

The Valuation Tribunal

Strategic Plan 2021 – 2023

Determining Our Future



Valuation Tribunal

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Introduction from the Registrar of the Valuation Tribunal

Welcome to the Strategic Plan for the Valuation Tribunal for the period 2021 – 2023, which outlines our ambitions and sets out our strategic direction over the next three years. The actions outlined in this Plan are significant and ambitious, and will take time to implement, but are achievable, within the overarching aim of providing the most efficient service to all persons who participate in the appeal process.

The Valuation Tribunal operates in a key environment, and our decisions impact directly on the finances of both the business sector and local authorities. 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 being undertaken by the Valuation Office.

The Tribunal's capacity to deal with the escalation in appeals in a timely manner presents new challenges, but importantly it also provides new opportunities for Tribunal members and staff to continue to display their professionalism and capacity to instigate and embrace operational changes.

This Plan sets out the Tribunal's high-level goals, together with the key actions that will be employed to deliver on these goals and the positive outcomes that we hope to achieve.

It is envisaged that the Tribunal will undergo significant organisational change in the next few years and it is imperative that these changes are as effective as possible to assist in delivering on the

ambitions in this Plan, while continuing to provide the best possible public service. Of course, this Strategic Plan is published during an unprecedented time for Ireland and throughout the world. The Covid-19 pandemic has impacted severely on how the Tribunal conducts its business and we must now prepare for, develop and adapt new ways of working while attempting to provide the optimum service possible in fulfilling our statutory functions.

The Tribunal will develop future policies and put in place sustainable responses to the obstacles caused by the pandemic. Our responses will be capable of being maintained in the long-term while being flexible enough to adjust to the evolving status of Covid-19.

Whether you are a member of the business community, a ratepayer, local authority staff, or an elected member of a local authority, I hope you will take the time to read this Plan and recognise how we are planning to position ourselves to address the various challenges that lie ahead.

Thank you in particular to the members of the Tribunal and the supporting administrative staff for their ongoing commitment, and their willingness to embrace change in order to deliver a better and more efficient, impartial and open appeals process. Whilst we do not underestimate the challenges and hard work that await us, we are confident of achieving ongoing improvements to our service over the period of this Plan.

Brendan Buggy
Registrar of the Valuation Tribunal

Valuation Tribunal – Who we are and what we do

The Valuation Tribunal is an independent statutory body. It was established under the Valuation Act 1988 and continued by the Valuation Acts 2001 – 2020 to hear appeals against decisions of the Commissioner of Valuation (the Valuation Office) on the valuation and revaluation of commercial and industrial properties for rating purposes.

The Valuation 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 and appeals under the Urban Regeneration and Housing Act 2015 against planning authority determinations of market value in respect of vacant sites. Subject to a right of appeal to the High Court by way of a case stated on a point of law, the decision of the Valuation Tribunal is final.

The Valuation Tribunal comprises a Chairperson, deputy chairpersons and ordinary members and are drawn mainly from the legal and property valuation professions. Members of the Valuation Tribunal receive administrative support from the Registrar and a small team of staff at the Valuation Tribunal offices in Holbrook House, Holles Street, Dublin 2.



Our Mission Statement

We are committed to providing an efficient, effective and fair service as an independent body in the fulfillment of our statutory obligations and to delivering a high-quality and transparent service to all participants in the Tribunal appeals process.

Our Mandate

The core function of the Valuation Tribunal is to hear and determine appeals, in an equitable and impartial manner against decisions of the Commissioner of Valuation on the valuation and revaluation of commercial and industrial properties for rating purposes, and appeals made by owners of derelict sites and vacant sites against determinations made by local authorities of the market value of these sites.

Our Core Values

Independence and Impartiality:

- To reinforce its independence in the performance of its statutory functions
- To ensure fairness and impartiality in decision making

Professionalism and Integrity:

- To provide a high level of expertise and integrity
- To encourage members and administrative staff to develop their skills base

Responsiveness and Accessibility:

- To be responsive to everyone who engages with the work undertaken by members and staff
- To handle queries swiftly, fairly and with respect
- To take advantage of technology to streamline paper process

Participation and Transparency:

- To provide the maximum degree of accountability consistent with the quasi-judicial nature of its statutory functions
- To ensure procedures are open, transparent and consistent to encourage the fullest possible participation by the public in the appeals system

Key Strategic Objectives 2021 - 2023

For the period of this Plan a number of targeted actions are required to modernise the appeals process so that cases are dealt with in a more efficient and timely manner; and to establish a more robust and citizen-centric appeals process.

Improved Governance and Oversight

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

Transforming and Enabling the Tribunal

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

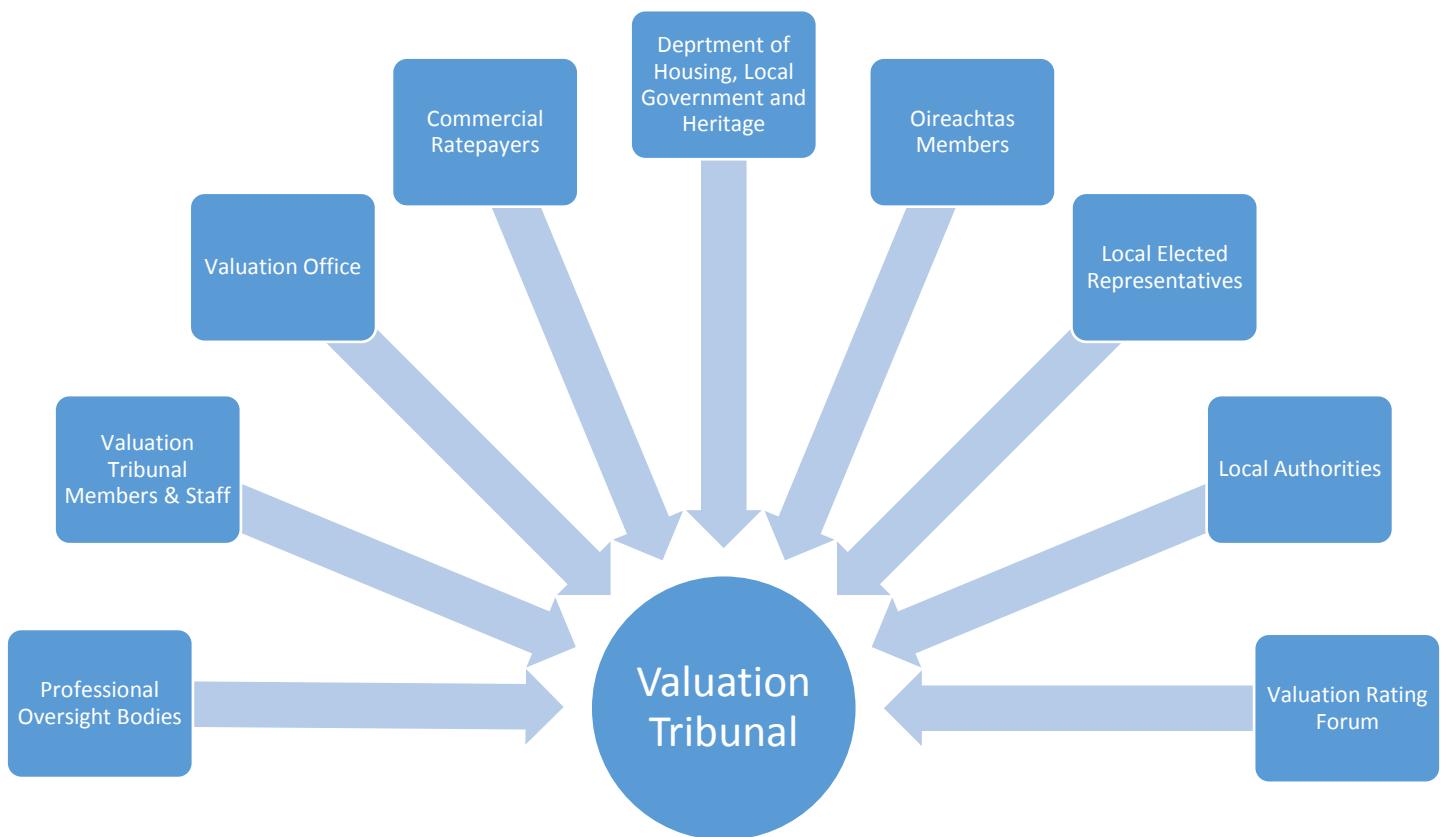
Modernising the ICT Appeals Process

- 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**)

Working with Our Stakeholders

While being an independent State Body, the statutory functions of the Valuation Tribunal embraces working in a collegiate manner with multiple and diverse stakeholders. Over the life of this Strategic Plan (and beyond), the Valuation Tribunal will continue to develop its optimum operational model having regard to the assorted needs of all our stakeholders, both internal and external. We will actively listen to the views of all our stakeholders with a view to providing the most efficient and streamlined appeals process to all those availing of our services.

Valuation Tribunal Stakeholders



Key Risks and Possible Obstacles

It is important to be cognisant of the organisational environment in which the Valuation Tribunal operates and the obstacles that exist to the Tribunal functioning in the most efficient manner. In this context, the following table sets out key areas of risk that need to be addressed to allow the Tribunal to operate at an optimum level of effectiveness.

	Risk / Obstacle	Mitigation
1	<p>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 activity of the parties to appeal.</p> <p>As a demand-led service, the actions of parties to appeals impact significantly on the Tribunal's organisational planning.</p>	Develop a strong workforce plan that reflects and provides adequate support for the increased workload of the Valuation Tribunal.
2	<p>The structure of the Valuation Tribunal 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 Valuation Office's National Revaluation Programme. In that time, the number of appeals to the Tribunal has steadily increased but the process for decision-making and the staffing structure has remained the same.</p>	As above.
3	<p>The suitability of our office accommodation to meet the capacity of the appeals workload. The office currently operates with only two appeals rooms available, which is not sufficient to meet the number of hearings that the Tribunal require to determine appeals at the optimum level of efficiency.</p>	The Tribunal will aim to source additional hearing rooms to increase the number of oral hearings heard. This will complement Tribunal remote hearings and the determination of document based appeals.
4	<p>The potential operational impact of new Valuation Tribunal Rules which prescribe and regulate the practice and procedure to be followed in the Valuation Tribunal appeals mechanism.</p>	Appeals arising from the 2019 Revaluation programme will be first to be heard under the new Tribunal rules and these cases will be monitored to ensure the new rules are working as intended to improve efficiency in progressing appeals.
5	<p>The Covid-19 pandemic has impacted severely on how the Tribunal conducts its business and we will have to have particular regard to the implications of Covid-19 of the national medium / long term restrictions.</p>	The Tribunal has developed a Return to Work Safely Response Plan to allow staff safely attend the Tribunal Office on a staggered basis. Similarly, we have commenced remote appeal hearings since mid-2020 and also progress document based appeals which do not require a full oral hearing.

