



An Binse Luachála
Valuation Tribunal

VALUATION TRIBUNAL (APPEALS) RULES, 2019

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation)

These Rules, which come into operation on the 16th day of September 2019, replace in revised form the Valuation Act, 2001 (Appeals) Rules, 2008 and Guidelines for the hearing of appeals. They prescribe the practice and procedure to be followed and the forms to be used in the Valuation Tribunal on and from the operative date, save for appeals pending in the Valuation Tribunal on that date, which appeals shall be continued and completed as if these Rules had not been made.

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Rules

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SCHEDULE OF FORMS

Form	Subject Matter
Form 1	Revaluation Appeal
Form 2	Revision Appeal
Form 3	Global Valuation Appeal
Form 4	Derelict Site
Form 5	Vacant Site
Form 6	Transcript Request

THE VALUATION TRIBUNAL (APPEALS) RULES, 2019

Commencement

1. These Rules may be cited as the Valuation Tribunal (Appeals) Rules 2019 and shall come into operation on the 16th day of September 2019. The Valuation Act, 2001 (Appeals) Rules, 2008 and Guidelines for the hearing of appeals are hereby rescinded.

Interpretation

2. In these Rules, the words and expressions hereinafter mentioned shall have or include the meanings following:

“Act” means the Valuation Act 2001 (No. 13 of 2001) as amended by the Valuation (Amendment) Act 2015 (No. 10 of 2015);

“Act of 1990” means the Derelict Sites Act 1990 (No. 14 of 1990);

“Act of 2015” means the Urban Regeneration and Housing Act, 2015 (No. 33 of 2015);

“the Acts” mean the Valuation Acts 2001 to 2015, the Derelict Sites Act 1990 and the Urban Regeneration and Housing Act, 2015;

“appeal” means an appeal to the Valuation Tribunal;

“Chairperson” means the Chairperson of the Valuation Tribunal;

“confidential information” means information that is expressed by the Commissioner of Valuation pursuant to section 68(1) of the Act to be confidential;

“company” means a company within the meaning of the Companies Act 2014;

“document” means anything in which information is recorded in any form, and an obligation under these Rules to provide or allow access to a document or a copy of a document for any purpose means, unless the Tribunal directs otherwise, an obligation to provide or allow access to such document or copy in a legible form or in a form which can be readily made into a legible form;

“document-based appeal” means an appeal which is to be determined other than by oral hearing by one member of the Valuation Tribunal;

“Electronic filing” is the filing of an electronic document in lieu of a paper original;

“expert witness” means a witness who gives evidence of opinion on a matter that calls for expertise and is suitably qualified as an expert in the particular field of knowledge;

“hearing” means an oral hearing;

“hearing date” means the date on which the appeal is listed to be heard;

“interested person” is a person appearing before the Tribunal to be affected by the determination of an appeal;

“Minister” means the Minister for Housing, Planning and Local Government;

“notice of appeal” means a notice of appeal in the prescribed form;

“party” means a person who is (or who was at the time that the Tribunal determined the appeal) an appellant, respondent or interested person;

“person” means a body corporate (whether a corporation aggregate or a corporation sole) and an unincorporated body of persons, as well as an individual, and the subsequent use of any pronoun in place of a further use of “person” shall be read accordingly”;

“prescribed fee” means a fee charged by the Valuation Tribunal and determined in accordance with

- a) S.I. No. 302/2015 – Valuation Act 2001 (Appeal to Tribunal) (Fees) Regulations 2015 in respect of an appeal under section 34 of the Act;
- b) S.I. No. 149/1991 – Derelict Sites (Appeal Fees) Regulations, 1991, in respect of an appeal under section 22(4) of the 1990 Act;
- c) S.I. No. 200/2018 – Valuation Act 2001(Vacant Site Appeal to Tribunal) (Fees) Regulations 2018 in respect of an appeal under section 13 of the 2015 Act.

“public holiday” means a public holiday determined in accordance with the Organisation of Working Time Act 1997 (No. 20 of 1997);

“Registrar” means the Registrar to the Valuation Tribunal;

“respondent” –

- a) in relation to any appeal under section 34(1) and section 54(1) of the Act means the Commissioner of Valuation, and
- b) in relation to any appeal under section 22(4) of the Act of 1990, means the local authority by whom the market value of urban land was determined, and
- c) in relation to any appeal under section 13(1) of the Act of 2015 means the local authority by whom the market value of vacant site was determined.

“Tribunal” means a division of the Valuation Tribunal consisting as the Chairperson determines of one member or of three members which by virtue of paragraph 3(4)(a) and (e) of Schedule 2 of the Act exercises the jurisdiction of the Valuation Tribunal;

“Valuation Tribunal” has the meaning assigned to it by section 12 of the Act;

“working day” means a day which is not a Saturday, Sunday or public holiday.

The Interpretation Act, 2005 shall apply for the purpose of the interpretation of these Rules as it applies for the purpose of the interpretation of an Act of the Oireachtas, except so far as it may be inconsistent with the relevant provisions of the Acts or with these Rules.

Composition of Tribunals

3. A Tribunal may consist of one member or of three members of the Valuation Tribunal as the Chairperson of the Valuation Tribunal determines.

Scope of Rules

4. These Rules govern the procedure of the Valuation Tribunal in respect of all appeals made to the Valuation Tribunal.

Parties and Representation

5. A party to a hearing may appear in person or appoint a person who is professionally qualified to assist in the presentation of an appeal to the Valuation Tribunal.
6. If a party appoints a representative, written notice of the representative’s name, address and qualification shall be provided to the Tribunal and the other party prior to the appeal hearing date if such details are not provided in the appellant’s notice of appeal.
7. Anything permitted or required to be done by a party under these Rules, or pursuant to a direction by the Chairperson or Deputy Chairperson may be done by the representative of that party.
8. Without prejudice to Rule 5, an appellant who is accompanied by a person who has no professional qualification and whose name and address has not been notified under Rule 5 may apply for permission for such person to act as a representative or otherwise assist in presenting the appellant’s appeal. The grant of permission pursuant to this Rule shall be at the discretion of the Tribunal.
9. If a company appoints a director as its representative, a copy of the resolution made appointing the representative, in accordance with that company’s constitution, must be sent or delivered to the Valuation Tribunal within 28 calendar days of the date of the letter of acknowledgment issued under Rule 32 following the receipt of the notice of appeal.
10. The Tribunal may add or substitute a party as an appellant to an appeal in circumstances where the Tribunal considers it appropriate to do so.

Time Limit for Appeal

11. Subject to Rule 13, an appeal under the Act shall be made within 28 days from
 - (a) the date of the relevant valuation list being caused to be published under section 23 of the Act, or
 - (b) the date of issue of a valuation certificate in relation to the property under section 28(6) of the Act, or
 - (c) the date of issue of a notice in relation to the property under section 28(7) or (9) of the Act.
12. An appeal made under section 54(1) of the Act shall be made within 3 months from the date of issue of the global valuation certificate concerned.
13. Any appeal received by the Valuation Tribunal after the expiration of the statutory period for the making of an appeal shall be invalid and will be returned with any fee paid. Any appeal submitted electronically shall be considered submitted on the date of the receipt by the Valuation Tribunal of payment of the prescribed fee.

Appeal Forms

14. The forms set out in the Schedule are prescribed as the forms of notice of appeal and are available from the Valuation Tribunal or may be downloaded from the Valuation Tribunal's website www.valuationtribunal.ie.
15. Every appeal under the Act shall be by notice of appeal which shall be served on the respondent. Such notice of appeal shall be either in the Form No. 1 or the Form No. 2 or the Form No 3 (as the case may be) of the Schedule.
16. A notice of appeal may be filed by
 - (a) delivering it by hand to the office of the Valuation Tribunal;
 - (b) sending it by post to the office of the Valuation Tribunal;
 - (c) sending it by email to the office of the Valuation Tribunal;
 - (d) completing and submitting it electronically using the Valuation Tribunal's website www.valuationtribunal.ie.
17. Proof of postage or of delivery to the office of the Valuation Tribunal will be required in any case where the date of lodgment of a notice of appeal is put in issue.
18. A notice of appeal shall be accompanied by payment of the appropriate prescribed fee.
19. Payment of the prescribed fee shall be by the electronic funds transfer payment method or by means of a debit or credit card.
20. The Valuation Tribunal shall reject an appeal that is not accompanied by the appropriate prescribed fee.
21. Where an appeal is accompanied by a fee but the amount paid is less than the prescribed fee payable in respect of that appeal, the Registrar shall send the appellant a notice specifying a date for payment of the additional amount due and the appeal shall be rejected by the Valuation Tribunal if the prescribed fee is not paid in full by the date specified.
22. Subject to Rule 82, an appeal fee shall not be refundable.

Grounds of Appeal

23. A notice of appeal should state precisely each ground of appeal, giving particulars where

appropriate, and identify in respect of each ground the facts or matters relied upon as supporting that ground.

