



An Binse Luachála
Valuation Tribunal

Valuation Tribunal

Annual Report

2021

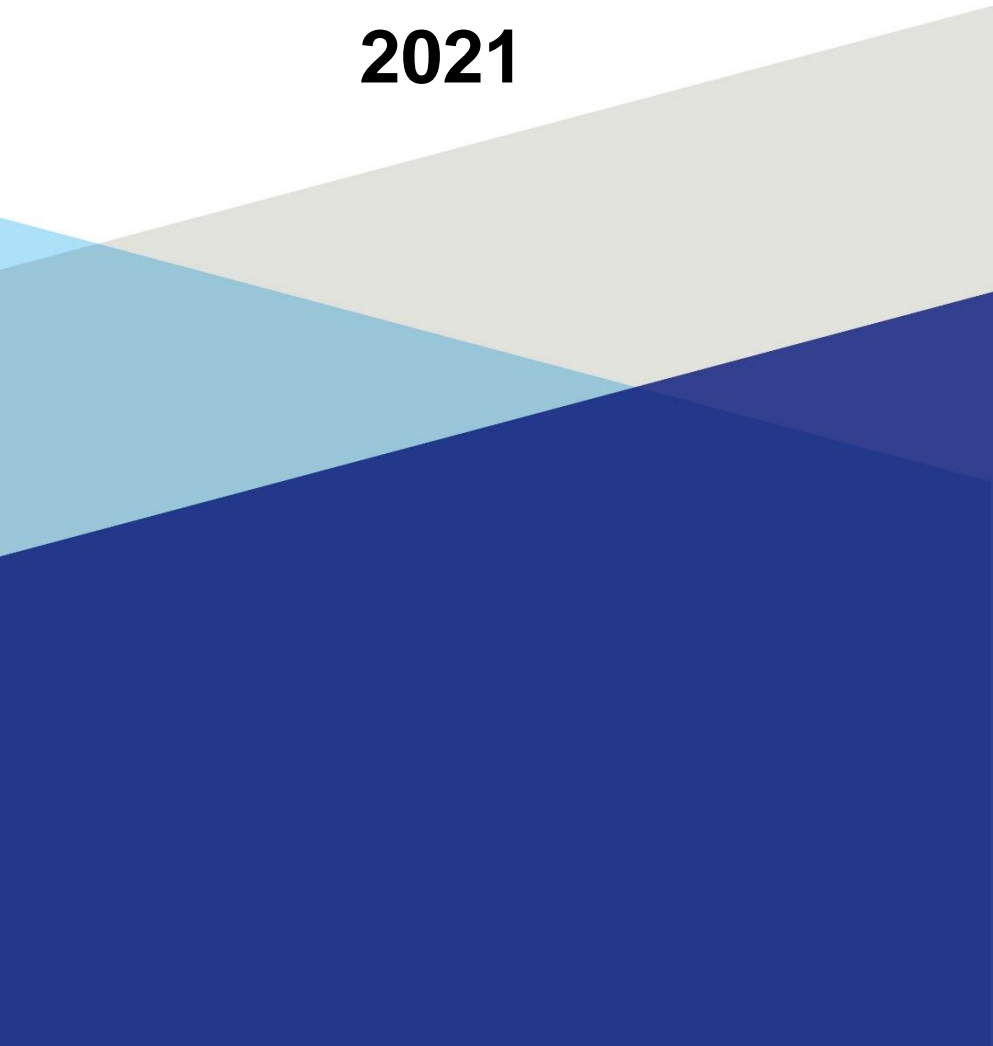


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About Us

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 – 2020,
- the Derelict Sites Act 1990, and
- the Urban Regeneration Housing Act 2015.



Valuation Tribunal

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Foreword

Welcome to the Annual Report of the Valuation Tribunal, which sets out the activities of the Tribunal during 2021. As with all State and Private Sector bodies, the Valuation Tribunal endeavoured to continue providing a professional and efficient service to our clients during an unparalleled time of fluidity in the working environment.

Clearly, the Covid-19 pandemic significantly impacted on how the Tribunal conducts its business. We were unable to hold physical hearings from March 2020. However, the Tribunal commenced hearing appeals remotely in July 2020 and these remote hearings are now the predominant method by which we progress appeals. As we hopefully move towards some sort of operational normality, the Tribunal has recommenced hearing physical hearings in our Holles Street Offices since 1st March 2022.

This blend of remote and physical hearings now affords the Tribunal the opportunity to host hearings remotely for those appellants who normally may have had to significant distances to attend a physical hearing in Dublin.

As we move forward, the Tribunal will continue to adapt and develop how we work to ensure that we can provide the optimum level of online and physical services to all who avail of our appeals mechanism.

2021 was a very busy year for the Tribunal. We increased both our staffing complement and our panel of professional Tribunal members with a view to progressing and determine a greater number of appeals. The closure of **747** appeals is a record number for the Tribunal, despite the continuing pandemic and is primarily attributable to the move to hearing appeals remotely and also to streamlining the appeals system to allow parties engage with a view to agreeing appeals without recourse to a full hearing

Given that the Tribunal staff worked primarily from home during 2021 I would like to take this opportunity to thank the staff and indeed members of the Tribunal for their commitment and efficiency in making 2021 another productive and successful year for us.

The Valuation Tribunal will continue to deliver our principal statutory function of hearing appeals, which allows all our stakeholders (local authorities, commercial ratepayers and owners of derelict sites or vacant sites) function with greater financial security. In this context, we remain committed to the utmost principles of corporate governance, resulting in greater correctness, fairness and uniformity in respect of valuation of commercial and industrial property, derelict sites, and vacant sites.

Brendan Buggy

Registrar of the Valuation Tribunal

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 2001-2015 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 vacant 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**.

Constitution of the Valuation Tribunal (Tribunal Members)

The Tribunal currently comprises 35 members, including 1 Chairperson, 8 Deputy Chairpersons and 26 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](#).

Tribunal members are appointed by the Minister of Housing, Local Government and Heritage following an extensive recruitment process conducted by the Public Appointment Service.

The Valuation 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 hear an appeal where it is considered that an appeal can be determined without an oral hearing (i.e. a document based appeal).

