

*VALUATION TRIBUNAL
ANNUAL REPORT
2019*



**An Binse Luachála
Valuation Tribunal**

ABOUT US

The Valuation Tribunal is an independent body set up under the Valuation Act 1988, and continued by the Valuation Acts 2001 – 2015, to hear appeals against decisions of the Commissioner of Valuation on the valuation of commercial properties for rating purposes.

The Tribunal also hears appeals made by owners of derelict sites against the determination by local authorities of the market value of these sites under the Derelict Sites Act 1990. Since the commencement of the Urban Regeneration and Housing Act 2015, the Tribunal also hears appeals on the determination by local authorities of the market value of vacant sites under that Act.

The Tribunal provides all necessary administrative and clerical support in the fulfilment of our statutory obligations under:

the Valuation Acts 2001 – 2015,

the Derelict Sites Act 1990, and

the Urban Regeneration Housing Act 2015.



Valuation Tribunal

Third Floor
Holbrook House
Holles Street
Dublin 2
D02 EY84

Telephone: +353 1 6760130

Fax: +353 1 6425990

Email: info@valuationtribunal.ie



FOREWORD

It is my pleasure to present the first Annual Report of the Valuation Tribunal.

This Annual Report sets out the activities of the Tribunal during 2019 and our work in meeting the needs of those who avail of our office in an efficient and effective manner, as well as outlining our plans for the future.

We are preparing this Report in a time of unparalleled volatility in how the entire Country operates and goes about its daily business. It is unclear how the landscape of conducting business, both private and public will appear as and when the current restrictions in relation to Covid-19 are eased. However, the Valuation Tribunal stands ready to provide the optimum service that we can, to ensure that we meet our statutory obligations in the most efficient fashion.

The Valuation Tribunal functions in an important environment, and our judgments influence directly the ability of both the business sector and local authorities to operate with fiscal surety. The Tribunal is committed to the highest standards of governance, consistent with our constitution as a public body and our important mandate to achieve correctness, equity and uniformity in respect of valuation of commercial and industrial property, derelict sites, and more recently, vacant sites.

To this end, 2019 saw the publication of a comprehensively revised and expanded set of appeal rules for the Tribunal. This first update of the rules in ten years, provide a detailed framework that sets out the practice and procedures to be followed in ensuring the valuation appeals process is transparent and consistent for all those involved.

The Tribunal, closed a total of 530 appeals in 2019 as we continue to deliver a high-quality and impartial service to all parties in the Tribunal appeals process. There has been an exponential increase in the volume of appeals to the Tribunal and this trend is expected to continue in light of the ongoing national revaluation programme. To ensure that the influx of appeals is dealt with in a timely manner, it is envisaged that the Tribunal will undertake substantial structural change over the coming years and it is important that these changes are as effective as possible to assist in delivering as efficient service as we can, in line with our statutory responsibilities.

I would especially like to take this opportunity to thank the members and the staff of the Tribunal for their dedication, commitment and professionalism in making 2019 a productive and successful year for the Tribunal.

Brendan Buggy

Registrar of the Valuation Tribunal



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Role of the Valuation Tribunal

The Valuation Tribunal is an independent statutory body initially established under the Valuation Act 1988 and continued by the Valuation Acts 2001 (as amended, most recently by the Valuation (Amendment) Act 2015) to hear appeals against decisions of the Commissioner of Valuation (i.e. The Valuation Office) on the valuation and revaluation of commercial properties for rating purposes. The Tribunal also hears appeals made by owners of derelict sites against the determination by local authorities of the market value of these sites under the Derelict Sites Act 1990. Since the commencement of the Urban Regeneration and Housing Act 2015, the Tribunal also hears appeals on the determination of the market value of sites under that Act.

An appeal to the Tribunal under the Valuation Act may be on grounds of the quantum of the valuation of a property or the rateability of a property. The Tribunal may disallow an appeal and thereby affirm the decision of the Commissioner; allow an appeal and amend the valuation of the property; or decide that the property under appeal should be included in or excluded from the valuation list.

Decisions and determinations of the Tribunal are published and are available to the general public, relevant practitioners and other interested parties on the Tribunal's website www.valuationtribunal.ie. Subject to a right of appeal to the High Court on a point of law, the decision of the Tribunal is final. The governance structure of the Valuation Tribunal is set out in [Appendix A](#).

Tailte Éireann

A merger of the Valuation Office, Property Registration Authority (PRA) and Ordnance Survey Ireland (OSi) is being undertaken. The new organisation arising from the merger, known as Tailte Éireann, will have responsibility for several important functions, including:

- The State property registration system,
- The State mapping and surveying infrastructure,
- The State property valuation service,
- The development and maintenance of State geospatial information,
- Dealing with applications for purchase of ground rents, and
- Ensuring the proper functioning of the Valuation Tribunal

The functions of the merging organisations were transferred from the Department of Justice and Equality and have operated under the aegis of the Department of Housing, Planning and Local Government since the beginning of 2018 (*Statutory Instruments 573, 574 & 575 of 2017*).

Constitution of the Valuation Tribunal (Tribunal Members)

The Tribunal currently comprises 30 members, including 1 Chairperson, 9 Deputy Chairpersons and 20 Ordinary Members, mainly drawn from the legal/chartered surveyor professions. Ordinary members are appointed for a term of five years and may be re-appointed for a further term of 5 years. Ordinary members may be considered for the role of Deputy Chairperson. The membership of the Tribunal is set out at [Appendix B](#).

The Tribunal meets in divisions of three chaired by either the Chairperson or one of the Deputy Chairs. Changes introduced to Schedule 2 of the Valuation Act 2001 (made under the Valuation (Amendment) Act 2015) mean that a single member of the Tribunal can hear an appeal where it is considered that an appeal can be determined without an oral hearing (i.e. a document based appeal).

Membership of the Tribunal requires a high level of professionalism, integrity and impartiality, and typically, members would display a varied and robust skillset which would include the following;



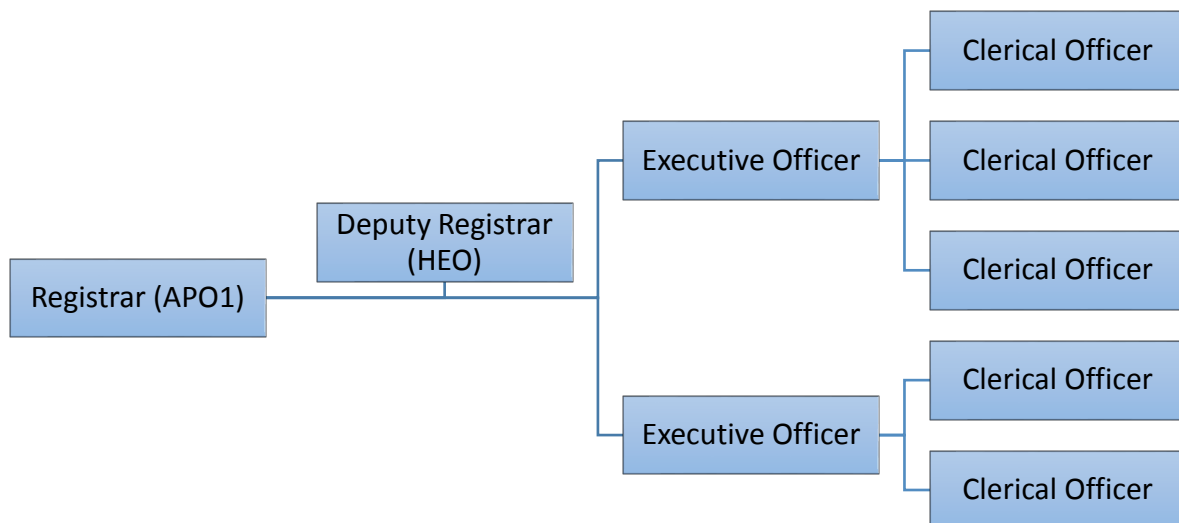
Administrative Support

The Valuation Tribunal staff support the administration function of the Tribunal and oversee its day-to-day running. During 2019, the office staff consisted of the Registrar of the Valuation Tribunal, Deputy Registrar of the Tribunal, Office Manager and 3 Office Administrators. The Registrar of the Tribunal is on secondment from the Department of Housing, Planning and Local Government. All other staff are on secondment from the Valuation Office. All staff are civil servants and are remunerated in accordance with Civil Service pay scales. None of the staff were in receipt of additional non-pay benefits.

The Tribunal operates from and facilitates hearings in our office in Holbrook House, Holles Street, Dublin 2.

In 2019 the administrative staff were involved in the closing of 530 appeals, a process that has involved case managing listings, providing general assistance to appellants, respondents, and interested parties, issuing statutory correspondence and supporting the Tribunal members on a daily basis. Either the Registrar or the Deputy Registrar attend the oral appeal hearings and directly support Tribunal members.

As of May 2020, the Tribunal recruited an additional three staff (one Executive Officer and two Clerical Officers) to expand the staffing complement to nine.



Valuation Tribunal administrative support 2020



Statutory Underpinning of the Valuation Tribunal

The primary legislation supporting the work of the Valuation Tribunal includes:

- The Valuation Act 2001 (No. 13 of 2001) which came into effect on 2nd May 2002
- The Valuation (Amendment) Act 2015 (No. 10 of 2015) which came into effect of 23rd April 2015
- The Derelict Sites Act 1990 (No. 14 of 1990) which came into effect on 27th June 1990.
- The Urban Regeneration and Housing Act 2015 (No. 33 of 2015) which came into effect on the 28th July 2015

The Valuation Act 2001

The principal legislation governing the valuation of property for rating purposes in Ireland is the Valuation Act 2001. Section 12 of the Valuation Act 2001 provides for the continued establishment of the Valuation Tribunal. Sections 34 to 40 of the Act set out the mechanism for appeals to be made to the Tribunal. Schedule 2 of the Act outlines the operational procedures for the Valuation Tribunal itself.

The Valuation (Amendment) Act 2015

This Act updates and amends certain provisions of the Valuation Act 2001. Specifically In respect of the Valuation Tribunal, The Valuation (Amendment) Act 2015 amends the circumstances and the grounds on which an appeal may be made to the Tribunal. Section 38 of this Act allows for the Tribunal to determine a case based on written, document based submissions of evidence only, rather than by oral appeal.

The Derelict Sites Act 1990

The owner of a Derelict Site can appeal to the Valuation Tribunal against the determination of the market value of that site made by the local authority. In accordance with section 22(4) of the Derelict Sites Act 1990, an owner of urban land can appeal to the Valuation Tribunal against a determination of the market value of a site as determined by a Local Authority under subsection 1 of section 22 of the Act. The Tribunal has the power to deal only with the determination of market value under this Act for the purposes of calculating the derelict sites levy imposed by the local authority.

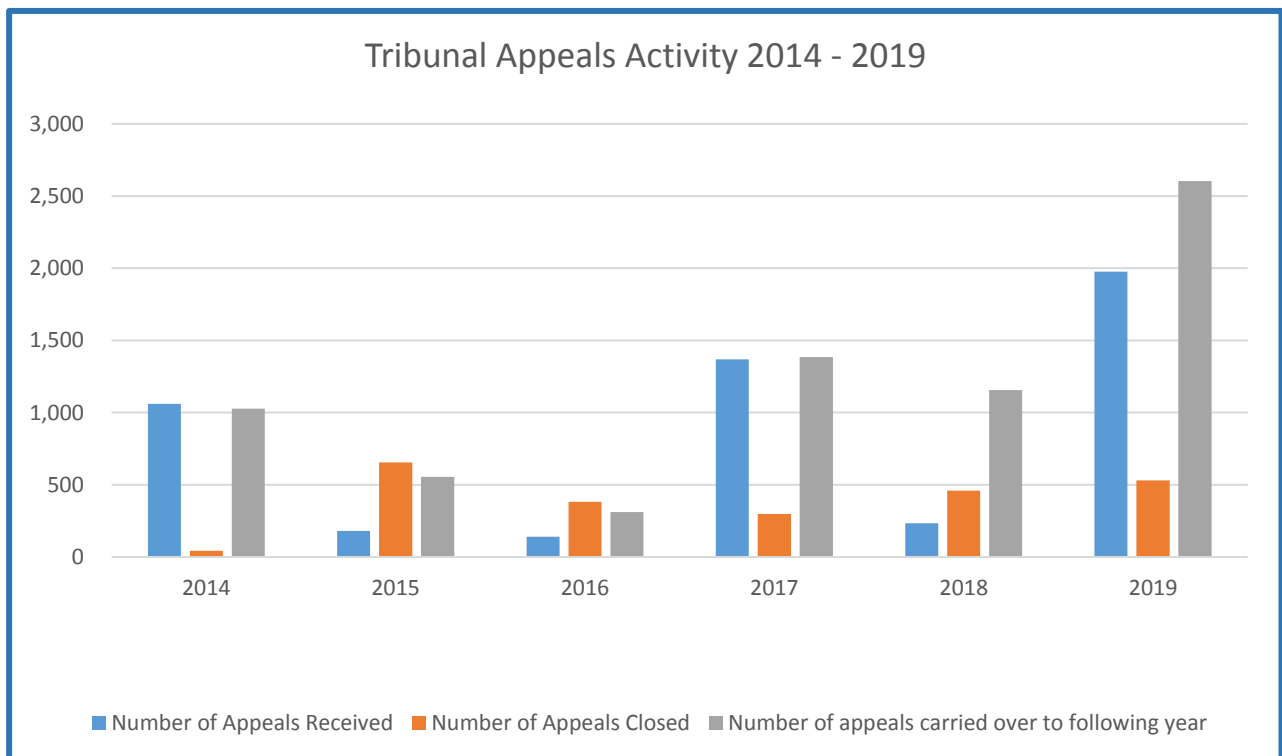
The Urban Regeneration and Housing Act 2015

In accordance with section 13(1) of The Urban Regeneration and Housing Act, 2015, an owner of a vacant site can appeal to the Valuation Tribunal against a determination of the market value of a site as determined by a local authority under the Act. The Tribunal has the power to deal only with the determination of market value under this Act for the purposes of calculating the vacant sites levy imposed by the local authority and it is not empowered to deal with any other issues arising between the parties.

Valuation Tribunal Appeals Activity

National Revaluation Programme

The ongoing national revaluation programme currently underway (by the Valuation Office) involves the valuation of some 150,000 commercial and industrial rateable properties. Completing the first national revaluation since the mid-nineteenth century, and getting properties in every local authority area onto the subsequent 5-10 year rolling cycle of revaluations provided for in the Valuation Acts 2001-2015 represents a sea-change and fundamental modernisation of the rateable valuation system. The national revaluation programme has had significant consequences for the workload of the Valuation Tribunal.



The increase in the number of appeals received by the Tribunal in the years 2014, 2017¹ & 2019² relates to elements of the national revaluation programme carried out across selected tranches of local authority administrative areas. The next significant revaluation should be completed, and subsequent appeals made to the Valuation Tribunal in late 2021³. At the beginning of 2020 the Tribunal had some 2,600 appeals on hand. A breakdown of the Tribunal's Appeals Activity 2015 – 2019 is set out on the following page.

¹ Carlow, Kildare, Kilkenny, Leitrim, Longford, Offaly, Roscommon, Sligo, Westmeath and South Dublin.

² Cavan, Fingal, Louth, Meath, Monaghan, Tipperary, Wexford and Wicklow.

³ Clare, Cork City & County, Donegal, Mayo, Galway City & County, Kerry.