24. The grounds of appeal set out in the Form No. 1 must specify the basis on which the appellant considers that the value as determined does not achieve correctness of value, and equity and uniformity of value as between comparable properties or, if no such comparable properties exist, other properties on the relevant valuation list.
25. The grounds of appeal set out in the Form No. 2 must specify the basis on which the appellant considers that the value as determined is not made by reference to the values of other comparable properties situated within the same rating authority area as the property as appearing on the valuation list or if there are no such comparable properties, the value as determined does not achieve that which is required to be achieved by section 49(2) of the Act.
26. A notice of appeal in the Form No. 1 and in the Form No 2 must further specify –
 - (a) by reference to such matters as the appellant considers appropriate, the amount the appellant considers the value of the property ought to be;
 - (b) the grounds on which the appellant considers any detail in relation to the property (other than its value) as stated in the valuation certificate is incorrect;
 - (c) the grounds on which the appellant considers that the property ought to have been included in, or as the case may be, ought to have been excluded from, the valuation list, and if the appellant considers the property ought to have been so included, the amount that the appellant considers ought to be determined as the property's value.
27. The grounds of appeal as set out in the Form No. 3 shall, as appropriate, and as required by section 54(2) of the Act specify -
 - (a) the grounds upon which the appellant considers that the global valuation specified in the global valuation certificate is incorrect;
 - (b) by reference to such matters as the appellant considers appropriate, the amount that the appellant considers the global valuation ought to be;
 - (c) the grounds upon which the appellant considers a property ought to have been included in or, as the case may be, ought to have been excluded from the global valuation and the adjustment that the appellant considers ought to be made to the valuation were that property to be so included or excluded (as the case may be) from the valuation; and
 - (d) the grounds on which the appellant considers that any detail (other than in respect of the global valuation) stated in the global valuation certificate is incorrect.

Procedure after Appeal Lodged

28. Upon receipt of a notice of appeal, the Registrar shall enter particulars of the appeal in the Register and assign a reference number to that appeal.
29. The Registrar shall, as soon as may be, send a letter acknowledging receipt of the notice of appeal to the appellant together with a receipt for the appeal fee.
30. The Registrar shall cause a copy of the notice of appeal served under section 34 of the Act to be served on -

- (a) the Commissioner of Valuation;
 - (b) the occupier of the property (where the appellant is not the occupier), the subject of the appeal;
 - (c) the rating authority in whose area the property, the subject of the appeal, is situated.
31. All other documentation and information submitted relating to the appeal under section 34 of the Act shall be served on each of the following persons (other than the party who submitted such documentation or information) namely -
- (a) the Commissioner of Valuation,
 - (b) the occupier of the property the subject of the appeal;
 - (c) an interested party, and
 - (d) if any other person has satisfied the Valuation Tribunal that he or she has an interest in or is likely to be affected by the determination of an appeal, on such person.
32. The Registrar shall serve a copy of the notice of appeal received under section 54 of the Act on the respondent and, whomsoever of the following is not the appellant, namely, the undertaking concerned or the Minister.
33. All other documentation and information submitted relating to the appeal under section 54 of the Act shall be served on each of the following persons (other than the party who submitted such documentation or information) namely –
- (a) the Commissioner of Valuation,
 - (b) the undertaking concerned,
 - (c) the Minister.

Timetable

34. (a) Documents under this Rule must be delivered by or on behalf of a party to the Valuation Tribunal.
- (b) Documents relating to a document-based appeal under the Act must be delivered pursuant to the following timetable –
- (i) Within 10 working days of receiving a written direction from the Valuation Tribunal the appellant shall deliver to the Valuation Tribunal his précis of evidence together with any supporting documents.
 - (ii) The Registrar shall send a copy of the document received from the appellant to the other party and the party to whom such documents are sent shall, within 10 working days of receipt of the documents from the Registrar, deliver to the Valuation Tribunal its précis of evidence in reply together with any supporting documents;
 - (iii) The Registrar shall send a copy of the documents received under Rule 34(b) to the other party to the appeal.
 - (iv) The Tribunal may if it thinks fit require any party to furnish in writing further particulars of the grounds of appeal relied on and of any relevant facts or contentions.

- (v) Where the Tribunal requires a party to furnish further particulars, the Registrar shall, following receipt, send a copy of such particulars to the other party to the appeal.
 - (vi) A party shall, within 10 working days of receipt from the Registrar of a copy of the particulars referred to in paragraph (v), deliver to the Registrar any further information he or she wishes to provide by way of response.
 - (vii) As soon as reasonably practicable, after all documents have been received, the Tribunal will consider whether it is appropriate to determine the appeal based on the written documentations submitted. The Tribunal may at any time direct that the appeal be determined at a hearing.
- (c) In the case of appeals under the Act to be determined by oral hearing, précis of evidence and legal submissions (if any) shall be delivered to the Valuation Tribunal pursuant to the following timetable -
- (i) The appellant's précis of evidence shall be filed within 15 working days of receiving a written direction from the Valuation Tribunal to do so;
 - (ii) The respondent's précis of evidence shall be filed within 15 working days of the date of receipt of the appellant's statements of evidence from the Registrar;
 - (iii) The précis of evidence of any other party shall be filed within 10 working days of receiving a written direction from the Valuation Tribunal to do so;
 - (iv) The appellant and the respondent may file a reply to the précis of evidence of any other party within five working days of the date of receipt of that party's précis from the Registrar;
 - (v) The Registrar after receiving the précis of evidence filed by a party shall send a copy of that précis of evidence to the other party;
 - (vi) The appellant's legal submissions (if any) shall be delivered to the Valuation Tribunal and to the respondent within 10 working days of receiving a written direction from the Valuation Tribunal to do so;
 - (vii) The respondent's legal submissions (if any) shall be delivered to the Valuation Tribunal and to the appellant within 10 working days of the date of receipt of the appellant's legal submissions;
 - (viii) The legal submissions (if any) of any other party shall be delivered to the Valuation Tribunal and to the appellant and the respondent within 10 working days of receiving a written direction from the Valuation Tribunal to do so.
- (d) The Chairperson or a deputy chairperson may extend or shorten any time limit for the filing of statements of evidence and legal submissions set by this Rule.
- (e) Where an extension of time is required for the doing of any act, the party requiring the extension of time must apply in writing to the Valuation Tribunal for an extension setting out the reasons for non-compliance with any direction given by the Tribunal and explain any delay in seeking the extension.

Précis of Evidence

35. The appellant's précis of evidence must state in a precise but comprehensive way -

- (a) each ground of appeal relied on by the appellant;
 - (b) the argument relied on in support of each ground of appeal;
 - (c) the facts relied on in support of each ground of appeal; and
 - (d) any authorities relied on in support of each ground.
36. The appellant's précis must include the following documents:
- (a) where appropriate, a copy of the relevant valuation certificate or notification of the valuation manager or revision manager;
 - (b) a copy of any written record of the decision appealed;
 - (c) a copy of the notice of appeal to the Tribunal;
 - (d) maps and photographs of the property the subject of the appeal and of all comparator properties relied upon. Photographs must be dated and titled. Maps must be to scale, with north-point, road names, the property the subject of the appeal and the comparator properties clearly marked;
 - (e) where appropriate, all relevant market evidence relating to the property the subject of the appeal and a copy of any lease affecting that property;
 - (f) a copy of any other document verifying facts or particulars relied upon by the appellant.
37. The précis of evidence of the respondent, the occupier of the property (if not the appellant) and any interested person must state in a precise but comprehensive way:
- (a) the arguments relied on in response to each ground of appeal;
 - (b) the facts relied on in support of each argument;
 - (c) any authorities relied on in support of each argument, and
 - (d) in the case of the respondent, the reasons and basis for the determination or decision under appeal.
38. The respondent, the occupier of the property the subject of the appeal (if not the appellant) and any interested party must include in a précis of evidence details of all comparator properties relied upon together with maps and photographs of the property the subject of the appeal and all such comparators. Maps must be to scale, with north-point, road names, the property the matter of the appeal and the comparator properties clearly marked. Photographs must be dated and titled.
39. Any précis of evidence on behalf of any party as to the value of the property the subject of the appeal must include particulars of -
- (a) the location of the property the subject of the appeal and the nature of the location, for example, residential, retail park, commercial, office, industrial;
 - (b) an accurate description of the property the subject of the appeal (for example, single storey, workshop building, hotel, public house);
 - (c) the size of the property the subject of the appeal measured in square metres, and where appropriate dimensions, height, and frontage, as agreed between the appellant and the respondent;
 - (d) the general condition of the property the subject of the appeal;
 - (e) the title of the property the subject of the appeal and, if leasehold, the details of the lease to include the names of the landlord and tenant, any side letter or concession letter pertaining to the lease, details of any additional relationship or

association between the landlord and tenant, commencement date, term of the lease, the rent and when agreed or fixed, rent review pattern, repairing liabilities, insuring liabilities, break-options, rent-free periods, capital contributions or concessions;

(f) the comparator properties that he or she considers to be similarly circumstanced to the property the subject of the appeal and relevant to the assessment of its net annual value and giving such details of the comparators as specified in subparagraphs (i) to (v) above;

(g) the witness's opinion on the valuation of the property the subject of the appeal and how such opinion is supported by the comparator evidence.

(h) The précis of evidence of each party must be signed by the person who has written the précis.