Members are paid in accordance with the Schedule of Fees sanctioned by the Minister for Housing, Local Government and Heritage for hearing appeals, attending divisional meetings, for writing and reviewing of judgments, together with an allowance for travel and subsistence. Membership of the Tribunal requires a high level of expertise, integrity and impartiality, and typically members would display a varied and robust skillset

Key amongst those skillsets is knowledge of the legislative framework governing the valuation of rateable property in Ireland and the procedures in place for appealing valuations determined by the Commissioner of Valuation. In carrying out their statutory role, Valuation Tribunal members consistently display sound judgement, tact, discretion and fairness in determining appeals before them.

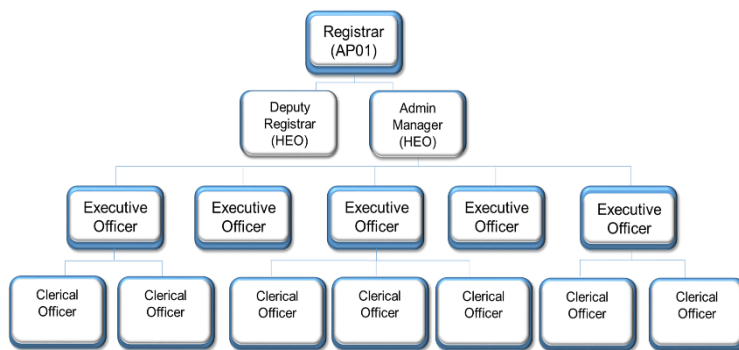
Members of the Valuation Tribunal receive administrative support from the small complement of staff at the Valuation Tribunal offices in Holbrook House, Holles Street, Dublin 2.

Administrative Support

The Valuation Tribunal staff support the administration function of the Tribunal and oversee its day-to-day running. The Registrar is the senior officer of the Tribunal, supported by a Deputy Registrar (Higher Executive Officer), Office Administrative Manager (Higher Executive Officer), five Executive Officers and seven Clerical Officers.

In 2021 the administrative staff were involved in the closing of 747 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.

During 2021, the Tribunal recruited additional administrative staff bringing its total complement to 15 (Full Time Employees) at year end.



Valuation Tribunal administrative support 2021

The Valuation Tribunal operates in a strategic environment, and its 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 submitted to the Tribunal and this trend is expected to continue in light of the ongoing national revaluation programme being undertaken by the Valuation Office.

Completing the first national revaluation since the mid-nineteenth century, and getting properties in every local authority area onto the subsequent rolling cycle of revaluations provided for in the Valuation Acts 2001-2020 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.

As part of the overall Valuation Tribunal change management programme, the Tribunal commenced (in early 2021) preparation of its strategic workforce action plan, the aim of which is to enhance the alignment in the Valuation Tribunal of HR

Management with its operational requirements and strategic goals and thereby increase organisational agility when responding to Government priorities and a changing environment. This included increasing the staffing complement to allow the Tribunal carry out its statutory role in the most effective and efficient manner.

Statutory Underpinning of the Valuation Tribunal

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

- The Valuation Acts 2001-2020 (No. 13 of 2001) which originally 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
- Civil Law and Criminal Law (Miscellaneous Provisions) Act 2020 (Section 31) Order 2020 – S.I. No. 518/2020

The Valuation Acts 2001-2020

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.

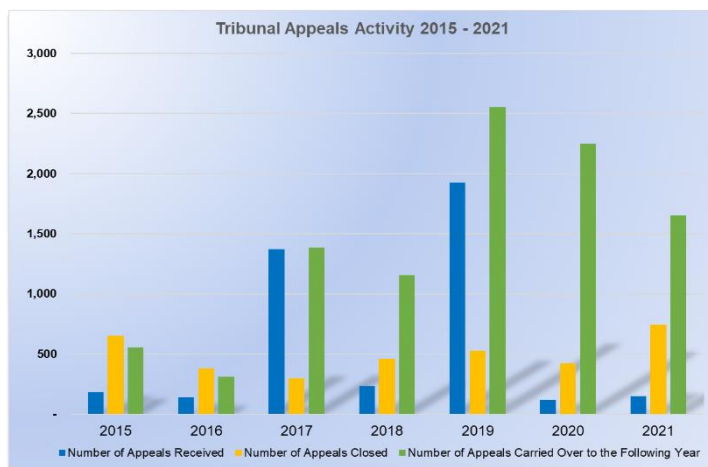
Civil Law and Criminal Law (Miscellaneous Provisions) Act 2020 (Section 31) Order 2020 – S.I. No. 518/2020

This statutory instrument designates the Valuation Tribunal as a body that can hold hearings before it remotely.

Valuation Tribunal Appeals Activity

National Revaluation Programme

The national revaluation programme currently underway (by the Valuation Office) involves the valuation of all 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 ongoing cycle of revaluations provided for in the Valuation Acts 2001-2020 represents a sea-change and fundamental modernisation of the rateable valuation system. The national revaluation programme has significantly increased the volume of appeals submitted to the Valuation Tribunal.



The increase in the number of appeals received by the Tribunal in the years 2017¹ and 2019² relates to elements of the national revaluation programme carried out across selected tranches of local authority administrative areas. The next significant revaluation was due in 2021 however owing to Covid-19, the proposed 2021 revaluation has been deferred.

The Valuation Office have stated that the new valuations for the areas that will be undergoing revaluation³ will be published in October 2023 and will become effective for rates purposes from 2024.

At the beginning of 2021 the Tribunal had some 2,247 appeals on hand. A breakdown of the Tribunal's Appeals Activity 2015 – 2021 is set out below.

Valuation Tribunal Appeals Activity 2015-2021							
	2015	2016	2017	2018	2019	2020	2021
Number of Appeals On Hand at Beginning of Year	1,028	555	312	1,384	1,157	2,550	2,247

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

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

³ Expected to be 2nd Revaluation of the rating authority area of Dún Laoghaire Rathdown County Council and the 1st Revaluation of the rating authority areas of Clare, Donegal, Galway, Kerry and Mayo County Councils and Galway City Council.