Valuation Tribunal Workflow

Revaluation

When a property has been valued for the first time or following a revaluation (as part of the national revaluation programme), a Certificate of Valuation is issued by the valuation manager (Valuation Office) to the ratepayer setting out the new valuation. If a ratepayer so wishes, they have a period of 28 days from the receipt of their final Valuation Certificate to make an appeal to the Valuation Tribunal. The Valuation Office is carrying out an ongoing national revaluation programme and in this context, revaluations make up the bulk of the appeals submitted to the Tribunal.

This influx of revaluation appeals is in addition to *Revisions*, *Derelict Site appeals* and *Vacant Site appeals*, which are a constant feature in terms of their continual receipt by the Tribunal and which have to be processed and prepared for hearing in the same way as revaluation appeals.

Revision

Once a valuation is fixed on a property, it does not change from year to year, but remains fixed until the next valuation order is made. However, under the Valuation Acts 2001-2015, a revision of the valuation of property may be carried out if a “Material Change of Circumstances” has taken place since the property was last valued. A revision manager has the power to amend the valuation of the property on the Valuation List if he or she is satisfied that a material change of circumstances has occurred since a valuation was last carried out. The outcome of a revision can also be appealed to the Valuation Tribunal. An appeal must be lodged within 28 days from the date on which revision manager issued the valuation certificate concerned or made the notification concerned.

The Derelict Sites Act 1990 (Derelict Site Appeal)

In accordance with section 22(4) of 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. 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 (Vacant Site Appeal)

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 planning 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.

Subject to a right of appeal to the High Court on a point of law, the decision of the Tribunal on an appeal before it is final.

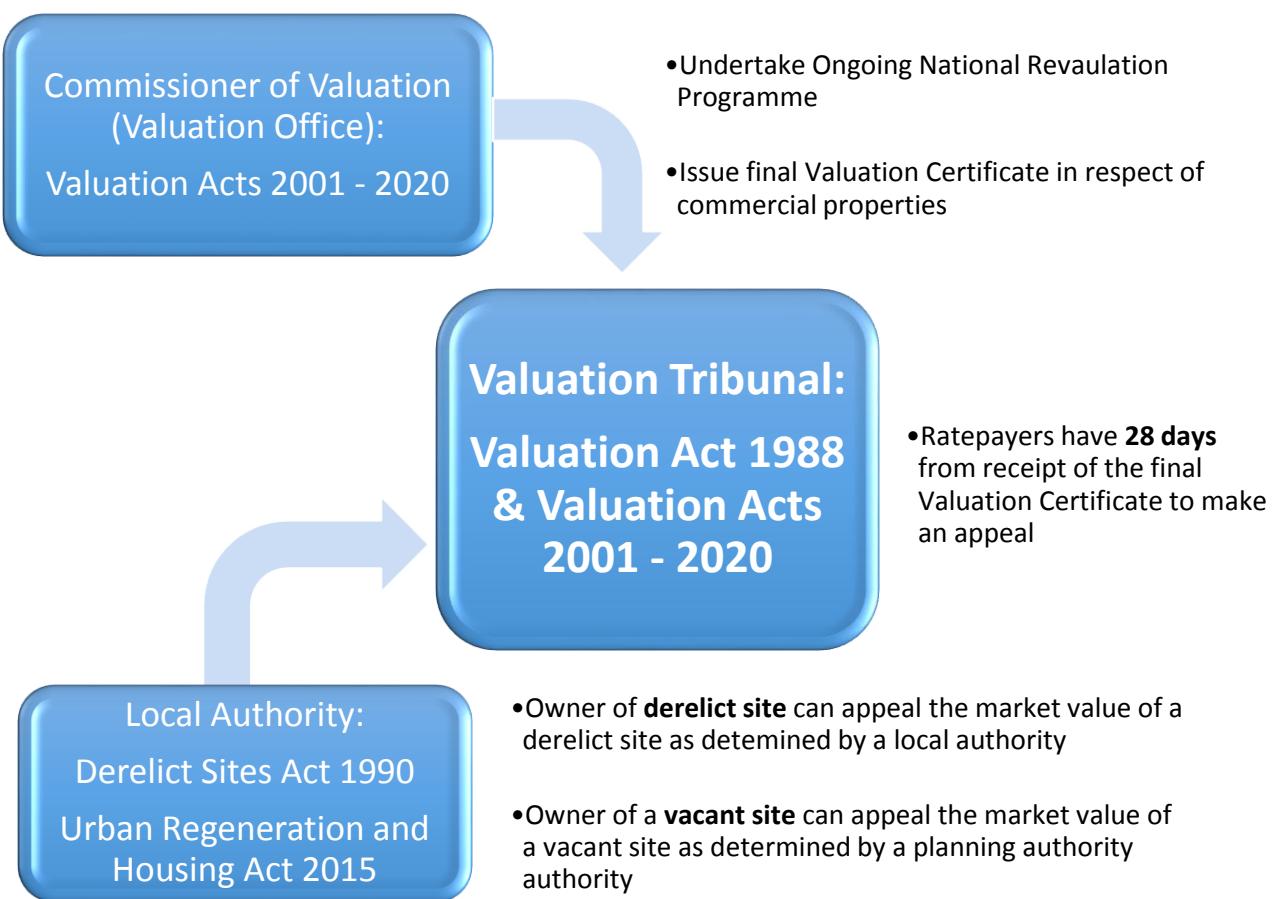


Fig 1: Valuation Tribunal Workflow

Strategic Objective 1

Ensure adherence to the requirements of the Code of Practice for the Governance of State Bodies

Governance and Oversight

The Valuation Tribunal is an independent body under the aegis of the Department of Housing, Local Government and Heritage, legislatively underpinned by Section 12 and Schedule 2 of the Valuation Acts 2001 to 2020.

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 their Strategic Plan while acting in the public interest. This requires effective arrangements for defining outcomes in terms of sustainable economic, social, and environmental benefits and should be included in the state body's oversight agreement with their relevant Minister/parent Department.

It is vital to the day-to-day running of the Tribunal that robust systems of governance, risk management and internal controls are in place. Similarly, our relationship with the Department of Housing, Local Government and Heritage, the Valuation Office and local authorities must be one of mutual respect, recognising the symbiotic relationship of our organisations and the impact our roles have on all our priorities.

Good governance and oversight also requires effective procedures for the definition of responsibility and accountability, allocation of budgets, defining expected outputs and outcomes and clear procedures for monitoring performance, and **to achieve this strategic objective we will implement the following key actions:**

Strategic Objective 1 – Key Actions

1.1	The Valuation Tribunal will publish an Annual Report which will set out, inter alia, statistics on appeals received, processed and closed during the (relevant) year.
1.2	We will prepare and agree an annual Oversight Agreement and Performance Delivery Agreement with the Department of Housing, Local Government and Heritage.
1.3	We will maintain compliance with data protection requirements, including those arising from the implementation of the General Data Protection Regulation (GDPR).
1.4	We will maintain appropriate Protected Disclosure procedures for the making of disclosure by Tribunal members and employees and for dealing with such disclosures.
1.5	The Tribunal will put arrangements in place to provide information to Oireachtas members in accordance with DPER Circular 25/2016.
1.6	We will continue to liaise with the Department of Housing, Local Government and Heritage and the Valuation Office to optimise our business processing.
1.7	We will engage with the Department of Housing, Local Government and Heritage to progress the recommendations contained in the Periodic Critical Review of the Valuation Tribunal.
1.8	We will adhere to the required financial policies in respect of annual budgets and reporting.

Governance and Accountability progress (2020)

1.1	The Valuation Tribunal prepared our first Annual Report (in respect of 2019) in 2020.
1.2	The Tribunal has, for the first time, finalised and agreed an Oversight Agreement and Performance Delivery Agreement with the Department of Housing, Local Government and Heritage for 2020. The Agreement will be review and updated annually.
1.3	The Tribunal operates its data protection policy having regard to the General Data Protection Regulation (GDPR). The correct usage and protection of personal data is re-enforced by the Tribunal's Privacy Policy, which can be found on the Tribunal website on https://www.valuationtribunal.ie/about-us/privacy-policy/
1.4	The Tribunal has provided its employees with written information relating to the protected disclosures established and maintained. The Valuation Tribunal Policy and Procedures for Protected Disclosures Reporting is available on our website – https://www.valuationtribunal.ie/
1.5	The Tribunal provides and maintains a dedicated email address for Oireachtas members in compliance with standards set out in DPER Circular 25/2016.
1.6 / 1.7	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. The periodic critical review was completed in 2019 and the Tribunal and the Department continue to work closely to progress the key recommendations set out in the review.

Strategic Objective 2

The Tribunal will work closely with the Department of Housing, Local Government and Heritage to develop a robust workforce plan to facilitate the reorganisation of its overall structure

Administrative Support

The Valuation Tribunal staff supports the administrative function of the Office and oversees the day-to-day running of the Tribunal. During 2020, the Tribunal recruited an additional three staff (one Executive Officer and two Clerical Officers) to expand the staffing complement to nine. The Registrar or the Deputy Registrar currently attend all hearings and directly support Tribunal members.

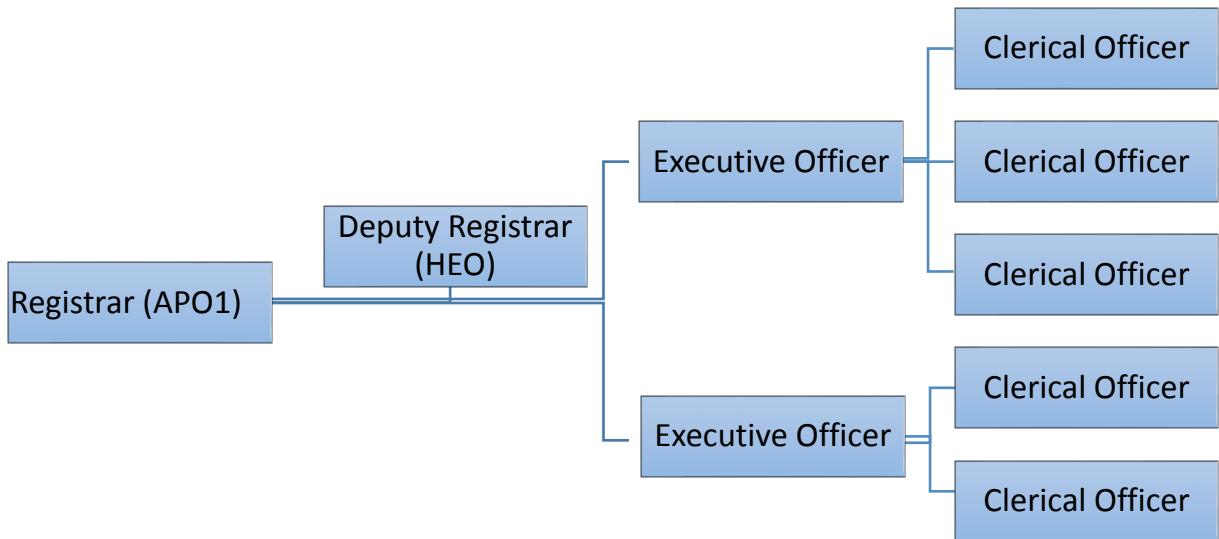


Fig 2: Valuation Tribunal administrative support 2020

In 2020 the administrative staff closed 424 appeals, a process that has involved case managing lists, providing general assistance to appellants, respondents, and interested parties, issuing statutory correspondence and supporting the Tribunal members on a daily basis.