Valuation Tribunal Appeals Activity 2015-2019

Year	2015	2016	2017	2018	2019	2020
<i>Number of appeals on hand at beginning of year</i>	1,028	555	312	1,384	1,157	2,604

Number of appeals received	2015	2016	2017	2018	2019
Revaluation Programme	68	0	1,271	20	1,896
Revision	111	130	97	194	55
Vacant Sites	0	0	0	10	16
Derelict sites	2	10	2	10	8
Global	0	0	0	0	2
Total	181	140	1,370	234	1,977

Number of appeals closed	2015	2016	2017	2018	2019
Revaluation Programme	623	290	149	388	478
Revision	31	93	143	64	46
Vacant Sites	0	0	0	2	4
Derelict sites	0	0	6	7	2
Total	654	383	298	461	530

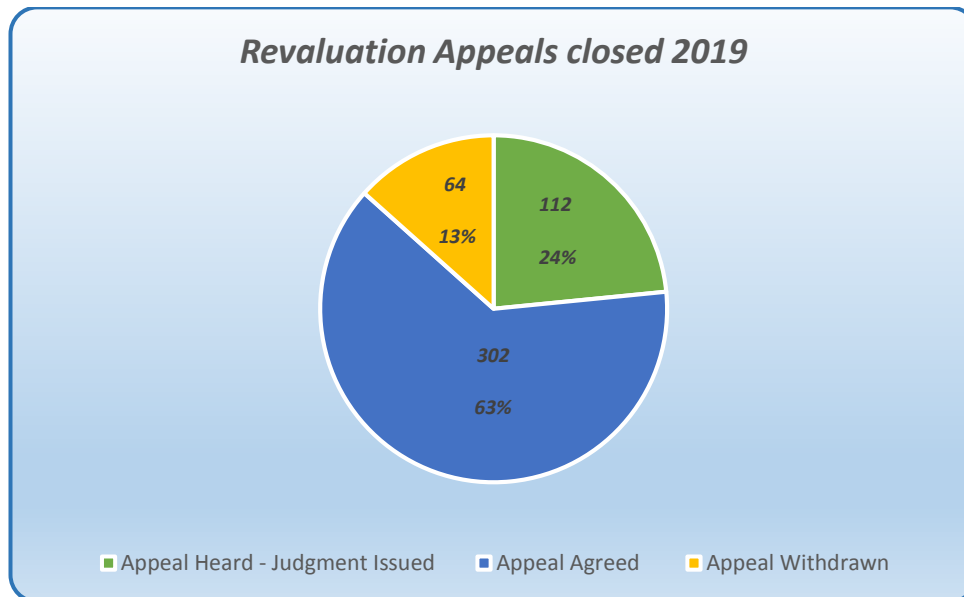
Appeals on hand at 1st January 2020

The breakdown of the 2,604 appeals on hand at the beginning of 2020 is set out below. Cases appealed to the High Court.

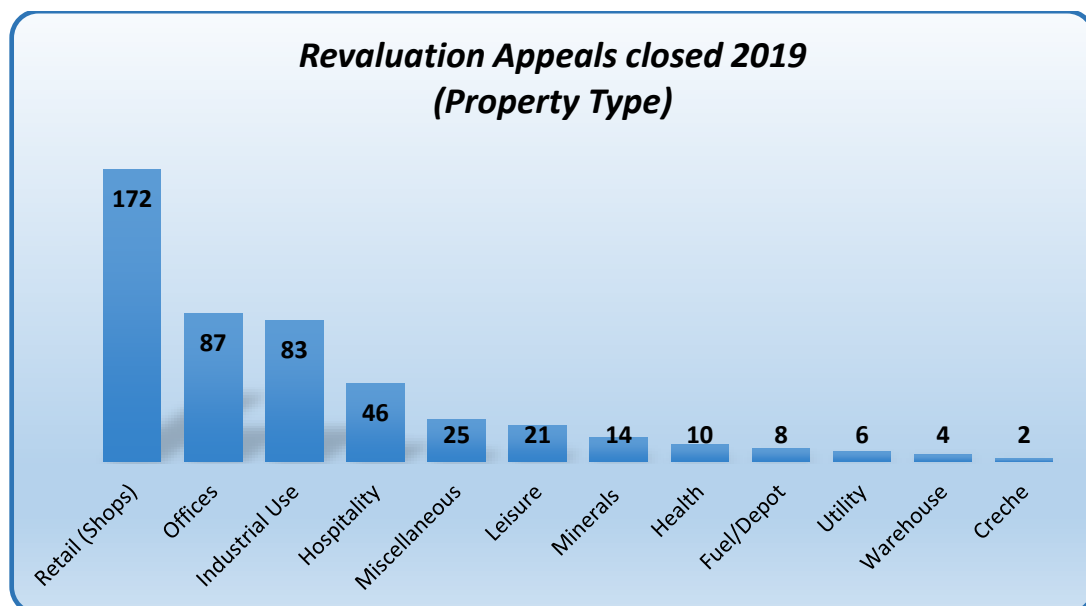
Appeals on hand at 1st January 2020	2019
To be heard	2,537
Heard / Pending a decision	39
With the Courts (Judgment of the Tribunal has been appealed)	28
Total	2,604

2019 --- Revaluation Appeals Cases concluded

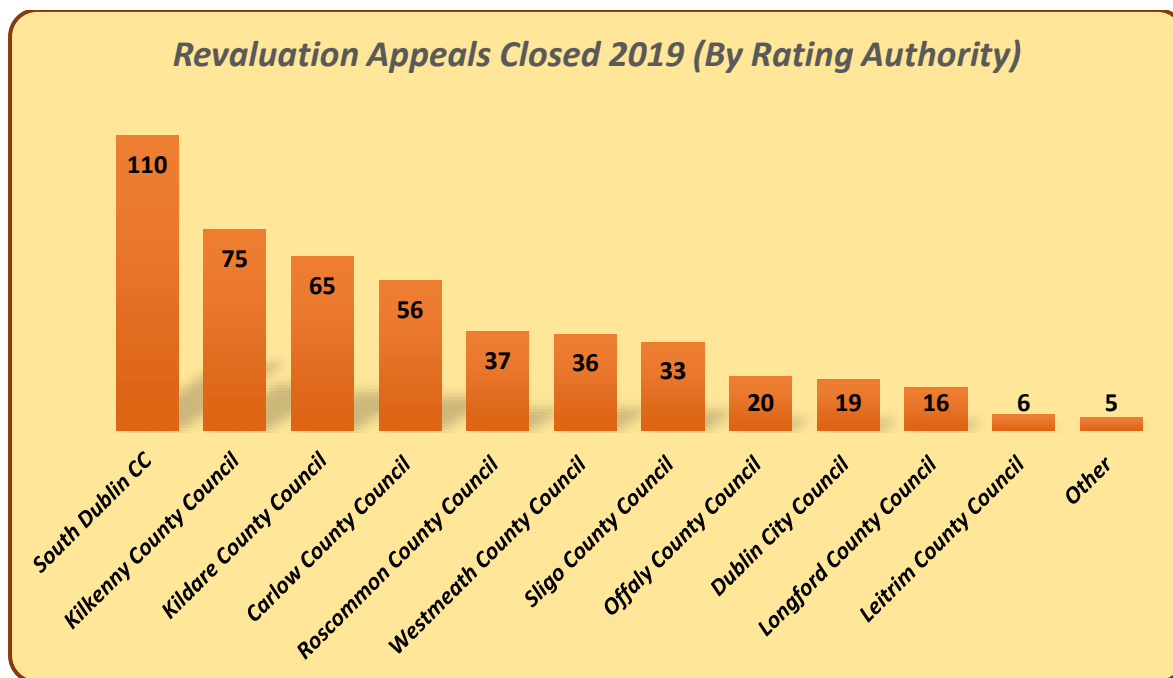
Of the 530 appeals closed by the Valuation Tribunal during 2019, 478 related to revaluation appeals. As set out in the following chart, 302 (63%) of these appeals were agreed without recourse to a full oral hearing, with 112 (24%) being heard by the Tribunal and a judgment subsequently issuing. The remaining 64 appeals (13%) were withdrawn or struck out.



The breakdown of the property categories of the 478 revaluation appeals closed in 2019 is set out below. Retail (shops), offices and industrial use properties accounted for 71% of the revaluation appeals closed.



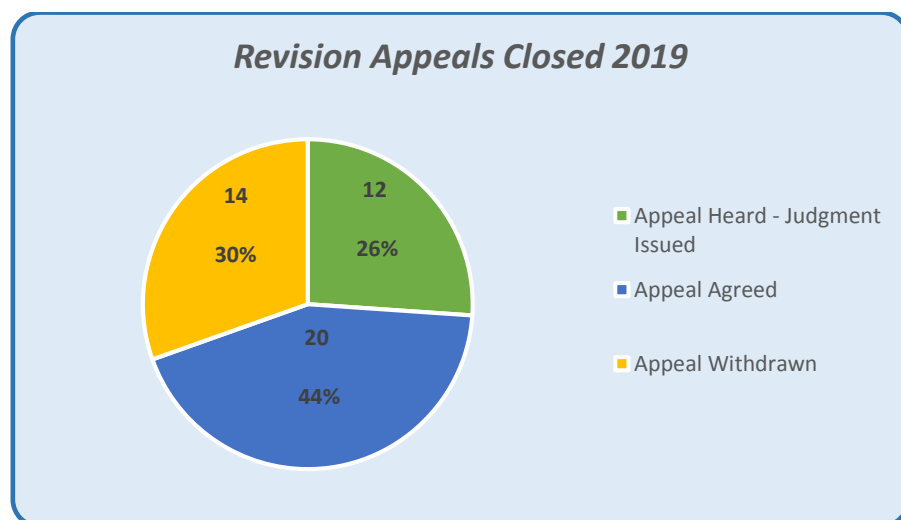
The following chart sets out the number of appeals closed during 2019 by rating authority administrative area. The named rating authorities below (excluding Dublin City Council) were part of the 2017 National Revaluation Programme.



2019 --- Revision Appeals Cases concluded

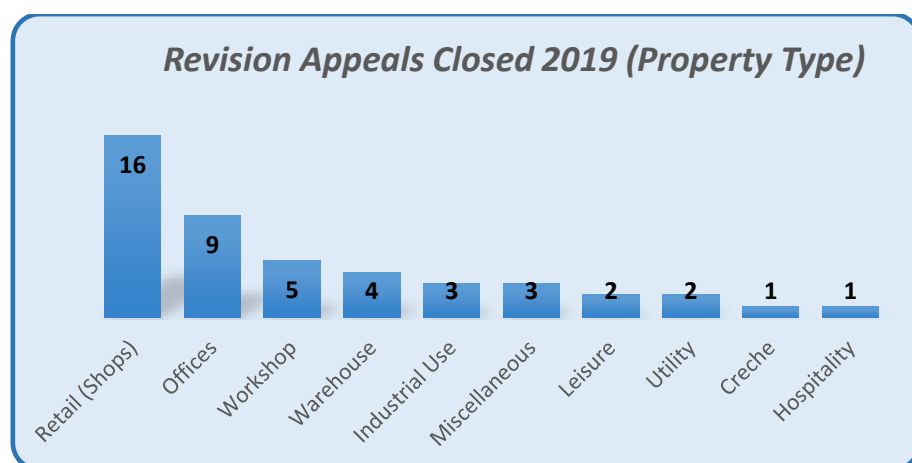
A Revision is the process through which individual properties are valued for rating purposes between revaluation periods. Revision applications can arise from a “Material Change of Circumstances”⁴ to an existing commercial or industrial property such as an extension, a subdivision or an amalgamation of two or more properties or the completion of a completely new property.

Revision appeals accounted for 46 of the 530 appeals closed by the Tribunal in 2019. 20 of these appeals (44%) were agreed without recourse to a full oral hearing, with 12 (26%) being heard by the Tribunal and a judgment subsequently issuing. The remaining 14 appeals (30%) were withdrawn or struck out.



The breakdown of the property categories of the 46 revision appeals closed in 2019 is set out across.

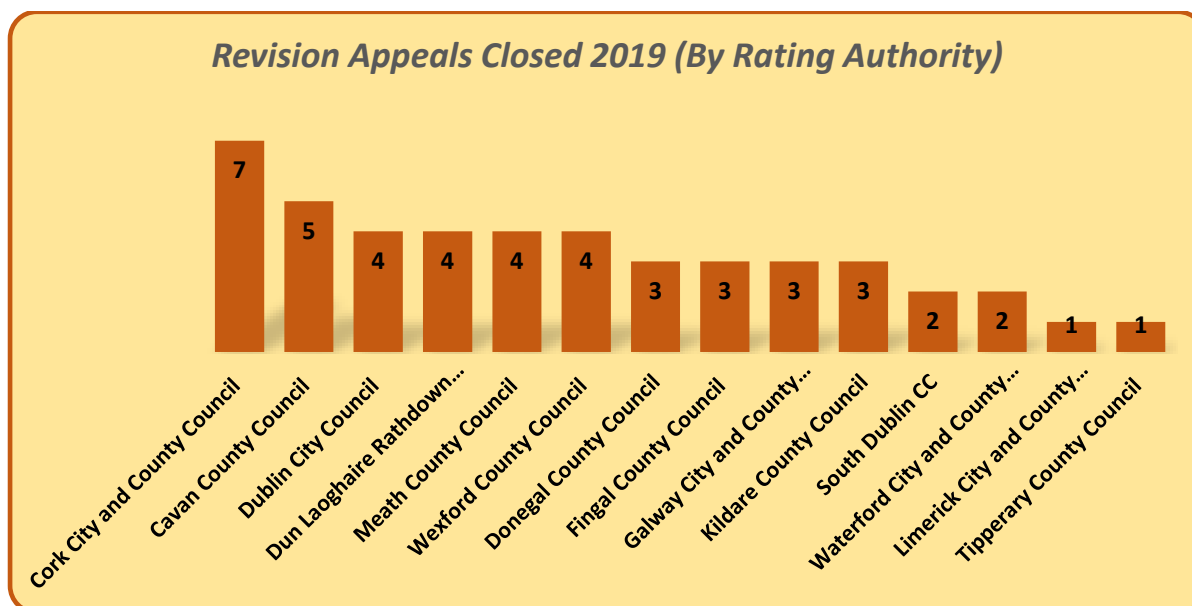
Retail (shops) and offices accounted for 55% of the revision appeals closed.



⁴ Material Change of Circumstances is defined in the Valuation Act 2001. The main criteria for satisfying the Material Change of Circumstances rule are as follows:

1. The property is an existing property whose value has changed by virtue of structural/physical alterations (including damage by fire or other physical cause).
2. The property is an existing property which has been divided into 2 or more separate properties.
3. Two or more existing properties have been amalgamated into a single property.
4. There has been a change in the rateable status of an existing property. This occurs when a property which was previously rateable becomes no longer rateable or a property which was not previously rateable has now become rateable.
5. The property is a new property that has never been valued before.

The following chart sets out the number of revision appeals closed during 2019 by rating authority administrative area.



2019 --- Derelict Site and Vacant Site Appeals Cases concluded

The volume of derelict site appeals and vacant site appeals received remains small relative to the overall Tribunal workload. In 2019, the Tribunal concluded 2 derelict site appeals and 4 vacant site appeals. The details of these appeals are set out below.