Number of Appeals Received	2015	2016	2017	2018	2019	2020	2021
Revaluation Programme	68	0	1,271	20	1,842	0	0
Revision	111	130	97	194	55	106	123
Vacant Sites	0	0	0	10	16	8	7
Derelict sites	2	10	2	10	8	4	20
Global	0	0	0	0	2	2	1
Total	181	140	1,370	234	1,923	120	151
Number of Appeals Closed	2015	2016	2017	2018	2019	2020	2021
Revaluation Programme	623	290	149	388	478	376	577
Revision	31	93	143	64	46	44	139
Vacant Sites	0	0	0	2	4	0	16
Derelict sites	0	0	6	7	2	3	15
Total	654	383	298	461	530	423	747

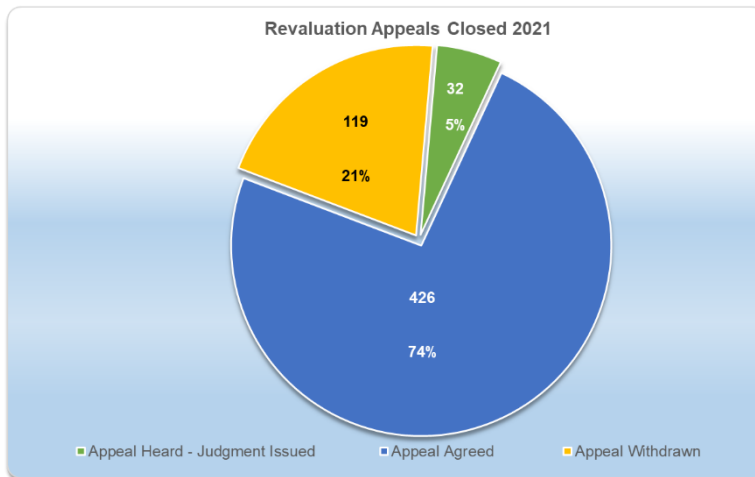
Appeals on Hand at 1st January 2022

There were 1,651 appeals on hand at the beginning which included 56 cases with the courts and 82 cases that were heard and were pending a decision.

2021 - Revaluation Appeals Cases Concluded

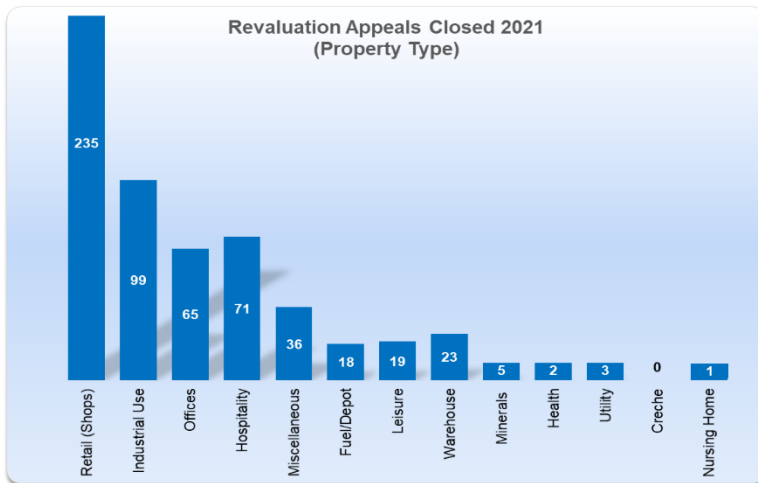
Of the 747 appeals closed by the Valuation Tribunal during 2021, 577 related to revaluation appeals.

As set out in the following chart, 426(74%) of these revaluation appeals were agreed without recourse to a full oral hearing, with 32(5%) being heard by the Tribunal and a judgment subsequently issuing. The remaining 119(21%) appeals were withdrawn or struck out.

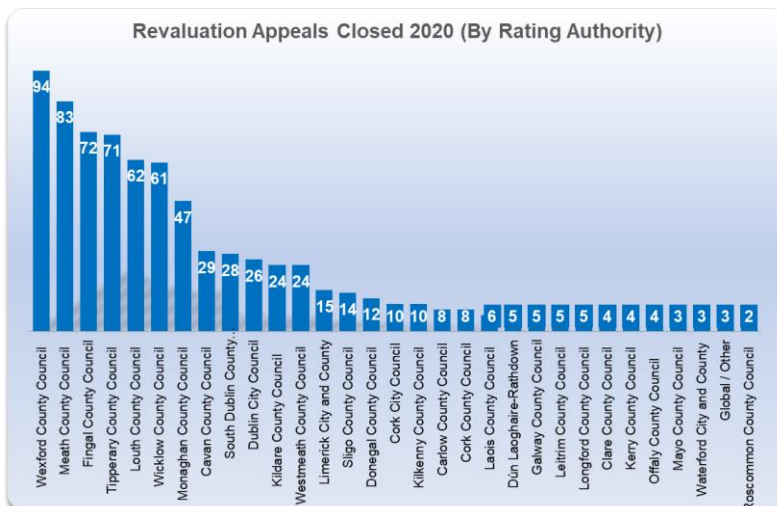


The breakdown of the property categories of the 577 revaluation appeals closed in 2021 is set out below. Retail (shops), industrial use properties and offices accounted for 69% of the revaluation appeals closed.

In the follow chart Revaluation Appeals Closed 2021 (Property Type) the following is the breakdown:



The following chart sets out the number of appeals closed during 2021 by rating authority administrative area.



2021 - Revision Appeals Cases Concluded

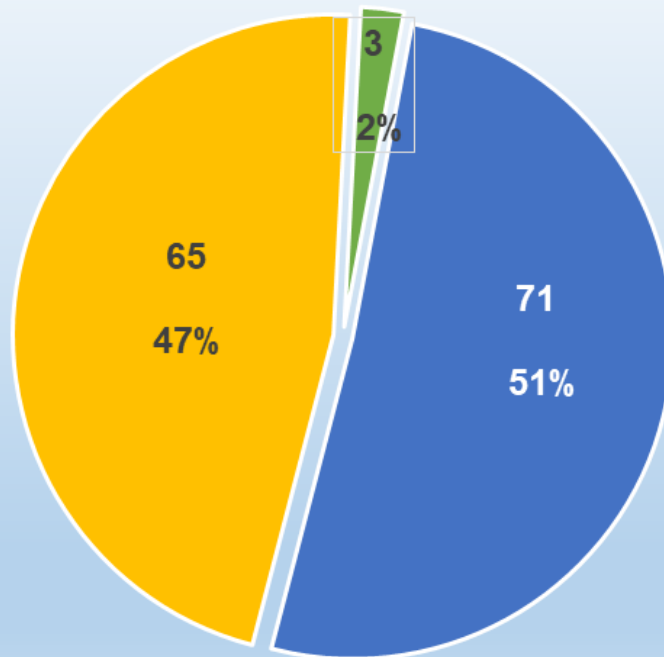
A Revision is the process through which individual properties are valued for rating purposes between revaluation periods. Revision applications can arise from a “Material Change of Circumstances”⁴ to an existing commercial or industrial property such as an extension, a subdivision or an amalgamation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

Revision appeals accounted for 139 of the 747 appeals closed by the Tribunal in 2021. 71 of these appeals (51%) were agreed without recourse to a full oral hearing, with 3 (2%) being heard by the Tribunal and a judgment subsequently issuing. The remaining 65 appeals (47%) were withdrawn or struck out.