Our staff are vital to our success as an organisation and we will continue to support them in developing their skills and increasing job satisfaction. Our aim is to ensure that we have sufficient administrative, specialist and technical staff to support the Tribunal in meeting the challenges ahead.

Tribunal Members

The Tribunal currently comprises 33 members, including 1 Chairperson, 9 Deputy Chairpersons and 23 Ordinary Members, mainly drawn from the legal/chartered surveyor professions. Ordinary members are appointed for a term of five years and may seek re-appointment (for a further five years). Members are appointed by way of recruitment through the Public Appointments Service, on behalf of the Tribunal (with the consent of the Minister for Housing, Local Government and Heritage).

The Tribunal meets in divisions of three, chaired by either the Chairperson or one of the Deputy Chairpersons. 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 determine an appeal where it considered that an appeal can be determined without an oral hearing (i.e. a document based appeal).

National Revaluation Programme

The ongoing national revaluation programme currently underway (by the Valuation Office) involves the valuation of some 150,000 commercial 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, with some 2,150 appeals on hand at the beginning of 2021.

The Valuation Office will continue its “rolling” national revaluation programme and in this context, it could reasonably be expected that the volume of appeals to the Tribunal will, in essence mean that it is not (as currently constituted) in a position to significantly reduce the number of appeals on hand.

Tribunal capacity to meet workload

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. This means that on average, 10 hearings can be accommodated each week.

In 2020, approximately 21% of appeals determined resulted in a full hearing of the Tribunal, with the remaining 79% 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 Tribunal Office. Similarly, Tribunal members will have undertaken a considerable amount of research and preparatory work on each appeal to which they are assigned.

Covid-19

The pandemic has slowed the ability of the Tribunal to determine appeals on hand. While oral hearings have been postponed since mid-March 2020, the Tribunal held its first remote hearing in July 2020 it is hoped that the Tribunal can host a significant number of remote hearings in the normal course of its operational model into the future. In order to operate in a more efficient and effective manner as an organisation, a review of the Tribunal structures will be undertaken over the lifetime of this Plan and **this strategic objective will be implemented having regard to the following key actions:**

<i>Strategic Objective 2 – Key Actions</i>	
2.1	We will engage with the Department of Housing, Local Government and Heritage to develop and agree a robust workforce plan that provides support for the increased workload of the Valuation Tribunal.
2.2	We will ensure that there are an appropriate number of administrative staff in place to meet the increased workload resulting from the escalation in the appeals submitted to the Tribunal.
2.3	We will oversee ongoing recruitment to the membership of the Tribunal, ensuring there is a sufficient number of members in place to meet the Tribunal's extensive workload.
2.4	We will examine the sourcing of additional hearing rooms to increase the potential number of hearings.
2.5	We will monitor the operation of the Tribunal's "call over" system to ensure it is operating in the most effective manner.
2.6	We will invest in the development of our staff to ensure that the experience of working in the Tribunal is rewarding and provides a learning strategy that allows staff to develop skills and qualifications which aid future career development.
2.7	Owing to the specialist nature of the area of rating law, we will consider the introduction and facilitation of induction courses and ongoing training in rating practice, rating principles and rating law for Tribunal members.

Transforming and Enabling the Tribunal Progress (2020)

2.1 & 2.2	The Tribunal recruited an additional 3 staff during 2020 (bringing the whole time staffing level to 9) 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.
2.3	The Tribunal, with the assistance of the Department and the Public Appointments Service, held a competitive appointments selection process in June 2020 to recruit an additional 6 Tribunal members. The Tribunal will continue to review the membership of the panel to ensure there is a sufficient number available for assignment to hear appeals.
2.5	The Tribunal has examined and revised how it operates the scheduling of hearings. The new protocols in place afford the parties to an appeal a greater opportunity to agree appeals without recourse to a full hearing date being assigned. The Tribunal will monitor the operation of the Tribunal's "call over" system to ensure it is operating in the most effective manner.

Strategic Objective 3

Review current work practices to identify areas where better use of modern ICT practices can create efficiencies for those involved in the oversight and administration of the appeals process and also to create an improved appeals procedures for the citizen.

The Valuation Tribunal operates with a limited use of modern case management, and information and communication technology (ICT) services. While the website (www.valuationtribunal.ie) has been updated, there has been little or no change to its internal ICT infrastructure since the Tribunal's establishment. Much of the work involved in registering and preparing an appeal is still paper based and the current system does not easily lend itself to the extraction and collation of statistics or management reporting.

As a consequence of limited investment to date in improving or upgrading the ICT system, the Tribunal is somewhat out of line with the Government's Digital Strategy¹.

The Valuation Tribunal's primary database is outdated and inadequate. It needs to be upgraded (or replaced) and a modern secure case management system put in place to ensure continued data integrity and compliance with GDPR as well as having the capability to produce statistics and detailed management reports. A new, enhanced case management system should be scalable and bring more automated process improvement to the Tribunal's daily tasks.

The Tribunal has made recent ICT improvements, including to its website, which now accommodates the facility for registering on-line appeals, electronic payment of appeal fees and the Tribunal now publishes appeal judgments online. While some advances have been made, the Tribunal is committed to the implementation of enhanced integrated ICT systems to facilitate improved customer service. **To achieve this strategic objective we will implement the following key actions:**

¹ The focus of which is the State's commitment to the use of digitisation and technology to increase efficiency and effectiveness in the delivery of public services.

Strategic Objective 3 – Key Actions

3.1	A review of the Tribunal's work practices and appeals process will be undertaken, with the aim of determining areas where better use of robust ICT practices can create both efficiencies for those involved in the process but also to create an improved appeals process for all.
3.2	We will undertake a programme of business analysis to identify opportunities for ICT solutions to support business processes, including the development of function requirements specifications to allow for the introduction of a new case management system.
3.3	We will examine the use of ICT tools to maximise efficiency and improve the productive capacity of the Tribunal membership and administrative support staff.
3.4	We will review our website, on an ongoing basis, to ensure it offers a repository for stakeholders to stay informed about the relevant appeals procedures and provides for the user-friendly submission of on-line appeals.
3.5	We will investigate the possibility of implementing solutions to enhance communications by utilising Short Message Service (SMS) and social media as a means of providing notifications and updates.

Modernising the ICT Appeals Progress (2020)

3.1 to 3.5	An amount of €250,000 has been allocated to the Valuation Tribunal for investment in the Information and Communication Technology (ICT) capability of the Tribunal. The Tribunal has undertaken initial work on its IT Database upgrade project. The appeals process has been mapped "as is" and the high level requirements of a scalable, efficient case management system have been identified. In November 2020, the Tribunal engaged with the Valuation Office to consider developing an Information Management project for data sharing between both bodies. A detailed technical document proposing a robust data transfer process has been drafted and will form the basis of further discussions between the bodies.
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Glossary

Call Over System - The Tribunal introduced a call over system to cope with the unprecedented levels of appeals in an effort to facilitate a more efficient listing of appeals and ensure better use of the Tribunal time. The call over system alerts the Tribunal to appeals that may be resolved, identifies cases that are ready to proceed so that hearing dates can be assigned and affords the chairperson or deputy chairperson an opportunity to discuss the progress of appeal with the parties' representatives and give to such directions as may be warranted to the parties to progress the appeal.

Code of Practice for Governance of State Bodies – The code provides a framework for the application of best practice in corporate governance by both commercial and non-commercial State bodies. The code is available at: <https://www.gov.ie/en/publication/0918ef-code-of-practice-for-the-governance-of-state-bodies/?referrer=/en/revised-code-of-practice-for-the-governance-of-state-bodies/>

Commissioner of Valuation - The Commissioner has responsibility for the overall management of the Valuation Office, whose core business is the establishment and maintenance of a uniform and equitable valuation base on which commercial rates are levied by local authorities, and to provide ratepayers and local authorities with accurate, up-to-date valuations of commercial and industrial properties. These valuations are integral to the commercial rating system in Ireland and form the basis for a very significant element of local government revenue each year.

General Data Protection Regulation (GDPR) - The General Data Protection Regulation (GDPR) - EU 2016/679 is a regulation in EU law relating to data protection and privacy for all individuals within the European Union.

Material Change of Circumstances - Material Change of Circumstances is defined in the Valuation Act 2001. However, 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.

National Revaluation Programme – The national programme (conducted by the Valuation Office) to systematically modernise the rateable valuation of all commercial and industrial property in Ireland by reflecting modern rental values and contemporary market conditions, thereby improving the transparency of the local authority rating system.

Revaluation - The process through which a rateable valuation based on modern rental values is assigned to every property in a local authority area at the same time.

Revision - The process through which individual properties are valued for rating purposes between revaluations. Revision applications for valuations can arise from a "Material Change of Circumstances" to an existing commercial property such as an extension, a subdivision or an amalgamation of two or more properties or the completion of a completely new commercial property.

Tribunal Division – consists of three members of the Tribunal sitting to hear an oral appeal or one member of the Tribunal who can determine an appeal based on written, document based evidence only.

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An Binse Luachála

Plean Straitéiseach 2021 – 2023

Ár dTodhchaí a Rialú



An Binse Luachála
Valuation Tribunal

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Réamhrá ó Chláraitheoir an Bhinse Luachála

Fáilte chuig an bPlean Straitéiseach don Bhinse Luachála don tréimhse 2021-2023 ina dtugtar achoimre ar ár n-uaillmhianta agus ina leagtar amach ár dtreo straitéiseach don chéad trí bliana eile.

Bearta suntasacha agus uaillmhianacha is ea na bearta a dtugtar achoimre orthu sa Phlean seo, agus beidh tamall maith i gceist maidir le hiad a chur i bhfeidhm, ach is féidir iad a bhaint amach, mar chuid den aidhm uileghabhálach an tseirbhís is éifeachtaí a chur ar fáil agus is féidir do gach duine a ghlacann páirt sa phróiseas achomhairc.