Appeal Type	Rating Authority	Concluded by
Vacant Site	Cork County Council	Appeal Withdrawn
Vacant Site	Cork County Council	Appeal Withdrawn
Vacant Site	Dublin City Council	Appeal Agreed
Vacant Site	Wicklow County Council	Appeal Agreed
Derelict Site	Dublin City Council	Appeal Withdrawn
Derelict Site	Dun Laoghaire-Rathdown County Council	Appeal Withdrawn

Voted Expenditure & Receipts

The Valuation Tribunal operates as an independent Office and is funded by Subhead Vote 16 as set out in *Revised Estimates Volumes for the Public Service*. Vote 16 covers two programmes; Programme A relates to the work of the Valuation Office itself and **Programme B relates to the administration work of the independent Valuation Tribunal**. The Commissioner of Valuation (Valuation Office) is the Accounting Officer for all expenditure and income under Vote 16. The following table sets out the expenditure of the Tribunal for 2017-2019.

	2017 €000	2018 €000	2019* €000	2020* €000
Valuation Tribunal Voted Allocation	1,090	1,099	1,349	1,349
Subhead 16 - Programme B - Provision of Administration Services to the Valuation Tribunal Outturn	2017 €000	2018 €000	2019 €000	2020 €000
Salaries and Wages	242	284	282	N/A
Non-Pay Expenditure	338	487	508	N/A
Programme B - Total Current Expenditure	580	771	790	N/A

* The budget allocation for 2019 and 2020 include a capital figure of €250,000 for the development of an integrated case management ICT system for the Valuation Tribunal. Some initial work has been undertaken on this project.

Tribunal workload capacity

The Tribunal currently operates from two hearing rooms. Hearings on average last half a day, but given the complexity of some appeals they can take more than one sitting to conclude. Since the beginning of 2020, on average, 10 hearings are accommodated each week (an increase from an average of 8 in previous years).


In the years 2017-2019, approximately 52% of appeals received resulted in a full hearing of the Tribunal, with the remainder being agreed, withdrawn or struck out. Regardless of whether an appeal results in a full hearing by the Tribunal, a significant amount of work must be undertaken by the administrative staff in the Valuation Tribunal (with all cases being prepared on the basis that it will result in a full hearing by the Tribunal).

Similarly, Tribunal members will have undertaken a considerable amount of research and preparatory work on each appeal to which they are assigned.

Owing to the outbreak of the coronavirus and the subsequent restrictions in respect of working arrangements, the Tribunal postponed all oral appeals from mid-March 2020. Clearly, this will impact greatly on the ability of the Tribunal to deal with the significant backlog of appeals on hand.

Valuation Tribunal - Operational Developments

- ❖ **Covid-19:** The current pandemic has slowed the operation of the Tribunal in determining appeals on hand. While oral hearings have been postponed since mid-March 2020, the Tribunal has reconfigured the main appeals room in our office which will allow for a limited number of socially distanced oral appeals to resume from mid-August 2020.
- ❖ The Tribunal has actively examined the holding of remote/online hearings and drafted robust protocols to ensure that the current rules and procedures in place for oral hearings can be mirrored for remote hearings. To this end, the Tribunal held its first remote hearing at the end of July 2020 and it is hoped that we can host a significant number of remote hearings in the normal course of our operational model into the future.
- ❖ The Valuation Tribunal is customer driven and as such it is not possible to accurately forecast appeals workload as the regulatory process means that this is entirely dependent on the decision of commercial ratepayers to appeal the valuation of the subject property. Similarly, this holds for revision appeals and appeals against the market value of sites set by local authorities for derelict sites or vacant sites.
- ❖ The Valuation Tribunal organisational structure has changed little since its establishment over 30 years ago while the environment in which it operates has seen many changes, including the roll-out of the National Revaluation Programme. In that time, the number of appeals to the Tribunal has steadily increased but the process for decision-making has, in essence remained the same.
- ❖ The suitability of our office accommodation to meet the capacity of the appeals workload (as the office (pre covid-19) operates from only two appeals rooms) is an obstacle to the Tribunal carrying out its functions with optimum efficiency.
- ❖ The National Revaluation Programme has and will continue to have significant consequences for the workload of the Tribunal and its ability to carry out its statutory functions in a timely and efficient manner.
- ❖ A Working Group was established by the then Minister for Housing, Planning and Local Government in 2018 to secure improvements in accountability, efficiency and effectiveness in how the Tribunal operates. This periodic critical review has been completed and contains a range of recommendations to ensure that the Valuation Tribunal is fit for purpose and adequately resourced to carry out its role successfully in support of its statutory function. The Tribunal and the Department continue to work closely to progress the key recommendations set out in the periodic critical review, including the issues set out above.

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- ❖ The following sets out the strategic planning that the Tribunal is putting in place for the medium to long term with the aim of moving to a more efficient operating model.

Oversight Agreement

The *Code of Practice for the Governance of State Bodies* states that Departments should have written oversight arrangements with State bodies under their aegis appropriate to the scale, nature, responsibilities and functions of the State body. Good governance in the public sector is to ensure that entities achieve their intended outcomes as defined in their governing legislation and Statements of Strategy while acting in the public interest.

Certain requirements of the Code may not directly apply to the Tribunal, given the nature and scale of our activities, the resources available, and our governing statutes.

The Periodic Critical Review of the Tribunal included a recommendation that an Oversight Agreement and Performance Delivery Agreement should be put in place between the Valuation Tribunal and the Department of Housing, Planning and Local Government. To this end, the Tribunal has for the first time, finalised and agreed an Oversight Agreement (appropriate to the extent to which the compliance requirement of the *Code of Practice for the Governance of State Bodies* is relevant to the Tribunal) with the Department of Housing, Planning and Local Government for 2020.

Valuation Tribunal Strategic Plan 2021-2024

The preparation and adoption of a strategic plan is a primary responsibility of each State body. Such plans set appropriate objectives and goals and identify relevant indicators and targets against which performance can be clearly measured. The Valuation Tribunal will finalise and publish our *Strategic Plan 2021-2024* during the second half of 2020.

The Strategic Plan will outline our ambitions and set out our strategic direction over the next three years. The actions outlined in the Plan underpin our overarching aim of providing the most efficient service to all those who participate in the appeal process. The key strategic objectives for the three year period to 2024, and required to modernise the appeals process so that cases are dealt with in a more efficient and timely manner are;

Improved Governance and Oversight

- The Tribunal will operate in line with the *Code of Practice for Governance of State Bodies*, including developing an Annual Report and an Oversight Agreement with the Department of Housing, Planning and Local Government. **(Strategic Objective 1)**

Transforming and Enabling the Tribunal

- The Tribunal will work closely with the Department of Housing, Planning and Local Government to develop a workforce plan to facilitate the reorganisation of its overall structure. **(Strategic Objective 2)**

Modernising the ICT Appeals Process

- A thorough review of the current work practices throughout the appeals process to identify areas where better use of modern ICT practices can create both efficiencies for those involved in the process but also to create an improved appeals process for the citizen. **(Strategic Objective 3)**

Online Services

The Tribunal has made recent ICT improvements, including to our website (www.valuationtribunal.ie), which now accommodates the facility for registering on-line appeals, electronic payment of appeal fees and the Tribunal now publishes appeal judgments on our website. During 2019 our search function was updated to make it more user friendly and easy to access. The Tribunal continues to be committed to the implementation of enhanced integrated ICT systems to facilitate improved customer service.

Freedom of Information

The Freedom of Information Acts apply to the Valuation Tribunal. Further information on the functions and records and on the rules and practices of the Valuation Tribunal is available in the [Sections 15 & 16 Reference Book – A Guide to Functions, Records, Rules and Practices of the Valuation Tribunal](#) published in accordance with the Freedom of Information Act.

During 2019, the Tribunal received 1 request under the Freedom of Information Acts.

Provision of Information to Members of the Oireachtas

In accordance with D/PER Circular 25/2016 – *Protocol for the Provision of Information to Members of the Oireachtas by State Bodies under the aegis of Government Departments*, the Tribunal provides and maintains (since Q2 of 2020) a dedicated email address for Oireachtas members. The Tribunal endeavours to comply with target deadlines and standards in terms of acknowledgements and responses to queries and will report annually on compliance with standards set out in Circular 25/2016.

Fees Collected

Appeals to the Tribunal are subject to a prescribed fee payable by the person who brings the proceeding concerned. Fees paid to the Valuation Tribunal are accounted for as Appropriations-in-Aid. In 2019, appeal fees received by the Tribunal amounted to €430,000 and formed part of the appropriation-in-aid to the Valuation Office.

The current fees payable for each type of appeal are set out at [Appendix C](#).



Data Protection

The General Data Protection Regulation (GDPR) came into effect on 25th May 2018. It provides regulation in relation to personal data including its collection and use by organisations and its protection. Individuals have a right, inter alia, to obtain a copy of any information relating to them that is kept by the Valuation Tribunal. Further information on the data held by the Tribunal is set out in our [Privacy Policy](#), which can be found on our website www.valuationtribunal.ie.

Risk Management


The Valuation Tribunal has prepared a Risk Register in accordance with Department of Public Expenditure and Reform guidelines, which is maintained on an ongoing basis. The maintenance of the register is designed to ensure that risks are identified and assessed and that appropriate mitigating actions are, where resources allow, put in place. The Risk Register, which includes mitigation measures, is compiled by the Registrar on behalf of the Valuation Tribunal and is reviewed on an ongoing basis.

Reflecting the key priorities for the organisation, the main potential risks to the Valuation Tribunal during 2019 (and at the time of writing in 2020) were:

- Tribunal working environment - Implications of Covid-19 into the medium / long term restrictions
- Inability to increase number of Tribunal Members to deal with more appeals per annum
- Insufficient Valuation Tribunal Staffing Complement to progress increased number of appeals on hand
- Valuation Tribunal securing additional workspace / office accommodation to allow it work in the most efficient and effective manner.

Mitigation measures have been / are being put in place to address the risks identified above:

- The Tribunal has developed a Return to Work Safely Response Plan to allow staff attend the Tribunal Office on a staggered basis. Those staff not in the office have been assigned work that can be undertaken from home.
- The Tribunal held its first remote hearing at the end of July 2020 and it is hoped that we can host a significant number of remote hearings in the normal course of its operational model into the future.
- The Tribunal, with the assistance of the DHPLG and the Public Appointments Service, held a competitive appointments selection process in June 2020 to recruit an additional 6 Tribunal members, which will bring the total membership panel to 36.

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- The Tribunal recruited an additional 3 staff during Q2 of 2020 and whilst the increase in the staffing complement is welcomed, the optimum future operating model for an expanded Valuation Tribunal will be subject of a detailed workforce plan, to be developed in consultation with the Department.

Valuation Tribunal Customer Charter

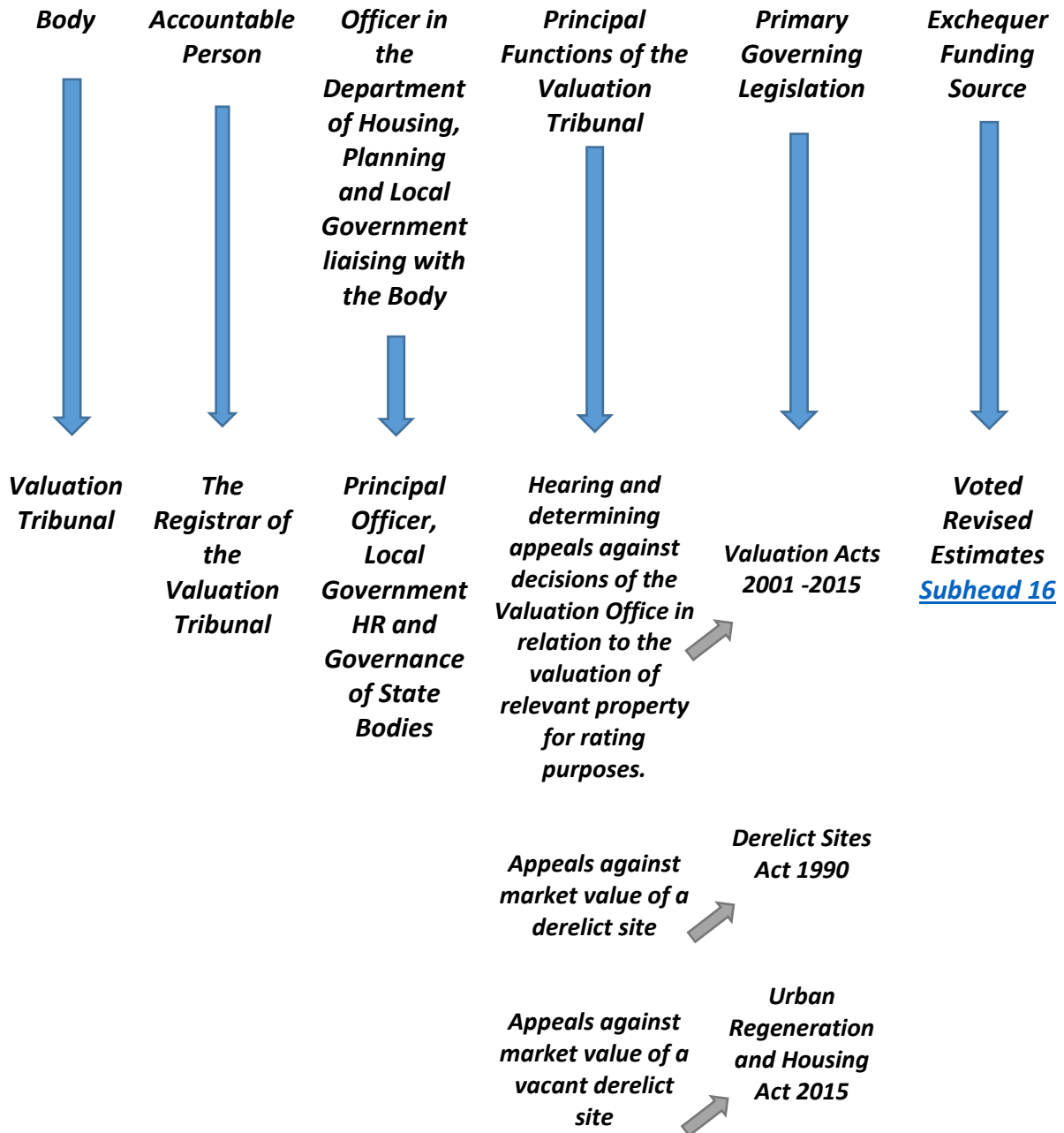
The Valuation Tribunal has prepared our customer charter setting out the level of service a customer can expect. The charter is displayed on our website (under the “[publications](#)” page) and states the Tribunal’s commitment to providing services to our customers in accordance with the twelve Principles of Quality Customer Service for Customers and Clients of the Public Service. It also informs customers of contact and feedback mechanisms.

Protected Disclosures

The Protected Disclosures Act 2014 requires every public body to establish and maintain procedures for dealing with protected disclosures. In accordance with section 21(2) of the Protected Disclosures Act 2014, the Tribunal has provided its employees with written information relating to the protected disclosures established and maintained.

During 2019 no protected disclosures were made by any Valuation Tribunal employee under the terms of the legislation.

Appendix A - Valuation Tribunal Governance Structure



Appendix B - Membership of the Valuation Tribunal

Membership comprises a Chairperson, Deputy Chairpersons and Ordinary Members drawn mainly from the legal and property valuation professions. Appointments are part time for a period not exceeding five years. Members are eligible for re-appointment. Currently, there are thirty Tribunal members.