40. It is the duty of an expert witness to assist the Tribunal on matters within the expert's expertise and this duty overrides any obligation to the party from whom the expert has received instructions or by whom the expert is paid.

41. A report or précis of evidence of an expert witness submitted to the Tribunal must include the following declaration:

"I, [insert Name], declare that-

1. I inspected the property the subject of the appeal.
2. I understand that both in preparing my report and giving evidence my primary duty is to the Tribunal and that this duty overrides any obligation to the party by whom I am engaged or the person who has paid or is liable to pay me.
3. I confirm that I am not instructed under any conditional or other success-based fee arrangement.
4. I know of no conflict of interest of any kind, other than any which I have disclosed in my report. I do not consider that any interest which I have disclosed affects my suitability as an expert witness on any issues on which I have given evidence.
5. I have exercised reasonable care and skill in my report to be not only accurate but complete.
6. I have endeavoured to mention all matters which I regard as being material to the opinions I express, and I have drawn the Tribunal's attention to any matter of which I am aware which might adversely affect the validity of those opinions. This applies in relation to the factual matters to which I refer and to the opinions which I express.
7. Where I have based an opinion on facts of which I have no personal knowledge, I have noted that in my report and indicated the source of any factual information concerned.
8. Further, I have not included anything which has been suggested to me by anyone (including the lawyers engaged by the party by whom I am engaged) without forming my own expert view thereon.
9. If, on reading any report of any other expert, in this matter or for any other reason, I consider that any existing report of mine requires any correction or qualification,

I will immediately notify the party instructing me in writing of this fact and, where I consider the matter significant, will prepare as soon as possible a supplementary report dealing with all such qualifications or corrections.

STATEMENT OF TRUTH

I confirm that, insofar as the facts stated in my report are within my own knowledge, I have made clear which they are and I believe them to be true, and that the opinions I have expressed represent my true and complete professional opinion.

Signed

Dated

42. If an expert witness has a change of view on a material matter after his or her report or précis of evidence has been filed and delivered, that change of view must be communicated to the Tribunal and to the other party in writing prior to the hearing date.
43. A booklet comprising a précis of evidence must be indexed and paginated.

Legal Submissions

44. Legal submissions shall contain no more than 3,000 words in total (the word count to be displayed on the submission document) save with the leave of the Tribunal and must in any event—
 - (a) be paginated;
 - (b) be printed on A4 paper in not less than 12-point font and 1.5 line spacing;
 - (c) be headed appropriately (e.g. Appellant’s Submissions) and be dated on its front sheet.
45. Any legal submissions that do not comply with the requirements of Rule 44 will be returned to the relevant party by the Registrar and
 - (a) may not be re-filed unless and until they comply with those requirements;
 - (b) if a legal submission is filed or re-filed out of time, it must be delivered to the other party to the appeal, and the party re-filing must make an application to obtain the permission of the Tribunal in advance of the hearing date to rely on it.
46. If a party wishes to rely on a supplementary legal submission, such submission must be filed and delivered to all other parties as soon as practicable. It must be accompanied by a request for permission setting out the reasons why a supplementary submission is necessary and why it could not reasonably have been lodged earlier. Only exceptionally and, for good reason, will a Tribunal allow the use of a supplementary legal submission.
47. An indexed Booklet of legal authorities and four copies thereof containing photocopies of the authorities upon which each party will rely must be filed no later than five working days prior to the hearing date.
48. A Booklet of Authorities should not—
 - (a) include authorities for propositions not in dispute, or

(b) contain more than 10 authorities unless the issues in the appeal justify more extensive citation and the Tribunal has granted leave to the filing of submissions of more than 3,000 words.

49. The Chairperson or a deputy chairperson may extend or shorten any time limit set by these Rules for the filing of legal submissions.
50. Any legal submissions and authorities (case law) must be set out in a separate booklet to the statements of evidence.
51. The parties may deliver legal submissions electronically to each other and legal submissions may be filed electronically in the Tribunal Office.

Expedited Appeals

52. The Chairperson may direct that the hearing of an appeal be expedited.
53. Any request by a party for an expedited hearing may be made in writing to the Valuation Tribunal. The letter must be marked for the immediate attention of the Chairperson and copied to the other party to the appeal.
54. An expedited appeal will be listed for hearing at the convenience of the Valuation Tribunal and not according to the availability of counsel.

Amendment of Notice of Appeal

55. A notice of appeal may not be amended without the permission of the Tribunal.
56. An appellant shall not be permitted to rely on a new ground of appeal save in exceptional circumstances where the Tribunal considers that it is in the interests of justice and fairness to admit the new ground.
57. Any application for leave to amend a notice of appeal must be made on notice to the other party as soon as practicable but in any event no later than the last working day upon which the appellant's statement of evidence is due to be delivered to the Valuation Tribunal. Such application shall be grounded upon an affidavit sworn by or on behalf of the appellant setting out the reasons why the additional ground is necessary and why it could not reasonably have been included in the notice of appeal.
58. Where an appellant applies to amend a notice of appeal, the party to whom such notice is given may within 10 working days of the receipt of such notice, file and serve a statement of reasons as to why permission to amend the notice of appeal should be refused, in whole or in part.
59. An application for permission to amend a notice of appeal will be determined by the Tribunal as soon as is reasonably practicable.

Discovery and Production

60. Any party seeking discovery of documents ("the requester") shall make a written request to the other party, as soon as is reasonably practicable after the notice of appeal is lodged and served on the parties but in any event no later than 30 working days prior to the hearing date setting out the reason(s) why the documentation sought is relevant and necessary to the determination of the appeal.
61. Where a request for discovery is refused or is not responded to within 10 working days the

requester may apply to the Chairperson no later than five working days following the expiry of that 10-day period for a direction that a party to discover and/or produce documents.

62. Where a party agrees to make discovery, discovery shall be made by the production of the documents requested or agreed upon no later than 10 working days following the date of written confirmation of the agreement to make discovery.
63. An application for discovery under Rule 61 shall include the following documents:
 - (a) a copy of the letter notifying the other parties of the application for discovery, and
 - (b) a copy of the letter requesting voluntary discovery.
64. On hearing an application for discovery the Chairperson may either direct a party to discover and/or produce documents to the extent considered relevant and necessary to the issues on the appeal and fix time for that party to comply with any such direction given or refuse same if satisfied that such discovery is not necessary.
65. For the purpose of Rule 64, the test of relevance and necessity is that applied by the Superior Courts on an application for discovery pursuant to the Rules of the Superior Courts (Discovery) 2009. A direction for discovery shall not be given if and so far as the Chairperson shall be of the opinion that it is not necessary for the fair disposal of the appeal.
66. On any such application the Chairperson, in lieu of directing discovery, may direct the party from whom the discovery was requested to furnish to the other party particulars or information specified in the direction for the purpose of the appeal.
67. A party making discovery either voluntarily or pursuant to a direction of the Chairperson shall make available copies of all documents other than those in respect of which a claim for privilege is asserted and accepted by the Tribunal. The original documents must be kept available for inspection if necessary.
68. A party to whom a document has been disclosed may use the document only for the purpose of the appeal in respect of which it is disclosed and must not disclose any information contained within a document that is confidential.

Other Relevant Information

69. A party shall give to a Tribunal any document or information in his or her possession or procurement which the Tribunal may direct pursuant to the provisions of the Act or this Rule for the purpose of determining an appeal.
70. Where a party neglects or refuses to give to a Tribunal any such document or information within such period as may at any time be specified by the Tribunal, the Tribunal may determine the appeal without the document or information and may make such other directions as appear to the Tribunal to be reasonable and just.
71. The Chairperson or a deputy chairperson may direct in writing a person, whose evidence is required by a Tribunal, to attend before the Tribunal on a date and at a time and place specified in the direction and to give evidence and to produce any document or thing in his or her possession or power specified in the direction.
72. No person may be compelled to give any evidence or produce any document that the person could not be compelled to give or produce in a court of law.
73. A direction under Rule 71 must -

- (a) give the person required to attend not less than 10 working days' notice of the hearing or such shorter period as the Tribunal may direct; where the person required to attend is not a party, tender to him or her any sum in respect of the expenses of his or her attendance which a witness summoned to attend before the District Court would be entitled to have tendered to him or her, and state who is to pay them;
 - (b) state that the person required to attend may apply to the Tribunal to vary or set aside the direction, and
 - (c) state the consequences of failure to comply with the direction.
74. The Chairperson or deputy chairperson may give any other direction for the purpose of an appeal that appears to him or her to be reasonable and just.

Call Over of Appeals

75. The Chairperson or a deputy chairperson may hold a periodic call over of appeals for the purpose of reviewing compliance with directions given in accordance with Rule 34 and for fixing hearing dates.
76. The Chairperson or a deputy chairperson may issue such directions as may appear warranted in any appeal prior to fixing a hearing date and any such directions will prevail over any provision of these Rules.
77. If at any time it is brought to the attention of a Tribunal that a party has failed to comply with any provision of these Rules or a direction issued under Rules 34 or 64 or 66 or 71 a Tribunal may adjourn an appeal or order such party to make discovery or produce the relevant documents or prohibit the party from introducing in evidence any material not disclosed or give such other direction as it deems proper under the circumstances.
78. The Registrar may from time to time make such inquiries and seek such information of the parties as is considered appropriate or as directed by the Chairperson or a deputy chairperson concerning the progress of any application, appeal or any other matter and may, where it is considered that the requirements of these Rules have not been complied with, or a direction of the Chairperson or a deputy chairperson has not been complied with, list the appeal in the next call over of appeals.