Feidhmíonn an Binse Luachála i dtimpeallacht bharthábhachtach, agus bíonn tionchar díreach ag ár gcinntí ar chúrsaí airgid na hearnála gnó agus údarás áitiúla araon. Tá méadú an-sciobtha tagtha ar líon na n-achomharc chuit an mBinse agus táthar ag súil go leanfaidh an treocht sin ar aghaidh i bhfianaise an chlár náisiúnta athluachála a bhfuil an Oifig Luachála ag tabhaint faoi.

Tá dúshláin nua i gceist maidir le hacmhainn an Bhinse déileáil leis an méadú in achomhairc in am tráthá, ach tá tábhacht i gceist leis sin freisin toisc go gcuirtear deiseanna nua ar fáil do chomhaltaí agus baill foirne an Bhinse a ngairmiúlacht agus cumas a léiriú maidir le hathruithe oibríochta a thionscnamh agus glacadh leo.

Leagtar amach spriocanna ardleibhéil an Bhinse sa Phlean seo, mar aon leis na príomhghnáimhartha a úsáidfear chun cur leis na spriocanna sin agus na torthaí dearfacha is mian linn a bhaint amach.

Táthar ag súil go dtiocfaidh athrú eagraíochtúil shuntasach ar an mBinse sna blianta beaga amach romhainn agus tá sé ríthábhachtach go mbeadh na hathruithe sin chomh héifeachtach agus is féidir chun cuidiú le huaillmhianta an Phlean a bhaint amach, agus an tseirbhís is fearr agus is féidir a chur ar fáil don phobal i gcónaí.

Ar ndóigh, tá an Plean Straitéiseach seo á fhoilsiu ag tréimhse in Éirinn agus ar fud an domhain nach bhfacthas riagh cheana. Cuireadh isteach go mór ar an mbealach a gcuireann an Binse a chuid oibre i gcrích mar gheall ar an bpaindéim Covid-19 agus ní mór dúinn ullmhú anois do bhealaí nua oibre agus iad a fhorbairt agus a chur in oiriúint agus iarracht á dhéanamh againn an tseirbhís is fearr agus is féidir a chur ar fáil d'fhonn ár bhfeidhmeanna reachtúla a chomhlíonadh.

Forbróidh an Binse beartais don todhchaí agus cuirfear gníomhartha inbhuanaithe i bhfeidhm i leith constaicí a bhaineann leis an bpaindéim. Beifear in ann na gníomhartha a choinneáil san fhadtréimhse ach beidh siad solúbtha a ndóthain ag an am céanna chun dul in oiriúint don staid athraitheach maidir le Covid-19.

Más ball den phobal gnó, íocóir rátaí, ball foirne údarás áitiúil nó comhalta tofa d'údarás áitiúil thú, tá súil agam go nglacfaidh tú an t-am chun an Plean seo a léamh agus tuiscint a fháil ar an gcaoi atá beartaithe againn a chur orainn féin chun dul i ngleic leis na dúshláin éagsúla atá romhainn.

Glacaim buiochas ar leith le comhaltaí an Bhinse agus leis an bhfoireann riarrachán tacaíochta mar gheall ar a ndúthracht leanúnach, agus a dtoilteanas glacadh le hathrú d'fhonn próiseas achomhairc a bheith ann atá nós fearr, níos éifeachtúla, níos neamhchlaonta agus níos oscailte. Cé go dtuigimid na dúshláin agus an obair chrua atá romhainn, táimid muiníneach go mbainfear amach feabhsuithe leanúnacha inár seirbhís le linn tréimhse an Phlean seo.

Brendan Buggy
Cláraitheoir an Bhinse Luachála

An Binse Luachála – Maidir linne agus an méid a dhéanaimid

Comhlacht reachtúil neamhspleách is ea an Binse Luachála. Bunaíodh é faoin Acht Luachála 1988 agus coimeádadh i bhfeidhm é faoi na hAchtanna Luachála 2001 – 2020 chun achomhairc in aghaidh chinntí an Choimisinéara Luachála (an Oifig Luachála) a éisteacht maidir le maoine tráchtála agus tionscail a luacháil agus a athluacháil chun críocha rátála.

Chomh maith leis sin, éisteann an Binse achomhairc a dhéanann úinéirí láithreán tréigthe in aghaidh cinntí ó údarás áitiúla maidir le luach margaidh na láithreán sin faoin Acht um Láithreán Thréigthe 1990 agus achomhairc faoin Acht um Athbheochan Uirbeach agus Tithe 2015 in aghaidh cinntí ó údarás phleanála maidir leis an luach margaidh i ndáil le láithreán thréigthe. Faoi réir ceart achomhairc chuitg an Ard-Chúirt trí bhíthin cás a luaitear ar phoc dlí, tá cinneadh an Bhinse Luachála ina chinneadh deiridh.

Cuimsíonn an Binse Luachála Cathaoirleach agus leaschathaoirligh agus is i ngairmeacha dlí agus gairmeacha luachála maoine a oibríonn gnáthchomhaltaí den chuid is mó.

Faigheann comhultaí an Bhinse Luachála tacaíocht riarracháin ón gCláraitheoir agus ó lón beag foirne atá lonnaithe ag oifig an Bhinse Luachála i dTeach Holbrook, Sráid Holles, Baile Átha Cliath 2.



Ár Ráiteas Misin

Táimid dúthrachtach faoi sheirbhís éifeachtúil, éifeachtach agus cothrom a chur ar fáil mar chomhlacht neamhspleách d'fhonn ár n-oibleagáidí reachtúla a chomhlíonadh agus seirbhís ard-chaighdeáin agus tréðhearcach a chur ar fáil do gach rannpháirtí i bpróiseas achomhairc an Bhinse.

Ár Sainordú

Feidhm lárnach an Bhinse Luachála is ea achomhairc in aghaidh chinntí an Choimisinéara Luachála maidir le maoine tráchtála agus tionscail a luacháil agus a athluacháil chun críocha rátála, agus achomhairc a dhéanann úinéirí láithreáin thréigthe agus láithreáin fholmha ina aghaidh cinntí a dhéanann údaráis áitiúla maidir le luach margaidh na láithreán sin a éisteacht agus a chinneadh ar bhealach cothrom agus neamhchlaonta.

Ár mBunlua -channa

Neamhspleáchas agus neamhchlaontacht:

D'fhonn a neamhspleáchas a threisiú maidir lena fheidhmeanna reachtúla a chomhlíonadh

D'fhonn cothroime agus neamhchlaontacht a chinntí maidir le cinnteoiréacht

Gairmiúlacht agus Ionracas:

D'fhonn leibhéal ard saineolais agus ionracais a chur ar fáil

D'fhonn comhaltaí agus an fhoireann riarracháin a spreagadh maidir lena mbónn scileanna a fhorbairt

Freagrúlacht agus Inrochtaineacht:

D'fhonn bheith freagrúil do gach duine atá rannpháirteach san obair a ghabhann comhaltaí agus baill foirne orthu féin

D'fhonn ceisteaná a láimhseáil go mear, go cothrom agus le meas

D'fhonn leas a bhaint as teicneolaíocht chun an próiseas páipéir a chuichíriú

Rannpháirtíochta agus Tréðhearcacht

D'fhonn an leibhéal uasta cuntasactha a chur ar fáil atá comhsheasmhach le gné gharbhreithiúnach a fheidhmeanna reachtúla

D'fhonn cinnte a dhéanamh de go bhfuil nósanna imeachta oscailte, tréðhearcach agus comhsheasmhach chun an rannpháirtíocht is mó agus is féidir ón bpobal sa chóras achomhairc a spreagadh

Príomhchuspóirí Straitéiseacha 2021 - 2023

Tá líon gníomhartha spriocdhírithe ag teastáil ar feadh tréimhse an Phlean seo maidir leis an bpróiseas achomhairc a nua-aoisiú ionas gur féidir déileáil le cásanna ar bhealach níos éifeachtúla agus níos tráthúla; agus chun próiseas achomhairc níos láidre a chur ar bun atá dírithe níos mó ar shaoránaigh.

Rialachas agus Maoirseacht níos fearr

- Oibreoidh an Binse i gcomhréir leis an *gCód Cleachtais chun Comhlacthaí Stáit a Rialú* i gcónaí, lena n-áirítear Tuarascáil Bhliantúil a fhoilsíú agus páirt a ghlagadh i gComhaontú Maoirseachta leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta (**Cuspóir Straitéiseach 1**)

An Binse a Chlaochlú agus a Chumasú

- Oibreodh an Binse i ndlúthchomhar leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta chun plean fórsa oibre a fhorbairt chun éascaíocht a dhéanamh ar a struchtúr foriomlán a atheagrú. (**Cuspóir Straitéiseach 2**)