Name	First Appointed	Reappointed	Expiry Date	Position type	Fees 2019
Allen Morgan	05/11/2018		04/11/2023	Tribunal Member	€340
Annamarie Gallivan	26/02/2019		25/02/2024	Tribunal Member	€2,379
Anne Marie McEvoy	05/11/2018		04/11/2023	Tribunal Member	€3,274
Barra McCabe	01/05/2018		30/04/2023	Tribunal Member	€8,612
Barry Smyth	15/01/2014	26/02/2019	25/02/2024	Deputy Chairperson	€19,322
Carol O'Farrell	21/06/2013	29/06/2018	28/06/2023	Chairperson	€21,123
Caroline Murphy	01/05/2018		30/04/2023	Tribunal Member	€10,930
Claire Hogan	18/12/2015		17/12/2020	Tribunal Member	€7,102
Dairine Mac Fadden	18/12/2015		17/12/2020	Tribunal Member	€13,522
Dearbhla Cunningham	19/12/2016		18/12/2021	Deputy Chairperson	€10,977
Dolores Power	04/07/2013	04/07/2018	03/07/2023	Deputy Chairperson	€17,916
Donal Madigan	19/12/2016		18/12/2021	Tribunal Member	€13,417
Eoin McDermott	19/12/2016		18/12/2021	Deputy Chairperson	€21,491
Fergus Keogh	05/11/2018		04/11/2023	Tribunal Member	€0
Frank O'Grady	19/12/2016		18/12/2021	Tribunal Member	€12,432
Hugh Markey	18/12/2015		17/12/2020	Deputy Chairperson	€22,892
John Stewart	18/12/2015		17/12/2020	Deputy Chairperson	€22,222
Kenneth Enright	01/05/2018		30/04/2023	Tribunal Member	€6,655
Liam Daly	18/12/2015		17/12/2020	Tribunal Member	€3,721
Majella Twomey	18/12/2015		17/12/2020	Deputy Chairperson	€11,714
Michael Brennan	05/11/2018		04/11/2023	Tribunal Member	€11,215
Orla Coyne	18/12/2015		17/12/2020	Tribunal Member	€7,477
Pat Riney	11/06/2001	29/07/2016	28/07/2021	Tribunal Member	€15,598
Patricia O'Connor	05/11/2018		04/11/2023	Tribunal Member	€7,352
Raymond J. Finlay	05/11/2018		04/11/2023	Tribunal Member	€8,098
Rory Hanniffy	27/04/2012	27/04/2017	26/04/2022	Deputy Chairperson	€9,689
Sarah Reid	26/02/2019		25/02/2024	Tribunal Member	€4,865
Stephen J. Byrne	21/06/2013	29/06/2018	28/06/2023	Deputy Chairperson	€3,949
Thomas Collins	29/07/2011	18/12/2015	17/12/2020	Tribunal Member	€7,799
Úna Ní Chatháin	26/02/2019		25/02/2024	Tribunal Member	€7,244
Grainne Duggan				Tribunal Member	€1,127
Michael Connellan			11/12/2019	Tribunal Member	€1,127
Total 2019					€315,582

Appendix C - Appeal Fees Payable

Fees payable in respect of revaluation appeals to the Valuation Tribunal	
Valuation of property as determined by the Commissioner of Valuation	Appeal Fee
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

Fees payable in respect of Standard revision appeals to the Valuation Tribunal:	
Valuation of property as stated on the Valuation Certificate or Notification	Appeal Fee
Not exceeding €50	€95
Exceeding €50 and not exceeding €150	€125
Exceeding €150 and not exceeding €650	€300
Exceeding €650	€500

Fees payable in respect of Derelict Site appeal to the Valuation Tribunal	
Valuation of property as determined by the Respondent	Appeal Fee
Not exceeding €65,000	€60
Exceeding €65,000 and not exceeding €130,000	€125
Exceeding €130,000	€190

Fees payable in respect of Vacant Site appeals to the Valuation Tribunal	
Valuation of property as determined by the Local 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

*AN BINSE LUACHÁLA
TUARASCÁIL BHLIANTÚIL
2019*

2019



**An Binse Luachála
Valuation Tribunal**

MAIDIR LINNE

Comhlacht neamhspleách is ea an Binse Luachála a bunaíodh faoin Acht Luachála 1988, agus a coimeádadh i bhfeidhm faoi na hAchtanna Luachála 2001 – 2015, chun achomhairc in aghaidh cinntí an Choimisinéara Luachála a éisteacht maidir le maoine tráchtála a luacháil chun críocha rátála.

Chomh maith leis sin, éisteann an Binse achomhairc a dhéanann úinéirí láithreán tréigthe in aghaidh cinntí ó údaráis áitiúla maidir le luach margaidh na láithreán sin faoin Acht um Láithreáin Thréigthe 1990. Ó thosach feidhme an Achta um Athbheochan Uirbeach agus Tithe 2015 i leith, éisteann an Binse achomhairc maidir le cinntí ó údaráis áitiúla i ndáil le luach margaidh láithreán tréigthe faoin Acht sin.

Cuireann an Binse gach tacaíocht riaracháin agus cléireachais riachtanach ar fáil d'fhonn na hoibleagáidí reachtacha atá orainn a chomhlíonadh faoi:

Na hAchtanna Luachála 2001 – 2015,

An tAcht um Láithreáin Thréigthe 1990, agus

An tAcht um Athbheochan Uirbeach agus Tithe 2015.



An Binse Luachála

An Tríú hUrlár
Teach Holbrook
Sráid Holles
Baile Átha Cliath 2
D02 EY84

Guthán: +353 1 6760130

Facs: +353 1 6425990

Ríomhphost: info@valuationtribunal.ie

RÉAMHRÁ

Is pléisiúr dom an chéad Tuarascáil Bhliantúil ón mBinse Luachála a chur i láthair.

Leagtar amach sa Tuarascáil Bhliantúil seo gníomhaíochtaí an Bhinse le linn na bliana 2019 chomh maith leis an obair a dhéanaimid d'fhonn riachtanais na ndaoine a bhaineann leas as an oifig a bhaint amach ar bhealach éifeachtúil agus éifeachtach, mar aon le hachóimre a thabhairt ar an méid atá beartaithe againn don todhchaí.

Táimid ag ullmhú na Tuarascála seo le linn tréimhse atá thar a bheith mhíshocair maidir le feidhmiú na tíre ar fad agus maidir le bheith i mbun gnó laethúil. Níl sé soiléir fós cén chuma a bheidh ar an tírdhreach gnó, idir phríobháideach agus phoiblí, nuair a mhaolófar na srianta reatha i ndáil le Covid-19. Mar sin féin, tá an Binse Luachála ullamh chun an tseirbhís is fearr a chur ar fáil agus is féidir linn lena chinntiú go mbainimid amach na hoibleagáidí reachtúla atá orainn ar an mbealach is éifeachtúla.

Feidhmíonn an Binse Luachála i dtimpeallacht thábhachtach, agus bíonn tionchar díreach ag ár mbreithiúnais ar chumas na hearnála gnó agus cumas údarás áitiúil araon oibriú le cinnteacht fhioscach. Tá an Binse díograiseach faoi na caighdeáin rialachais is airde, atá i gcomhréir lenár mbunreacht mar chomhlacht poiblí agus an sainordú tábhachtach atá againn chun cruinneas, cothromas agus aonghnéitheacht a bhaint amach i ndáil le maoin tráchtála agus tionscail, láithreáin thréigthe, agus le tamall anuas, láithreáin fholmha a luacháil.

Chun na críche sin, foilsíodh sa bhliain 2019 sraith rialacha achomhairc don Bhinse a athbhreithníodh go cuimsitheach agus a méadaíodh. Tríd an gcéad nuashonrú a rinneadh ar na rialacha le deich mbliana anuas, cuirtear creat mionsonraithe ar fáil ina leagtar amach an cleachtas agus na nósanna imeachta atá le leanúint lena chinntiú go bhfuil an próiseas achomhairc luachála trédhearcach agus seasmhach do gach duine atá rannpháirteach.

Chuir an Binse críoch le 530 achomharc ar an iomlán in 2019 agus sinn ag leanúint de sheirbhís ardchaighdeáin agus neamhchlaonta a chur ar fáil do gach páirtí sa phróiseas achomhairc Binse. Tá méadú as cuimse tagtha ar líon na n-achomharc chuig an mBinse agus táthar ag súil go leanfar den treocht sin i bhfianaise an chláir náisiúnta athluachála a leanann ar aghaidh. Lena chinntiú go ndéileálfar le líon níos mó achomharc in am trátha, táthar ag súil go dtabharfaidh an Binse faoi athrú suntasach ó thaobh struchtúir de sna blianta amach romhainn agus tá sé tábhachtach go mbeidh na hathruithe sin chomh héifeachtach agus is féidir d'fhonn cuidiú linn seirbhís a chur ar fáil atá chomh héifeachtach agus is féidir, i gcomhréir leis na freagrachtaí reachtúla atá orainn.

Ba mhaith liom an deis seo a ghlacadh chun buíochas a ghabháil le baill foirne an Bhinse mar gheall ar a ndúthracht agus gairmiúlacht chun go mbeadh bliain rathúil agus táirgiúil ag an mBinse in 2019.

Brendan Buggy

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Ról an Bhinse Luachála

Comhlacht neamhspleách reachtúil is ea an Binse Luachála a bunaíodh i dtosach báire faoin Acht Luachála 1988 agus a coimeádadh i bhfeidhm faoi na hAchtanna Luachála 2001 – 2015, (arna leasú, is faoin Acht Luachála (Leasú), 2015 a rinneadh an leasú is déanaí air) chun achomhairc in aghaidh chinntí an Choimisinéara Luachála (i.e. an Oifig Luachála) a éisteacht maidir le maoin trachtála a luacháil agus a athluacháil chun críocha rátála. Chomh maith leis sin, éisteann an Binse achomhairc a dhéanann úinéirí láithreán tréigthe in aghaidh cinneadh údarás áitiúil maidir le luach margaidh na láithreán sin faoin Acht um Láithreáin Thréigthe 1990. Ó thosach feidhme an Achta um Athbheochan Uirbeach agus Tithe 2015 i leith, éisteann an Binse achomhairc i ndáil le cinntí ar luach margaidh láithreán faoin Acht sin.

D'fhéadfaí achomharc a dhéanamh chuig an mBinse de bharr an chandaim a bhaineann le luacháil maoin nó hinrátaitheacht maoin. D'fhéadfadh an Binse achomharc a dhícheadú agus trí sin a dhéanamh, cinneadh an Choimisinéara a dhearbhú; achomharc a cheadú agus luacháil na maoin a leasú; nó cinneadh a dhéanamh gur chóir an mhaoin atá faoi achomharc a chur san áireamh ar an liosta luachála nó a chur as an áireamh.

Foilsítear breitheanna agus cinntí an Bhinse agus tá iad ar fáil don phobal i gcoitinne, do chleachtóirí ábhartha agus do pháirtithe leasmhara eile ar láithreán gréasáin an Bhinse ag www.valuationtribunal.ie. Tá breith ón mBinse ina breith deiridh, faoi réir cead achomhairc chuig an Ard-Chúirt ar ponc dlí. Leagtar amach struchtúr rialachais an Bhinse Luachála in *Aguisín A*.

Tailte Éireann

Tá an Binse Luachála, an tÚdarás Clárúcháin Maoine (PRA) agus Suirbhéireacht Ordanáis Éireann (OSi) á gcumasc. Beidh an eagraíocht nua a thiocfaidh chun cinn tríd an gcumasc, ar a dtugtar Tailte Éireann, freagrach as roinnt feidhmeanna tábhachtacha, lena n-áirítear:

- Córas clárúcháin maoin an Stáit,
- Bonneagar suirbhéireachta agus mapála an Stáit,
- Seirbhís luachála maoin an Stáit,
- Faisnéis geospásuil an Stáit a fhorbairt agus a chothabháil,
- Déileáil le hiarratais chun bunchíosanna a cheannach, agus
- A chinntiú go bhfuil an Binse Luachála ag feidhmiú mar is ceart

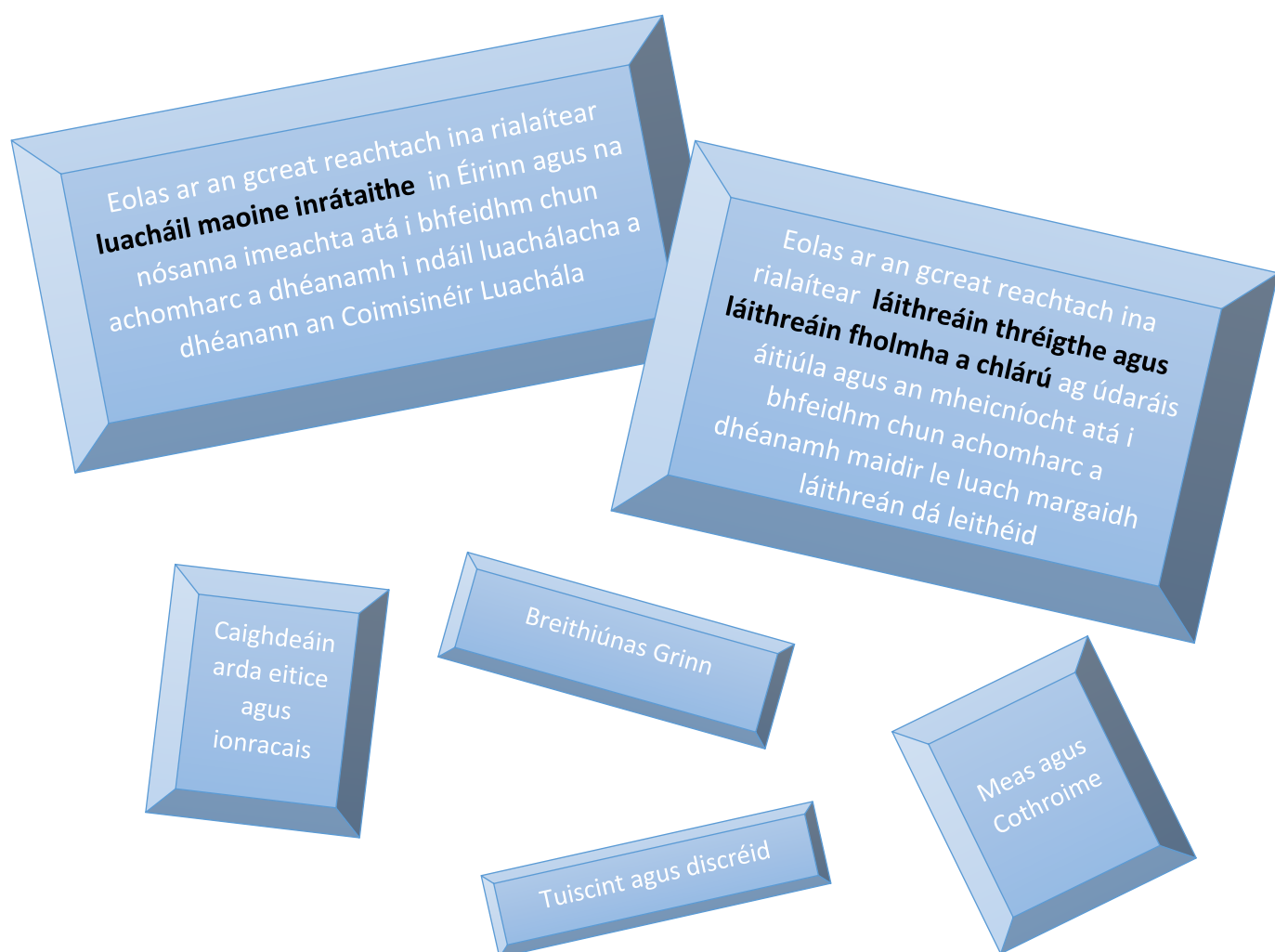
Aistríodh feidhmeanna na n-eagraíochtaí atá á gcumasc chuig an Roinn Dlí agus Cirt agus Comhionannais agus tá siad ag feidhmiú faoi choimirce na Roinne Tithíochta, Pleanála agus Rialtais Áitiúil ó thús na bliana 2018 i leith (*Ionstraim Reachtúla 573, 574 & 575 de 2017*).

