

PROJET DE LOI

ENTITLED

The Parochial Taxation (Reserve Funds) (Guernsey) Law, 1997 *

[CONSOLIDATED TEXT]

NOTE

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* No. XII of 1997 (Ordres en Conseil Vol. XXXVII, p. 168); as amended by the Parochial Collection of Refuse (Guernsey) Law, 2001 (No. IX of 2002, Ordres en Conseil Vol. XLII, p. 256); the Parochial Collection of Waste (Guernsey) Law, 2015 (No. XV of 2015); the Parochial Taxation (Reserve Funds) (Amendment) Ordinance, 2004 (No. XVI of 2004, Recueil d'Ordonnances Tome XXIX, p. 454); the Parochial Taxation (Reserve Funds) (Amendment) Ordinance, 2011 (No. XXVIII of 2011); the Parochial Church Property (Guernsey) Law, 2015 (No. III of 2017).

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ARRANGEMENT OF SECTIONS

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The Parochial Taxation (Reserve Funds) (Guernsey) Law, 1997

THE STATES, in pursuance of their Resolution of 1st August, 1996^a, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the Island of Guernsey.

Establishment and limits of reserve funds.

1. (1) The purposes for which taxes may be raised under the Parochial Taxation Laws include the establishment and maintenance by the Constables of each Parish of a reserve fund.

(2) Only one reserve fund may be maintained for each Parish at any time.

(3) The maximum sum which may at any time be held in the reserve fund for any Parish is [£250,000] or such other sum as the States may from time to time specify by Ordinance:

PROVIDED THAT any interest arising out of the investment of the fund may be retained in the fund notwithstanding that its total value is thereby increased to an amount in excess of that sum.

(4) The maximum sum which may be raised by taxes under the

^a On Article 10 of Billet d'État No. XVII of 1996.

Parochial Taxation Laws in any calendar year towards the establishment or maintenance of the reserve fund for any Parish is, subject to subsection (3), a sum equivalent to 20% of the mean average of the total sums raised in that Parish during each of the three previous calendar years under –

- (a) the Parochial Taxation Laws, and
- (b) [the Parochial Collection of Waste Law].

NOTES

In section 1,

the symbol and figures in square brackets in subsection (3) were substituted by the Parochial Taxation (Reserve Funds) (Amendment) Ordinance, 2011, section 1, with effect from 28th September, 2011;¹

the words in square brackets in paragraph (b) of subsection (4) were substituted by the Parochial Collection of Waste (Guernsey) Law, 2015, section 23(1), Schedule, paragraph 2(2), with effect from 1st January, 2019.

The following Ordinances have been made under section 1:

*Parochial Taxation (Reserve Funds) (Amendment) Ordinance, 2004;
Parochial Taxation (Reserve Funds) (Amendment) Ordinance, 2011.*

Permitted uses of reserve funds.

- 2. A reserve fund may only be employed in or towards –
 - [(a) extraordinary repairs to the Parish Church, Rectory, Churchyard or Parish Cemeteries,]
 - [(b) the purchase of land for, and establishment of, a Churchyard or Parish Cemeteries,]
 - (c) extraordinary repairs to Parish property not included

within (a) or (b) above,

- (d) the purchase or construction of additional Parish property not included within (a) or (b) above.

NOTE

In section 2, paragraph (a) and paragraph (b) were substituted by the Parochial Church Property (Guernsey) Law, 2015, section 13, respectively paragraph (a) and paragraph (b), with effect from 16th February, 2018.

Approval for expenditure from reserve funds.

3. (1) The reserve fund of a Parish may not be drawn upon for any of the purposes set out in section 2 unless a specific proposition stating the amount and purpose has been –

- (a) included in the publications required by law for convening a meeting of the ratepayers of the Parish, and
- (b) approved by that meeting.

(2) For the avoidance of doubt the meeting referred to in subsection (1) may be either –

- (a) a meeting convened to obtain the approval of ratepayers for the raising of tax under the Parochial Taxation Laws, or
- (b) any other meeting of ratepayers convened in accordance with the Loi relative aux Assemblées

Paroissiales, of 1902^b.

(3) The approval of the ratepayers of the Parish for the reserve fund to be drawn upon must be included in an application to the Royal Court for confirmation of a tax, or as if for confirmation of a tax, under the Parochial Taxation Laws.

Consequential amendments.

