

(Enregistré sur les Records le 30 décembre 1911.)  
AT THE COUNCIL CHAMBER, WHITEHALL,  
The 16th day of December, 1911.

PRESENT,

HIS ROYAL HIGHNESS PRINCE ARTHUR OF CONNAUGHT  
ARCHBISHOP OF CANTERBURY

LORD CHANCELLOR

LORD PRESIDENT

PRIME MINISTER

EARL BEAUCHAMP

MASTER OF THE HORSE

LORD EMMOTT

Loi supplé-  
mentaire à la  
loi relative à  
la Taxation  
Paroissiale.

WHEREAS His Majesty was pleased by His Commission dated the 10th day of November 1911, to nominate and appoint His Royal Highness Prince Arthur of Connaught, K.G., G.C.V.O., His Grace the Lord Archbishop of Canterbury, G.C.V.O., the Lord High Chancellor of Great Britain, and the Lord President of the Council, or

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any two of them, in His Majesty's absence from the United Kingdom, to summon and hold on His Majesty's behalf His Privy Council and to signify thereat His Majesty's approval of any matter or thing to which His Majesty's approval in Council is required.

And whereas there was this day read at the Board a Report from the Right Honourable the Lords of the Committee of Council for the Affairs of Guernsey and Jersey, dated the 10th day of November, 1911, in the words following, viz. :—

“YOUR MAJESTY having been pleased, by Your General Order of Reference of the 10th day of May, 1910, to refer unto this Committee the humble Petition of the States of the Island of Guernsey, dated the 18th day of July, 1911, setting forth : 1. that a Petition signed by 12 members of the States of Guernsey, dated the 3rd May, 1910, was presented to the President of the said States, setting forth that the Parochial Taxation is at present levied according to the law intituled ‘Loi relative à la Taxation Paroissiale,’ sanctioned by an Order of Her late Majesty in Council of the 30th July, 1868, and registered on the Records of that Island on the 29th August, 1868; and that the Petitioners were of opinion that it was desirable to make certain changes in the system of Parochial Taxation therein contained : 2. that in consequence of there being great divergency of views when the question had previously been considered, it was thought advisable to modify only a part thereof about which there was a likelihood that a consensus of opinion would be arrived at, and that Chapter II. of the said law should be the part to be first taken in hand and modified : 3. that various propositions were set out in the said Petition with a view to their furnishing a basis for the modifications desired : 4. that the said Petition was placed before the States on the 22nd June, 1910, and that body resolved to modify the said Chapter II. of the said law, adopted the said propositions, and requested the Royal Court to prepare a ‘Projet de Loi’ so as to give effect to the wishes of the Petitioners : 5.

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that at a meeting of the Court of Chief Pleas held on the 24th April, 1911, the Royal Court, after the usual notices had been given and after hearing the members of the public interested, approved the 'Projet de Loi' which had been prepared by the Crown Officers and published, and the same was ordered to be presented to the States in order that, if approved by them, it might be submitted to Your Majesty for Your Royal Sanction: 6. that the proposed amendment of the said Chapter II. of the said law consists principally in laying down the principle that all real property situate in a parish in the island of Guernsey shall be taxed or rated in that parish, although the proprietor may reside in one of the other parishes of the Island, instead of being rated, as at present, in the parish in which he resides, and in enabling the proprietors of real property in a parish to relieve themselves of a portion of the burden of taxation laid on them by causing the holders of 'rentes' or mortgage charges thereon, living out of the Island, to contribute *pro rata* towards the parish rates which they escape having to do at present, such 'rentes' being real property according to Guernsey law: 7. that the said 'Projet de Loi' was accordingly duly presented to the States and came on for consideration and debate on the 24th May, 1911, on which date an amendment, giving an opportunity to several members of the States, who had declared their intention to do so, to present a Petition to the President of that body praying that a resolution of the States dated—December, 1909, might be cancelled, was adopted by less than two-thirds of the members present: 8. that it was subsequently pointed out that there was no such resolution of the States of that said date: 9. that Article 15 of the law of the 27th December, 1844, relating to the Constitution of the States, enacts that, in cases where a proposition laid before the States is not carried, rejected, or modified, by two-thirds of the members present, it can be submitted to the States a second time, within a month at the latest, by the President, if he thinks it proper, and will then be

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decided by the majority of votes of the members present: 10. that the President of the States, having thought it proper so to do, submitted the said 'Projet' to the States for a second time on the 14th June, 1911, on which date a resolution was passed approving and adopting the said 'Projet' and authorizing the Bailiff to present a humble Petition on their behalf for Your Majesty's Royal Sanction to the same: 11. that the said 'Projet de Loi' as adopted by the States, is intituled 'Loi supplémentaire à la Loi relative à la Taxation Paroissiale,' and is in the words set forth in the Schedule to the said Petition. And humbly praying that Your Majesty would be graciously pleased to give Your Royal Sanction to the said 'Projet de Loi' intituled 'Loi supplémentaire à la Loi relative à la Taxation Paroissiale,' and to order and direct that, as from the 1st January, 1912, the same may have the force of law in the Island of Guernsey:

"THE LORDS OF THE COMMITTEE, in obedience to Your Majesty's said Order of Reference, having taken the said Petition into consideration, do this day agree humbly to report, as their opinion, to Your Majesty, that it may be advisable for Your Majesty to approve of and ratify the said 'Projet de Loi' and to order that as from the 1st day of January, 1912, the same shall have the force of law within the Island of Guernsey."