Comhdhéanamh an Bhinse Luachála (Comhaltaí an Bhinse)

Tá 30 comhalta ar an mBinse faoi láthair, lena n-áirítear Cathaoirleach amháin, 9 Leaschathaoirligh, agus 20 Ghnáthchomhalta, a oibríonn i ngairmeacha dlíthiúla/suirbhéireachta cairte den chuid is mó. Ceaptar gnáthchomhaltaí ar feadh téarma cúig bliana agus d'fhéadfaí iad a cheapadh ar feadh téarma cúig bliana eile. Is féidir gnáthchomhaltaí a chur san áireamh do ról mar Leaschathaoirleach. Leagtar amach comhaltas an Bhinse in **Aguisín B**.

Tagann an Binse le chéile i gcomhair cruinnithe i rannáin de thriúr agus déanann an Cathaoirleach nó ceann de na Leaschathaoirligh cathaoirleacht ar na cruinnithe. Mar gheall ar athruithe a tugadh isteach i ndáil le Sceideal 2 den Acht Luachála 2001, (a rinneadh faoin Acht Luachála (Leasú) 2015), is féidir le comhalta aonair den Bhinse achomharc a éisteacht nuair a mheastar gur féidir cinneadh a dhéanamh maidir leis an achomharc gan tabhairt faoi éisteacht ó bhéal (i.e. achomharc bunaithe ar dhoiciméad).

Tá leibhéal ard gairmiúlachta, ionracais agus neamhchlaontachta i gceist le bheith mar chomhalta den Bhinse agus go hiondúil, léireodh comhaltaí tacar sainscileanna éagsúil agus láidir ina gcuimseofaí an méid seo a leanas;



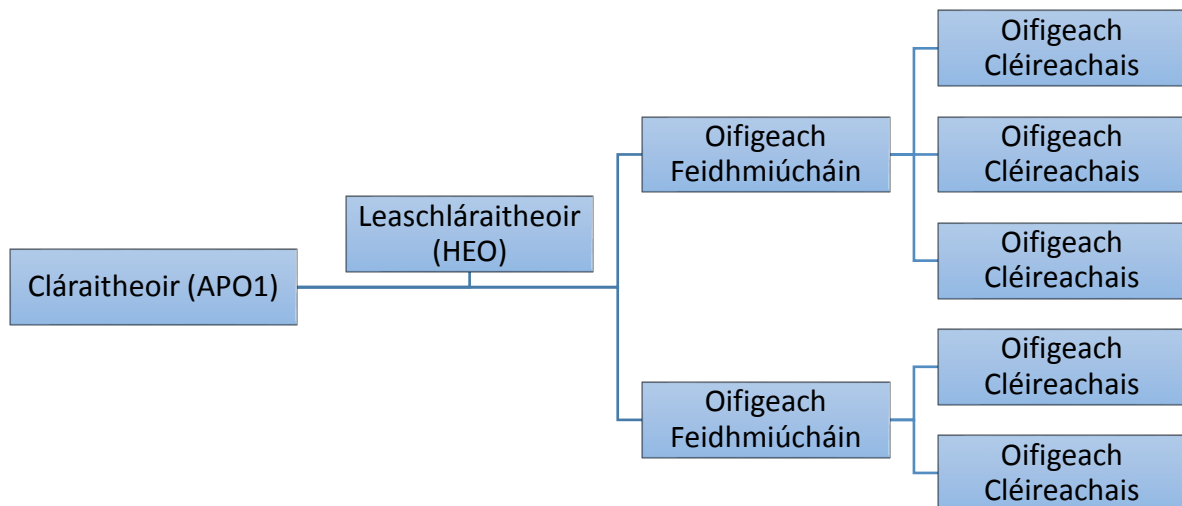
Tacaíocht Riaracháin

Tacaíonn baill foirne an Bhinse Luachála le feidhm riaracháin an Bhinse agus déanann siad maoirseacht ar reáchtáil ó lá go lá. Le linn 2019, chuimsigh foireann na hoifige Cláraitheoir an Bhinse Luachála, Leaschláraitheoir an Bhinse Luachála, an Bainisteoir Oifige agus 3 Riarthóirí Oifige. Tá Cláraitheoir an Bhinse ar iasacht ón Roinn Tithíochta, Pleanála agus Rialtais Áitiúil. Tá na baill foirne eile ar fad ar iasacht ón Oifig Luachála. Tá na baill foirne ar fad ina státseirbhísigh agus faigheann siad luach saothair i gcomhréir le scálaí pá na Státseirbhíse. Ní raibh ball foirne ar bith ag fáil sochair bhreise neamhphá.

Is san oifig atá againn i dTeach Holbrook, Sráid Holles, Baile Átha Cliath 2 a reáchtáiltear an Binse agus a ndéantar éascaíocht ar éisteachtaí.

In 2019, bhí an fhoireann riaracháin páirteach i ndáil le críoch a chur le 530 achomharc. Bhain an próiseas sin le bainistiú a dhéanamh ar liostaí de réir cáis, cúnaimh ginearálta a chur ar fáil d'achomharcóirí, freagróirí agus páirtithe leasmhara, comhfhreagras reachtúil a eisiúint agus tacú le comhaltaí an Bhinse ar bhonn laethúil. Is é an Cláraitheoir nó an Leaschláraitheoir a fhreastalaíonn ar na héisteachtaí achomhairc ó bhéal agus a thacaíonn go díreach le comhaltaí an Bhinse.

Amhail mhí na Bealtaine 2020, d'fhostaigh an Binse triúr ball foirne eile (Oifigeach Feidhmiúcháin agus beirt Oifigeach Cléireachais) chun líon na mball foirne a mhéadú go naonúr.



Tacaíocht Riaracháin an Bhinse Luachála 2020

Fothacaíocht Reachtúil an Bhinse Luachála

Áirítear leis an bpríomhreachtaíocht a thacaíonn le hobair an Bhinse Luachála:

- An tAcht Luachála 2001 (Uimh. 13 de 2001) a tháinig i bhfeidhm an 2 Bealtaine 2002
- An tAcht Luachála (Leasú) 2015 (Uimh. 10 de 2015) a tháinig i bhfeidhm an 23 Aibreán 2015
- An tAcht um Láithreáin Thréigthe 1990 (Uimh. 14 de 1990) a tháinig i bhfeidhm an 27 Meitheamh 1990.
- An tAcht um Athbheochan Uirbeach agus Tithe 2015 (Uimh. 33 de 2015) a tháinig i bhfeidhm an 28 Iúil 2015

An tAcht Luachála 2001

Is é an tAcht Luachála 2001 an príomhreachtaíocht trína rialaítear maoin a luacháil chun críocha rátála in Éirinn. In Alt 12 den Acht Luachála 2001, foráiltear do bhunú leanúnach an Bhinse Luachála. In Alt 34 go 40 den Acht, leagtar amach an mheicníocht d'achomhairc atá le déanamh chuig an mBinse. I sceideal 2 den Acht, leagtar amach na nósanna imeachta don Bhinse Luachála féin.

An tAcht Luachála (Leasú) 2015

San Acht seo, déantar nuashonruithe agus leasuithe ar fhorálacha áirithe den Acht Luachála 2001. I ndáil leis an mBinse Luachála go háirithe, san Acht Luachála (Leasú) 2015, déantar leasú maidir leis na forais inar féidir achomharc a dhéanamh chuig an mBinse. Faoi Alt 38 den Acht seo, ceadaítear don Bhinse cinneadh a dhéanamh ar chás bunaithe ar aighneachtaí i scríbhinn agus atá bunaithe ar fhianaise i ndoiciméid amháin, seachas trí achomharc ó bhéal.

An tAcht um Láithreáin Thréigthe 1990

Is féidir le húinéir Láithreáin Thréigthe achomharc a dhéanamh chuig an mBinse Luachála in aghaidh cinneadh a dhéanann údarás áitiúil ar luach margaidh an láithreáin sin. I gcomhréir le halt 22(4) den Acht um Láithreáin Thréigthe 1990, is féidir le húinéir talamh uirbeach achomharc a dhéanamh chuig an mBinse Luachála in aghaidh cinneadh a dhéantar ar luach láithreáin de réir mar a chinneann Údarás Áitiúil faoi fho-alt 1 d'alt 22 den Acht. Níl cumhacht ag an mBinse ach amháin chun déileáil leis an luach margaidh a chinntear faoin Acht seo d'fhonn an tobhach i ndáil le láithreáin thréigthe a chuireann údarás áitiúil a i bhfeidhm a ríomh.

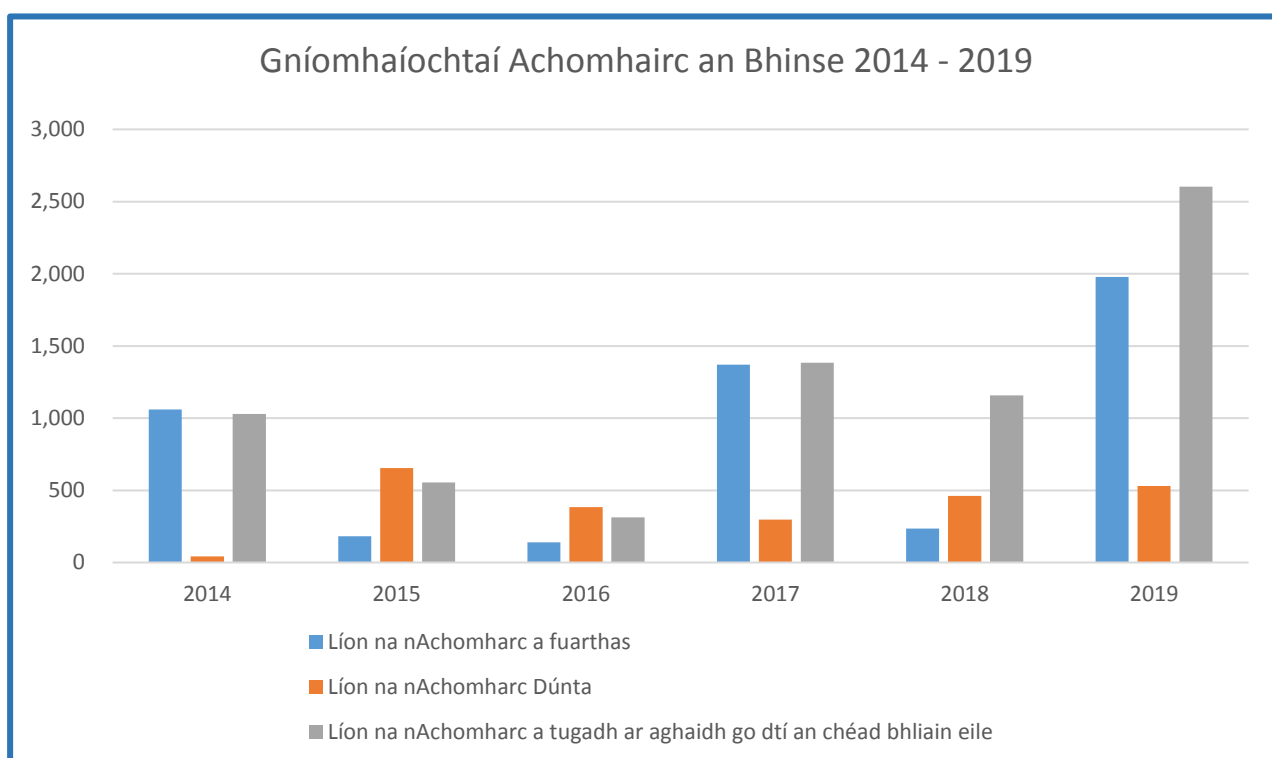
An tAcht um Athbheochan Uirbeach agus Tithe 2015

I gcomhréir le halt 13(1) den Acht um Athbheochan Uirbeach agus Tithe, 2015, is féidir le húinéir láithreán folamh achomharc a dhéanamh chuig an mBinse Luachála in aghaidh cinneadh a dhéanann údarás áitiúil ar an luach margaidh atá ag láithreán faoin Acht. Níl cumhacht ag an mBinse ach amháin chun déileáil leis an luach margaidh a chinntear faoin Acht seo d'fhonn an tobhach i ndáil le láithreáin fholmha a chuireann an t-údarás áitiúil a i bhfeidhm a ríomh agus ní thugtar cumhacht dó déileáil le saincheisteanna eile ar bith a thagann chun cinn idir na páirtithe.

Gníomhaíocht Achomhairc an Bhinse Luachála

An Clár Náisiúnta Athluachála

Mar chuid den chlár náisiúnta athluachála atá ar siúl faoi láthair (ag an Oifig Luachála), tá thart ar 150,000 maoin tráchtála agus tionscail inráitithe á luacháil. Is ionann an chéad luacháil náisiúnta a chur i gcrích ó lár an naoú haois déag agus gach limistéar údarás áitiúil a chur ar an timthriall leanúnach 5-10 mbliana i ndáil le luachálacha dá bhforáiltear sna hAchtanna Luachála 2001-2015, agus athrú ó bhonn agus nuachóiriú ar fad ar an gcóras luachála inráitithe. Bhí iarmhairtí suntasacha ar ualach oibre an Bhinse Luachála mar gheall ar an gclár náisiúnta athluachála.



Baineann an méadú i líon na n-achomharc a fuair an Binse sna blianta 2014, 2017¹ & 2019² le gnéithe den chlár náisiúnta athluachála maidir le limistéir riaracháin a cuireadh i gcrích ar fud sciartha áirithe d'údarás áitiúla. Ba cheart go gcuirfí an chéad athluacháil suntasach eile i gcrích, agus go ndéanfar achomhairc chuig an mBinse Luachála ina dhiaidh sin, i ndeireadh na bliana 2021³. Ag tús na bliana 2020, bhí thart ar 2,600 idir lámha. Tá miondealú ar Gníomhaíocht Achomhairc an Bhinse 2015 – 2019 ar an gcéad leathanach eile.

¹ Ceatharlach, Cill Dara, Cill Chainnigh, Liatroim, Uíbh Fhailí, Ros Comáin, Sligeach, an Iarmhí agus Baile Átha Cliath Theas.

² An Cabhán, Fine Gall, Lú, an Mhí, Muineachán, Tiobraid Árann, Loch Garman agus Cill Mhantáin.

³ An Clár, Cathair Chorcaí & Contae Dhún na nGall, Maigh Eo, Cathair na Gaillimhe & Contae Chiarraí.