Appeal Hearings

79. The Valuation Tribunal must hold a hearing before deciding an appeal except where
- (a) the Chairperson considers that the appeal can justly be determined as a document- based appeal;
 - (b) an appeal is withdrawn;
 - (c) subject to Rule 108, an appeal is struck out in accordance with Rule 92 by reason of the non-appearance of the appellant;
 - (d) subject to Rule 85, a consent decision is made at the request of the parties disposing of the appeal.

Withdrawal of Appeals

80. An appellant may withdraw an appeal at any time, either on the hearing date or by

delivering to the Registrar a notice dated and signed by the appellant or his representative, stating that the appeal is withdrawn.

81. The Registrar shall give notice of the withdrawal of an appeal to all persons to whom notice was given of the receipt by the Valuation Tribunal of a notice of appeal.
82. Appeal fees will be refunded to any appellant who withdraws an appeal within 20 working days of the date of receipt of the letter of acknowledgment issued pursuant to Rule 29.

Notice of Hearings

83. The Tribunal shall give each party reasonable notice of the date, time, and place of an appeal hearing (including any adjourned or postponed hearing) and any changes to the time and place of the hearing.
84. Where the hearing of an appeal is adjourned or postponed by the Tribunal, the Registrar shall take such steps as are reasonably practicable in the time available to notify each party of the postponement or adjournment.

Consent Decisions

85. A Tribunal may, at the request of the parties but only if it considers it appropriate to do so, make a consent decision disposing of an appeal in which case it shall be identified as having been made by the consent of the parties and that the Tribunal shall make such other appropriate order as the parties have agreed.
86. Notwithstanding any other provision of these Rules, a Tribunal need not hold a hearing before making an order under Rule 85 or provide reasons for a consent order.

Adjournments

87. An application by a party for an adjournment of an appeal hearing will be considered only in exceptional circumstances.
88. A Tribunal may on its own initiative adjourn an appeal from time to time where it considers it appropriate to do so.

Conduct of Appeal Hearings

89. Subject to the Second Schedule of the Act, a Tribunal may regulate its own procedure and conduct the appeal in the manner it considers fair and proportionate to the importance of the appeal, the anticipated costs and the resources of the parties. The following Rules do not restrict that general power. A Tribunal shall seek to avoid undue formality and may itself question the parties or any witnesses as far as appropriate to clarify the issues or elicit the evidence. A Tribunal is not bound by any rule of law relating to the admissibility of evidence in proceedings before the courts.
90. An appeal hearing shall be held in private.
91. A contemporaneous sound recording of an appeal hearing shall be made by a Tribunal.
92. If a party does not appear at a hearing having been informed in writing of the date, time and place of hearing in accordance with Rule 83, a Tribunal may dismiss the appeal. Before doing so, a Tribunal shall consider any information available to it following such enquiries as may be practicable about the reasons for the party's absence.

93. In particular, and without restricting the general power in Rule 89, a Tribunal may-
- (a) decide the order of appearance of each party;
 - (b) decide whether to hear any person who is not a party to the appeal;
 - (c) determine whether evidence shall be given orally or by affidavit and whether it shall be given on oath or otherwise;
 - (d) deal with any issue in the appeal as a preliminary issue;
 - (e) permit or require a party or another person to provide documents, evidence or information;
 - (f) give a direction in relation to the conduct of the appeal, adjourn the appeal hearing at any time including a direction amending, suspending or setting aside an earlier direction;
 - (g) permit or require a party to amend a document;
 - (h) give directions as to the nature of the evidence it requires and the issues on which it requires evidence or submissions;
 - (i) limit the number of witnesses a party may put forward whether in relation to an issue or generally;
 - (j) exclude evidence not provided within the time allowed by a direction;
 - (k) exclude evidence provided in a manner that does not comply with a direction or where it would otherwise be unfair to admit the evidence;
 - (l) require a party to provide an estimate of the length of the hearing.
94. Where a witness is called to give oral evidence, any statement of evidence of that person shall stand as that witness's evidence in chief unless the Tribunal directs otherwise.
95. A Tribunal may examine witnesses and where evidence is to be given on oath or by affirmation, the Chairperson, or deputy chairperson may administer the oath or affirmation or the Registrar or a deputy registrar of the Tribunal may, at the request of the Chairperson or deputy chairperson, administer the oath or affirmation to the witness.
96. Any party to an appeal may -
- (a) make an opening statement;
 - (b) call witnesses;
 - (c) examine and cross-examine (on oath or otherwise as the Tribunal may determine) witnesses before the Tribunal;
 - (d) give evidence on his or her own behalf;
 - (e) address the Tribunal at the close of evidence.

Inspections

97. A Tribunal may inspect a property which is the subject of an appeal provided each party (and any party's representative) has been given notice of the inspection and invited to be present at the inspection. The Tribunal must give reasonable written notice of the date and time proposed for the inspection and any such inspection is subject to the Tribunal obtaining all appropriate consents to enter the property. The Tribunal may indicate in its request for inspection that it will be accompanied by the Registrar or a deputy registrar.

Notice of Decisions

98. The Tribunal may either announce its decision in relation to any preliminary issue or reserve it to be sent to the parties as soon as practicable thereafter in writing.
99. Following an appeal hearing, the Tribunal may announce its decision or reserve it and shall furnish a written judgment setting out the reasons for its decision to the parties as soon as practicable thereafter.
100. Decisions on document-based appeals shall be communicated in writing to the parties identifying the member or members of the Valuation Tribunal who has made the decision.
101. Except as provided for in Rule 102, the written judgment shall be published on the Valuation Tribunal's website.
102. The Tribunal shall remove confidential information from published decisions.
103. Any party dissatisfied with a Tribunal's determination as being erroneous in point of law may declare his or her dissatisfaction in writing to the Tribunal within 21 days from the date of the Tribunal having made its determination.
104. A party who has declared dissatisfaction with a Tribunal's determination within 21 days from the date of a Tribunal's determination may, within 28 days from the date of the determination, by written notice addressed to the Chairperson, require the Tribunal to state and sign a case for the opinion of the High Court within three months from the date of receipt of such notice.

Transcripts

105. Any party may apply for a transcript of any part of a recording of an appeal hearing by the issue and service of a notice of application in Form No. 6 of the Schedule signed by the moving party or solicitor for the moving party. Every such notice shall be grounded upon an affidavit.
106. Where it considers it necessary in the interests of justice so to do, the Tribunal who heard the appeal may permit the applicant to have such access to all or such part of the relevant recording solely by directing the provision to the applicant of a transcript of all or any part of that recording on payment by the applicant to the transcript writer of the transcript writer's fee for producing the transcript and on such terms and under such conditions (including terms restraining the publication, dissemination or further disclosure of all or any part of the relevant record by the applicant, and the giving of an undertaking to such effect) as the Tribunal may direct.

Applications for Re-instatements

107. A party (other than an interested party) failing to appear at a hearing may apply in writing within 10 working days from the date of hearing for the re-instatement of an appeal setting out the reasons for his or her non-appearance.
108. The Tribunal shall decide a re-instatement application on such terms (including costs) as it thinks fit.

Valuation Tribunal Records

109. The Registrar shall keep a record of every determination or decision of the Tribunal.
110. A document purporting to be certified by the Registrar to be a true copy of any entry of a determination or decision of the Tribunal shall, unless the contrary is proved, be deemed to be sufficient evidence of the entry and of the matters contained in it.
111. The Chairperson shall, in relation to each appeal, determine what will constitute a sufficient record of the proceedings of the Tribunal and shall cause such a record to be made.

Clerical Errors, Accidental Slips or Omissions

112. Any clerical or mathematical mistake in any direction or document recording a determination or decision of the Tribunal or any error arising from any accidental slip or omission may at any time before a case is stated and signed by the Chairperson pursuant to section 39 of the Act be corrected by the Chairperson or a deputy chairperson by signed certificate on an application on written notice to the other party. If such a correction is made, any published version of the decision or determination shall also be corrected under this Rule. A copy of the signed certificate shall be sent to each party.

Time Limits

113. Unless otherwise specified, an act required by these Rules or by direction of the Chairperson or a Tribunal to be done on or by a working day may be done at any time before 5 p.m. on that day. If there is an issue as to whether the act has been done by that time, the party claiming to have done it shall prove compliance.
114. If the time specified by these Rules or by direction of a Tribunal for the doing of any act ends on a day other than a working day, the act is done in time if it is done on the next working day.
115. A Tribunal may, on its own initiative or on the application of a party, extend or shorten any time limit specified in these Rules or in any decision or direction, whether (in the case of an extension) the time limit has expired.

