall be substituted the following paragraph –
 - “(1) The sum to be levied from the Island-wide rate for the first rateable year to which this Law applies, known as the Annual Island-wide Rates Figure, shall be the total of –
 - (a) the expenditure in all the parishes, for the financial year ending during that rateable year, on the relief and maintenance of persons chargeable to a parish who are suffering as a result of financial hardship, increased by the percentage rise in the Jersey Retail Prices Index during the 12 months beginning on 1st April of the previous year; and

- (b) a sum equivalent to 10% of that part of the amount described in sub-paragraph (a) that does not relate to the provision of institutional care.”;
- (b) in paragraph (2) for the words “shall prescribe” there shall be substituted the words “may prescribe”; and
- (c) after paragraph (2) there shall be inserted the following paragraph –
“(2A) However, if by the end of the financial year ending during the first rateable year to which this Law applies, no Regulations have been made under paragraph (2), the Supervisory Committee, having consulted as required by paragraph (3), shall determine what proportion of the Annual Island-wide Rates Figure for that rateable year shall be met from the domestic rate and what proportion shall be met from the non-domestic rate.”.

53 Transitional provision – Assessment Committees

The members of an Assessment Committee of a parish holding office immediately before the commencement of this Law shall, on that commencement, be taken to be the members of the Assessment Committee of that parish elected in accordance with this Law for terms expiring at the same times as they would have expired had this Law not been enacted.

54 Transitional provision – Rate Appeal Board

- (1) The members of the Parish Rate Appeal Board holding office immediately before the commencement of this Law shall, on that commencement, be taken to be the members of the Rate Appeal Board appointed in accordance with this Law for terms expiring at the same times as they would have expired had this Law not been enacted.
- (2) The Chairman and Vice Chairman of the Parish Rate Appeal Board holding office immediately before the commencement of this Law shall, on that commencement, be taken to be the Chairman and Vice Chairman of the Rate Appeal Board.
- (3) An appeal being heard by members of the Parish Rate Appeal Board immediately before the commencement of this Law may, on that commencement, continue to be heard and determined by those members of the Board as if it were an appeal made to the Board in accordance with this Law.

55 Citation and application

- (1) This Law may be cited as the Rates (Jersey) Law 2005.
- (2) This Law applies on and from the 2006 rateable year.¹¹

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement
Rates (Jersey) Law 2005	L.33/2005	2 December 2005

Table of Renumbered Provisions

Original	Current
55	spent, omitted from this revised edition
56	spent, omitted from this revised edition
57	spent, omitted from this revised edition
58	spent, omitted from this revised edition
59	55
(2) – (4)	spent, omitted from this revised edition
(5)	59(2)
SCHEDULE	spent, omitted from this revised edition

Table of Endnote References

¹	chapter 20.725
² Article 1(1)	amended by Article 56
³ Article 17(2)	amended by Article 56
⁴ Article 20(2)	amended by Article 56
⁵ Article 20(3)	amended by Article 56
⁶	L.14/2005
⁷ Article 26(1)	substituted by Article 55
⁸ Article 26(3)	amended by Article 55
⁹	chapter 24.840
¹⁰ Article 44(2)	amended by Article 56
¹¹	Article 58(2) of the Law stated that for the avoidance doubt and despite the repeal of the Parish Rate (No.2) (Jersey) Law 2003 by this Law, “it is declared that the rates described in this Law are authorized to be made and levied in accordance with this Law for any year”