Gníomhaíocht Achomhairc an Bhinse Luachála 2015-2019

Bliain	2015	2016	2017	2018	2019	2020
Líon na n-achomharc idir lámha ag tús na bliana	1,028	555	312	1,384	1,157	2,604

Líon na n-achomharc a fuarthas	2015	2016	2017	2018	2019
An Clár Athluachála	68	0	1,271	20	1,896
Athbhreithniú	111	130	97	194	55
Láithreáin Fholmha	0	0	0	10	16
Láithreáin Thréigthe	2	10	2	10	8
Uilíoch	0	0	0	0	2
Iomlán	181	140	1,370	234	1,977

Líon na n-achomharc a dúnadh	2015	2016	2017	2018	2019
An Clár Athluachála	623	290	149	388	478
Athbhreithniú	31	93	143	64	46
Láithreáin Fholmha	0	0	0	2	4
Láithreáin Thréigthe	0	0	6	7	2
Iomlán	654	383	298	461	530

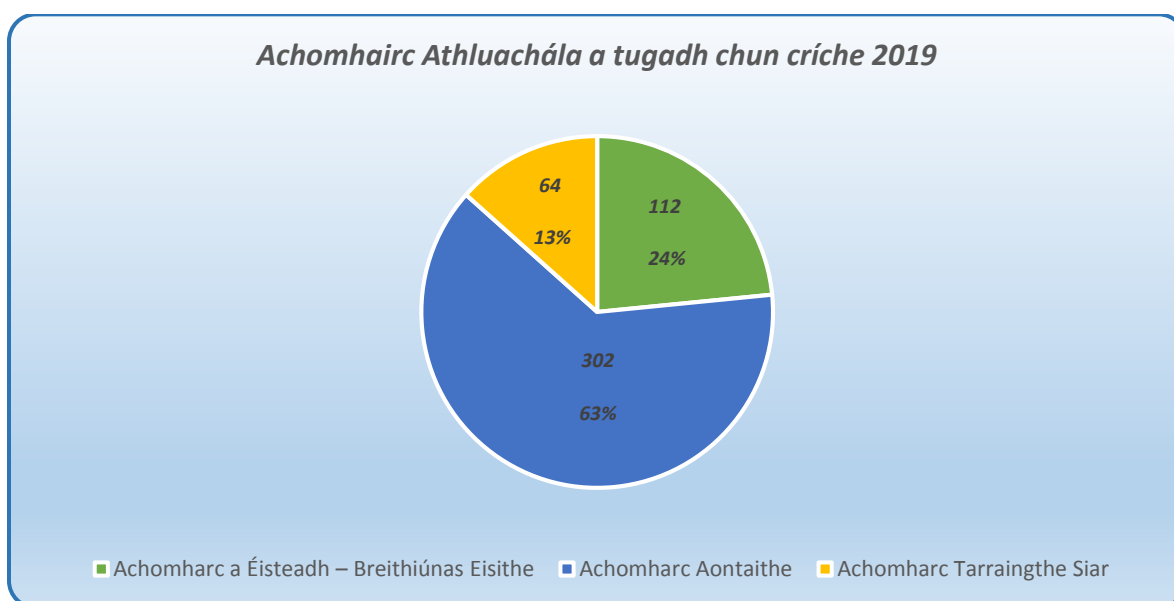
Achomhairc idir lámha an 1 Eanáir 2020

Tá an miondealú ar an 2,604 achomharc idir lámha ag tús na bliana 2020 leagtha amach thíos. Cásanna a ndearnadh achomharc chuig an Ard-Chúirt ina leith.

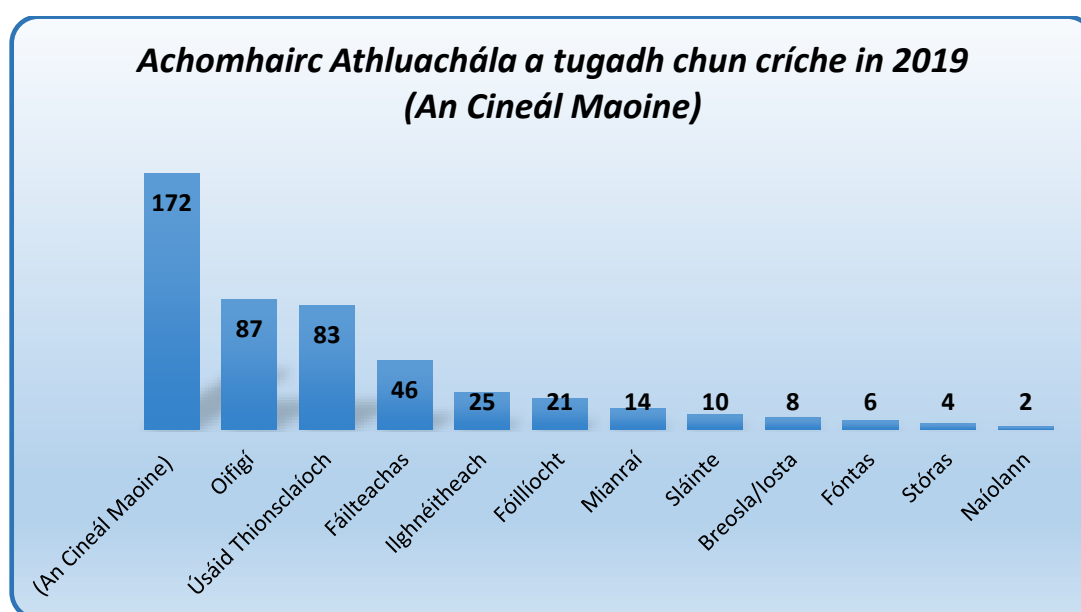
Achomhairc idir lámha an 1 Eanáir 2020	2019
Le hÉisteacht	2,537
Éiste / Ag feitheamh ar chinneadh	39
Ag na Cúirteanna (Achomharc déanta ar Bhreithiúnas an Bhinse)	28
Iomlán	2,604

2019 --- Cásanna Achomhairc Luachála a tugadh chun críche

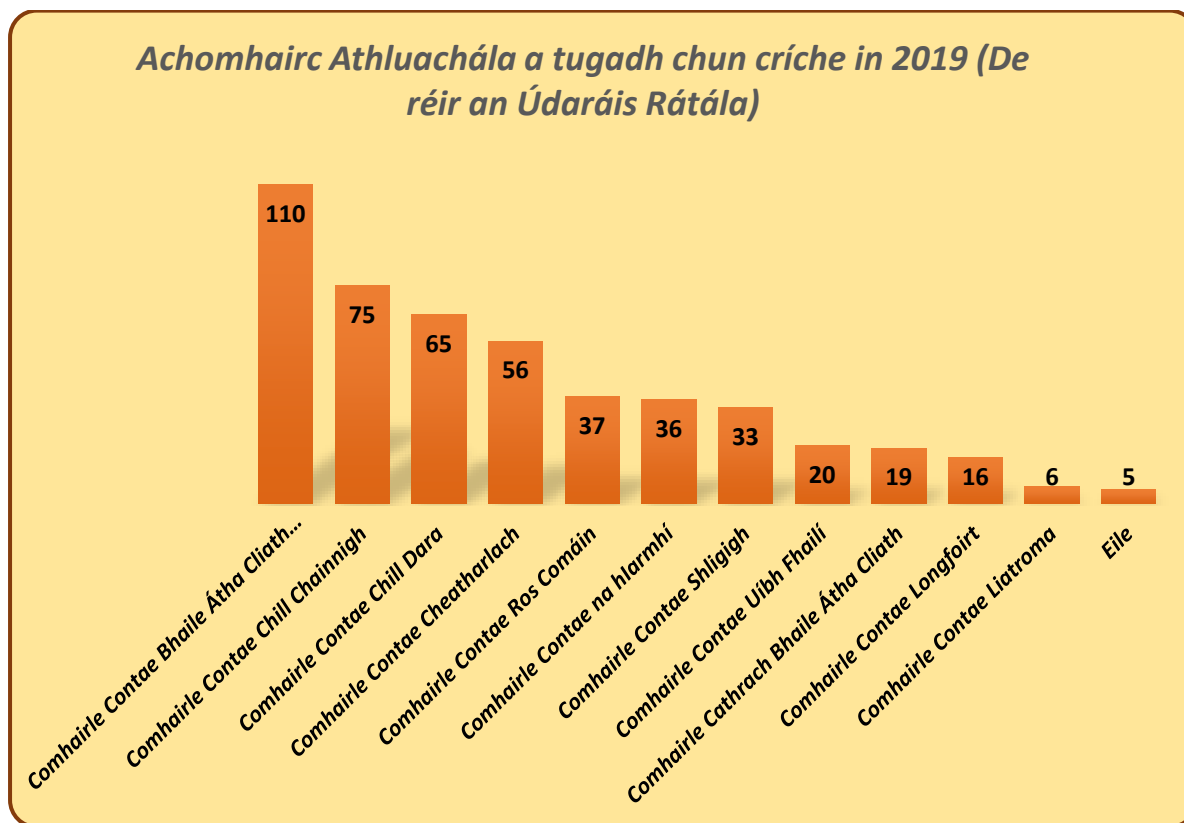
Den 530 achomharc ar thug an Binse Luachála chun críche le linn 2019, bhain 478 díobh le hachomhairc athluachála. Mar atá leagtha amach sa chart seo a leanas, comhaontaíodh 302 (63%) de na hachomhairc sin gan éisteacht ó bhéal iomlán a bheith riachtanach, agus d'éist an Binse 112 (24%) díobh agus eisíodh breithiúnas ina dhiaidh sin. Rinneadh an 64 achomharc eile (13%) a aistarraingt nó a chaitheamh amach.



Tá an miondealú ar na catagóirí maoine sna 478 achomharc athluachála a tugadh chun críche in 2019 leagtha amach thíos. B'ionann miondíol (siopaí), oifigí agus maoine a úsáidtear i dtionscal agus 71% de na hachomhairc athluachála a tugadh chun críche.



Leagtar amach sa chairt seo a leanas líon na n-achomharc a tugadh chun críche le linn 2019 de réir limistéar riaracháin údarás rátála. Bhí na húdaráis rátála atá ainmnithe thíos (seachas Comhairle Cathrach Bhaile Átha Cliath) rannpháirteach sa Chlár Náisiúnta Athluachála 2017.



2019 --- Cásanna Achomhairc Athbhreithnithe a tugadh chun críche

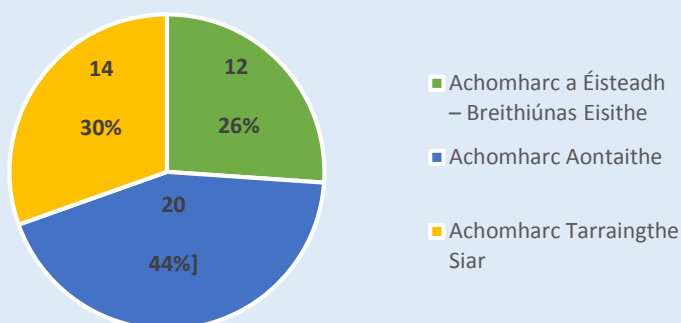
Is éard is Athbhreithniú ann an próiseas trína ndéantar maoin aonair a luacháil chun críocha rátála idir tréimhsí athluachála. D'fhéadfadh iarratais ar athbhreithniú teacht chun cinn mar gheall ar "Athrú Ábhartha ar Imthosca"⁴ ar mhaoin tráchtála nó tionscail reatha ar nós síneadh nó dhá mhaoin nó níos mó a chónascadh nó maoin nua ar fad a chríochnú.

B'ionann achomhairc athbhreithnithe agus 46 cinn de na 530 achomharc a thug an Binse chun críche in 2019. Comhaontaíodh 20 cinn de na hachomhairc (44%) gan éisteacht ó bhéal iomlán a bheith riachtanach, agus d'éist an Binse 12 cinn (26%) agus eisíodh breith ina dhiaidh sin. Rinneadh an 14 achomharc eile (30%) a aistarraingt nó a chaitheamh amach.

Tá miondealú ar na catagóirí maoinne i ndáil leis na 46 achomharc athbhreithnithe a tugadh chun críche in 2019 leagtha amach thall.

B'ionann miondíol (siopaí) agus oifigí agus 55% de na hachomhairc hbhreithnithe a tugadh chun críche.

Achomhairc Athbhreithnithe a tugadh chun críche 2019



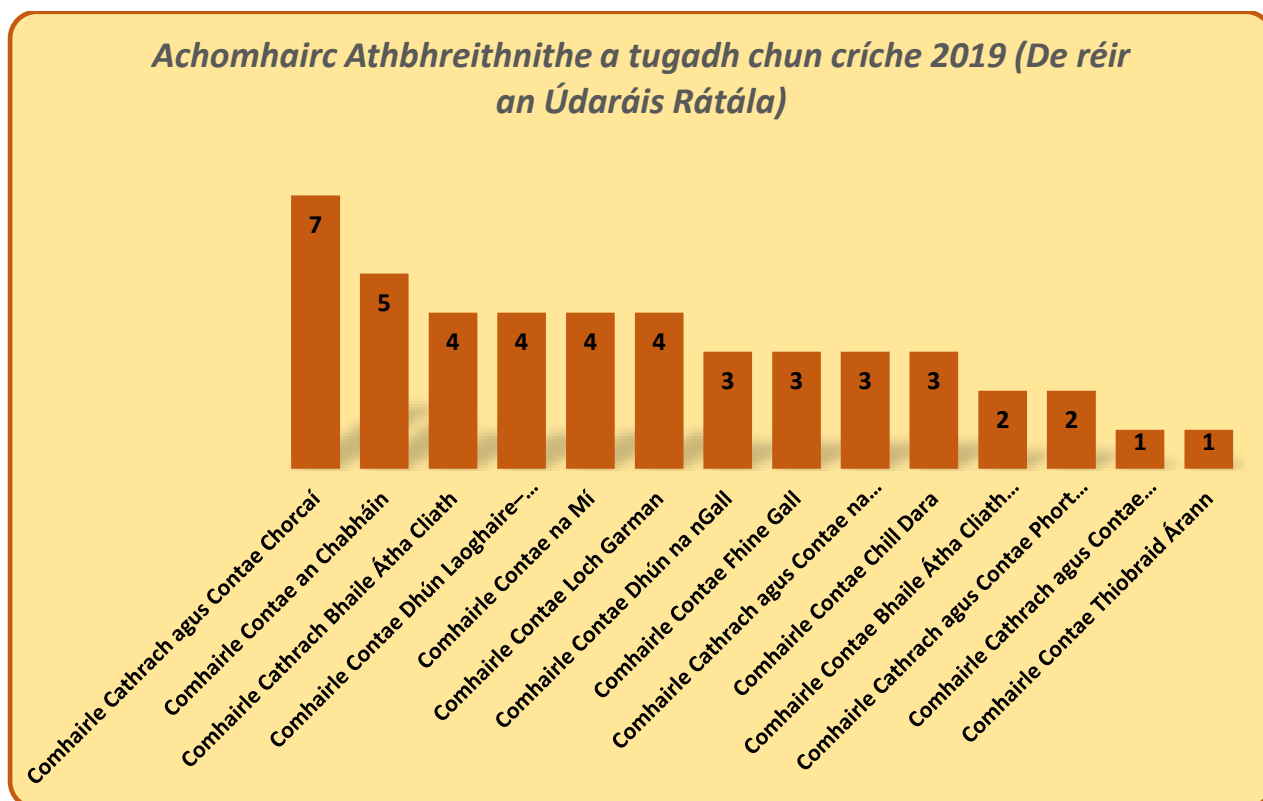
Achomhairc Athbhreithnithe a tugadh chun críche (An Cineál Maoine)



⁴ Tugtar sainmhíniú ar Athrú Ábhartha ar Imthosca san Acht Luachála 2001. Is iad seo a leanas na príomhchritéir a bhaineann leis an riail Athrú Ábhartha ar Imthosca a bhaint amach:

1. Tá an mhaoin ina maoin reatha a bhfuil athrú tagtha ar a luach mar gheall ar athruithe struchtúir/fisiceacha (lena n-áirítear damáiste trí thine nó cúis fisiceach eile).
2. Tá an mhaoin ina maoin reatha atá roinnte ina 2 mhaoin ar leith nó níos mó.
3. Tá dhá mhaoin nó níos mó cónasctha ina maoin amháin.
4. Tá athrú tagtha ar an stádas rátála atá ag maoin reatha. Tarlaíonn sé sin nuair nach bhfuil maoin a bhí inráitilte roimhe seo inráitilte a thuilleadh nó nuair atá maoin nach raibh inráitilte roimhe seo inráitilte anois.
5. Tá an mhaoin ina maoin nua nár luacháladh cheana.