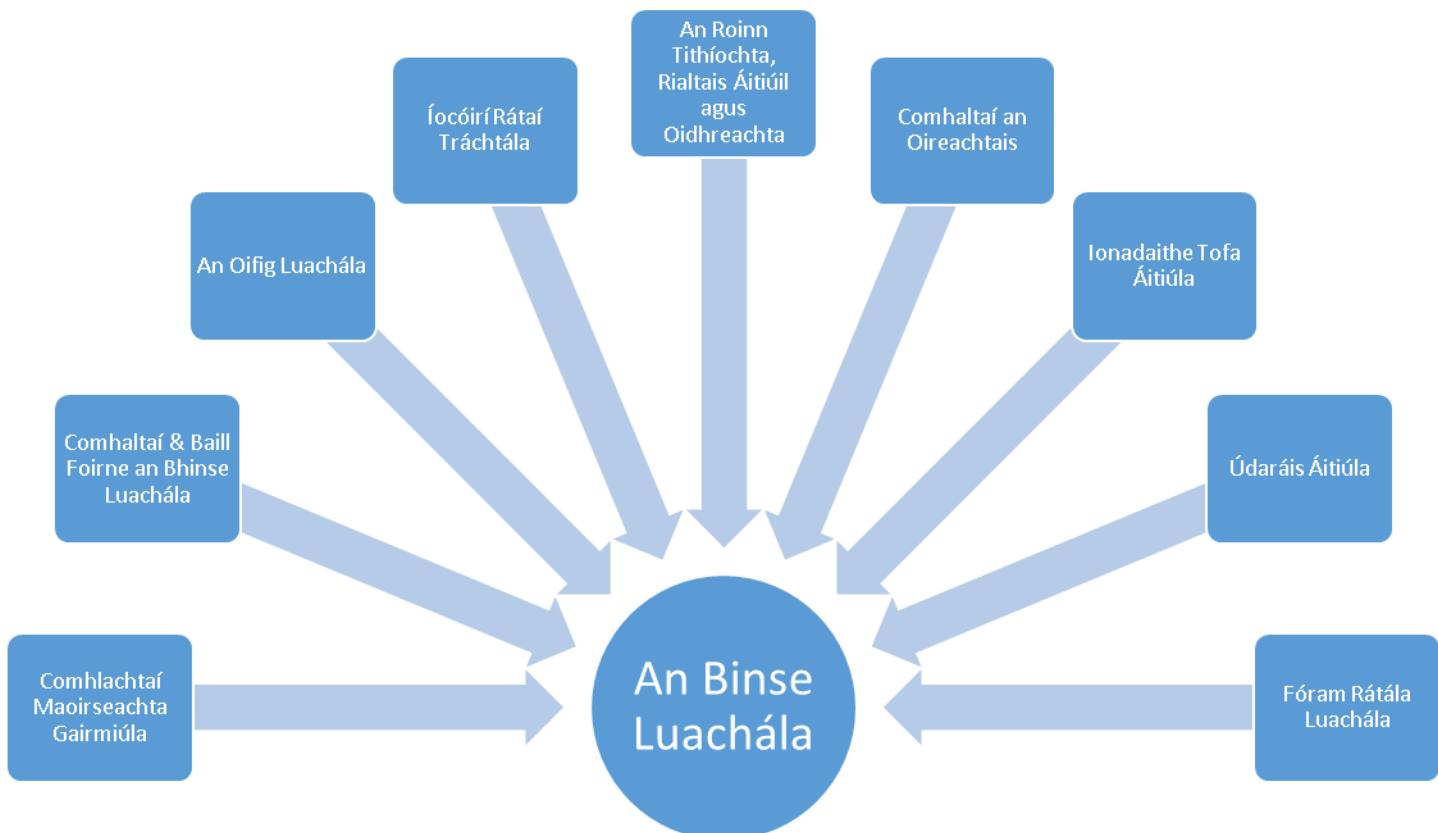
An Próiseas Achomhairc ICT a Nua-aoisiú

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

Ag Oibriú lenár bPáirtithe Leasmhara

Cé gur Comhlacht Reachtúil neamhspleách é an Binse Luachála, mar chuid dár bhfeidhmeanna reachtúla, glactar le hoibriú ar bhealach coláisteach le páirtithe leasmhara líonmhara agus éagsúla. Le linn shaolré an Phlean Straitéisigh seo (agus ina dhiaidh sin), leanfaidh an Binse Luachála dá shamhail oibríochta bharrmhaith a forbairt ag féachaint do riachtanais ilchineálacha ár bpáirtithe leasmhara, idir pháirtithe leasmhara inmheánacha agus seachtracha. Éistfimid go gníomhach le tuairimí ár bpáirtithe leasmhara ar fad d'fhoinn an próiseas achomhairc is éifeachtúla agus is cuíchóirithe a chur ar fáil do na daoine a bhaineann leas ar ár seirbhísí.

Páirtithe Leasmhara an Bhinse Luachála



Príomhrioscaí agus Constaicí Féideartha

Tá sé tábhachtach bheith ar an eolas faoin timpeallacht eagraíochtúil ina bhfeidhmíonn an Binse Luachála agus faoi na constaicí atá roimh an mBinse maidir le feidhmiú ar an mbealach is éifeachtúla. Sa chomhthéacs seo, leagtar amach sa tábla thíos na príomhréimsí riosca nach mór aghaidh a thabhairt orthu chun cur ar chumas an Bhinse oibriú ag an leibhéal éifeachtúlachta is fearr.

	Riosca / Constaic	Maolú
1	<p>Tá an Binse Luachála faoi thionchar custaiméirí agus dá réir sin ní féidir an t-ualach achomharc a thuar go cruinn ós rud é go bhfuil sé sin ag brath go hiomlán ar ghníomhaíocht pháirtithe an achomhairc a bhuíochas don phróiseas rialála.</p> <p>Mar sheirbhís faoi thionchar éilimh, bíonn tionchar suntasach ag gníomhaíochtaí páirtithe achomhairc ar phleanáil eagraíochtúil an Bhinse.</p>	Plean fórsa oibre láidir a fhorbairt ina léiritear agus ina gcuirtear tacaíocht leordhóthanach ar fáil i ndáil le hualach oibre méadaithe an Bhinse Luachála.
2	<p>Is beag athrú atá tagtha ar struchtúr an Bhinse Luachála ó bunáiodh é breis agus 30 bliain ó shin cé go bhfuil go leor athruithe tagtha ar an timpeallacht oibre ina bhfeidhmíonn sé, lena n-áirítear Clár Náisiúnta Athluachála an Bhinse Luachála a leathadh amach. I gcaitheamh na tréimhse sin, tá méadú ar bhonn seasta tagtha ar líon na n-achomharc a dhéantar chuig an mBinse ach níl athrú ar bith ar an bpróiseas cinnteoireachta ná an struchtúr líon foirne.</p>	Mar atá thuas.
3	<p>Feiliúnacht na cóiríochta oifige maidir le cumas an t-ualach oibre achomhairc a chomhlíonadh. Faoi láthair, feidhmíonn an oifig gan ach dhá sheomra achomhairc ar fáil. Ní leor sin chun líon na n-éisteachaí a theastaíonn ón mBinse a bhaint amach maidir le cinneadh a dhéanamh ar achomhairc de réir an leibhéal éifeachtúlachta is fearr.</p>	Beidh sé mar aidhm ag an mBinse seomraí éisteachta breise a fháil chun líon na n-éisteachaí ó bhéal a éistear a mhéadú. Cuirfidh sé sin leis na cianéisteachaí agus le cinneadh a dhéanamh maidir le hachomhairc atá bunaithe ar dhoiciméad.
4	<p>An tionchar oibríochta a d'fhéadfadh bheith i gceist le Rialacha nua an Bhinse Luachála ina leagtar amach agus ina rialaítear an cleachtas agus an nós imeachta atá le leanúint i meicníocht achomhairc an Bhinse Luachála.</p>	Beidh na hachomhairc a eascraíonn as Clár Athluachála 2019 ar na chéad chinn a éistfear faoi rialacha nua an Bhinse agus déanfar faireachán ar na cásanna sin lena chinntí go bhfuil na rialacha nua ag oibriú de réir mar a beartaíodh d'fhoinn éifeachtúlachta maidir le hachomhairc a phróiseáil a fheabhsú.
5	<p>Bhí drochthionchar ag an bpaindéim Covid-19 ar an gcaoi a a dhéanann an Binse a chuid gnó agus beidh orainn aird faoi leith a thabhairt ar impleacthaí Covid-19 maidir leis na srianta náisiúnta sa mheántréimhse/fadtréimhse.</p>	D'fhorbair an Binse Plean Freagartha um Fhilleadh ar an Obair go Sábháilte le go mbeadh an fhoireann in ann bheith i láthair in Oifig an Bhinse ar bhealach sábháilte ar bhonn agaithe. Ar an mbealach céanna, chuireamar túis le cianéisteachaí d'achomhairc i lár na bliana 2020 agus déanaimid achomhairc atá bunaithe ar dhoiciméad nach bhfuil éisteacht ionlán ó bhéal ag teastáil ina leith a chur chun cinn.

Sreabhadh Oibre an Bhinse Luachála

Athluacháil

Eisíonn an bainisteoir luachála (an Oifig Luachála) Deimhniú Luachála ina leagtar amach an luacháil nua chuig an íocóir rátaí i ndiaidh luacháil a dhéanamh ar mhaoin den chéad uair nó i ndiaidh athluacháil a dhéanamh (mar chuid den chlár náisiúnta athluachála). Más mian le híocóir rátaí a leithéid a dhéanamh, tá tréimhse 28 lá acu ón am a fuarthas an Deimhniú Luachála deiridh chun achomharc a dhéanamh chuig an mBinse Luachála. Tá clár náisiúnta athluachála á chur i gcrích ag an Oifig Luachála agus dá bharr sin, is athluachálacha formhór na n-achomharc a chuirtear isteach chuig an mBinse.

Tá an plódú isteach seo in achomhairc athbhreithnithe mar bheiris ar *Athbhreithnithe, Achomhairc maidir le Láithreáin Thréigthe agus Achomhairc maidir la Láithreáin Fholmha*, atá mar ghné sheasmhach ó thaobh iad a bheith á bhfáil ag an mBinse go leanúnach agus ó thaobh an riachtanais iad a phróiseáil agus a ullmhú i gcomhair éisteachta ar an mbealach céanna le achomhairc athluachála.

Athbhreithniú

I ndiaidh luacháil a shocrú do mhaoin, ní athraíonn an luacháil ó bhliain go bliain ach fanann an luacháil mar a socraíodh í go dtí go ndéanfar an chéad ordú luachála eile. Mar sin féin, d'fhéadfaí athbhreithniú a dhéanamh ar luacháil maoine faoi na hAchtanna Luachála 2001-2015 i gcás go bhfuil "Athrú Ábhartha ar na himthosca" ón am deiridh a rinneadh luacháil ar an maoine. Tá sé de chumhacht ag bainisteoir athbhreithnithe an luacháil maoine atá ar an Liosta Luachála a leasú má tá sé nó sí sásta go bhfuil athrú ábhartha ar na himthosca tagtha chun cinn ón am a cuireadh an luacháil deiridh i gcrích. Chomh maith leis sin, is féidir achomharc a dhéanamh chuig an mBinse Luachála maidir le toradh athbhreithnithe. Ní mór achomharc a thaisceadh laistigh de 28 lá ón dáta a d'eisigh an bainisteoir athbhreithnithe an deimhniú luachála lena mbaineann nó ón dáta a rinne an bainisteoir athbhreithnithe an fógra lena mbaineann.

