

REVISION APPEALS AND REVALUATION APPEALS
GUIDELINES FOR COMPLETION OF THE NOTICE OF APPEAL

The legal basis for the Notice of Appeal to the Tribunal is set out in Sections 34 and 35 of the Valuation Act, 2001 (referred to below as "the Act"). The following guidelines are merely an aid to the appellant and do not purport to have any legal interpretation.

Question No.

1. Insert full details of the **postal** address of the property under appeal.
2. Provide a full description of the property (e.g. warehouse, factory, shop, licensed premises).
3. Name the rating authority in whose area the property is located.
4. (a) State name of appellant and name of occupier if appeal is not being brought by the occupier.

(b) Capacity to Appeal:

Sections 34(1) and 40(5) of the Valuation Act, 2001 provide a right of appeal to the Tribunal and Section 30(1) sets out the following categories of people who may appeal:

- an occupier of property in respect of that property
- an occupier of relevant property (rateable property) in respect of any other property in the same rating area
- a rating authority in respect of any property in its area
- an interested third party
- an occupier of property the valuation of which has been amended as being similarly circumstanced to a property the valuation of which has been amended in the valuation list following a Tribunal, High Court or Supreme Court decision.

State at 4(b) to which of the above categories the appellant belongs.

5. Here provide a **contact** address if different from the postal address of the property at No. 1 above, a daytime telephone number, as well as a mobile phone number and an e-mail address, if any.
6. Here state the grounds on which the appeal is being taken. It is essential to set out exhaustively the grounds of appeal on which the appellant intends to rely. Those grounds may not be changed or extended afterwards (and liberty to amend will not be granted) except in exceptional circumstances.

Section 35 and 40(5) of the Act confine appeals to the specific grounds set out in this question at 6(a) – 6(d). However, in so far as an appellant may seek to advance or rely upon other grounds, question 6(e) provides space for the enumeration of such other grounds (if any).

It is very important to state what you consider the correct valuation should be (if you are appealing against the correctness of the valuation [6(a)] or the exclusion of the property from the valuation list [6(c)(ii)]).

Additional sheet(s) may be attached to the Notice of Appeal if there is insufficient space for setting out your grounds on the Notice.

7. Under the Act, ratepayers are notified by the Commissioner of Valuation of amendments made to the valuation of their property either by notice or by the issue of a valuation certificate.

State the **date** of the certificate or notification as the appeal must be made to the Tribunal **within 28 days** from the **date of issue** of the certificate or notification.

8. State the valuation of the property as set out in the valuation certificate or notification.
9. Indicate in the appropriate box the fee to accompany the appeal. The level of fee is dictated by the valuation determined. The appropriate fee rate is shown opposite the valuation band.

An appeal to the Tribunal is valid ONLY if accompanied by the correct fee.

10. If it you intend to be represented at the appeal, the name, address and contact number of the agent/solicitor should be stated here.
11. The Notice of Appeal form must be signed and dated by the appellant (or agent on his or her behalf) before being forwarded, with the correct prescribed fee, to the Tribunal at the address provided at the end of the Notice of Appeal and set out below.

**The Registrar
Valuation Tribunal
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Holbrook House
Holles Street
Dublin 2**

**An Cláraitheoir
An Binse Luachála
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