4. (1) In the Law of 1923 –

(a) for paragraph (n) of Article I there is substituted –

"(n) (i) Les réparations extraordinaires aux propriétés Paroissiales sauf l'Église, le Presbytère et les Cimetières,

(ii) Toute autre administration Paroissiale et frais encourus par les Connétables dans l'exercice de leurs fonctions, y compris les loyers et les frais de Commis,"

(b) for paragraph (v) of Article I there is substituted –

"(v) (i) L'achat ou construction des propriétés Paroissiales sauf l'Église, le Presbytère et les Cimetières,

(ii) toutes autres améliorations publiques,"

^b Ordres en Conseil Vol. III, p. 274.

- (c) immediately after paragraph (y) of Article I there is inserted –
 - (z) Les contributions aux fonds dit "reserve fund" faites en conformité avec la Loi intitulée "The Parochial Taxation (Reserve Funds) (Guernsey) Law, [1996]",
- (d) immediately after the words in Article V^c there is inserted ", et les détails de chaque usage du fonds dit "reserve fund" autorisé par une assemblée des contribuables depuis la plus récente telle demande antérieure faite par la Paroisse",
- (e) immediately after the words in Article VI there is inserted ", y compris à la légalité d'un usage proposé du fonds dit "reserve fund"".

(2) In the Ordinance of 19th January 1801 requiring registers and books of account to be maintained by parochial officers^d, immediately after the words "durant leur gestion" there is inserted ", et sur lequel ils garderont un compte distinct du fonds dit "reserve fund", s'il y en a, maintenu en conformité avec la Loi intitulée "The Parochial Taxation (Reserve Funds) (Guernsey) Law, [1996]"".

NOTE

The dates in square brackets shown, incorrectly, in the printed version of this

^c Article V was substituted by the Loi supplémentaire à la Loi relative à la Taxation Paroissiale, registered on 13th August 1925 (Ordres en Conseil Vol. VII, p. 392).

^d Recueil d'Ordonnances Tome II, p. 6.

section as "1996" should read "1997".

Interpretation and construction.

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

"the Law of 1923" means the Loi relative à la Taxation Paroissiale of 1923^e as amended^f,

"the Parochial Taxation Laws" means

- (a) the Law of 1923,
- (b) the Parochial Taxation and Voting Law, 1963^g,
- (c) the Ordonnance relative aux Taxes Paroissiales, made permanent on 31st January, 1931^h as amendedⁱ,
- (d) the Ordonnance relative à la Procédure à suivre pour la levée d'une Tax Paroissiale, made permanent on 18th January, 1932^j,
- (e) this Law,

^e Ordres en Conseil Vol. VII, p. 146.

^f Ordres en Conseil Vol. VII, p. 392; Vol. XIII, pp. 78 and 351; Vol. XIX, p. 152; Order in Council No. XV of 1993.

^g Ordres en Conseil Vol. XIX, p. 152.

^h Recueil d'Ordonnances Tome V, p. 387.

ⁱ Recueil d'Ordonnances Tome XXIII, p. 254; Ordinance No. XIII of 1996.

^j Recueil d'Ordonnances, Tome VI p. 75.

"ratepayers" has the same meaning as "contribuables" in Article VII of the Law of 1923,

[**"the Parochial Collection of Waste Law"** means the Parochial Collection of Waste (Guernsey) Law, 2015 and any Ordinance, Order and regulations made under it,]

"reserve fund" means a fund established and maintained by the Constables of a Parish in accordance with this Law.

(2) In the case of a plurality, as defined in the Rectories (Maintenance and Use in Cases of Plurality) Law, 1993^m, references in this Law to the Parish Rectory or Presbytère are to each rectory in the plurality.

(3) This Law is to be construed as one with the Parochial Taxation Laws.

NOTE

In section 5, the words in square brackets in subsection (1) were substituted by the Parochial Collection of Waste (Guernsey) Law, 2015, section 23(1), Schedule, paragraph 2(3), with effect from 1st January, 2019.²

Citation.

6. This Law may be cited as the Parochial Taxation (Reserve Funds) (Guernsey) Law, 1997.

Commencement.

7. This Law shall come into force on the first day of the month following that in which it is registered on the records of the Island of Guernsey.

^m Order in Council No. XV of 1993.

NOTE

The Law was registered on the Records of the Island of Guernsey on 13th May, 1997.

¹ These figures and symbol were previously substituted by the Parochial Taxation (Reserve Funds) (Amendment) Ordinance, 2004, section 1, with effect from 26th May, 2004.

² These words were previously substituted by the Parochial Collection of Refuse (Guernsey) Law, 2001, section 8, Schedule 2, paragraph 3, in accordance with the commencement provisions of section 12 of the 2001 Law.