Leagtar amach sa chairt seo a leanas líon na n-achomharc athbhreithnithe a tugadh chun críche le linn 2019 de réir limistéar riaracháin an údaráis rátála.



2019 --- Cásanna Achomhairc maidir le Láithreáin Thréigthe agus Láithreáin Fholmha a tugadh chun críche

I gcomparáid le hualach oibre foriomlán an Bhinse, is beag líon na n-achomharc maidir le láithreáin thréigthe agus láithreáin fholmha. In 2019, thug an Binse 2 achomharc maidir le láithreáin thréigthe agus 4 achomharc maidir le láithreáin fholmha chun críche. Leagtar amach na mionsonraí a bhaineann leis na hachomhairc sin thíos.

An Cineál Achomhairc	Údarás Rátála	Arna thabhairt chun críche trí
Láithreán Folamh	Comhairle Contae Chorcaí	Achomharc a Aistarraingt
Láithreán Folamh	Comhairle Contae Chorcaí	Achomharc a Aistarraingt
Láithreán Folamh	Comhairle Cathrach Bhaile Átha Cliath	Achomharc a Chomhaontú
Láithreán Folamh	Comhairle Contae Chill Mhantáin	Achomharc a Chomhaontú
Láithreán Tréigthe	Comhairle Cathrach Bhaile Átha Cliath	Achomharc a Aistarraingt
Láithreán Tréigthe	Comhairle Contae Dhún Laoghaire-Ráth an Dúin	Achomharc a Aistarraingt

Caiteachas Vótáilte & Fáltais

Feidhmíonn an Binse Luachála mar Oifig neamhspleách agus tá sé maoinithe faoi Fhómhírcheann 16 mar atá leagtha amach in *Meastacháin Athbhreithnithe don tSeirbhís Phoiblí*. Clúdaítear dhá chlár faoi Vóta 16; Baineann Clár A le hobair na hOifige Luachála féin agus **Baineann Clár B le hobair riaracháin an Bhinse Luachála neamhspleách**. Is é an Coimisinéir Luachála (an Oifig Luachála) an tOifigeach Cuntasaíochta i ndáil le gach caiteachas agus ioncam faoi Vóta 16. Leagtar amach sa tábla seo a leanas caiteachas an Bhinse don tréimhse 2017-2019.

	2017 €000	2018 €000	2019* €000	2020* €000
Leithdháileadh Vótáilte don Bhinse Luachála	1,090	1,099	1,349	1,349
Fo-mhírcheann 16 - Clár B – Seirbhísí Riaracháin a chur ar fáil do Tháirgeacht an Bhinse Luachála	2017 €000	2018 €000	2019 €000	2020 €000
Tuarastail agus Pá	242	284	282	N/A
Caiteachas Neamhphá	338	487	508	N/A
Clár B – Caiteachas Reatha Iomlán	580	771	790	N/A

* Áirítear leis an leithdháileadh buiséid do 2019 agus 2020 uimhir chaipitil €250,000 chun córas bainistithe ICT comhtháite a fhorbairt don Bhinse Luachála. Tá tús curtha le roinnt oibre ar an tionscadal seo.

Acmhainn an Bhinse i ndáil le hUalach Oibre

Feidhmíonn an Binse as dhá sheomra éisteachta faoi láthair. Ar an meán, maireann éisteachtaí leathlá, ach mar gheall ar a chasta is atá cuid de na hachomhairc, d'fhéadfadh níos mó ná suí amháin a bheith ag teastáil chun iad a thabhairt chun críche. Ó thús na bliana 2020, riaradh 10 n-éisteacht ar an meán in aghaidh na seachtaine (méadú ar 8 ar an meán i mblianta roimhe seo).


Sna blianta 2017-2019, bhí éisteacht iomlán ó bhéal ag an mBinse i gceist le thart ar 52% de na hachomhairc, agus rinneadh an chuid eile a chomhaontú, a aistarraingt nó a chaitheamh amach. Is cuma má bhíonn éisteacht iomlán ó bhéal ina thoradh ar achomharc a dhéanamh, ní mór don fhoireann riaracháin sa Bhinse Luachála tabhairt faoi mhéid suntasach oibre (déantar gach cás a ullmhú ar an mbonn go mbeidh éisteacht iomlán ó bhéal ag an mBinse mar thoradh air.

Chomh maith leis sin, tugann comhaltaí an Bhinse faoi mhéid suntasach taighde agus réamhobair i ndáil le gach cás a shanntar dóibh.

Mar gheall ar ráig an choróinviris agus na srianta a cuireadh i bhfeidhm ar shocruithe oibre ina dhiaidh sin, chuir an Binse gach éisteacht ó bhéal ar athlá ó lár mhí an Mhárta 2020. Is léir go mbeidh tionchar mór aige sin ar chumas an Bhinse déileáil leis an riaráiste achomharc atá idir lámha.

An Binse Luachála – Forbairtí Oibríochta

- ❖ **Covid-19:** Tá feidhmiú an Bhinse moillithe maidir le cinneadh a dhéanamh ar achomhairc idir lámha mar gheall ar an bpaindéim reatha. Cé gur cuireadh éisteachtaí ó bhéal ar athlár ó lár mhí an Mhárta 2020, tá an príomhsheomra san oifig i leith achomhairc athchumraithe againn le go mbeifear in ann tabhairt faoi líon teoranta achomhairc ó bhéal arís ó lár mhí Lúnasa 2020 ar aghaidh.
- ❖ Rinne an Binse scrúdú gníomhach ar chianéisteachtaí/éisteachtaí ar líne a thionóil agus dréachtaíodh prótacail láidre lena chinntiú go mbeidh an rialacha agus nósanna imeachta atá i bhfeidhm i ndáil le éisteachtaí ó bhéal a chur i bhfeidhm i gcás cianéisteachtaí. Chun na críche sin, thionóil an Binse an chéad chianéisteacht i ndeireadh mhí Iúil 2020 agus táthar ag súil go mbeimid in ann líon suntasach cianéisteachtaí a thionóil i gnáthchúrsa an mhúnla oibríochta atá againn amach anseo.
- ❖ Tá an Binse Luachála faoi thionchar custaiméirí agus dá bharr sin, ní féidir an t-ualach oibre i ndáil le achomhairc a thuar go cruinn os rud é go bhfuil sé sin ag brath go hiomlán ar chinneadh íocóirí rátaí tráchtála achomhairc a dhéanamh in aghaidh luacháil a dhéantar ar an maoin atá i gceist. Ar an mbealach céanna, tá an méid céanna i gceist i ndáil le hachomhairc athbhreithnithe agus achomhairc a dhéantar in aghaidh an luach margaidh a leagann údarás áitiúla síos i gcás láithreáin thréigthe agus láithreáin fholmha.
- ❖ Níl mórán d'athrú tagtha ar struchtúr an Bhinse Luachála ó bunaíodh é breis agus 30 bliain ó shin, ach tá go leor athruithe tagtha ar an timpeallacht ina bhfeidhmíonn sé, lena n-áirítear leathadh amach an Chláir Náisiúnta Athluachála. Le linn na tréimhse sin, tá méadú seasta tagtha ar líon na n-achomhairc a dhéantar chuig an mBinse ach tríd is tríd, tá an próiseas i ndáil le cinnteoireacht mar a bhí i gcónaí.
- ❖ Tá oiriúnacht na cóiríochta oifige i ndáil leis an acmhainn chun an t-ualach oibre achomhairc a chur i gcrích (ós rud é go n-oibríonn an oifig as ceann éigin de dhá sheomra achomhairc (roimh covid-19)) ina constaic roimh an mBinse i ndáil lena chuid feidhmeanna a chur i gcrích ar bhealach chomh héifeachtúil agus is féidir.
- ❖ Bhí iarmhairtí suntasacha ag an gClár Náisiúnta Athluachála agus beidh i gcónaí ar ualach oibre an Bhinse i ndáil lena chumas a chuid feidhmeanna reachtúla a chur i gcrích ar bhealach atá tráthúil agus éifeachtúil.
- ❖ In 2018 bhunaigh an tAire Tithíochta, Pleanála agus Rialtais Áitiúil ag an am Grúpa Oibre d'fhonn feabhsuithe i ndáil le cuntasacht, éifeachtúlacht agus éifeachtacht a bhaint amach maidir leis an gcaoi a n-oibríonn an Binse. Tá an t-athbhreithniú criticiúil tréimhsiúil sin curtha i gcrích agus tá réimse moltaí ann lena chinntiú go bhfuil an Binse Luachála oiriúnach don fheidhm agus go bhfuil a dhóthain acmhainní aige chun a ról a chur i gcrích go rathúil d'fhonn tacú lena fheidhm reachtúil. Oibríonn an Binse agus an Roinn i ndlúthchomhar i gcónaí chun na príomh-mholtaí



atá leagtha amach san athbhreithniú criticiúil tréimhsiúil a chur chun cinn, na saincheistanna atá leagtha amach thuas san áireamh.

- ❖ Sa mhéid seo a leanas, leagtar amach an phleanáil straitéiseach atá an Binse le cur i bhfeidhm don mheántréimhse agus don fhadtréimhse leis an aidhm dul i dtreo múnla oibriúcháin atá níos éifeachtúil.

Comhaontú Maoirseachta

Sonraítear sa *Chód Cleachtais chun Comhlachtaí Stáit a Rialú* gur chóir go mbeadh socruithe maoirseachta i scríbhinn ag Ranna le Comhlachtaí Stáit atá faoin gcoimirce i gcomhréir le scála, cineál, freagrachtaí agus feidhmeanna an Chomhlachta Stáit. Tá dea-rialachas san earnáil phoiblí ann lena chinntiú go mbaineann eintitis a gcuid torthaí beartaithe amach de réir mar a shainmhínítear ina reachtaíocht rialaithe agus Ráitis Straitéise le linn gníomhú ar mhaithe le leas an phobail.

D'fhéadfadh sé nach mbaineann riachtanais áirithe den chód go díreach leis an mBinse, mar gheall ar chineál agus scála ár ngníomhaíochtaí, na hacmhainní atá ar fáil, agus ár reachta rialaitheacha.

San Athbhreithniú Criticiúil Tréimhsiúil ar an mBinse, áiríodh moladh gur chóir Comhaontú Maoirseachta agus Comhaontú Seachadta Feidhmíochta a chur i bhfeidhm idir an Binse Luachála agus an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil. Chun na críche sin, tá Comhaontú Maoirseachta tugtha chun críche agus comhaontuithe den chéad uair ag an mBinse (de réir an méid a bhaineann an riachtanas um chomhlíonadh sa *Chód Cleachtais chun Comhlachtaí Stáit a Rialú* leis an mBinse) leis an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil don bhliain 2020.

Plean Straitéiseach an Bhinse Luachála 2021-2024

Príomhfhreagracht atá ar gach Comhlacht Stáit is ea plean straitéiseach a ullmhú agus a ghlacadh. Leagtar amach i bpleananna dá leithéid cuspóirí agus spriocanna cuí agus aithnítear táscairí agus aidhmeanna lena féidir feidhmíocht a mheá go soiléir. Déanfaidh an Binse Luachála an *Plean Straitéiseach 2021-2024* a thabhairt chun críche agus a fhoilsiú le linn an dara leath de 2020.

Leagfar amach sa Phlean Straitéiseach ár n-uailmhianta agus ár dtreo straitéiseach don chéad trí bliana eile. Trí na gníomhaíochtaí a leagtar amach sa Phlean, tacaítear leis an sprioc uileghabhálach atá againn maidir leis an tseirbhís is éifeachtúla a chur ar fáil do dhaoine a ghlacann páirt sa phróiseas achomhairc. Is iad na trí chuspóir straitéiseacha don tréimhse idir seo agus 2024 atá ag teastáil chun an próiseas achomhairc a nuachóiriú, ionas go ndéileálfar le cásanna ar bhealach níos éifeachtúla agus níos tráthúla, ná;

Rialachas agus Maoirseacht níos fearr

- Oibreoidh an Binse i gcomhréir leis an *Cód Cleachtais chun Comhlachtaí Stáit a Rialú*, lena n-áirítear Tuarascáil Bhliantúil agus Comhaontú Maoirseachta a fhorbairt leis an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil. **(Cuspóir Straitéiseach 1)**

An Binse a Athrú ó Bhonn agus a Chumasú

- Oibreoidh an Binse i ndlúthchomhar leis an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil chun plean fórsa oibre a fhorbairt chun atheagrú a struchtúir fhoriomlán a éascú. **(Cuspóir Straitéiseach 2)**

An Próiseas Achomhairc ICT a Nuachóiriú

- Athbhreithniú cuimsitheach a dhéanamh ar na cleachtais oibre reatha ar fud an phróisis achomhairc chun réimsí a aithint inar féidir éifeachtúlacht a chruthú do dhaoine atá rannpháirteach sa phróiseas agus próiseas achomhairc níos fearr a chruthú don saoránach trí úsáid níos fearr a bhaint as cleachtais nua-aimseartha ICT. **(Cuspóir Straitéiseach 3)**

Seirbhísí ar Líne

Tá feabhsuithe ICT déanta ag an mBinse le gairid, ár láithreán gréasáin san áireamh (www.valuationtribunal.ie), ina bhfuil saoráid anois chun achomhairc a chlárú ar líne, táillí achomhairc a íoc go leictreonach agus foilsíonn an Binse breithiúnais i ndáil le hachomhairc ar ár láithreán gréasáin anois. Le linn 2019 cuireadh ár bhfeidhm cuardaigh in oiriúint le go mbeadh sé níos so-úsáidte agus níos éasca teacht air. Tá an Binse díograiseach i gcónaí maidir le córais feabhsaithe ICT a chur i bhfeidhm chun seirbhís níos fearr a chur ar fáil do chustaiméirí.

Saoráil Faisnéise

Tá feidhm ag na hAchtanna um Shaoráil Faisnéise i ndáil leis an mBinse Luachála. Tá tuilleadh faisnéise maidir le feidhmeanna agus taifid agus na rialacha agus cleachtais atá ag an mBinse Luachála ar fáil sna [Codanna 15 & 16 Leabhar Tagartha – Treoir maidir le Feidhmeanna, Taifid, Rialacha agus Cleachtais an Bhinse Luachála](#) a fhoilsítear i gcomhréir leis an Acht um Shaoráil Faisnéise.

Le linn 2019, fuair an Binse iarratas amháin faoi na hAchtanna um Shaoráil Faisnéise.

Faisnéis a Sholáthar chuig Comhaltaí an Oireachtais

I gcomhréir le D/PER Ciorclán 25/2016 – *Prótacal maidir le Faisnéis a Sholáthar do Chomhaltaí an Oireachtas ó Chomhaltachtaí Stáit faoi choimirce Ranna Rialtais*, déanann an Binse (ó R2 de 2020 i leith) seoladh ríomhphoist tiomnaithe a chur ar fáil agus a chothabháil do chomhaltaí an Oireachtais. Féachann an Binse cloí le spriocdhátaí agus caighdeáin i ndáil le ceisteanna a admháil agus a fhreagairt agus tabharfar tuairisc ar bhonn bliantúil maidir leis na caighdeáin a leagtar amach i gCiorclán 25/2016 a chomhlíonadh.