Irregularities and non-compliance

116. A failure to comply with any provision of these Rules or any direction of a Tribunal does not of itself render the appeal or any step taken in the appeal void. In the case of such non-compliance, a Tribunal may take such action as it considers just, which may include all or any of the following:
 - (a) waiving or requiring the requirement to be remedied;
 - (b) varying the requirement;
 - (c) adjourning the appeal;
 - (d) refusing costs under Rule 158.
117. An appeal will be struck out for want of prosecution where there is no adequate justification for delay resulting from non-compliance with a direction of a Tribunal which adequately warned the party that failure to comply with the direction would lead to the striking out of the appeal.

Derelict Site Appeals

118. These Rules (except Rules 138 to 1557), appropriately modified, apply to appeals made under section 22(4) of the Act of 1990 with Rules 119 to 137 substituted for Rules 11 to 34.
119. An owner of urban land making an appeal to the Tribunal must send or deliver a written notice of appeal and six copies thereof to the Tribunal.
120. Form No. 4 set out in the Schedule is the prescribed as the form of notice of appeal and is available from the Valuation Tribunal or may be downloaded from the Valuation Tribunal's website www.valuationtribunal.ie.
121. A notice of appeal must be accompanied by the appropriate prescribed fee and an appeal shall not be valid until such fee is paid. An appeal fee shall not be refundable save in exceptional circumstances.
122. An appeal must be made within 28 days from the date on which the owner of the urban land receives a notice of determination of market value. Any appeal received by the Valuation Tribunal after the expiry of that 28-day period shall be invalid and will be returned with any fee paid.
123. A notice of appeal may be lodged by -
 - (a) delivering it by hand to the office of the Valuation Tribunal;
 - (b) sending it by post in a prepaid envelope to the office of the Valuation Tribunal;
 - (c) sending it by email to the office of the Valuation Tribunal;
 - (d) completing and submitting it electronically using the Valuation Tribunal's website www.valuationtribunal.ie.
124. Proof of postage or of delivery to the office of the Valuation Tribunal will be required in any cases where the date of the lodging of a notice of appeal is put in issue.
125. A notice of appeal should state precisely each ground of appeal, giving particulars where appropriate, and identify in respect of each ground the facts or matters relied upon as supporting that ground.
126. The Registrar shall transmit a copy of every derelict site appeal received by it to -
 - (a) the local authority who determined the market value of the urban land the subject of the appeal, and
 - (b) any other person appearing to the Valuation Tribunal to be affected directly by the local authority's determination.
127. The local authority who determined the market value of the urban land the subject of the appeal shall be the respondent in the appeal and shall be entitled to be heard and adduce evidence at the hearing of the appeal. Any other person appearing to the Tribunal to be affected directly by the determination shall be entitled to be heard and adduce evidence at the hearing of the appeal.
128. The appellant's précis of evidence shall be filed within 20 working days of receiving a written direction from the Valuation Tribunal to do so.
129. The respondent's précis of evidence shall be filed within 20 working days of the date of receipt of the appellant's précis of evidence from the Registrar.
130. A précis of evidence must contain:
 - (a) A summary of evidence detailing freehold and leasehold interests, land use zoning, planning permissions (existing and expired), any proposals for road

- widening and any statutory notices (including enforcement notices and notices to treat) affecting the urban land, and;
- (b) a summary of the expert evidence to be given on behalf of such party at the hearing including all relevant particulars of the situation, plan, area and circumstances of the urban land and all computations necessary to his case, and a copy of any map plan, document or material upon which the expert witness intends to rely;
 - (c) where the expert evidence involves a comparison of value with urban land not the subject of the appeal, all relevant particulars of the situation, plan, area, and circumstances of any such other urban land;
 - (d) a statement confirming whether the urban land was inspected prior to the making of the planning authority's determination of market value.
131. Except as provided by Rule 132, a Tribunal shall not hear more than one expert witness on valuation, or on any one issue involving expert evidence on behalf of a party.
132. An application for leave to call an additional expert witness or witnesses may be allowed by a Tribunal before the hearing upon such terms as the Tribunal thinks fit.
133. The Registrar, after receiving the précis of evidence filed by a party, shall send a copy of that précis of evidence to the other party.
134. Where it appears to the Tribunal at a hearing that a party has failed to comply with Rule 128 or Rule 129 as the case may be, the Tribunal may and, unless it is satisfied that no prejudice to any other party will arise, adjourn the hearing and direct the party in default to file a précis of evidence within such period as it considers appropriate.
135. The time prescribed by the Chairperson or a deputy chairperson for taking any step in connection with an appeal under the Act of 1990 may be extended on an application by the party upon such terms as the Chairperson or deputy chairperson thinks fit and such extension may be ordered notwithstanding that the application for extension of time is not made until after the expiration of the time so prescribed.
136. The time prescribed by this Rule for doing any act or taking any step in connection with an appeal under the Act of 2009 may be abridged by the consent in writing of the parties affected by any such abridgment subject to being approved by the Registrar or by the Tribunal.
137. Where the market value of the urban land is amended pursuant to a determination of a Tribunal, the relevant local authority shall be notified by the Registrar of the amendment in writing within a reasonable period not exceeding three months.

Vacant Site Appeals

138. These Rules (except Rules 118 to 137) appropriately modified, apply to appeals made under section 13 of the Act of 2015 with Rules 139 to 153 substituted for Rules 11 to 34.
139. An owner of urban land making an appeal to the Tribunal must send or deliver a written notice of appeal and six copies thereof to the Tribunal.
140. Form No. 5 set out in the Schedule is the prescribed as the form of notice of appeal and is available from the Valuation Tribunal or may be downloaded from the Valuation Tribunal's website www.valuationtribunal.ie.

141. A notice of appeal must be accompanied by the appropriate prescribed fee and an appeal shall not be valid until such fee is paid. An appeal fee shall not be refundable save in exceptional circumstances.
142. An appeal under section 13(1) of the Act of 2015 shall be lodged within 28 days after the date of the notice given by the planning authority under section 12(4) of that Act. Any appeal received by the Valuation Tribunal after the expiry of the 28-day period shall be invalid and will be returned with any fee paid.
143. A notice of appeal may be lodged by:
 - (a) delivering it by hand to the office of the Valuation Tribunal;
 - (b) sending it by post in a prepaid envelope to the office of the Valuation Tribunal;
 - (c) sending it by email to the office of the Valuation Tribunal;
 - (d) by completing and submitting it electronically using the Valuation Tribunal's website www.valuationtribunal.ie.
144. Proof of postage or of delivery to the office of the Valuation Tribunal will be required in any cases where the date of the lodging of a notice of appeal is put in issue.
145. A notice of appeal should state precisely each ground of appeal, giving particulars where appropriate, and identify in respect of each ground the facts or matters relied upon as supporting that ground.
146. The Registrar shall transmit a copy of every vacant site appeal received by it
 - (a) to the planning authority by whom the market value of the vacant site was determined, and
 - (b) to any other person appearing to the Valuation Tribunal to be affected directly by the determination.
147. The planning authority who determined the market value of the property the subject of the appeal shall be the respondent in the appeal and shall be entitled to be heard and adduce evidence at the hearing of the appeal. Any other person appearing to the Valuation Tribunal to be affected directly by the determination shall be entitled to be heard and adduce evidence at the hearing of the appeal.
148. The appellant's précis of evidence shall be filed within 20 working days of receiving a written direction from the Valuation Tribunal to do so.
149. The respondent's précis of evidence shall be filed within 20 working days of the date of receipt of the appellant's précis of evidence from the Registrar.
150. A précis of evidence must contain:
 - (a) A summary of evidence detailing freehold and leasehold interests, land use zoning, planning permissions (existing and expired), any proposals for road widening, any statutory notices (including enforcement notices and notices to treat) affecting the urban land, whether site is situated on contaminated lands and if so, the estimated costs of remedial works necessary in order to use or develop the site;
 - (b) a summary of the expert evidence to be given on behalf of such party at the hearing including all relevant particulars of the situation, plan, area and circumstances of the site and all computations necessary to his case, and a copy

of any map plan, document or material upon which the expert witness intends to rely;

- (c) where the expert evidence involves a comparison of value with site not the subject of the appeal, all relevant particulars of the situation, plan, area, and circumstances of such other site and
- (d) a statement confirming whether the site as inspected prior to the making of the planning authority's determination of market value.

151. Except as provided by Rule 152, a Tribunal shall not hear more than one expert witness on valuation, or on any one issue involving expert evidence on behalf of a party.
152. An application for leave to call an additional expert witness or witnesses may be allowed by a Tribunal before the hearing upon such terms as the Tribunal thinks fit.
153. The Registrar after receiving the précis of evidence filed by each party shall send a copy of the evidence thus supplied to the other party to the appeal.
154. Where it appears to the Tribunal at a hearing that a party has failed to comply with Rule 148 or Rule 149 as the case may be, the Tribunal may and, unless it is satisfied that no prejudice to any other party will arise, adjourn the hearing and direct the party in default to file a précis of evidence within such period as it considers appropriate.
155. The time prescribed by the Chairperson or a deputy chairperson for taking any step in connection with an appeal may be extended on an application to the Chairperson upon such terms as he or she thinks fit and such extension may be ordered notwithstanding the application for extension of time is not made until after the expiration of the time so prescribed.
156. The time prescribed by this Rule for doing any act or taking any step in connection with an appeal under the Act of 2015 may be abridged by the consent in writing of the parties affected by any such abridgment subject to being approved by the Registrar or by the Tribunal.
157. Where the market value of the site is amended pursuant to a determination of a Tribunal, the relevant planning authority shall be notified by the Registrar of the amendment in writing within a reasonable period not exceeding three months.

