

ORDINANCE
OF THE STATES OF ALDERNEY

ENTITLED

The Alderney Occupiers' Rate Ordinance, 1949 *

[CONSOLIDATED TEXT]

NOTE

This consolidated version of the enactment incorporates all amendments listed in the footnote below. However, while it is believed to be accurate and up to date, it is not authoritative and has no legal effect, having been prepared in-house for the assistance of the Law Officers. 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 the Greffier, The Court of Alderney, Queen Elizabeth II Street, Alderney, GY9 3TB.

© States of Alderney

* Alderney Ordinance No. II of 1949; as amended by the Alderney Occupiers' Rate (Amendment) Ordinance, 1972 (Alderney Ordinance No. III of 1972); the Alderney Occupiers' Rate (Amendment) Ordinance, 1994 (Alderney Ordinance No. XII of 1994). 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 This Ordinance has been repealed by the Alderney Property Tax Ordinance, 2020 (Alderney Ordinance No. IX of 2020).

ORDINANCE
OF THE STATES OF ALDERNEY

ENTITLED

The Alderney Occupiers' Rate Ordinance, 1949

ARRANGEMENT OF SECTIONS

1-5. Sections 1-5.

REPEALED

(Made on the 27th June, 1949)

The Alderney Occupiers' Rate Ordinance, 1949

IN PURSUANCE of the powers accorded to the States of Alderney by Article 3 of the Alderney (Application of Legislation) Law, 1948, which provides that an Occupiers' rate shall be levied on or after January 1st, 1949, in each calendar year, for the purpose of financing the Services for which the States of Alderney continue to remain responsible under that Law –

THE FOLLOWING Ordinance is therefore made for the purpose of declaring the incidence of the Occupiers' Rate and providing for the collection thereof: –

1-5. Sections 1-5.

- 1.** This Ordinance may be cited as the Alderney Occupiers' Rate Ordinance, 1949.
- 2.** Rateable value shall mean the Rateable Value assessed and recorded in the General Cadastre of the Island.
- 3.** The Occupiers' Rate shall be levied upon the Rateable Value at the rate calculated from year to year in the manner laid down in Article 3 of the Alderney (Application of Legislation) Law, 1948 [and the Occupiers' Rate levied in respect of any property in any year shall be payable by the person who was the occupier of that property [(or, in cases where there is no occupier, by the person who was the owner thereof)] [at midnight on the 30th April] of that year except that in the case of a property which was let furnished on that day, the Occupiers' Rate levied shall be payable by the owner of that property].
- 4.** When an assessment has become final, the States Treasurer shall, as

soon as may be, issue a notice to the person assessed, showing the amount and the property upon which it is due and the date of issue. The notice will also state that in case of payment not having been made within 14 days of the date of issue, legal action in the Court of Alderney will be taken for the recovery of the amount due, and that the assessee may also be liable for the costs of such legal action.

[5. In this Ordinance the expression "**owner**" in relation to any premises means –

- (a) where the premises are the subject of saisie proceedings which have resulted in the making of an interim vesting order, the person in whose favour such order has been made,
- (b) where the premises are not the subject of saisie proceedings but are the subject of a vested right of usufruct, the usufructuary,
- (c) where the premises are not the subject of saisie proceedings or of such right of usufruct –
 - (i) the beneficial owner, if those premises are not held in trust, or
 - (ii) the trustees, if those premises are held in trust.]

NOTES

In this Ordinance,

the words in square brackets in section 3 were inserted by the Alderney Occupiers' Rate (Amendment) Ordinance, 1972, section 1(a), with effect from 1st January, 1973;

the words in the first pair of square brackets within the square brackets in subsection (3) were inserted by the Alderney Occupiers' Rate (Amendment) Ordinance, 1994, section 1(a), with effect from 1st January, 1995;

the words in the second pair of square brackets within the square brackets in subsection (3) were substituted by the Alderney Occupiers' Rate (Amendment) Ordinance, 1994, section 1(b), with effect from 1st January, 1995;

section 5 was inserted by the Alderney Occupiers' Rate (Amendment) Ordinance, 1972, section 1(b), with effect from 1st January, 1973.

The Ordinance was made and came into operation on 27th June, 1949.

In accordance with the provisions of the Alderney Occupiers' Rate (Amendment) Ordinance, 1972, section 3, with effect from 1st January, 1973, this Ordinance may, when cited together with the 1972 Ordinance, be cited as the Alderney Occupiers' Rate Ordinances, 1949 and 1972.

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.