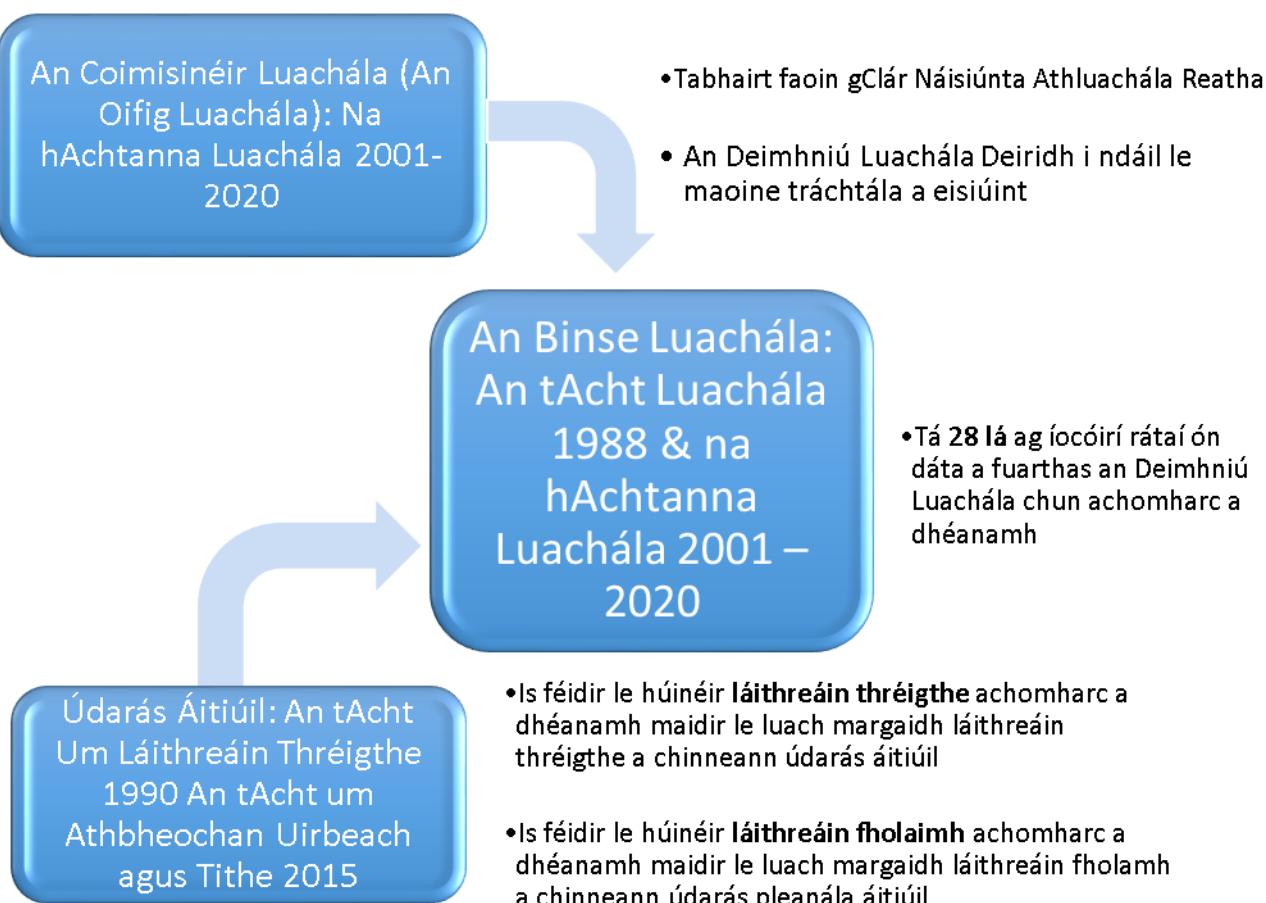
An tAcht um Láithreáin Thréigthe 1990 (Achomharc maidir le Láithreán Thréigthe)

De réir alt 22(4) den Acht um Láithreáin Thréigthe 1990, is féidir le húinéir láithreáin thréigthe achomharc a dhéanamh chuig an mBinse Luachála faoin gcinneadh a dhéanann údarás áitiúil maidir le luach margaidh an láithreáin sin. Níl de chumhacht ag an mBinse ach déileáil le cinneadh an luach margaidh faoin Acht seo chun críocha an tobhach maidir le láithreáin thréigthe a ghearrann an t-údarás áitiúil a ríomh.

An tAcht um Athbheochan Uirbeach agus Tithe 2015 (Achomharc maidir le Láithreán Folamh)

De réir alt 13(1) den Acht um Athbheochan Uirbeach agus Tithe, 2015, is féidir le húinéir láithreáin fholaimh achomharc a dhéanamh chuig an mBinse Luachála in aghaidh cinneadh maidir le luach margaidh an láithreáin de réir mar a chinneann údarás pleannala é faoin Acht. Níl de chumhacht ag an mBinse ach déileáil le cinneadh an luach margaidh faoin Acht seo chun críocha an tobhach maidir le láithreáin fholma a ghearrann údarás áitiúil a ríomh agus níl sé de chumhacht ag an mBinse déileáil le haon saincheisteanna eile a thagann chun cinn idir na páirtithe.

Faoi réir ceart achomhairc chuig an Ard-Chúirt ar phoc dlí, tá cinneadh an Bhinse Luachála maidir le hachomharc atá faoina bhráid ina chinneadh deiridh.



Fíor 1: Sreabhadh Oibre an Bhinse

Cuspóir Straitéiseach 1

Comhlíonadh Cheanglais an Chóid Chleachtais chun Comhlachtaí Stáit a Rialú a chinntiú

Rialachas agus Maoirseacht

Tá an Binse Luachála ina chomhlacht neamhspleách faoi choimirce na Roinne Tithíochta, Rialtais Áitiúil agus Oidhreachta, a bhfuil Alt 12 agus Sceideal 2 de na hAchtanna Luachála 2001 go 2020 mar bhonn agus mar thaca reachtach ina leith.

Luaitear sa *Chód Cleachtais chun Comhlachtaí Stáit a Rialú* gur chóir go mbeadh socruite maoirseachta i scríbhinn ag Ranna le Comhlachtaí Stáit atá faoina gcoimirce atá oiriúnach do scála, cineál, freagrachtaí agus feidhmeanna an comhlachta 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 rialaitheach agus ina bPlean Straitéiseach fad a oibríonn siad chun leas an phobail. Teastaíonn socruite éifeachtacha ina leith sin chun torthaí a shainmhíniú maidir le tairbhí inbhuanaithe geilleagracha, sóisialta agus comhshaoil agus ba chóir iad a chur san áireamh i gcomhaontú maoirseachta an chomhlachta stáit lena Aire/Máthair-Roinn ábhartha.

Tá sé ríthábhachtach go mbeadh córais láidre rialachais, bainistíochta riosca agus rialuithe inmheánacha i bhfeidhm maidir le reáchtáil laethúil an Bhinse. Ar an mbealach céanna, ní mór go mbeadh meas frithpháirteach i gceist maidir lenár gcaidreamh leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta, an Oifig Luachála agus údarás áitiúla, agus aitheantas á thabhairt don chaidreamh siombóiseach idir ár n-eagraíochtaí agus don tionchar atá ag ár ról ar ár dtosaíochtaí ar fad.

Chomh maith leis sin, teastaíonn nósanna imeachta éifeachtacha maidir le dea-rialachas agus cuntasacht d'fhoinn freagracht agus cuntasacht a shainmhíniú, buiséid a leithdháileadh, aschuir agus torthaí a bhfuil súil leo a shainmhíniú mar aon le nósanna imeachta soiléire a bheith ann chun monatóireacht a dhéanamh ar fheidhmíocht, agus **cuirfimid na príomhghnáomhartha seo a leanas i bhfeidhm chun an cuspóir straitéiseach sin a bhaint amach:**

Cuspóir Straitéiseach 1 – Na Príomhghníomhartha	
1.1	Foilseoidh an Binse Luachála Tuarascáil Bhliantúil ina leagfar amach, <i>inter alia</i> , staitisticí maidir le hachomhairc a fuarthas, a próiseáladh agus a tugadh chun deiridh le linn na bliana (ábhartha).
1.2	Déanfaimid Comhaontú Maoirseachta agus Comhaontú Seachadta Feidhmíochta a ullmhú agus a chomhaontú leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta.
1.3	Cloífimid leis na ceanglais cosanta sonraí i gcónaí, lena n-áirítear iad sin a bhaineann leis an Rialachán Ginearálta maidir le Cosaint Sonraí a chur i bhfeidhm (GDPR).
1.4	Coinneoimid nósanna imeachta iomchuí um Nochtadh Cosanta maidir le nochtadh a bheith á dhéanamh ag comhaltaí agus baill foirne an Bhinse agus chun déileáil le nochtadh dá leithéid.
1.5	Cuirfidh an Binse socruithe i bhfeidhm maidir le faisinéis a chur ar fáil do chomhaltaí an Oireachtas i gcomhréir le Ciorclán DPER 25/2016.
1.6	Rachaimid i gcomhairle leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta agus leis an Oifig Luachála go rialta maidir lenár bpróiseáil ghnó a bharrfheabhsú.
1.7	Rachaimid i dteagháil leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta chun moltaí an Athbhreithnithe Thréimhsíúil Chriticiúil den Bhinse Luachála a chur chun cinn.
1.8	Cloífimid leis na beartais airgeadais riachtanacha i ndáil le buiséid agus tuairisciú bliantúil.

