

ORDINANCE

OF THE STATES OF DELIBERATION

ENTITLED

The Alderney Rateable Values Assessment Ordinance, 1949

*

[CONSOLIDATED TEXT]

NOTE

This consolidated version of the enactment incorporates all amendments listed in the footnote below. It has been prepared for the Guernsey Law website and is believed to be accurate and up to date, but it is not authoritative and has no legal effect. No warranty is given that the text is free of errors and omissions, and no liability is accepted for any loss arising from its use. The authoritative text of the enactment and of the amending instruments may be obtained from Her Majesty's Greffier, Royal Court House, Guernsey, GY1 2PB.

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* Recueil d'Ordonnances Tome X, p. 1; as amended by the Decimal Currency (Bailiwick of Guernsey) Law, 1970 (Ordres en Conseil Vol. XXII, p. 558); the Alderney Rateable Values Assessment (Amendment) Ordinance, 1973 (Recueil d'Ordonnances Tome XIX, p. 1); the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003 (No. XXXIII of 2003, Recueil d'Ordonnances Tome XXIX, p. 406); the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016 (No. IX of 2016). See also the Taxation of Real Property (Enabling Provisions) (Guernsey and Alderney) Law, 2005 (No. X of 2006). This Ordinance has been repealed by the Alderney Property Tax Ordinance, 2020 (Alderney Ordinance No. IX of 2020).

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ARRANGEMENT OF SECTIONS

1. Powers of Guernsey Policy & Resources Committee in Alderney.
2. Rectification of assessments.
3. Making of representations.
4. Application of Art. 14 of Guernsey Law.
5. Application of Art. 5, 6, 8, 9, 10 and 15 of Guernsey Law.
6. Determination of rateable values.
7. Exhibition of assessment.
8. Definitions.
9. Commencement of assessment.

REPEALED

(Made on 15th February, 1949.)

The Alderney Rateable Values Assessment Ordinance, 1949

THE STATES, under and by virtue of section 4 of "The Alderney (Application of Legislation) Law, 1948", hereby order as follows: –

Powers of Guernsey [Policy & Resources Committee] in Alderney.

1. The [Policy & Resources Committee] of the States of Guernsey (hereinafter referred to as "**the Committee**") is hereby empowered, if so requested by the States of Alderney and for so long as that request remains operative –

- (a) to assess the rateable value of any real property situate in the Island of Alderney, and
- (b) from time to time to rectify the assessment of the rateable value of any real property situate in the Island of Alderney[:

PROVIDED that, without prejudice to the validity of any rectification, notice of any such rectification shall be sent to the owner, the usufructuary (if any) and the occupier (if any) of the property concerned by means of a letter delivered or sent by post to such owner, usufructuary and occupier as the case may be at his address as recorded in the Cadastre.]

NOTES

In section 1,

the words "Policy & Resources Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 2, Schedule 1, paragraph 15(a), with effect from 1st May, 2016;¹

the words in the second pair of square brackets were inserted by the Alderney Rateable Values Assessment (Amendment) Ordinance, 1973, section 1(a), with effect from 31st January, 1973.

The functions, rights and liabilities of the Treasury and Resources Department and of its Minister or Deputy Minister arising under or by virtue of this Ordinance were transferred to and vested in, respectively, the Policy & Resources Committee and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 15(a), with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.²

In accordance with the provisions of the Taxation of Real Property (Enabling Provisions) (Guernsey and Alderney) Law, 2005, section 4(c) and section 4(h), with effect from 13th November, 2006, this enactment is one of those that the States may repeal, amend, extend, adapt, modify or disapply by Ordinance made under the 2005 Law.

Rectification of assessments.

2. Upon written notification by the proprietor, usufructuary or occupier of any real property situate in the Island of Alderney, in accordance with a form to be provided by the Committee, of any incorrectness or unfairness in the assessment of the rateable value thereof whereby he is prejudiced, the Committee shall consider whether or not there are grounds for the rectification of the alleged incorrectness or unfairness referred to in such notification and, upon being satisfied that such grounds exist, the Committee shall rectify the assessment accordingly.

Making of representations.

3. Unless, without hearing the person by whom the notification was sent, the Committee is satisfied that grounds exist for the rectification of the rateable value of the property concerned and rectifies the same accordingly, an opportunity shall be given to such person to make representations in the matter and for this purpose a Board, consisting of not less than four members of the Committee appointed by the Committee, of whom one shall be appointed by the Committee as President of the Board, and of a person residing in Alderney, having experience of the value of real property situate in Alderney and appointed by the States of Alderney, shall sit in

Alderney. The President and each member of the Board shall have a vote in the determination of the matter:

PROVIDED that the Board, unless it otherwise determine, shall not be required to assemble in Alderney more frequently than once in any calendar year nor within a period of twelve months from the date of its last assembly.