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.

Revision Appeals Closed 2021

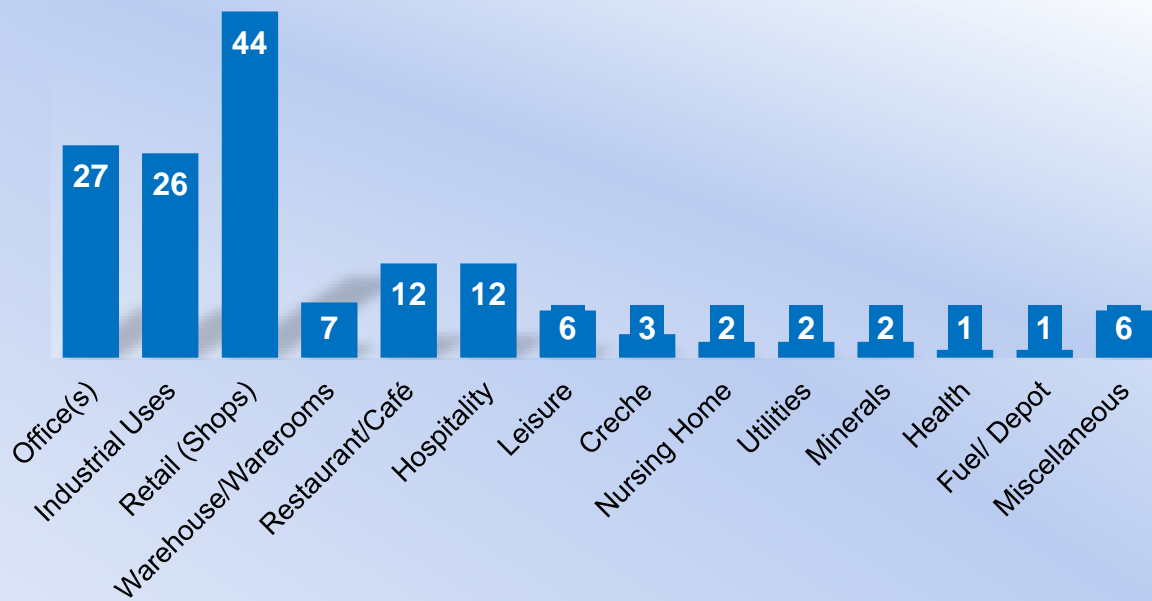


■ Appeal Heard - Judgment Issued ■ Appeal Agreed ■ Appeal Withdrawn

The breakdown of the property categories of the 139 revision appeals closed in 2021 is set out below. Offices, Industrial Uses and Retail (shops) and offices accounted for 70% of the revision appeals closed.

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Revision Appeals Closed 2021 (Property Type)



The following chart sets out the number of revision appeals closed during 2021 by rating authority administrative area.

Revision Appeals Closed 2021 (By Rating Authority)



2021 - 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 2021, the Tribunal concluded 15 derelict site appeals and 16 vacant site appeals. The details of these appeals are set out below.

Derelict Sites		
Concluded by	Rating Authority	
Agreement	Cork City Council	3
Agreement	Dún Laoghaire-Rathdown County Council	1
Withdrawn	Dublin City Council	3
Withdrawn	Limerick City and County Council	7
Struck out	Westmeath	1
Total		15

Vacant Sites		
Concluded by	Rating Authority	
Agreed	Cork City Council	1
Withdrawn	Dublin City Council	2
Agreed	Fingal County Council	1
Withdrawn	Kilkenny County Council	2
Agreed	Limerick City and County Council	1
Withdrawn	Sligo County Council	4
Agreed	South Dublin County Council	1
Withdrawn	Tipperary County Council	1
Agreed	Wicklow County Council	3
Total		16

Voted Expenditure and 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 16B 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- 2021.

	2017	2018	2019	2020	2021*
	€000	€000	€000	€000	€000
Valuation Tribunal Voted Allocation	1,090	1,099	1,349	1,349	1,349
Subhead 16 - Programme B - Provision of Administration Services to the Valuation Tribunal Outturn	2017	2018	2019	2020	2021
	€000	€000	€000	€000	€000
Salaries and Wages	242	284	282	283	397
Non-Pay Expenditure	338	487	508	344	274
Programme B - Total Current Expenditure	580	771	790	627	671

* The budget allocation for 2021 includes a capital figure of €250,000 for the development of an integrated case management ICT system for the Valuation Tribunal. €31,000 was spent on the remote server and associated services to increase the VT network's capacity to accommodate for the additional staff complement further work will be undertaken after the completion of the migration of the Tribunal's ICT systems to the Department of Housing, Local Government and Heritage.

From 1st January 2022 the functions of the Valuation Tribunal were transferred from the Valuation Office to the Department of Housing, Local Government and Heritage. From that date, funding will come from the Department's vote and staff of the Tribunal will be transferred to the Department.

Tribunal Workload Capacity

The Tribunal office operates from two on-site appeal 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. However, oral on site hearings have been postponed since mid-March 2020. In 2021 95% of appeals were agreed or withdrawn.

Irrespective of whether an appeal results in a full Tribunal hearing, a substantial 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, Valuation Tribunal members will have undertaken a considerable amount of research and preparative work on each appeal to which they are assigned.

Valuation Tribunal - Operational Developments

- Covid-19: The pandemic has impacted greatly on how the Tribunal operates and has reduced our ability to determine appeals on hand. To this end, oral hearings were postponed since mid-March 2020.
- With the aim of continuing to determine as many appeals as possible, the Tribunal commenced hearing appeals remotely from mid-2020. To ensure that the remote hearings mirrored the rules and procedures in place for oral hearings, the Tribunal put in place a suite of protocols to support the process for arranging, preparing for, and holding a remote hearing. The Tribunal remote hearing protocols are available on the Tribunal website <https://www.valuationtribunal.ie/about-us/publications/>
- To copper fasten the remote hearings procedures, the Tribunal is a body designated to hear appeals remotely under the [Civil Law and Criminal Law \(Miscellaneous Provisions\) Act 2020 \(Section 31\) Order 2020 \(S.I. 518/2020\)](#)

Remote hearings remain a significant feature in the work of the Tribunal allowing appeals to progress in a more streamlined manner while maintaining the integrity of the appeals hearings.