NOW, THEREFORE, His Royal Highness Prince Arthur of Connaught, His Grace the Lord Archbishop of Canterbury, the Lord High Chancellor of Great Britain, and the Lord President of the Council, being authorized thereto by His Majesty's said Commission, have taken the said Report into consideration, and do hereby, by and with the advice of His Majesty's Privy Council, on His Majesty's behalf, approve of and ratify the said "Projet de Loi," and do order, as it is hereby ordered, that as from the 1st day of January, 1912, the same shall have the force of law within the Island of Guernsey.

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And being so authorized as aforesaid, do hereby, by and with the like advice, direct that this Order, and the said "Projet de Loi" (a copy whereof is hereunto annexed) be entered upon the Register of the Island of Guernsey and observed accordingly.

And the Lieutenant-Governor or Commander-in-Chief of the Island of Guernsey, the Bailiff and Jurats, and all other His Majesty's Officers, for the time being, in the said Island, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

ALMERIC FITZROY.

PROJET DE LOI referred to in the foregoing Order in Council :—

#### LOI SUPPLÉMENTAIRE A LA LOI RELATIVE A LA TAXATION PAROISSIALE.

Est et demeure rappelé le Titre II. de la Loi relative à la Taxation Paroissiale, sanctionnée par un Ordre de Sa Majesté en Conseil du 30 juillet 1868, enregistré sur les records de cette Ile le 29 août 1868, et le Titre suivant y est substitué.

#### TITRE II.

#### OBJETS DE LA PREMIERE CLASSE.

4.—Les Taxes pour les objets de la première classe se lèveront :

1<sup>o</sup>. Sur les personnes contribuables qui habitent la paroisse et ce sur la valeur, estimée en quartiers de froment de rente, des biens-meubles que chacun possède de quelque nature ou en quelque pays qu'ils puissent être, déduction faite de la valeur de ses dettes mobilières.

La somme de £25 sera censée équivaloir à un quartier de froment de rente.

2<sup>o</sup>. Sur tout héritage situé dans la paroisse étant propriété particulière et ce sur la valeur capitale, estimée en quartiers de froment de rente, de chaque héritage et ce suivant les évaluations portées dans le Cadastre de la paroisse où l'héritage est situé mentionné dans la Loi relative à l'entretien des Voies Publiques (1904).

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Les taxes sur les héritages pour les objets de la première classe seront payées par les propriétaires de tels héritages qu'ils aient ou qu'ils n'aient pas d'établissement dans cette Ile.

Tout contribuable, possédant de la propriété immobilière dans plus d'une paroisse, aura le droit de voter dans les assemblées paroissiales de chacune d'icelles, mais ne sera éligible à une charge paroissiale que dans la paroisse où il réside, et dans les élections de Députés ne pourra voter que dans la paroisse où il réside.

5.—Pour arriver à connaître la valeur des meubles de chaque contribuable la Cour Royale sera autorisée à passer telles Ordonnances que dans sa sagesse elle croira nécessaires.

6.—Tout propriétaire d'héritage, étant débiteur de rentes, aura le droit, en payant les arrérages de telles rentes de se rembourser (*pro rata*) de la Taxe Paroissiale qui sera payable par lui sur son héritage pendant l'année pour laquelle les dits arrérages sont d'ûs.

7.—Un étranger ne sera sujet à être taxé, sauf sur sa propriété immobilière située dans l'Ile, qu'après avoir résidé trois ans dans cette Ile ; à la fin de ce temps il sera taxé sur ses meubles dans la paroisse de sa résidence.

Un mari est sujet à être taxé tant pour les biens de sa femme que pour les siens.

Le bien dont un habitant jouit des revenus n'est point exempté de taxation par être en fidéi-commis.

Les gardes naturels, les tuteurs, et les curateurs-aux-biens payeront la taxe paroissiale qui sera due sur les propriétés de ceux qu'ils représentent.

Les usufruitiers et les saisis d'héritage payeront la taxe paroissiale sur les héritages dont ils sont saisis.

8.—Il sera loisible aux Chefs de Famille d'une paroisse, s'il n'y a pas de Cadastre pour la dite paroisse, suivant aux provisions du Titre III. de la présente loi, de délibérer que des deniers seront levés pour les objets compris dans la Deuxième Classe au moyen d'une taxe, pourvu que le montant requis pour l'année n'excède pas la somme d'un penni par quartier.

Sera la présente loi en force à compter du 1er janvier 1912.

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Cette loi est rappelée par la loi relative à la taxation paroissiale sanctionnée par Ordre de Sa Majesté en Conseil enregistré le 27 octobre 1923.

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