



# NOTES FOR APPELLANTS

Issued by the Alderney Property Tax Appeals Panel

v1 March 2020

*These Notes aim to inform and guide people who wish to appeal to the Tax on Real Property Appeals Panel, and to answer the main questions you may have about the Tribunal and how it works. Note particularly the sections on the setting of hearing dates. If you or your representative fails to attend the hearing, your case may be heard in your absence.*

## Definitions

To make these notes easier to read, the following definitions are used throughout. The reader is assumed to be the Appellant.

<b>Key word</b>	<b>Definitions</b>
<b>Ordinance</b>	The Alderney Property Tax Ordinance 2020 (as amended)
<b>Committee</b>	The States Policy and Finance Committee
<b>Cadastre</b>	The States of Guernsey Cadastre office which manages the Alderney Property Tax database on behalf of the Committee
<b>Appeal</b>	An appeal under the Ordinance
<b>Appeals Panel</b>	The Alderney Property Tax Appeals Panel drawn up and maintained by the States under the Ordinance
<b>Tribunal</b>	The Alderney Property Tax Appeals Tribunal appointed from the Appeals Panel to hear an appeal under the Ordinance
<b>Clerk</b>	The Clerk to the Tribunal
<b>Hearing</b>	A meeting of the Tribunal at which an Appeal is heard
<b>Hearing date</b>	A date scheduled for a hearing
<b>Representative</b>	A person who may speak for you at a hearing
<b>Appellant</b>	A person appealing to the Tribunal or, where appropriate, that person's representative; if a company is involved, this includes a director of that company or an authorised employee
<b>Decision</b>	The decision of the Tribunal after hearing an appeal
<b>Relevant Decision</b>	Decision of the Committee as defined in section 28 of the Ordinance

## Background

### **1. What is the Appeals Panel?**

The Appeals Panel is a panel of individuals from whom 3 members are selected to form the Tribunal which will hear an appeal.

### **2. Who are the members of the Appeals Panel?**

The members of the Alderney Property Tax Appeals Panel are appointed by the States who are typically professional persons with appropriate qualifications. A list of the Panel's current members is available from the States.

### **3. Is the Appeals Panel independent of the Committee?**

Yes. Its members are completely independent of the Committee and chosen for their impartiality. None of them either work for, or are members of, the Committee or the States of Alderney. Members do not receive any remuneration for their appointment, but are paid a small expense allowance.

### **4. What is the Tribunal?**

The Tribunal is the body which hears Appeals against Relevant Decisions of the Committee.

### **5. What sort of Appeals does it hear?**

The Tribunal hears Appeals against Relevant Decisions including the property categorisation into which any real property falls, the plan area or assessable units of any real property and the ownership of any real property (see section 28 of the Ordinance). It is important to note that the Tribunal cannot hear an Appeal against the tariff set for the property reference into which real property falls; such tariffs are set by the States and cannot be challenged before the Tribunal.

### **6. How is the Tribunal run?**

The Tribunal is administered by a Clerk, who convenes meetings, keeps records and generally makes the arrangements for the Tribunal to hold Hearings. The Clerk handles most communications on behalf of the Tribunal.

### **7. How are the Tribunal's procedures decided?**

The procedure and powers of the Tribunal are laid down under Schedule 4 of the Ordinance and covers such areas as voting and the procedure to be adopted at a Hearing. The Tribunal may, subject to the provisions of Schedule 4, determine its own procedure and give such directions as it thinks fit for the purposes of the hearing and determination of the Appeal. Guidance notes such as these are issued and updated from time to time and are intended to make sure that Appellants are fully aware of how the Tribunal works and in order to achieve a fair and efficient operation for all concerned.

## **8. Is there a charge relating to an Appeal?**

Normally each party is responsible for their own Hearing costs but the Tribunal may order a party to pay the States' or the other party's costs of the Hearing (excluding the fees of legal representatives); the Committee may by regulation prescribe maximum scales of costs, fees and expenses.

## Appeals

### **9. How do I go about making an Appeal?**

If you disagree with the Relevant Decision issued by the Committee, you must write within 28 days of the date of that Decision asking for it to be reconsidered and you may make written or oral representations stating the reasons why you disagree with it. The Committee is then required to review its decision and confirm, vary or rescind it. It is important to note that if you do not ask the Committee to review the Relevant Decision within 28 days, that decision is final and cannot be appealed to the Tribunal. If you are dissatisfied with the response from the Committee, you have 28 days from the date of issue of this response to appeal to the Tribunal. A standard form for making an Appeal is available from the Clerk or can be downloaded from the States of Alderney website. Completed Appeal forms must be submitted to the Clerk in Alderney either by post or by email. All contact details are listed below. Please note that a separate form should be completed for each Relevant Decision against which you wish to make an Appeal.