- While not all appeals are suitable for determination by remote hearings (some appeals have substantive legal issues at their core and the complexity / volume of evidence for such appeals necessitates a physical hearing) the Tribunal hopes to progress a significant number of appeals via remote hearings with a view to expediting the optimum number of appeals possible.
- 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 dependent on whether commercial ratepayers appeal the valuation of their 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.

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.

To this end, the Tribunal has an Oversight Agreement with the Department of Housing, Local Government and Heritage for 2020-2021. The purpose of the Oversight Agreement is to define the terms of the relationship between the Valuation Tribunal and the Department of Housing, Local Government and Heritage as envisaged under section 8.4 of the Code of Practice for the Governance of State Bodies.

The Agreement outlines the governance arrangements relating to the Tribunal and it aims to ensure clarity of accountability, roles and responsibilities of the Tribunal and the Department with a view to ensuring that the Tribunal discharges its statutory functions in an efficient and effective manner.

Valuation Tribunal Strategic Plan 2021-2023

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 finalised and published our *Strategic Plan 2021-2023* in April 2021.

The Strategic Plan 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 of the Strategy, 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, 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)**

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 2021, the Tribunal received one 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. The Tribunal received 2 queries from Members of the Oireachtas during 2021.

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 2021, appeal fees received by the Tribunal amounted to €47,210 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 protection of that data. 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. 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 ongoing potential risks to the Valuation Tribunal were (and remain):

- Ongoing 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
- ICT modernisation

The Valuation Tribunal and the Department of Housing Local Government and Heritage are in the process of addressing these risks by the formulisation of a new detailed workforce plan and increased office accommodation business case. Additionally, a panel of suitable deemed candidates exists following a Public Appointments Recruitments Process that will allow the Tribunal to increase its Membership, if so required.

Mitigation measures have been / are being put in place to address the risks identified above and the following actions were progressed during 2021 with a view to transforming and enabling the Tribunal to a more efficient and effective operating model:

- **Staffing Complement:** The Tribunal have recruited an additional 6 staff during 2021 (bringing the whole time staffing level to 15 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 and the Valuation Office.
- **Increased Membership:** In December 2021, four additional Tribunal members were appointed by the Minister from the existing panel bringing the Tribunal membership to 35. There is movement in Tribunal membership throughout the year as members resign or retire and new members are appointed. The

Tribunal will continue to review the membership of the panel to ensure there is a sufficient number available for assignment to hear appeals.

- Efficiency of Tribunal Activities: The Tribunal has examined and revised how it operates the scheduling of hearings. The Tribunal will monitor the operation of the Tribunal's "call over" system to ensure it is operating in the most effective manner.
- Ensuring business continuity, the Tribunal developed and continues to monitor a Return to Work Safely Response Plan to allow staff attend the Tribunal office on a staggered basis in line with Government guidance. Those staff not in the office have been assigned work that can be undertaken from home. Since March 2022, all staff have returned to the office on a rolling rota as part of the blended working policy.
- The Tribunal held its first remote hearing at the end of July 2020. Remote hearing have proved to be successful 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.

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 2021 no protected disclosures were made by any Valuation Tribunal employee under the terms of the legislation.

Rate of Remuneration for Valuation Tribunal Members

“Members are paid in accordance with the Schedule of Fees sanctioned by the Minister for Housing, Local Government and Heritage in December 2020 for hearing appeals, attending divisional meetings, for writing and reviewing of judgments, together with an allowance for travel and subsistence.”

The schedule of fees is set out at [Appendix D](#).

Appendix A - Valuation Tribunal Governance Structure

Body	Accountable Person	Officer in the Department of Housing, Local Government and Heritage liaising with the Body	Principal Functions of the Valuation Tribunal	Primary Governing Legislation	Exchequer Funding Source
↓	↓	↓	↓	↓	↓
Valuation Tribunal	The Registrar of the Valuation Tribunal	Principal Officer, Local Government HR and Governance of State Bodies	<p>Hearing and determining appeals against decisions of the Valuation Office in relation to the valuation of relevant property for rating purposes</p> <p>Appeals against market value of a derelict site</p> <p>Appeals against market value of a vacant derelict site</p>	<p>Valuation Acts 2001 -2015</p> <p>Derelict Sites Act 1990</p> <p>Urban Regeneration and Housing Act 2015</p>	Voted Revised Estimates Vote 16, Programme B

Appendix B - Membership of the Valuation Tribunal

Name	First Appointed	Reappointed	Expiry Date	Position Type
Allen Morgan	05/11/2018		04/11/2023	Tribunal Member
Annamarie Gallivan	26/02/2019		25/02/2024	Tribunal Member
Barra McCabe	01/05/2018		30/04/2023	Tribunal Member
Barry Smyth	15/01/2014	26/02/2019	25/02/2024	Deputy Chairperson
Carol O'Farrell	21/06/2013	29/06/2018	28/06/2023	Chairperson
Caroline Murphy	01/05/2018		30/04/2023	Tribunal Member
Claire Hogan	18/12/2015	18/12/2020	17/12/2025	Tribunal Member
Dairine Mac Fadden	18/12/2015	19/12/2021	17/12/2025	Deputy Chairperson
Dolores Power	04/07/2013	04/07/2018	03/07/2023	Deputy Chairperson
Donal Madigan	19/12/2016	19/12/2021	18/12/2026	Deputy Chairperson
Eamonn Maguire	01/12/2020		30/11/2025	Tribunal Member
Elaine Torpey	01/12/2020		30/11/2025	Tribunal Member
Eoin McDermott	19/12/2016	19/12/2021	18/12/2026	Deputy Chairperson
Fergus Keogh	05/11/2018		04/11/2023	Tribunal Member
Frank O'Grady	19/12/2016	19/12/2021	18/12/2026	Tribunal Member
Gerard O'Callaghan	01/12/2020		30/11/2025	Tribunal Member
Hugh Markey	18/12/2015	18/12/2020	17/12/2025	Deputy Chairperson
John Stewart	18/12/2015	18/12/2020	17/12/2025	Deputy Chairperson
Kenneth Enright	01/05/2018		30/04/2023	Tribunal Member
Liam Daly	18/12/2015	18/12/2020	17/12/2025	Tribunal Member
Majella Twomey	18/12/2015	18/12/2020	17/12/2025	Deputy Chairperson
Martin Connolly	01/12/2020		30/11/2025	Tribunal Member
Michael Brennan	05/11/2018		04/11/2023	Tribunal Member
Orla Coyne	18/12/2015	18/12/2020	17/12/2025	Tribunal Member
Patricia O'Connor	05/11/2018		04/11/2023	Tribunal Member
Raymond J. Finlay	05/11/2018		04/11/2023	Tribunal Member
Rory Hanniffy	27/04/2012	27/04/2017	26/04/2022	Deputy Chairperson
Rowena Mulcahy	01/12/2020		30/11/2025	Tribunal Member
Sarah Reid	26/02/2019		25/02/2024	Tribunal Member
Stephen J. Byrne	21/06/2013	29/06/2018	28/06/2023	Deputy Chairperson
Úna Ní Chatháin	26/02/2019		25/02/2024	Tribunal Member
Thomas Kearns	01/12/2021		30/11/2026	Tribunal Member
Brian Meldon	01/12/2021		30/11/2026	Tribunal Member
Killian O'Higgins	01/12/2021		30/11/2026	Tribunal Member
Peter Stapleton	19/12/2021		18/12/2026	Tribunal Member
Pat Riney	11/06/2001	29/07/2016	28/07/2021	Tribunal Member
Dearbhla Cunningham	19/12/2016		18/12/2021	Deputy Chairperson
Total 2021				