Táillí a Bailíodh

Tá achomhairc chuig an mBinse faoi réir táille fhorordaithe atá iníoctha ag an duine a dhéanann an t-achomharc atá i gceist. Meastar táillí a íoctar leis an mBinse Luachála a bheith ina Leithreasá-i-gCabhair. In 2019, b'ionann táillí achomhairc a fuair an Binse agus €430,000 agus bhí siad mar chuid den leithreas-i-gcabhair chuig an Oifig Luachála.

Leagtar amach na táillí reatha atá iníoctha i ndáil le gach cineál achomhairc in ***Aguisín C.***

Cosaint Sonraí

Tháinig an Rialachán Ginearálta maidir le Cosaint Sonraí i bhfeidhm an 25 Bealtaine 2018. Cuireann sé rialúchán ar fáil i ndáil le sonraí pearsanta lena n-airítear eagraíochtaí a bheith á mbaillú agus á úsáid agus cuireann sé rialúchán ar fáil maidir lena chosaint. Tá sé de cheart ag daoine aonair, inter alia, cóip a fháil d'fhaisnéis ar bith a bhaineann leo a choinníonn an Binse Luachála. Tá tuilleadh faisnéise maidir leis na sonraí a choinníonn an Binse leagtha amach inár ***Beartas Príobháideachais***, ar féidir a fháil ag ár láithreán gréasáin www.valuationtribunal.ie.

Bainistíocht Riosca


Tá Clár Rioscaí ullmhaithe ag an mBinse Luachála i gcomhréir le treoirlínte ón Roinn Caiteachais Phoiblí agus Athchóirithe, a ndéantar cothabháil air ar bhonn leanúnach. Tá cothabháil an chláir leagtha amach lena chinntiú go ndéantar rioscaí a aithint agus a mheasúnú agus go gcuirtear bearta maolaitheacha i bhfeidhm de réir na n-acmhainní atá ar fáil. Is é an Cláraitheoir a chuireann an Clár Riosca, ina gcuimsítear bearta maolaitheacha, le chéile thar ceann an Bhinse Luachála agus déantar athbhreithniú air ar bhonn leanúnach.

Mar léiriú ar phríomhthosaíochtaí na heagraíochta, ba iad na príomhrioscaí ionchasacha don Bhinse Luachála le linn 2019 (agus ag an am scríofa in 2020) ná:

- Timpeallacht oibre an Bhinse – Impleachtaí a bhaineann le Covid-19 ag dréim le srianta sa mheántearma / fadtéarma
- Éagumas maidir le líon na gComhaltaí atá ag an mBinse a mhéadú chun déileáil le níos mó achomharc in aghaidh na bliana
- Líon Foirne neamhleor ag an mBinse Luachála chun an líon níos mó achomharc atá idir lámha a chur chun cinn
- Spás oibre / cóiríocht oifige bhreise a fháil ag an mBinse Luachála lena chur ar a chumas oibriú ar an mbealach is éifeachtúla agus is éifeachtaí.

Tá bearta maolaitheacha curtha i bhfeidhm / á gcur i bhfeidhm chun dul i ngleic leis na rioscaí a aithnítear thuas:

- Tá Plean Freagartha maidir le Filleadh ar Obair go sábháilte forbartha ag an mBinse ionas go mbeidh baill foirne in ann freastal ar Oifig an Bhinse ar bhonn agaithe. Tá obair ar féidir tabhairt fúithi sa bhaile leagtha ar na baill foirne nach bhfuil san oifig.

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- Thionóil an Binse a chéad chianéisteacht i ndeireadh mhí Iúil 2020 agus táimid ag súil go mbeimid in ann líon suntasach cianéisteachtaí a thionóil i ngnáthchúrsa an mhúnla oibriúcháin amach anseo.
 - Reáchtáil an Binse, le cúnamh ón DHPLG agus ón tSeirbhís um Cheapacháin Phoiblí, próiseas roghnúcháin maidir le ceapacháin iomaíocha i mí an Mheithimh 2020 d’fhonn 6 comhaltaí Binse eile a fhostú. Tabharfaidh sé sin an painéal comhaltais iomlán suas chuig 36.
 - D’fhostaigh an Binse 3 baill foirne eile le linn R2 de 2020 agus cé go gcuirtear fáilte roimh an méadú ar an líon foirne, beidh an múnla oibriúcháin is fearr amach anseo do Bhinse Luachála méadaithe faoi réir plean fórsa oibre mionsonraithe, atá le forbairt i gcomhairle leis an Roinn.

Cairt Custaiméirí an Bhinse Luachála

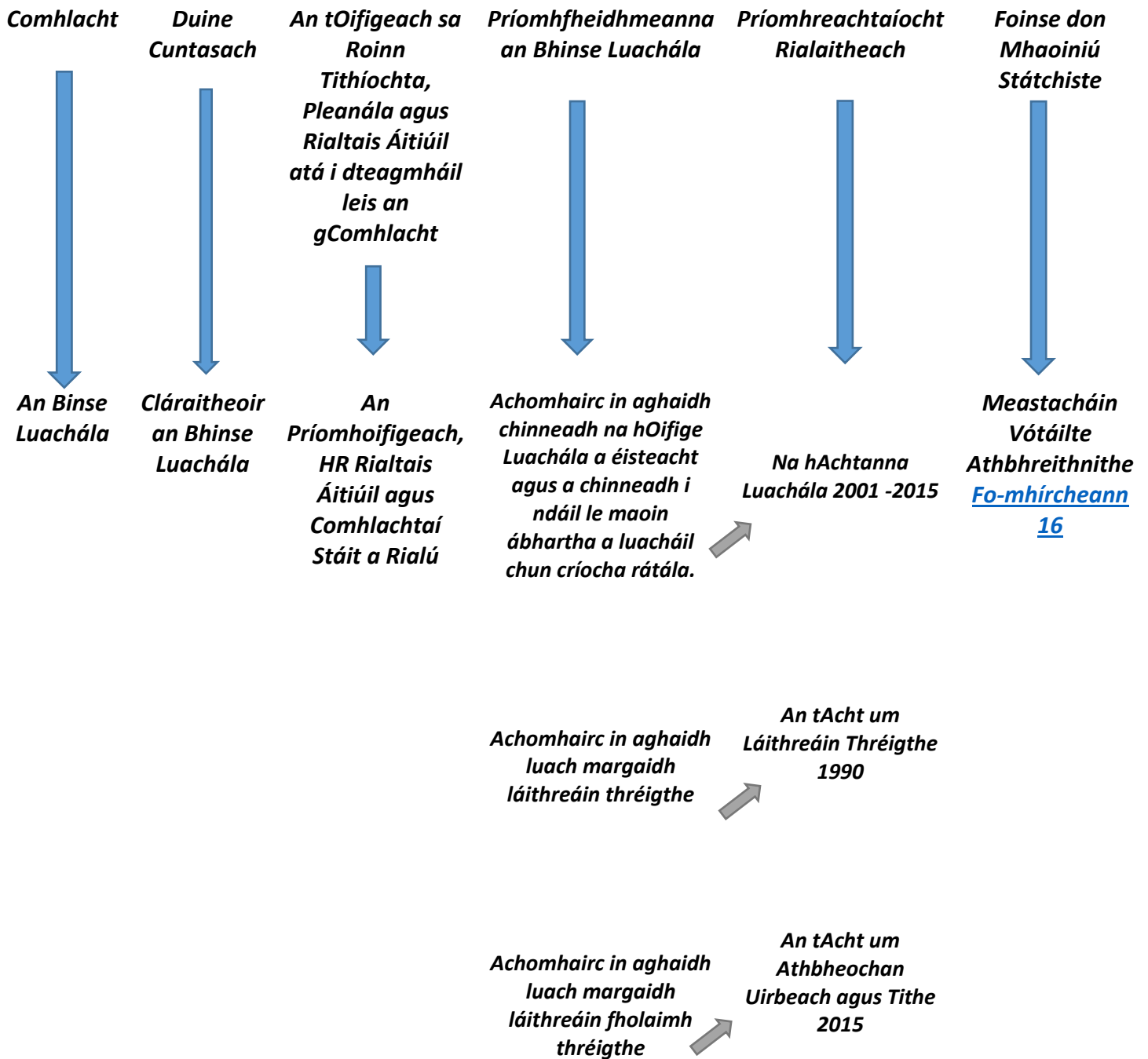
Tá cairt custaiméirí ullmhaithe ag an mBinse Luachála ina leagtar amach an leibhéal seirbhíse is féidir le custaiméirí bheith ag súil leis. Tá an cairt curtha ar taispeáint ar ár láithreán gréasáin (faoin leathanach “[foilseacháin](#)”) agus sonraítear tiomantas an Bhinse i leith seirbhísí a chur ar fáil dár gcustaiméirí i gcomhréir leis an dá Phrionsabal déag maidir le Scoth Seirbhíse do Chustaiméirí a chur ar fáil do Chustaiméirí agus Cliant de chuid na Seirbhíse Poiblí. Chomh maith leis sin, cuirtear eolas ar fáil do chustaiméirí maidir le meicníochtaí teagmhála agus aiseolais.

Nochtuithe Cosanta

Faoin Acht um Nochtadh Cosanta 2014, éilítear ar gach comhlacht poiblí nósanna imeachta a chur ar bun agus a choinneáil chun déileáil le nochtuithe cosanta. I gcomhréir le halt 21(2) den Acht um Nochtadh Cosanta 2014, chuir an Binse faisnéis i scríbhinn ar fáil dá chuid fostaithe maidir leis na nochtuithe cosanta atá bunaithe agus á gcoinneáil.

Le linn 2019, ní dharna fostaí ar bith de chuid an Bhinse Luachála aon nochtadh cosanta faoi théarmaí na reachtaíochta.

Aguisín A – Struchtúr Rialachais an Bhinse Luachála



Aguisín B – Comhaltas an Bhinse Luachála

Cuimsítear Cathaoirleach, Leaschathaoirligh agus Gnáthchomhaltaí sa chomhaltas a fhaightear go príomha ó ghairmeacha dlíthiúla agus luachála maoine. Is ceapacháin páirtaimseartha iad nach maireann ar feadh tréimhse níos faide ná cúig bliana. Is féidir comhaltaí a athcheapadh. Tá tríocha comhalta foirne ann i láthair na huaire.

Ainm	An Dáta a Ceapadh ar dtús	Athcheaptha	Dáta Éaga	Cineál an Phoist	Táillí 2019
Allen Morgan	05/11/2018		04/11/2023	Comhalta an Bhinse	€340
Annamarie Gallivan	26/02/2019		25/02/2024	Comhalta an Bhinse	€2,379
Anne Marie McEvoy	05/11/2018		04/11/2023	Comhalta an Bhinse	€3,274
Barra McCabe	01/05/2018		30/04/2023	Comhalta an Bhinse	€8,612
Barry Smyth	15/01/2014	26/02/2019	25/02/2024	Leaschathaoirleach	€19,322
Carol O'Farrell	21/06/2013	29/06/2018	28/06/2023	Cathaoirleach	€21,123
Caroline Murphy	01/05/2018		30/04/2023	Comhalta an Bhinse	€10,930
Claire Hogan	18/12/2015		17/12/2020	Comhalta an Bhinse	€7,102
Dairine Mac Fadden	18/12/2015		17/12/2020	Comhalta an Bhinse	€13,522
Dearbhla Cunningham	19/12/2016		18/12/2021	Leaschathaoirleach	€10,977
Dolores Power	04/07/2013	04/07/2018	03/07/2023	Leaschathaoirleach	€17,916
Donal Madigan	19/12/2016		18/12/2021	Comhalta an Bhinse	€13,417
Eoin McDermott	19/12/2016		18/12/2021	Leaschathaoirleach	€21,491
Fergus Keogh	05/11/2018		04/11/2023	Comhalta an Bhinse	€0
Frank O'Grady	19/12/2016		18/12/2021	Comhalta an Bhinse	€12,432
Hugh Markey	18/12/2015		17/12/2020	Leaschathaoirleach	€22,892
John Stewart	18/12/2015		17/12/2020	Leaschathaoirleach	€22,222
Kenneth Enright	01/05/2018		30/04/2023	Comhalta an Bhinse	€6,655
Liam Daly	18/12/2015		17/12/2020	Comhalta an Bhinse	€3,721
Majella Twomey	18/12/2015		17/12/2020	Leaschathaoirleach	€11,714
Michael Brennan	05/11/2018		04/11/2023	Comhalta an Bhinse	€11,215
Orla Coyne	18/12/2015		17/12/2020	Comhalta an Bhinse	€7,477
Pat Riney	11/06/2001	29/07/2016	28/07/2021	Comhalta an Bhinse	€15,598
Patricia O'Connor	05/11/2018		04/11/2023	Comhalta an Bhinse	€7,352
Raymond J. Finlay	05/11/2018		04/11/2023	Comhalta an Bhinse	€8,098
Rory Hanniffy	27/04/2012	27/04/2017	26/04/2022	Leaschathaoirleach	€9,689
Sarah Reid	26/02/2019		25/02/2024	Comhalta an Bhinse	€4,865
Stephen J. Byrne	21/06/2013	29/06/2018	28/06/2023	Leaschathaoirleach	€3,949
Thomas Collins	29/07/2011	18/12/2015	17/12/2020	Comhalta an Bhinse	€7,799
Úna Ní Chatháin	26/02/2019		25/02/2024	Comhalta an Bhinse	€7,244
Grainne Duggan				Comhalta an Bhinse	€1,127
Michael Connellan			11/12/2019	Comhalta an Bhinse	€1,127
Iomlán 2019					€315,582

Aguisín C – Táillí Achomhairc Iníoctha

Táillí iníoctha i ndáil le hachomhairc athluachála chuig an mBinse Luachála	
Luacháil maoine de réir mar a chinneann an Coimisinéir Luachála	Táille Achomhairc
Nach mó ná €20,000	€95
Níos mó ná €20,000 agus nach mó ná €50,000	€125
Níos mó ná €50,000 agus nach mó ná €250,000	€300
Níos mó ná €250,000	€500

Táillí iníoctha i ndáil le hachomhairc Caighdeánacha athbhreithnithe chuig an mBinse Luachála:	
Luacháil maoine de réir mar a shonraítear ar an Deimhniú nó Fógra Luachála	Táille Achomhairc
Nach mó ná €50	€95
Níos mó ná €50 agus nach mó ná €150	€125
Níos mó ná €150 agus nach mó ná €650	€300
Níos mó ná €650	€500

Táillí iníoctha i ndáil le Achomharc maidir le Láithreán Tréigthe chuig an mBinse Luachála	
Luacháil na maoine de réir mar a chinneann an Freagróir	Táille Achomhairc
Nach mó ná €65,000	€60
Níos mó ná €65,000 agus nach mó ná €130,000	€125
Níos mó ná €130,000	€190

Táillí iníoctha i ndáil le Achomharc maidir le Láithreán Folamh chuig an mBinse Luachála	
Luacháil na maoine de réir mar a chinneann an tÚdarás Áitiúil	Táille Achomhairc
Nach mó ná €100,000	€165
Níos mó ná €100,000 ach nach mó ná €500,000	€350
Níos mó ná €500,000 ach nach mó ná €1,000,000	€500
Níos mó ná €1,000,000	€1,000