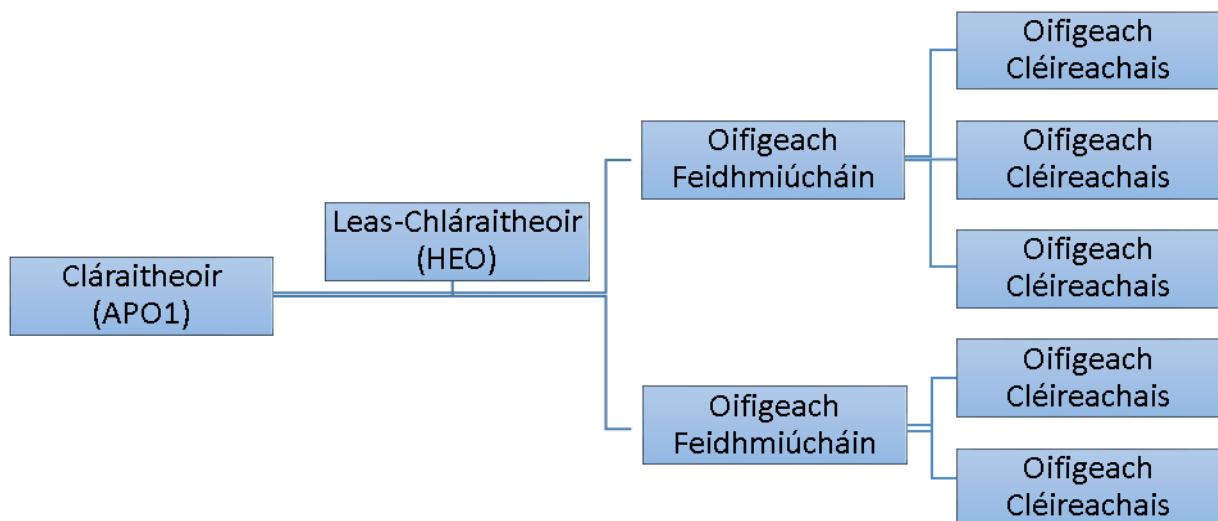
<i>Dul chun cinn maidir le Rialachas agus Cuntasacht (2020)</i>	
1.1	Sa bhliain 2020, d'ullmhaigh an Binse Luachála a chéad Tuarascáil Bhliantúil (maidir le 2019).
1.2	Den chéad uair, tá Comhaontú Maoirseachta agus Comhaontú Seachadta Feidhmíochta tugtha chun críche agus comhaontaithe ag an mBinse leis an Roinn Tithíochta, Rialtais Áitiúla agus Oidhreachta don bhliain 2020. Déanfar an Comhaontú a athbhreithniú agus a nuashonrú ar bhonn bliantúil.
1.3	Cuireann an Binse a bheartas um chosaint sonraí i bhfeidhm ag féachaint don Rialachán Ginearálta maidir le Cosaint Sonraí (GDPR). Treisítear úsáid agus cosaint cheart sonraí pearsanta trí Bheartas Príobháideachta an Bhinse, ar féidir teacht air ar láithreán gréasáin an Bhinse ag https://www.valuationtribunal.ie/about-us/privacy-policy/
1.4	Chuir an Binse faisnéis i scríbhinn ar fáil dá fhostaithe maidir leis na noctuithe cosanta atá curtha ar bun agus á gcoinneáil. Tá Beartas agus Nósanna Imeachta an Bhinse Luachála maidir le Tuairisciú um Nochtadh Cosanta ar fáil ar an láithreán gréasáin – https://www.valuationtribunal.ie/
1.5	Déanann an Binse seoladh ríomhphoist tiomnaithe a choimeád agus a chur ar fáil do chomhaltaí Oireachtais i gcomhréir leis na caighdeáin a leagtar amach i gCiorclán DPER 25/2016.
1.6 / 1.7	In 2018, bhunaigh an tAire Tithíochta, Pleanála agus Rialtais Áitiúil ag an am Grúpa Oibre d'fhonn feabhsuite i gcuntasacht, éifeachtúlacht agus éifeachtacht a dhaingniú maidir leis an mbealach ina bhfeidhmíonn an Binse. Cuireadh an t-athbhreithniú tréimhsíúil criticiúil i gcrích in 2019 agus oibríonn an Binse agus an Roinn i ndlúthchomhar lena chéile i gcónraí chun na príomh-mholtaí a leagtar amach san athbhreithniú a chur chun cinn.

Cuspóir Straitéiseach 2

Oibreoidh an Binse i ndlúthchomhar leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta chun plean fórsa oibre láidir a fhorbairt chun éascaíocht a dhéanamh ar a struchtúr foriomlán a atheagrú.

Tacaíocht Riaracháin

Tacaíonn foireann an Bhinse Luachála le feidhm riaracháin na hOifige agus déanann an fhoireann maoirseacht ar reáchtáil laethúil an Bhinse. Le linn an bliana 2020, d'fhostaigh an Binse triúr baill foirne breise (Oifigeach Feidhmiúcháin amháin agus beirt Oifigigh Chléireachais) d'fhonn an lín ball foirne a mhéadú go naonúr. Faoi láthair, freastalaíonn an Cláraitheoir agus an Leas-Chláraitheoir ar gach éisteacht agus tugann siad tacáiocht dhíreach do chomhaltaí an Bhinse.



Fíor 2: Tacaíocht riaracháin an Bhinse Luachála 2020

Sa bhliain 2020 chuir an fhoireann riaracháin deireadh le 424 achomharc, ar próiseas é a raibh liostaí bainistithe cás, cúnamh ginearálta a chur ar fáil d'amharcóirí, freagróirí agus páirtithe leasmhara, comhfhireagras reachtúil a eisiúint agus tacáiocht a thabhairt do chomhaltaí an Bhinse ar bhonn laethúil ag baint leis.

Gné ríthábhachtach maidir le rath na heagraíochta is ea na baill foirne agus tacóimid leo i gcónai maidir lena gcuid scileanna a fhorbairt agus an sásamh a bhaineann siad as an bpost a mhéadú. Tá sé mar aidhm againn a chinntíú go bhfuil ár ndóthain ball foirne riaracháin, speisialtóra agus teicniúla againn chun tacú leis an mBínse aghaidh a thabhairt ar na dúshláin atá romhainn.

Comhaltaí an Bhinse

Tá 33 comhalta ar an mBinse faoi láthair, lena n-áirítear Cathaoirleach amháin, 9 Leaschathaoirligh agus 23 Ghnáthchomhalta, a oibríonn i ngairmeacha dlíthiúla/suirbhéireachta cairte den chuid is mó. Ceaptar gnáthchomhaltaí ar feadh téarma cúig bliana agus d'fhéadfaidís athcheapachán a lorg (ar feadh cúig bliana eile). Ceaptar comhaltaí trí fhostaíocht tríd an tSeirbhís um Cheapacháin Phoiblí, thar ceann an Bhinse (le comhthoil an Aire Tithíochta, Rialtais Áitiúil agus Oidhreachta).

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 tabhaint faoi éisteacht ó bhéal (i.e. achomharc bunaithe ar dhoiciméad).

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 tráchtala inrátáilte 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 inrátáilte. Bhí iarmháirtí suntasacha ar ualach oibre an Bhinse Luachála mar gheall ar an gclár náisiúnta athluachála, agus thart ar 2,150 achomharc idir lámha i dtús na bliana 2021.

Leanfaidh an Oifig Luachála dá chlár náisiúnta athluachála “leanúnach” agus sa chomhthéacs sin, d'fhéadfaí bheith ag súil leis go réasúnach nach mbeidh an Binse in ann laghdú suntasach a dhéanamh ar líon na n-achomharc idir lámha (de réir mar atá ann faoi láthair) mar gheall ar líon an achomharc a dhéantar chuig an mBinse.

Acmhainn an Bhinse maidir leis an ualach oibre a chomhlíonadh

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. Ciallaíonn sé sin gur féidir 10 n-éisteacht a riad in aghaidh na seachtaine ar an meán.

Sa bhliain 2020, bhí éisteacht iomlán ag an mBinse i gceist le thart ar 21% d'achomhairc a cinneadh, agus rinneadh an 79% eile a chomhaontú, a aistarraingt nó a chaitheamh amach. Is cuma má bhíonn éisteacht iomlán ina thoradh ar achomharc a dhéanamh, ní mór don fhoireann riarracháin in Oifig an Bhinse tabhaint faoi mhéid suntasach oibre. Chomh maith leis sin, tugann comhaltaí an Bhinse faoi mhéid suntasach taighde agus réamhoibre i ndáil le gach cás a shanntar dóibh.

Covid-19

Mar gheall ar an bpaindéim, tá moill curtha ar chumas an Bhinse cinneadh a dhéanamh ar achomhairc idir lámha. Cé gur cuireadh éisteachtaí ó bhéal ar athlá ó lár mhí an Mhárta 2020, reáchtáil an Binse an chéad chianéisteachta i mí Iúil 2020 agus táthar ag súil go mbeidh an Binse in ann líon suntasach cianéisteachtaí a thionóil i ngnáthchúrsa a shamhail oibríochta amach anseo. D'fhonn bheith in ann feidhmiú ar bhealach níos éifeachtúla agus níos éifeachtaí mar eagraíocht, déanfar athbhreithniú ar struchtúir an Bhinse le linn shaolré an Phlean seo agus **cuirfear an cuspóir straitéiseach seo i bhfeidhm ag féachaint do na príomhghníomhartha seo a leanas:**

Cuspóir Stráitéiseach 2 – Na Príomhghníomhartha	
2.1	Rachaimid i dteagháil leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta chun plean fórsa oibre láidir a fhorbairt agus a chomhaontú ina gcuirtear tacaíocht ar fáil maidir le hualach oibre méadaithe an Bhinse Luachála.
2.2	Cinnteoimid go mbeidh líon ball foirne iomchuí ann chun tabhairt faoin ualach oibre méadaithe mar thoradh ar mhéadú i líon na n-achomharc a chuirtear faoi bhráid an Bhinse.
2.3	Déanfaimid maoirseacht ar earcaíocht leanúnach do chomhantas an Bhinse lena chinntíú go mbeidh líon leordhóthanach comhaltaí ann chun tabhairt faoi ualach oibre fairsing an Bhinse.
2.4	Déanfaimid iniúchadh maidir le seomraí éisteachta breise a fháil chun an líon éisteachtaí a d'fhéadfaí a reáchtáil a mhéadú.
2.5	Déanfaimid monatóireacht ar fheidhmiú chóras “call over” an Bhinse lena chinntíú go bhfuil sé ag feidhmiú ar an mbealach is éifeachtaí.
2.6	Déanfaimid infheistíocht i bhforbairt na mball foirne lena chinntíú gur taithí fiúntach atá i gceist le bheith i mbun oibre ar an mBinse agus gur taithí í ina gcuirtear straitéis foghlama ar fáil ina gcuirtear ar chumas na mball foirne scileanna agus cáilíochtaí a fhorbairt a bheidh ina gcuidíú leo maidir le forbairt gairme amach anseo.
2.7	Mar gheall gur sainréimse é réimse an dlí rátála, déanfaimid breithniú maidir le cúrsáí ionduchtúchán agus oiliúint leanúnach a thabhairt isteach agus a éascú do chomhaltaí an Bhinse maidir le cleachtas rátála, prionsabail rátála agus an dlí rátála.

	Dul Chun Cinn an Bhinse a Chlaochlú agus a Chumasú (2020)
2.1 & 2.2	D'fhostaigh an Binse 3 baill foirne eile le linn na bliana 2020 (d'fhoínn an líon foirne lánaimseartha a thabhairt go naonúr) agus cé go bhfaíltítear roimh an méadú i líon na foirne, is faoi réir plean fórsa oibre mionsonraithe, atá le forbairt i gcomhairle leis an Roinn, a bheidh an tsamhail oibríochta is fearr amach anseo.
2.3	Reáchtáil an Binse próiseas roghnúcháin maidir le ceapachán iomaíocha le cúnamh ón Roinn agus ón tSeirbhís um Cheapacháin Phoiblí i mí an Mheithimh 2020 chun 6 comhaltaí breise a fhostú don Bhinse. Leanfaidh an Binse d'athbhreithniú a dhéanamh ar an bpainéal lena chinntíú go mbeidh líon leordhóthanach comhaltaí ar fáil i gcomhair sannacháin chun achomhairc a éisteacht.
2.5	Rinne an Binse iniúchadh agus athbhreithniú ar an mbealach a ndéanann sé éisteachtaí a sceidealú. Mar gheall ar na protacail nua atá i bhfeidhm, cuirtear deis níos fearr ar fáil to pháirtithe achomhairc teacht ar chomhaontú i ndáil le hachomharc gan dul i muinín dáta a shannadh d'éisteacht ionlán. Déanfaidh an Binse monatóireacht ar fheidhmiú chóras “call over” an Bhinse lena chinntíú go bhfuil sé ag feidhmiú ar an mbealach is éifeachtaí.