Appendix C - Appeal Fees Payable

Fees Payable in Respect of <u>Revaluation</u> 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 <u>Revision</u> 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 <u>Derelict Site Appeal</u> 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 <u>Vacant Site Appeals</u> 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

Appendix D - Rate of Remuneration for Valuation Tribunal Members

Appeals assigned to a division of the Tribunal consisting of 3 members under the Valuation Act 2001, Schedule 2, Paragraph 3(4), as amended.

	Chairperson		Deputy Chairperson	Ordinary Member
	Senior Counsel	Junior Counsel		
Daily fee ⁵	€925.00	€875.00	€730.00	€650.00
Appeal withdrawn	€462.50	€437.50	€365.00	€325.00
Appeal settled	€520.00	€462.50	€424.00	€340.00
Single session	€462.50	€437.50	€365.00	€325.00

Preparation of Written Judgement	Fee
Draft complex legal and quantum judgment	€1,500
Draft standard quantum judgment	€510
Review of draft judgment	€175

Appeal on the basis of written documentation assigned to a division of the Tribunal consisting of 1 member under the Valuation Act 2001, Schedule 2, Paragraph 4(2), as amended.

Single quantum appeal

Value of Appeal as Per Final Valuation Certificate	Fee
Up to €50,000	€650
€50,001 to €250,000	€850
€250,001 and above	€1,050

⁵ The daily fee is based on the Tribunal sitting for two sessions per day.

Batched quantum appeal

Number of Appeals Determined	Highest Value of Appeal in Batch as Per Final Valuation Certificate	Fee	Fee for Each Additional Judgement in Batch
2 or more	Up to €50,000	€650	€100
	> than €50,000	€850	€100

Legal appeal

Fee	€1,850
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An Binse Luachála

Tuarascáil

Bhliantúil 2021



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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 chinntí an Choimisinéara Luachála a éisteacht maidir le maoin tráchtála a luacháil chun críocha rátála.

Chomh maith leis sin, éistean an Binse achomhairc a dhéanann úinéirí láithreán thréigthe 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, éistean an Binse achomhairc maidir le cinntí ó údaráis áitiúla i ndáil le luach margaidh láithreán folamh 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 – 2020,

an tAcht um Láithreáin Thréigthe 1990, agus

an tAcht um Athbheochan Uirbeach agus Tithe 2015.



An Binse Luachála

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Réamhrá

Fáilte chuig Tuarascáil Bhliantúil an Bhinse Luachála, ina leagtar amach gníomhaíochtaí an Bhinse le linn na bliana 2021. Ar nós gach comhlacht Stáit agus Earnála Príobháidí, rinne an Binse Luachála a dhícheall chun seirbhís ghairmiúil agus éifeachtúil a chur ar fáil dár gcliainnt i gcónaí le linn tréimhse lenar bhain míshocracht sa timpeallacht oibre nach bhfacthas riamh cheana.

Ar ndóigh, bhí tionchar suntasach ag paindéim Covid-19 ar an mbealach ina gcuireann an Binse a ghnó i gcrích. Ní rabhamar in ann éisteachtaí fisiciúla a reáchtáil ó mhí Márta 2020 ar aghaidh. Mar sin féin, chuir an Binse tús le hachomhairc a éisteacht i mí Iúil 2020, agus tá na cianéisteachtaí seo ar an modh is coitianta atá againn faoi láthair chun achomhairc a chur chun cinn. Ós rud é go bhfuilimid ag súil le bheith ag dréim le normáltacht oibríochta áirithe a bhaint amach, mhol an Binse éisteachtaí fisiciúla a éisteacht inár nOifigí i Sráid Holles ón 1 Márta 2022.

Tríd an meascán seo de chianéisteachtaí agus éisteachtaí fisiciúla, tugtar an deis don Bhinse anois cianéisteachtaí a reáchtáil d'achomharcóirí a mbíodh orthu taisteal achair shuntasacha chun freastal ar éisteacht fhisiciúil i mBaile Átha Cliath.

De réir mar a bhogfaimid ar aghaidh, leanfaidh an Binse den mhodh ina n-oibrímid a chur in oiriúint agus a fhorbairt lena chinntiú gur féidir linn an leibhéal is fearr seirbhísí ar líne agus fisiciúla a chur ar fáil do gach aon duine a bhaineann leas as ár meicníocht achomhairc.

Bhí an bhliain 2021 ina bliain an-ghnóthach ag an mBinse. Mhéadaíomar ár líon foirne agus painéal chomhaltaí gairmiúla an Bhinse d'fhonn líon níos mó achomhairc a chur chun cinn agus a shocrú. In ainneoin na paindéime a leanann go fóill, cuireadh **747** achomharc i gcrích, arb é sin an líon is mó a chuir an Binse i gcrích riamh, agus arb é is mó is cúis leis an líon sin an t-aistriú chuig achomhairc a éisteacht ó chian agus an córas achomhairc a chuíchóiriú le go bhféadfadh páirtithe dul i dteagmháil lena chéile d'fhonn achomhairc a aontú gan dul i mbun éisteacht iomlán

I bhfianaise gur ón mbaile is mó a d'oibrigh baill foirne an Bhinse le linn na bliana 2021, ba mhaith liom an deis seo a thapú chun buíochas a ghlacadh leis na baill foirne agus ar ndóigh, le comhaltaí an Bhinse, as ucht a gcuid tiomantais agus éifeachtúlachta ionas go mbeadh 2021 ina bliain tháirgiúil agus rathúil eile againn.