Applications for Costs

158. A Tribunal has discretion as to whether costs and expenses are payable by one party to another in respect of an appeal and the amount of those costs.
159. No costs order shall be made unless the paying party has had a reasonable opportunity to make representations (in writing or at hearing or as the Tribunal may direct) in response to a costs application. If the parties agree that an order for costs should be made in favour of a party or if a party decides to leave the matter of making an order for costs to the Tribunal to decide, a contested costs application will be unnecessary and the Tribunal may order that the costs and expenses of the successful party on the appeal shall be paid. After the making of such order, the parties will be allowed 20 working days to agree the amount of such costs and expenses and, in default of agreement, upon application by either party the appeal will be re-listed before the Tribunal for the purpose of adjudicating and measuring the costs. The parties shall submit the bill of costs and disputed items to the

Tribunal no later than 10 working days prior to the adjudication hearing for consideration by the Tribunal.

160. If a Tribunal decides to make an order about costs-
 - (a) the general rule is that the unsuccessful party will be ordered to pay the costs of the successful party; but
 - (b) a Tribunal may make a different order.
161. In deciding what order (if any) to make about costs, the Tribunal will have regard to all the circumstances including the conduct of the parties. The conduct of the parties includes-
 - (a) conduct during the appeal proceedings and, in particular, the extent to which the party complied with these Rules and the Tribunal's directions;
 - (b) whether it was reasonable for a party to raise, pursue or contest an issue, and
 - (c) the manner in which a party has pursued or defended its case on an issue.
162. The orders that a Tribunal may make under this rule include an order that a party must pay-
 - (a) proportion of another party's costs;
 - (b) a stated amount in respect of another party's costs;
 - (c) costs from or until a certain date only;
 - (d) costs relating to particular steps taken in the proceedings; and
 - (e) costs relating only to a distinct part of the proceedings.
163. Where it appears to a Tribunal that a party or that party's representative failed to comply with a direction or that the conduct of a party or that party's representative during the appeal was unreasonable or improper, the Tribunal may either disallow all or part of the costs which are being assessed or direct the party at fault to pay costs which that party has caused any other party to incur.
164. A Tribunal shall only allow costs which are proportionate to the matters in issue on an appeal and which were reasonably and proportionately incurred. Costs which are disproportionate in amount may be disallowed or reduced even if they were reasonably incurred. A Tribunal shall also have regard to:
 - (a) the importance of the appeal to all the parties;
 - (b) the complexity of the appeal or the difficulty or novelty of any questions raised;
 - (c) the skill and specialised knowledge involved; and
 - (d) the time in preparing and presenting the appeal.
165. Costs include fees, charges, outlay and expenses incurred by or on behalf of the receiving party and include expenses that witnesses incur for the purpose of or relating to attendance at a hearing.
166. A successful party may apply for actual and necessary outlay and any witness expenses incurred for the purpose of, or relating to, attendance at an appeal hearing.
167. A Tribunal shall not order the costs of a successful party to be paid by an owner or occupier of relevant property other than that to which the appeal relates.

Delivery of Documents

168. Documents (other than documents required to be served in accordance with Rules 30, 31, 32, 33, 34 (b) and (c), 126, 133, 146, and 153) may be sent or delivered to a party (whether by the Tribunal or by another party) by

- (a) post;
 - (b) delivery to that party's address (including delivery by a courier or messenger service);
 - (c) email;
 - (d) being handed personally to that party, if an individual, or to an appellant's representative or, on the occasion of an appeal hearing, to any person identified by the party as representing a party at that hearing.
169. For the purposes of Rule 168(a) to Rule 168(d), documents shall be delivered to the address given in the notice of appeal (which shall be the address of the appellant or the appellant's representative) or to a party's registered office or principal place of business or to any other address as notified in writing by the party to the Valuation Tribunal.
170. If a party has given both a postal address and one or more electronic addresses, any of them may be used unless the party has indicated in writing that a particular address should or should not be used.
171. Documents shall be sent to non-parties at any address for service which they may have notified and otherwise at any known address or place of business in the State or, if the party is a company, at its registered office in the State.
172. Where a document has been delivered in accordance with these Rules it shall, unless the contrary is proved, be deemed to have been received by the addressee:
- (a) If sent by post, on the day on which it would be delivered in the ordinary course of post;
 - (b) if sent by means of electronic communication, on the day of transmission;
 - (c) if delivered personally, on the day of delivery.
173. A Tribunal may treat any document as delivered to a party, notwithstanding any non-compliance with these Rules, if satisfied that the document in question, or its substance, has in fact come to the attention of that party.
174. Where a party sends a communication to the Valuation Tribunal (excepting notices of appeal and all other documentation and information in writing submitted in connection with appeals) a copy of that communication must be sent to all other parties, and state that it has done so in the communication (by use of "cc" or otherwise). A Tribunal may allow a departure from this Rule where it considers it in the interests of justice to do so.

Seal of Tribunal

175. The Valuation Tribunal shall have an official seal.
176. When affixed to any decision of the Valuation Tribunal the official seal shall be authenticated by the signature of the Chairperson or a deputy chairperson or by the Registrar.

Preparation of a Case Stated

177. A party dissatisfied with a determination of the Tribunal as being erroneous in point of law must –
- (a) declare in writing such dissatisfaction to the Tribunal within 21 days from the date of the Tribunal's determination and,

(b) within 28 days of the Tribunal's determination require the Tribunal by notice in writing addressed to the Chairperson to state and sign a case for the opinion of the High Court.

178. Within three months of the receipt by the Tribunal of the notice given in accordance with paragraph (b) of Rule 177, the party dissatisfied with the determination of the Tribunal must lodge a draft case so that it may be signed within the three month provided for in section 39 (2) of the Act.
179. In the event of a dispute between the parties as to the formulation of the question of law for the opinion of the High Court, the Chairperson may upon the request of one of the parties convene a meeting to try to secure agreement between the parties on the question of law.
180. If upon an appeal by way of case stated any directions are given for the amendment of any determination of the Tribunal, the amendments shall be made by the Tribunal accordingly and the Registrar shall send copies of the amended determination to all persons to whom copies of the original determination were sent.

SCHEDULE

FORM 1 - REVALUATION APPEAL



NOTICE OF APPEAL TO THE VALUATION TRIBUNAL PURSUANT TO SECTION 34 (AS SUBSTITUTED BY THE VALUATION AMENDMENT ACT 2015 OF THE VALUATION ACT 2001) IN RESPECT OF PROPERTIES TO WHICH SECTION 19 (AS SUBSTITUTED BY THE VALUATION AMENDMENT ACT 2015 OF THE VALUATION ACT 2001) RELATES.

1. Exact Postal Address of property concerned

Valuation Office Property Number -----

2. Description of property concerned (i.e. single storey, shop, office, workshop etc.)

3. Name of Rating Authority in which the property is situated -----

4. (a) Name of Appellant -----

(b) Appellant Commercial / Trading Name -----

(c) Name and Address of Occupier (if not the Appellant) -----

(d) Capacity of Appellant to Appeal (See Section 34 (1) and (4) as amended)

5. Contact Address of Appellant

Daytime Telephone No. -----

Email

6. State Name and Address of the Owner and every person who appears to the Appellant to be an interested person

.....
.....
.....

and State reasons for that person's interest

.....

7. Grounds of Appeal (See Section 35 of the Act as amended)

Appellants should note that this Notice of Appeal must set out exhaustively the Grounds of Appeal upon which the Appellant intends to rely. Liberty to amend Grounds of Appeal, or to add further Grounds of Appeal will not be granted save in exceptional circumstances. *Additional sheet may be attached if necessary.*

(a) The Valuation is incorrect

Set out the grounds upon which the Appellant considers that the determination of the valuation of the property is not a determination of its value that accords with that required to be achieved by section 19(5)

.....
.....

(b) Details stated in the relevant Valuation List are incorrect

Set out grounds (if any) on which the Appellant considers that any detail in respect of the property concerned, other than the property's value, in the relevant valuation list is incorrect.

.....
.....

(c) Property concerned ought to have been included in relevant Valuation List

Set out the grounds on which the Appellant contends that the property concerned ought to have been included in the relevant valuation list.

.....
.....

(d) Property concerned ought to have been excluded in relevant Valuation List

Set out the grounds on which the Appellant contends that the property concerned ought to have been excluded from the relevant valuation list.

.....
.....

(e) Any other grounds

.....
.....

(f) State the Value the Appellant considers ought to have been determined as being the valuation of the property concerned in accordance with the matters set out in section 19(5).

Please note, this information is required in order to process your Appeal.