Cuspóir Straitéiseach 3

Cleachtas oibre reatha a athbhreithniú chun réimsí a aithint ina bhféadfaí éifeachtúlacht a chruthú do dhaoine atá rannphárteach sa phróiseas achomhairc a mhaoirsiú agus a riarr agus nós imeachta achomhairc níos fearr a chruthú do shaoránaigh freisin trí úsáid níos fearr a bhaint as cleachtas ICT nua-aimseartha.

Ní ach le húsáid theoranta a bhaint as bainistíocht cáis a fheidhmíonn an Binse Luachála, mar aon le seirbhísí teicneolaíochta faisnéise agus cumarsáide (ICT). Cé gur nuashonraíodh an láithreán gréasáin (www.valuationtribunal.ie), níl mórán d'athrú ná athrú ar bith tagtha ar an gcóras inmheánach ICT ó bunaíodh an Binse. Tá cuid mhór den obair atá i gceist le achomharc a chlárú agus a ullmhú bunaithe ar pháipéar fós agus is beag acmhainn atá sa chórás reatha maidir le staitisticí a eastóscadh agus a chur i dtoll a chéile ná maidir le tuairisciú bainistíochta.

Gan mórán infheistíochta déanta go dtí seo maidir leis an gcóras ICT a fheabhsú nó a uasghrádú, tá an Binse ábhairín as bealach i dtaca le Straitéis Dhigiteach an Rialtais¹.

Tá príomhbhunachar sonraí an Bhinse Luachála as dáta agus easnamhach. Ní mór é a uasghrádú (nó bunachar sonraí nua a chur ina áit) agus córas bainistíocha cáis nua-aimseartha agus slán a chur i bhfeidhm chun sláine sonraí agus comhlíonadh GDPR leanúnach a chinntí mar aon le hacmhainn a bheith ann staitisticí agus tuarascálacha bainistíocha mionsonraithe a chur ar fáil. Ba chóir go mbeadh córas bainistíocha cáis nua inscálaithe agus ba chóir go dtabharfaí isteach feabhsú i gcúramí laethúla an Bhinse maidir le próiseas uathoibrithe.

Tá feabhsuithe ICT curtha i gcrích ag an mBinse le tamall anuas, an láithreán gréasáin san áireamh, ina bhfuil an tsaoráidanois achomhairc a thaisceadh ar líne agus táillí achomhairc a íoc go leictreonach. Chomh maith leis sin, foilsíonn an Binse breithiúnais i ndáil le hachomhairc ar líne anois. Cé go bhfuil roinnt dul chun cinn déanta, tá an Binse dúthrachtach faoi chórais fheabhsaithe chomhtháite ICT a chur i bhfeidhm chun éascaíocht a dhéanamh ar sheirbhís níos fearr do chustaiméirí. **Cuirfimid na príomhghníomhartha seo a leanas i bhfeidhm d'fhonn an cuspóir straitéiseach sin a bhaint amach:**

¹ *Arb é an príomhchúram atá leis tiomantas an Stáit d'úsáid a bhaint as digitíú agus teicneolaíocht chun éifeachtúlacht agus éifeachtacht a mhéadú maidir le seirbhísí poiblí a chur ar fáil.*

Cuspóir Straitéiseach 3 – Na Príomhghníomhartha	
3.1	Déanfar athbhreithniú ar chleachtais oibre agus ar phróiseas achomhairc an Bhinse d'fholuinn cinneadh a dhéanamh maidir le réimsí ina bhféadfaí éifeachtúlacht a chruthú do na daoine atá rannpháirteach sa phróiseas mar aon le próiseas achomhairc níos fearr a chruthú do chách freisin trí úsáid níos fearr a bhaint as cleachtais láidre ICT.
3.2	Tabhaimid faoi chlár anailíse gnó chun deiseanna maidir le réitigh ICT a aithint chun tacú le próisis ghnó, lena n-airítear sonraíochtaí maidir le riachtanais feidhme ionas go mbeadh acmhainn ann córas bainistíochta cáis nua a thabhairt isteach.
3.3	Déanfaimid iniúchadh ar úsáid uirlisí ICT chun éifeachtúlacht a uasmhéadú agus cumas táirgthe chomhaltas agus fhoireann riarrachán tacaíochta an Bhinse a fheabhsú.
3.4	Déanfaimid athbhreithniú ar ár láithreán gréasáin ar bhonn leanúnach lena chinntiú go gcuirtear taisclann ar fáil do na páirtithe leasmhara chun fanacht ar an eolas faoi na nósanna imeachta achomhairc ábhartha agus go gcuirtear saoráid sho-úsáidte ar fáil chun achomhairc a chur isteach ar líne.
3.5	Déanfaimid iniúchadh an féidir réitigh a chur i bhfeidhm chun cumarsáid a fheabhsú trí úsáid a bhaint as Seirbhís Gearrtheachtaireachtaí (SMS) agus na meáin shóisialta mar mhodh chun fógraí agus nuashonruithe a chur ar fáil.

An Córás Achomhairc ICT a Nua-aoisiú (2020)	
3.1 go 3.5	<p>Leithdháileadh suim €250,000 chuig an mBínse Luachála chun infheistíocht a dhéanamh in acmhainn Theicneolaíocht Faisnéise agus Chumarsáide (ICT) an Bhinse. Thug an Bínse faoin réamhobair maidir lena thionscadal chun an Bunachar Sonraí IT a uasghrádú. Rinneadh mapáil ar an bpróiseas achomhairc “de réir mar atá” agus aithníodh na riachtanais ardleibhéal a theastaíonn i leith córas bainistíochta cáis atá inscálaithe agus éifeachtúil.</p> <p>I mí na Samhna 2020, chuaigh an Bínse i dteagmháil leis an Oifig Luachála chun breithniú a dhéanamh maidir le tionscadal um Bhainistíocht Faisnéise a fhorbairt chun faisnéis a roinnt idir an dá chomhlacht. Dréachtaíodh doiciméad teicniúil mionsonraithe ina moltar próiseas láidir aistrithe sonraí agus beidh sé ina bhunús i leith cainteanna breise idir na comhlachtaí.</p>

Gluais

An Córás *Call Over* - Thug an Binse córas *call over* isteach chun déileáil leis an leibhéal achomharc nach bhfacthas riamh cheana mar iarracht éascaíocht a dhéanamh ar achomhairc a liostáil ar bhealach níos éifeachtúla agus lena chinntíú go n-úsáidí am an Bhinse ar bhealach níos fearr. Tríd an gcóras *call over*, cuirtear an Binse ar an eolas faoi achomhairc a d'fhéadfaí a réiteach, aithnítear cásanna atá réidh le dul ar aghaidh ionas gur féidir dátaí a leagan síos agus deis a thabhairt don chathaoirleach nó leaschathaoirleach dul chun cinn san achomharc a phlé le hionadaithe na bpáirtithe agus na treoracha a d'fhéadfaí bheith ag teastáil a thabhairt do na páirtithe d'fhoinn an t-achomharc a chur chun cinn.

An Cód Cleachtais chun Comhlachtaí Stáit a Rialú – Cuirtear creat ar fáil sa chód maidir le dea-chleachtas a chur i bhfeidhm i rialachas corporáideach ag comhlachtaí Stáit tráchtála agus neamhchráchtála araon. Tá an cód ar fáil ag: <https://www.gov.ie/en/publication/0918ef-code-of-practice-for-the-governance-of-state-bodies/?referrer=en/revised-code-of-practice-for-the-governance-of-state-bodies/>

An Coimisinéir Luachála – Tá freagracht ar an gCoimisinéir as bainistíocht fhoriomlán na hOifig Luachála, arb é a príomhghnó bonn luachála aonfhoirmeach agus cothrom a bhunú agus a chothabháil trína ngearrann údaráis áitiúla rátaí tráchtála, agus trína gcuirtear luachálacha a dhéantar ar mhaoine tráchtála agus tionscail ar fáil d'íoccírí rátaí agus d'údaráis áitiúla atá cothrom le dáta. Is cuid lárnach den chóras rátála tráchtála in Éirinn na luachálacha seo agus tá siad mar bhonn suntasach ioncaim ag rialtais áitiúla gach bliain.

An Rialachán Ginearálta maidir le Cosaint Sonraí (GDPR) – Tá an Rialachán Ginearálta maidir le Cosaint Sonraí (GDPR) - AE 2016/679 ina rialachán i ndlí an AE a bhaineann le cosaint sonraí agus príobháideacht do gach duine aonair laistigh den Aontas Eorpach.

Athrú Ábhartha in Imthosca – Tugtar sainmhíniú ar Athrú Ábhartha in Imthosca san Acht Luachála 2001. Mar sin féin, is iad seo a leanas na príomhchritéir a bhaineann leis an rial 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 fhisiceach 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 inrátáilte roimhe seo inrátáilte a thuilleadh nó nuair atá maoin nach raibh inrátáilte roimhe seo inrátáilteanois.
5. Tá an mhaoin ina maoin nua nár luacháladh cheana.

An Clár Náisiúnta Athluachála – Tá an clár náisiúnta (arna riart ag an Oifig Luachála) ann chun nua-aoisiú córasach a dhéanamh ar an luacháil inrátáilte maidir le gach maoin tráchtála agus tionscail in Éirinn trí léiriú a thabhairt ar luachanna cíosa comhaimseartha agus coinniollacha margaidh chomhaimseartha agus trí sin, tréadhearcacht maidir leis an gcóras rátála údaráis áitiúil a fheabhsú.

Athluacháil – An próiseas trína sanntar luacháil inrátáilte ar gach maoín i gceantar údaráis áitiúil ag an am céanna bunaithe ar luachanna cíosa comhaimseartha.

Athbhreithniú – An próiseas ina ndéantar luacháil ar mhaoine aonair chun críocha rátála idir athluachálacha. D’fhéadfadh iarratais athbhreithnithe maidir le luachálacha teacht chun cinn mar gheall ar “Athrú Ábhartha in Imthosca” i ndáil le maoín tráchtála reatha ar nós síneadh, foroinnt nó cónascadh dhá mhaoín nó níos mó, nó maoín tráchtála iomlán nua a chríochnú.

Rannán Binse – ina gcuimsítéar triúr comhaltaí den Bhinse a shuíonn chun achomharc ó bhéal a éisteacht nó comhalta amháin den Bhinse atá in ann cinneadh a dhéanamh ar an achomharc bunaithe ar fhianaise i scríbhinn agus fianaise sa doiciméad amháin.

An Binse Luachála

An Tríú hUrlár

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