Leanfaidh an Binse Luachála i mbun ár bpríomhfheidhm reachtúil a chur ar fáil ó thaobh achomhairc a éisteacht, ar trí sin a chuirtear ar chumas ár bpáirtithe leasmhara ar fad (údaráis áitiúla, íocóirí rátaí tráchtála agus úinéirí láithreáin thréigthe nó láithreáin fholmha) feidhmiú le sábháilteacht airgeadais níos fearr. Sa chomhthéacs seo, táimid dúthrachtach faoi na prionsabail is airde ó thaobh rialachas

corparáideach de, arb é is cionsiocair le cuibhiúlacht, cothromaíocht agus aonfhoirmeacht níos fearr i ndáil le maoin tráchtála agus tionsclaíochta, láithreáin thréigthe agus láithreáin fholmha a luacháil.

Brendan Buggy

Cláraitheoir an Bhinse Luachála

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, 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 folamh faoin Acht sin.

D'fhéadfaí achomharc a dhéanamh chuig an mBinse de bharr an chandaim a bhaineann le luacháil maoiné nó hinrátaitheacht maoiné. D'fhéadfadh an Binse achomharc a dhícheadú agus trí sin a dhéanamh, cinneadh an Choimisinéara a dhearbhu; achomharc a cheadú agus luacháil na maoiné 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 siad 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 dheiridh, faoi réir cead achomhairc chuig an Ard-Chúirt ar pointe dlí. Leagtar amach struchtúr rialachais an Bhinse Luachála in **Aguisín A**.

Comhdhéanamh an Bhinse Luachála (Comhaltaí an Bhinse)

Tá 35 comhalta ar an mBhinse faoi láthair, lena n-áirítear Cathaoirleach amháin, 8 Leaschathaoirligh, agus 26 Gnáthchomhalta, 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**.

Is é an tAire Tithíochta, Rialtais Áitiúil agus Oidhreachta a cheapann comhaltaí an Bhinse i ndiaidh na Seirbhíse um Cheapacháin Phoiblí tabhairt faoi phróiseas earcaíochta fairsing.

Tagann an Binse Luachála le chéile i gcomhair cruinnithe i rannáin de thriúr agus déanann an Cathaoirleach nó duine 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).

Íoctar comhaltaí i gcomhréir leis an Sceideal Táillí a cheadaigh an tAire Tithíochta, Rialtais Áitiúil agus Oidhreachta i leith achomhairc a éisteacht, freastal ar chruinnithe rannáin, breitheanna a scríobh nó a athbhreithniú, in éineacht le liúntas taistil agus cothabhála. Tá leibhéal ard saineolais, ionracais agus neamhchlaontachta i gceist le bheith i do chomhalta den Bhinse agus go hiondúil, léiríonn comhaltaí tacar sainscileanna éagsúil agus láidir

I measc na dtacar sainscileanna is tábhachtaí díobh sin tá eolas ar an gcreat reachtaíochta a rialaíonn luacháil maoine inráitithe in Éirinn agus na nósanna imeachta atá i bhfeidhm chun luachálacha atá cinnte ag an gCoimisinéir Luachála a achomharc. Léiríonn comhaltaí de chuid an Bhinse Luachála breithiúnas grinn, stuaim, discríd agus cothrom na Féinne agus iad a thabhairt faoina ról reachtúil i gcinneadh a dhéanamh maidir le hachomhairc atá faoina mbráid.

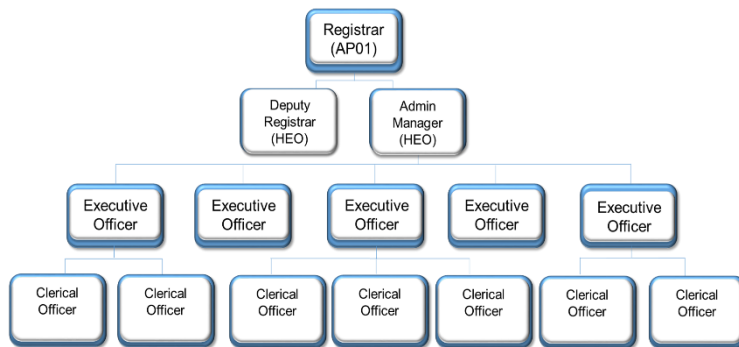
Faigheann comhaltaí an Bhinse Luachála tacaíocht riaracháin ón líon beag foirne in oifigí an Bhinse Luachála i dTeach Holbrook, Sráid Holles, Baile Átha Cliath 2.

Tacaíocht Riaracháin

Tacaíonn baill foirne an Bhinse Luachála le feidhm riaracháin an Bhinse agus déanann siad maoirseacht ar reáchtáil ó lá go lá. Is é an Clárúitheoir an t-oifigeach is sinsearaí den Bhinse a fhaigheann tacaíocht ó Leas-Chlárúitheoir (Ardoifigeach Feidhmiúcháin), Bainisteoir Riaracháin Oifige (Ardoifigeach Feidhmiúcháin) agus cúigear Oifigigh Fheidhmiúcháin agus seachtar Oifigigh Chléireachais.

In 2021, bhí baint ag an bhfoireann riaracháin le 747 achomharc a thabhairt chun críche. 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.

Le linn na bliana 2020, d'earcaigh an Binse foireann riaracháin breise a thug lín iomlán foirne an Bhinse go 15 (Fostaithe Lánaimseartha) ag deireadh na bliana.



Tacaíocht Riaracháin na Bhinse Luachála 2021

Oibríonn an Binse Luachála i dtimpeallacht straitéiseach, agus bíonn tionchar díreach ag cinntí an Bhinse ar chúrsaí airgid na hearnála gnó agus na n-údarás áitiúil araon. Tá méadú as cuimse tagtha ar líon na n-achomharc a chuirtear faoi bhráid an Bhinse agus táthar ag súil go leanfar den treocht sin i bhfianaise an chláir náisiúnta athluachála atá fós ar bun ag an Oifig Luachála.

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 i ndáil le luachálacha dá bhforáiltear sna hAchtanna Luachála 2001-2020, agus athrú ó bhonn agus nuachóiriú ar fad ar an gcóras luachála inrátáilte. Bhí iarmhairtí suntasacha ar ualach oibre an Bhinse Luachála mar gheall ar an gclár náisiúnta athluachála.

