

**MINUTES OF AN EXTRAORDINARY MEETING OF BRADDAN PARISH
COMMISSIONERS**
held in Commissioners Office, Close Corran, Union Mills, Braddan at 1.30pm on
Thursday 16th April 2015

In Attendance

Mr A Jessopp Chairman
Mr P Halsall
Mr J Quaye
Mr J C Whiteway Clerk
Miss M Radcliffe Deputy Clerk and Finance Officer

E15/05 Apologies for absence
Apologies were received from Mr Slinn

E15/06 Declaration of Interest
There were no declarations of interest.

E15/07 Issue of Summons / Agenda
It was noted that all members had received Summons/Agenda at least three clear days before the date of the meeting.

Section 1:

E15/08 The Chairman advised that the special meeting had been called to consider a response to the consultation document issued by the IOM Treasury relating to the Reform of Domestic Rates.

The Chairman welcomed Mr Michael Morrison to the meeting who proceeded to give general background to the subject of the consultation.

The consultation document asked 16 questions for answer and the Commissioners sought information from Mr Morrison on various aspects which he responded to.

The Chairman thanked Mr Morrison for his attendance and he left the meeting.

The Commissioners considered each question and made the following responses :

Q1 The Commissioners find the present system based on rental values easy to understand.

Q2 The proposed system would be easy to understand and they accepted in principle the need to revamp the present system. However the present system was felt to be unfair and would be replaced by another unfair system.

Q3. On the question whether it is reasonable to have groups of properties with similar capital values in one of nine bands, the Commissioners felt that banding system is understandable, but felt that a simple £1m cut off is unacceptable. They feel it is imperative that any system is extended to ensure that the rateable values for properties over £1m are increased proportionately. If this is not achievable using a 9 banded system then

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perhaps a process of charging the 9th band a percentage increase, for instance, for every extra £500,000 of valuation but never reaching a ceiling.

The question was asked by the Commissioners whether the proposal should be simply amended by removing the bands and, on a similar basis to the rent based scheme, properties be rated on a percentage of their capital value.

Q4 In light of the response to Q3 , the Commissioners did not feel that the range of values in each band was reasonable.

Q5 It was agreed that property owners should be asked to declare the capital value of their own property.

Q6 The proposal that the local authority, water and sewerage costs should be paid using an income tax based scheme was not found to be acceptable.

Q7 The proposal that the local authority, water and sewerage costs should be calculated by using the area of land taken by the house was not found to be acceptable.

Q8 There were no agreed suggestions.

Q9 It was agreed that an all island rates system was not acceptable. There was a concern that this question was outside the remit set for the consultation.

Q10 They disagreed with a rate rebate scheme.

Q11 As above

Q12 In terms of discounts and/or exemptions from rates the Commissioners wished to ensure there were discretionary powers to allow for any variations or discounts for organisations such as charities.

Q13 Whilst an allowance should be made for charities no allowance should be made for properties in a poor condition and perhaps the longer properties are left empty the more rates they should pay.

Q14 It was agreed that if the present system is to change the rateable value of non-domestic properties should be updated to reflect current rental values.

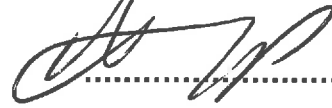
Q15 It was suggested that perhaps the rateable value of non-domestic rateable values could be calculated by capital value.

Q16. It was suggested that if any new system is put into place, any rate debt owing to the Authority treated on the same status as the non-payment of Income Tax and Authorities are treated as preferential debtors, second behind Central Government.

It was **unanimously resolved** to submit the responses.

E15/09 There being no further business, the meeting closed at 15.30 pm.

.....23/4/15.....Signed

.....Date

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