### **10. What happens if an Appeal is late?**

If you do not appeal within the 28 day period, you may ask the Tribunal for more time to present your Appeal. A standard form for asking for more time is available from the Clerk or it can be downloaded from the States of Alderney website. A request for more time to present an Appeal is considered by a single member of the Tribunal, rather than 3 members, and you will only be given more time where you can demonstrate that it was not reasonably practicable for you to present the form for making an Appeal to the Tribunal within that period. Requests for further time must be submitted in the same way as standard Appeal forms, as outlined in section 9 above.

### **11. What happens once an Appeal has been lodged?**

The usual pattern is as follows:

- a) An Appeal is registered with the Clerk who will write to you to confirm the receipt of the Appeal.
- b) The Chair, or Deputy Chair, of the Panel will appoint the members of the Tribunal, arrange the Hearing, giving you and the Committee a minimum of 28 days notice of the date that the Appeal is to be heard.
- c) The Clerk may convene a Case Management Meeting in advance of the hearing date which will be attended by both parties together with the Chair of the Tribunal Panel. The purpose of the Case Management meeting will be to discuss witnesses and witness statements, documentation and the

procedures and protocols which will be employed during the hearing. As part of this process you will be requested to provide the documents which you would wish the Tribunal to consider in hearing your Appeal. All of the documents provided by both you and the Committee will then be given to the members of the Tribunal. A date for the exchange of documents will be agreed during the Case Management Meeting. It is important that all parties have access to the same reference documents in advance of the Hearing. Case Management Meetings will normally be held in Alderney and arrangements can be made for you to participate via telephone.

- d) You are permitted under the Ordinance to be represented rather than presenting your case personally.
- e) It is highly likely that the Tribunal Panel will decide to visit the property as part of the Tribunal proceedings. The Tribunal may also ask you to take some photographs to assist them at the Hearing.
- f) If you or your representative fails to attend the Hearing, your case may be heard in your absence.

## Procedure at Hearings

### **12. Can someone else represent me at a hearing?**

Yes. You may prefer to nominate a person to represent you at a hearing and, if so, there is a section on the form for making an Appeal where you can give the name of your Representative.

### **13. Do I need to attend the hearing?**

Yes. It is vital that you or your representative attends. Failure to do so may result in your case being heard in your absence, it may also damage your own case and you will be unable to respond to any items that are raised. Even if you are being represented by another person, it is advisable to attend, as you may often be the only person fully aware of background facts or details. Where the Appellant is a company, the Tribunal would expect the company to be represented by a duly authorised employee of the company or a representative.

### **14. What happens at a hearing?**

Proceedings are held in public unless the Tribunal directs otherwise. The Chair of the Tribunal will open the proceedings and will explain the procedures to be followed at the hearing. It is usual for the Committee or its representative to have the opportunity to speak first, calling witnesses if appropriate. You or your representative will then be asked to present your case, again calling witnesses if appropriate. Members of the Tribunal may wish to question either of the parties or any witnesses, and both parties will be given an appropriate opportunity to respond to whatever the other says. Both parties will have the opportunity to give a summary at the end of the hearing. A full set of Tribunal procedural notes are available on the States of Alderney website.

**15. Can hearings be postponed?**

In certain circumstances a hearing may be postponed where the Tribunal determines it to be appropriate and in the interest of both parties. If either party fails to attend, the Tribunal may begin the hearing without their representatives being present.

**16. Powers of the Tribunal on Appeal**

In respect of an appeal under Section 31 of the Ordinance, the Tribunal may dismiss the appeal or quash the Relevant Decision to which the appeal relates. Where a Tribunal quashes the Relevant Decision, it may send the matter to the Committee with a direction to reconsider it and reach a decision in accordance with the findings of the Tribunal.

**Decisions and appeals**

**17. How does the Tribunal give its decision?**

After hearing the representations from both sides and after the Tribunal's members have asked such questions as they think fit, the Tribunal will consider its decision. This may take some time, but ordinarily, the Tribunal will write to you and the Committee enclosing the Tribunal decision within 28 days of the date of the hearing or as directed by the Chair. The Ordinance allows any party to an appeal under section 31 of the Ordinance, within a period of 28 days immediately following the Tribunal's decision, to apply to the Tribunal for a determination of any question as to the interpretation of the decision. The Tribunal will hear any representations and determine accordingly and notify the owner in writing of its decision.

**18. What happens if I am dissatisfied with the Tribunal's decision?**

A decision of the Tribunal on matters of fact is final. However, under the provisions of section 36 of the Ordinance and the Court of Alderney (Alderney Property Tax) (Appeals) Order, 2020, a person aggrieved by a decision of the Tribunal on a question of law may appeal therefrom to the Court of Alderney within 28 days immediately following the date of the Tribunal's decision.

**19. Are the decisions of the Tribunal published?**

Yes. Summary judgments of the Tribunal are displayed on the notice board at the Court building in Alderney as appropriate and published on the States of Alderney website.

**20. How do I contact the Tribunal?**

Postal communications should be addressed to:  
The Clerk to the Alderney Property Tax Tribunal  
PO Box 1001

Alderney  
GY9 3AA

Alternatively, you may contact the Panel by email at: [states.alderney@gov.gg](mailto:states.alderney@gov.gg)