€ -----

8. Date of Issue of the Valuation Certificate under section 24 of the Act

Day ----- Month ----- Year -----

Please note that Appeals should be sent to the Tribunal at the Address below within **28 days** from the date on which the Commissioner issued the Valuation Certificate or made the Notification concerned under section 33(2) or 40(4) of the Act.

9. Valuation as stated on the Valuation Certificate € -----

10. Please tick this box if you wish the Tribunal to give consideration to determining your appeal on written documentation without the need to hold a hearing:

11. Please enclose the appropriate appeal fee made payable to the Valuation Tribunal. An appeal is valid *only* if accompanied by the appropriate fee. Fee bands are set out below.

Valuation of property as stated on the Valuation Certificate or Notification	Appeal Fee	Tick Below
Not exceeding €20,000	€95	
Exceeding €20,000 and not exceeding €50,000	€125	
Exceeding €50,000 and not exceeding €250,000	€300	
Exceeding €250,000	€500	

12. Name and Address of Solicitor or Agent representing the Appellant (if any)

Telephone No. ----- Email -----

Privacy Policy:

The processing of personal data by the Valuation Tribunal is lawful to the extent necessary for the Tribunal to hear and determine appeals in accordance with Section 34 of the Valuation Act 2001. The Tribunal collects the minimum amount of personal information necessary in order to contact the Appellant and to process the appeal. All personal data is stored securely in accordance with relevant principles of data protection law. Pursuant to the Tribunal's statutory duty, the personal information contained in this form is shared with the occupier of the property to which the appeal relates (if not the appellant), the Rating Authority, the Commissioner of Valuation and any other party who appears to the Tribunal that will be directly affected by the decision made on the appeal. By lodging an appeal you are consenting to our Privacy Policy. Further information is available at www.valuationtribunal.ie.

Declaration by Appellant (or Agent on behalf of Appellant):

I hereby give Notice of Appeal to the Valuation Tribunal.

Signed (Appellant/Agent) -----

Date -----

Please return this form to:

**The Registrar
Valuation Tribunal
3rd Floor
Holbrook House
Holles Street
Dublin 2**

**An Cláraitheoir
An Binse Luachála
An Tríú Urlár
Teach Holbrook
Sráid Holles
Baile Átha Cliath 2**

Phone: 01-676 0130 Fax: 01-642 5990 Email: info@valuationtribunal.ie

FORM 2 (POST-REVALUATION) REVISION APPEAL



**NOTICE OF APPEAL TO THE VALUATION TRIBUNAL
IN RESPECT OF DECISIONS MADE BY A REVISION MANAGER IN THE EXERCISE OF POWERS
CONFERRED BY SECTION 28 (4) OF THE VALUATION ACT, 2001 (AS AMENDED) BY THE VALUATION
(AMENDMENT) ACT 2015**

1. Exact Postal Address of property concerned

Valuation Office Property Number

2. Description of property concerned (i.e. single storey, shop, office, workshop etc.)

3. Name of Rating Authority in which the property is situated

4. (a) Name of Appellant

(b) Appellant Commercial / Trading Name

(c) Name and Address of Occupier (if not the Appellant)

.....

(d) Capacity of Appellant to Appeal (See Section 34 (1) and (4) as amended)

.....

5. Contact Address of Appellant

.....

Daytime Telephone No.

Email

6. State Name and Address of the Owner and of every person who appears to the Appellant to be an interested person

.....

and State reasons for that person's interest

.....

7. Grounds of Appeal (See Section 35 of the Act as amended)

Appellants should note that this Notice of Appeal must set out exhaustively the Grounds of Appeal upon which the Appellant intends to rely. Liberty to amend Grounds of Appeal, or to add further Grounds of Appeal will not be granted save in exceptional circumstances. *Additional sheet may be attached if necessary.*

(a) The Valuation is incorrect

Set out the grounds upon which the Appellant considers that the determination of the valuation of the property is not a determination of its value that accords with that required to be achieved by section 49.

.....

(b) Details stated in the relevant Valuation List are incorrect

Set out grounds (if any) on which the Appellant considers that any detail in respect of the property concerned, other than the property's value, in the relevant valuation list is incorrect.

.....

(c) Property concerned ought to have been included in relevant Valuation List

Set out the grounds on which the Appellant contends that the property concerned ought to have been included in the relevant valuation list.

(d) Property concerned ought to have been excluded in relevant Valuation List

Set out the grounds on which the Appellant contends that the property concerned ought to have been excluded from the relevant valuation list.

(e) Set out the grounds on which the Appellant contends that the circumstances referred to in section 28(4) do not exist for the exercise of powers under that section in respect of the Property concerned.

(f) Set out any other Grounds upon which it is intended to rely at the hearing of the Appeal.

AND

(g) State the Value the Appellant considers ought to have been determined as being the valuation of the property concerned. *Please note, this information is required in order to process your Appeal.*

€ -----

8. Date of Issue of the Valuation Certificate under section 28(6) or Notice under section 28(7)

Day Month Year

Please note that Appeals should be sent to the Tribunal at the address below within 28 days from the date on which the Commissioner issued the Valuation Certificate or made the Notification concerned under section 33(2) or 40(4) of the Act.

9. Valuation as stated on the Valuation Certificate € -----

10. Please tick this box if you wish the Tribunal to give consideration to determining your appeal based on written documentation without the need to hold a hearing:

11. Please enclose the appropriate appeal fee made payable to the Valuation Tribunal. An appeal is valid *only* if accompanied by the appropriate fee. Fee bands are set out below.

Valuation of property as stated on the Valuation Certificate or Notification	Appeal Fee	Tick Below
--	------------	------------

Not exceeding €20,000	€95	
Exceeding €20,000 and not exceeding €50,000	€125	
Exceeding €50,000 and not exceeding €250,000	€300	
Exceeding €250,000	€500	

12. Name and Address of Solicitor/Agent representing the Appellant (if any);

Telephone No. ----- Email -----

Privacy Policy:

The processing of personal data by the Valuation Tribunal is lawful to the extent necessary for the Tribunal to hear and determine appeals in accordance with Section 34 of the Valuation Act 2001. The Tribunal collects the minimum amount of personal information necessary in order to contact the Appellant and to process the appeal. All personal data is stored securely in accordance with relevant principles of data protection law. Pursuant to the Tribunal's statutory duty, the personal information contained in this form is shared with the occupier of the property to which the appeal relates (if not the appellant), the Rating Authority, the Commissioner of Valuation and any other party who appears to the Tribunal that will be directly affected by the decision made on the appeal. By lodging an appeal you are consenting to our Privacy Policy. Further information is available at www.valuationtribunal.ie.

Declaration by Appellant (or Agent on behalf of Appellant)

I hereby give Notice of Appeal to the Valuation Tribunal

Signed (Appellant/Agent) -----

Date -----

Please return this form to:

The Registrar,
Valuation Tribunal,
3rd Floor,
Holbrook House,
Holles Street,
Dublin 2.

An Cláraitheoir,
An Binse Luachála,
An Tríú Urlár,
Teach Holbrook,
Sráid Holles,
Baile Átha Cliath 2.

FORM 3 - GLOBAL VALUATION APPEALS



**NOTICE OF APPEAL TO THE VALUATION TRIBUNAL
PURSUANT TO SECTION 53 OF THE VALUATION ACT 2001
IN RESPECT OF PROPERTIES TO WHICH SECTION 53(5) OF THE VALUATION ACT 2001 RELATES**

1. **Name of Public Utility Undertaking**

2. **Valuation Office Property Number**

3. **Appellant Contact Address**
.....
.....

Daytime Telephone No. **Email**

4. **Date of Order made under section 53 (1)** Day Month Year

5. **Date of Issue of Global Valuation Certificate** Day Month Year.....

*Please note that appeals should be sent to the Tribunal at the address below **within 3 months** from the date on which the Commissioner issued the Global Valuation Certificate under section 53 of the Act.

6. Valuation as stated in the Global Valuation Certificate €

7. Grounds of Appeal

Appellants should note that this Notice of Appeal must set out exhaustively the Grounds of Appeal upon which the Appellant intends to rely. Liberty to amend grounds of appeal or to add further grounds of appeal will not be granted save in exceptional circumstances. *Additional sheet may be attached if necessary.*

(a) The Global Valuation specified in the Global Valuation Certificate is incorrect

Set out the grounds on which the Appellant considers the Global Valuation is incorrect.

(b) Detail in the Global Valuation Certificate is Incorrect

Set out grounds (if any) upon which the Appellant considers that any detail stated in the Global Valuation Certificate (other than in respect of the Global Valuation) is incorrect.

(c) A property ought to have been included in the said Global Valuation

Set out grounds (if any) upon which the Appellant considers that a property ought to have been included in the said Global Valuation.

(d) A property ought to have been excluded from the said Global Valuation

Set out grounds (if any) upon which the Appellant considers that a property ought to have been excluded from the said Global Valuation.

AND

(e) By reference to such matters as the Appellant considers appropriate, specify the value that the Appellant considers the Global Valuation in relation to the undertaking concerned ought to be.

Please note, this information is required in order to process your Appeal.

