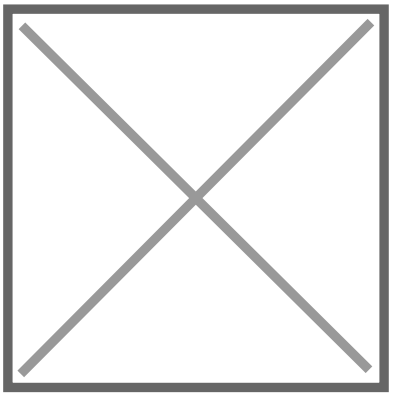

TRP Appeals Panel

Description

TRP Appeals Panel helping people challenge decisions about property taxes

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What does the TRP Appeals Panel do?

TRP

Taxation of Real Property (TRP) is Guernsey and Alderneyâ??s property tax system.

TRP is paid annually by each property owner. The amount of TRP is determined by the Cadastre on behalf of the Policy and Resources Committee. The calculation is based on the area of each building and piece of land and the category it falls into.

TRP Appeals Panel

If a property owner doesnâ??t agree with a TRP assessment, she or he can appeal to the Cadastre within 28 days. If that does not resolve the issue, an appeal can be made to an independent body, the TRP Appeals Panel.

Appeals against a TRP assessment mostly involve a dispute about the category that a building or piece of land falls into â?? different categories are charged at different rates. For example, a parcel of land might be reassessed by the Cadastre as â??Retailâ?? when it was previously â??Warehousingâ??, resulting in a significant increase in TRP.

What does a TRP Appeals Panel member do?

Process

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When an appeal is received, three members are selected by the Chair, or Deputy Chair, of the Panel from the pool of eight panel members to form a Tribunal.

This three-person Tribunal usually holds a case management meeting with the person making the appeal and officers from the Cadastre in advance of the formal hearing. The purpose of the case management meeting is to discuss witnesses and witness statements, documentation and the procedures that will be used during the hearing. The Tribunal is also likely to visit the property.

At the formal hearing, the Tribunal hears evidence from the person making the appeal and the Cadastre officers who made the original decision. The Tribunal members make a decision based on the evidence.

The Chair of the Tribunal writes up the decision and the other members review it before it is sent to both parties in the case.

Responsibilities

As a TRP Appeals Panel member, you will be:

- Analysing documents and examining evidence carefully and impartially
- Listening to, and questioning, both parties in the case
- Working as a team to make a decision
- Reviewing a written summary of your conclusion

How do you get appointed?

Recruitment

From time to time, the TRP Appeals Panel advertises for new members to replace people who have stood down.

To apply, you will be asked to read some background information and submit your CV and a covering letter.

If you are shortlisted, you will be interviewed and, if successful, your name will be submitted by the Policy and Resources Committee to the States of Deliberation for approval.

Exclusions

You cannot be a panel member if you are a Deputy, a Douzenier or you work for the Cadastre.

What skills do you need?

You will need to show that you are able to make balanced, reasonable and unbiased decisions, based on the evidence you have read in the appeal papers and heard at the hearing.

What support or training is there?

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Support

The TRP Complaints process is managed by a Clerk. The Clerk provides support for panel members, organising the schedule, preparing the paperwork and offering guidance if you have questions.

You will also be supported by the Chair and the other members of the panel.

Training

You will receive two full days of training in total which will be split into a number of short sessions. This will cover the general skills of being a tribunal member and the specifics of the TRP legislation.

Whatâ??s the time commitment?

Time commitment

The number of cases brought to the TRP Appeals Panel is not high. In 2018 and 2019, the panel received no appeals. In 2017 there were six and only one went to a full hearing.

Only three of the eight panel members are selected for each case so you will not be involved in every appeal.

Reading and analysing the case documentation varies but generally would require between four and six hours of pre-hearing preparation. The case management meeting takes between one and two hours.

Full hearings may be held in Guernsey or Alderney. They vary in length but on average last for a morning. Sometimes a hearing needs to be suspended to gather evidence and reconvened at a future date. Reviewing the written decision takes two to four hours.

Do you get paid?

Remuneration

Panel members can claim an allowance of Â£76 per half-day for case management meetings, hearings, training or other meetings.

Reasonable expenses will be paid. For example, travel between Guernsey and Alderney.

Rewards and downsides

Rewards

You will be part of a team, using your experience for the benefit of your community.

You will be ensuring that the Cadastre is accountable for its decisions and that property owners in Guernsey and Alderney are treated fairly.

Downsides

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There arenâ??t many cases so you may want to combine this role with another tribunal.

Where can I find out more?

More information

Go to the TRP Appeals Panel page on the gov.gg website for detailed information about the TRP Appeals Panel, including an archive of previous tribunal decisions, annual reports and contact details for the Clerk.

The Cadastre

Read our interview with Audrey Branch, Chair of the TRP Appeals Panel.

Download this information

To turn all of this information about the TRP Appeals Panel into a PDF, click the *â??download info as PDF*â?? button at the bottom of this page.

Corrections

This description of the role of a member of the TRP Appeals Panel has been researched by Women in Public Life volunteers. If you spot an error, please do let us know by emailing hello@womeninpubliclife.gg.

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Represent your community and make decisions on behalf of your island.

Learn about roles

Thinking of standing?

We can help! Let us keep you informed, build your confidence and save you time.

Find out more

Need help deciding?

If youâ??re a bit daunted by the choice of roles, follow our guide to find the right one for you.

Find out more

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