Application of Art. 14 of Guernsey Law.

4. The provisions of Article 14 of the Cadastre Law, 1947, in force in the Island of Guernsey (which provides for appeals to the Royal Court of the Island of Guernsey sitting as an Ordinary Court from decisions of the Committee under that Law) shall have effect as regards decisions of the Board under the last foregoing subsection, but so that the reference to a notification therein contained shall be deemed to include a notification under section 2 of this Ordinance, that references to the Committee shall be deemed to include references to the Board, and that references to the Royal Court sitting as an Ordinary Court shall be deemed to be references to the Court of Alderney.

Application of Art. 5, 6, 8, 9, 10 and 15 of Guernsey Law.

5. The following provisions of the Cadastre Law, 1947, in force in the Island of Guernsey, shall have effect in the Island of Alderney –

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| Article 5 | (Power to enter upon property for survey and valuation): |
| " 6 | (Declarations by Owners and Others): |
| " 8 | (Notification of Changes in and Additions to Property and of Changes in Use of Property): |
| " 9 | (Notification of Changes of Ownership): |
| " 10 | (Penalties): |
| " 15 | (Limitation of Rectification): |

(1) as though the references therein to the Guernsey Cadastre, to the Island of Guernsey, and to real property situate in Guernsey were references to the record of the assessments made in pursuance of this Ordinance, to the Island of Alderney and to real property situate in Alderney respectively,

(2) as though in the said Article 5, the reference to the Committee included a reference to the Board, and

(3) as though in paragraph (4) of the said Article 9 the reference to Guernsey realty included a reference to Alderney realty.

Determination of rateable values.

6. The rateable values of real property situate in Alderney shall be determined by the Committee and the Board in accordance with the Rules for the Determination of the rateable values of real property from time to time in force in the Island of Guernsey:

SAVE that in Category D of paragraph 5 of the Ordinance (1948) enacting the Cadastre Law, 1947, Rules, the annual rental value for glasshouses fitted with a heating system shall, in relation to Alderney, be £2 per perch, and for glasshouses not so fitted, [£1.50] per perch:

AND SAVE that the rateable values of public utility undertakings in Alderney shall be determined in accordance with such rules as the States of Guernsey may hereafter by Ordinance appoint.

NOTES

In section 6, the symbol and figures in square brackets were substituted in accordance with the provisions of the Decimal Currency (Bailiwick of Guernsey) Law, 1970, section 8, with effect from 15th February, 1971.

The following Ordinance has been made under section 6:

Alderney Rateable Values (Public Utilities) Assessment Ordinance, 1949.

Exhibition of assessment.

7. (1) On completion of the assessment made hereunder, and in every calendar year thereafter, the Committee shall cause the same to be exhibited in the States of Guernsey Office in Alderney on at least [five consecutive working days throughout the normal working hours of that office.]

(2) The [Chief Executive of the States of Guernsey] shall in respect of any such exhibition of the said assessment as aforesaid give previous notice on at least two occasions in *La Gazette Officielle* of the exhibition of the Cadastre and of the dates and hours during which, in that calendar year, such exhibition will take place.

NOTES

In section 7,

the words in square brackets in subsection (1) were substituted by the Alderney Rateable Values Assessment (Amendment) Ordinance, 1973, section 1(b), with effect from 31st January, 1973;

the words in square brackets in subsection (2) were substituted by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 3, with effect from 6th May, 2004, subject to the savings and transitional provisions in section 4 of the 2003 Ordinance.

Definitions.

8. In this Ordinance a reference to the assessment made hereunder shall, where the context so admits, include a reference to any periodic rectification made therein, and the expression "**real property**" shall have the same meaning as that expression has in the Cadastre Law, 1947.

Commencement of assessment.

9. The assessment prepared in accordance with the provisions of this Ordinance shall, for the purposes of section 2 of "The Alderney (Application of Legislation) Law, 1948", be deemed to have been effective on the 1st day of January, 1949.

NOTE

The Ordinance was made and came into operation on 15th February, 1949.

¹ These words were previously substituted by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 2, Schedule 1, paragraph 7(b), Schedule 2, paragraph 3(b), with effect from 6th May, 2004.

² The functions, rights and liabilities of the Treasury and Resources Department and its Minister arising under or by virtue of this Ordinance were previously transferred to and vested in them, respectively, from the Cadastre Committee and its President by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 1, Schedule 1, paragraph 7(b), Schedule 2, paragraph 3(b), with effect from 6th May, 2004, subject to the savings and transitional provisions in section 4 of the 2003 Ordinance.