€

8. Name, Address and Contact Details of Solicitor/Agent representing the Appellant (if any);

Telephone No. **Email**

Privacy Policy:

The processing of personal data by the Valuation Tribunal is lawful to the extent necessary for the Tribunal to hear and determine appeals in accordance with Section 34 of the Valuation Act 2001. The Tribunal collects the minimum amount of personal information necessary in order to contact the Appellant and to process the appeal. All personal data is stored securely in accordance with relevant principles of data protection law. Pursuant to the Tribunal's statutory duty, the personal information contained in this form is shared with the occupier of the property to which the appeal relates (if not the appellant), the Rating Authority, the Commissioner of Valuation and any other party who appears to the Tribunal that will be directly affected by the decision made on the appeal. By lodging an appeal you are consenting to our Privacy Policy. Further information is available at www.valuationtribunal.ie.

Declaration by Appellant (or Agent on behalf of Appellant):

I hereby give Notice of Appeal to the Valuation Tribunal.

Signed (Appellant/Agent)

Date

Please return this form to:

**The Registrar
Valuation Tribunal
3rd Floor
Holbrook House
Holles Street**

**An Cláraitheoir
An Binse Luachála
An Tríú Urlár
Teach Holbrook
Sráid Holles**

Phone: 01-676 0130

Fax: 01-642 5990

Email: info@valuationtribunal.ie

FORM 4 - DERELICT SITE APPEAL



**NOTICE OF APPEAL TO THE VALUATION TRIBUNAL UNDER SECTION 22(4) OF THE
 DERELICT SITES ACT, 1990 AGAINST THE DETERMINATION OF MARKET VALUE
 OF URBAN LAND BY THE LOCAL AUTHORITY**

(Please read notes overleaf when completing this form)

1. DETAILS OF DERELICT SITE

Exact Postal Address

Area M²

2. APPELLANT DETAILS

I/ We the owner (s)
of the above vacant site, HEREBY GIVE NOTICE OF APPEAL against the determination of Market Value by the
planning authority.

Contact Address

Daytime Telephone No. Email

3. PLANNING AUTHORITY & DATE OF NOTICE OF VALUATION/ REVISED VALUATION

Name of Planning Authority:

Date of Notice of Valuation/ Revised Valuation:

4. MARKET VALUE OF VACANT SITE AS DETERMINED BY PLANNING AUTHORITY

AMOUNT €

5. GROUNDS OF APPEAL:

Please state the specific grounds for appealing against the determination of market value made by the Planning
Authority.

**6. STATE NAME AND ADDRESS OF EVERY PERSON WHO APPEARS TO THE APPELLANT TO BE AN INTERESTED
PERSON**

7. **I/We enclose the appropriate fee.** Cheque or Postal Order made payable to Valuation Tribunal.

Market value of urban land as determined by planning authority	Appeal fee	
Not exceeding €65,000	€60	
Exceeding €65,000 but not exceeding €130,000	€125	
Exceeding €130,000	€190	

8. AGENT DETAILS (IF APPLICABLE)

Name: -----

Address: -----

Telephone No. ----- Email -----

Privacy Policy:

The processing of personal data by the Valuation Tribunal is lawful to the extent necessary for the Tribunal to hear and determine appeals in accordance with Section 34 of the Valuation Act 2001. The Tribunal collects the minimum amount of personal information necessary in order to contact the Appellant and to process the appeal. All personal data is stored securely in accordance with relevant principles of data protection law. Pursuant to the Tribunal's statutory duty, the personal information contained in this form is shared with the occupier of the property to which the appeal relates (if not the Appellant), the Rating Authority, the Commissioner of Valuation and any other party who appears to the Tribunal that will be directly affected by the decision made on the appeal. By lodging an Appeal you are consenting to our Privacy Policy. Further information is available at www.valuationtribunal.ie.

9. SIGNATURE OF APPELLANT/AGENT

Signed: -----	Date: -----
----------------------	--------------------

PLEASE RETURN THIS FORM TO:

The Registrar
Valuation Tribunal
3rd Floor
Holbrook House
Holles Street
Dublin 2

An Cláraitheoir
An Binse Luachála
An Tríú Urlár
Teach Holbrook
Sráid Holles
Baile Átha Cliath 2

Phone: 01-676 0130 Fax: 01-642 5990 Email: info@valuationtribunal.ie

FORM 5 - VACANT SITE APPEAL

**NOTICE OF APPEAL TO THE VALUATION TRIBUNAL
UNDER SECTION 13 (1) OF THE URBAN REGENERATION AND HOUSING ACT, 2015 AGAINST THE DETERMINATION OF MARKET
VALUE OF A VACANT SITE
(PLEASE READ THE GUIDANCE NOTES OVERLEAF WHEN COMPLETING THIS FORM)**

**1. DETAILS OF VACANT SITE
EXACT POSTAL ADDRESS**

.....
.....

AREA M²

2. APPELLANT DETAILS

I/ WE THE OWNER (S)

OF THE ABOVE VACANT SITE, HEREBY GIVE NOTICE OF APPEAL AGAINST THE DETERMINATION OF MARKET VALUE BY THE PLANNING AUTHORITY.

CONTACT ADDRESS

.....
.....

DAYTIME TELEPHONE NO. EMAIL

3. PLANNING AUTHORITY & DATE OF NOTICE OF VALUATION/ REVISED VALUATION

NAME OF PLANNING AUTHORITY:

DATE OF NOTICE OF VALUATION/ REVISED VALUATION:

4. MARKET VALUE OF VACANT SITE AS DETERMINED BY PLANNING AUTHORITY

AMOUNT €

5. GROUNDS OF APPEAL:

PLEASE STATE THE SPECIFIC GROUNDS FOR APPEALING AGAINST THE DETERMINATION OF MARKET VALUE MADE BY THE PLANNING AUTHORITY.

.....
.....

6. STATE NAME AND ADDRESS OF EVERY PERSON WHO APPEARS TO THE APPELLANT TO BE AN INTERESTED PERSON

.....
.....
.....

7. I/WE ENCLOSE THE APPROPRIATE FEE. CHEQUE OR POSTAL ORDER MADE PAYABLE TO VALUATION TRIBUNAL.

MARKET VALUE OF URBAN LAND AS DETERMINED BY PLANNING AUTHORITY	APPEAL FEE
NOT EXCEEDING €100,000	€165
EXCEEDING €100,000 BUT NOT EXCEEDING €500,000	€350
EXCEEDING €500,000 BUT NOT EXCEEDING €1,000,000	€500
EXCEEDING €1,000,000	€1,000

8. AGENT DETAILS (IF APPLICABLE)

NAME:

ADDRESS:

TELEPHONE NO. EMAIL

PRIVACY POLICY:

THE PROCESSING OF PERSONAL DATA BY THE VALUATION TRIBUNAL IS LAWFUL TO THE EXTENT NECESSARY FOR THE TRIBUNAL TO HEAR AND DETERMINE APPEALS IN ACCORDANCE WITH SECTION 34 OF THE VALUATION ACT 2001. THE TRIBUNAL COLLECTS THE MINIMUM AMOUNT OF PERSONAL INFORMATION NECESSARY IN ORDER TO CONTACT THE APPELLANT AND TO PROCESS THE APPEAL. ALL PERSONAL DATA IS STORED SECURELY IN ACCORDANCE WITH RELEVANT PRINCIPLES OF DATA PROTECTION LAW. PURSUANT TO THE TRIBUNAL'S STATUTORY DUTY, THE PERSONAL INFORMATION CONTAINED IN THIS FORM IS SHARED WITH THE OCCUPIER OF THE PROPERTY TO WHICH THE APPEAL RELATES (IF NOT THE APPELLANT), THE RATING AUTHORITY, THE COMMISSIONER OF VALUATION AND ANY OTHER PARTY WHO APPEARS TO THE TRIBUNAL THAT WILL BE DIRECTLY AFFECTED BY THE DECISION MADE ON THE APPEAL. BY LODGING AN APPEAL YOU ARE CONSENTING TO OUR PRIVACY POLICY. FURTHER INFORMATION IS AVAILABLE AT WWW.VALUATIONTRIBUNAL.IE.

9. SIGNATURE OF APPELLANT/AGENT

SIGNED:	DATE:
---------------	-------------

PLEASE RETURN THIS FORM TO:

THE REGISTRAR
VALUATION TRIBUNAL
3RD FLOOR
HOLBROOK HOUSE
HOLLES STREET
DUBLIN 2

AN CLÁRAITHEOIR
AN BINSE LUACHÁLA
AN TRÍÚ URLÁR
TEACH HOLBROOK
SRÁID HOLLES
BAILE ÁTHA CLIATH 2

PHONE: 01-676 0130 FAX: 01-642 5990 Email: info@valuationtribunal.ie

FORM 6 - TRANSCRIPT REQUEST



**Registrar
Valuation Tribunal
3rd Floor, Holbrook House
Holles Street
Dublin 2**

Dear Registrar,

I am to request a transcript for the following appeal:

Appeal No: _____

Appellant: _____

Hearing Date(s): _____

Capacity of Requester to apply: _____

Detailed Reasons for application: _____

Signature: _____

Date: _____