Mar chuid de chlár bainistíochta athruithe foriomlán an Bhinse Luachála, tá tús curtha ag an mBinse (go luath sa bhliain 2021) le hobair ullmhúcháin ar a phlean fórsa oibre straitéiseach, a bhfuil sé mar aidhm leis Bainistíocht AD sa Bhinse

Luachála a ailíniú lena ceanglais oibríochta agus cuspóirí straitéiseacha agus ar an gcaoi sin solúbthacht eagraíochta a mhéadú nuair atáthar ag freagairt do thosaíochtaí Rialtais agus do thimpeallacht atá ag athrú. Áiríodh air sin an líon foirne a mhéadú chun go mbeadh an Binse ábalta tabhairt faoina ról reachtúil ar an mbealach is éifeachtaí agus is éifeachtúla.

Fothacaíocht Reachtúil an Bhinse Luachála

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

- Na hAchtanna Luachála 2001-2020 (Uimh. 13 de 2001) a tháinig i bhfeidhm ar dtús 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 um an Dlí Sibhialta agus an Dlí Coiriúil (Forálacha Ilghnéitheacha) 2020 (Alt 31) Ordú 2020 - I.R. Uimh. 518/2020

Na hAchtanna Luachála 2001-2020

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 hAlt 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 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 láithreáin fholaimh 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 i bhfeidhm a ríomh agus ní thugtar cumhacht dó déileáil le saincheisteanna eile ar bith a thagann chun cinn idir na páirtithe.

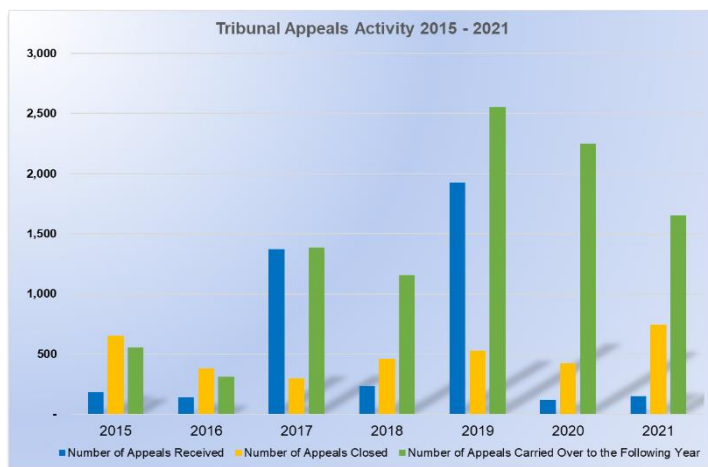
An tAcht um an Dlí Sibhialta agus an Dlí Coiriúil (Forálacha Ilghnéitheacha) 2020 (Alt 31) Ordú 2020 - I.R. Uimh. 5 518/2020

Tríd an ionstraim reachtúil seo, ainmnítear an Binse Luachála ina chomhlacht atá ábalta éisteachtaí atá faoina bhráid a thionól go cianda.

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 gach 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 céanna i ndáil le luachálacha dá bhforáiltear sna hAchtanna Luachála 2001-2020, agus athrú ó bhonn agus nuachóiriú ar fad ar an gcóras luachála inráitithe. Tá ardú suntasach tagtha ar líon na n-achomharc a chuirtear ar aghaidh chuig an mBinse Luachála de bharr an chláir athluachála náisiúnta.



Baineann an méadú i líon na n-achomharc a fuair an Binse sna blianta 2017⁶ agus 2019⁷ le gnéithe den chlár náisiúnta athluachála maidir le limistéir riaracháin a cuireadh i gcrích ar fud sciartha áirithe d'údaráis áitiúla. Bhí an chéad athluacháil shuntasach eile le cur i gcrích sa bhliain 2021 ach mar gheall ar Covid-19, tá an athluacháil a beartaíodh don bhliain 2021

curtha siar. Luaigh an Oifig Luachála go bhfoirseofar na hathluachálacha nua do na ceantair a ndéanfar athluacháil⁸ orthu i mí Dheireadh Fómhair 2023 agus go dtiocfaidh siad i bhfeidhm chun críocha rátaí ón mbliain 2024 ar aghaidh.

Ag tús na bliana 2021 bhí thart ar 2,247 achomharc idir lámha ag an mBinse. Tá miondealú ar Gníomhaíocht Achomhairc an Bhinse Luachála 2015 – 2021 leagtha amach thíos.

Gníomhaíocht Achomhairc an Bhinse Luachála 2015-2021							
	2015	2016	2017	2018	2019	2020	2021

⁶ Ceatharlach, Cill Dara, Cill Chainnigh, Liatroim, An Longfort, Uíbh Fhailí, Ros Comáin, Sligeach, an Iarmhí agus Baile Átha Cliath Theas

⁷ An Cabhán, Fine Gall, Lú, an Mhí, Muineachán, Tiobraid Árann, Loch Garman agus Cill Mhantáin.

⁸ Táthar ag súil go mbeidh sé ar an dara Athluacháil a dhéanfar ar an limistéar údaráis rátála Comhairle Contae Dhún Laoghaire – Ráth an Dúin agus ar an gcéad Athluacháil a dhéanfar ar limistéir údaráis rátála Chomhairle Contae an Chláir, Dhún na nGall, na Gaillimhe, Chiarraí agus Mhaigh Eo agus Chomhairle Cathrach na Gaillimhe.

Líon na nAchomharc idir Lámha ag Tús na Bliana	1,028	555	312	1,384	1,157	2,550	2,247
Líon na nAchomharc a Fuarthas	2015	2016	2017	2018	2019	2020	2021
An Clár Athluachála	68	0	1,271	20	1,842	0	0
Leasú	111	130	97	194	55	106	123
Láithreáin Fholmha	0	0	0	10	16	8	7
Láithreáin Thréigthe	2	10	2	10	8	4	20
Uilíoch	0	0	0	0	2	2	1
Iomlán	181	140	1,370	234	1,923	120	151
Líon na nAchomharc a Tugadh chun Críche	2015	2016	2017	2018	2019	2020	2021
An Clár Athluachála	623	290	149	388	478	376	577
Leasú	31	93	143	64	46	44	139
Láithreáin Fholmha	0	0	0	2	4	0	16
Láithreáin Thréigthe	0	0	6	7	2	3	15
Iomlán	654	383	298	461	530	423	747

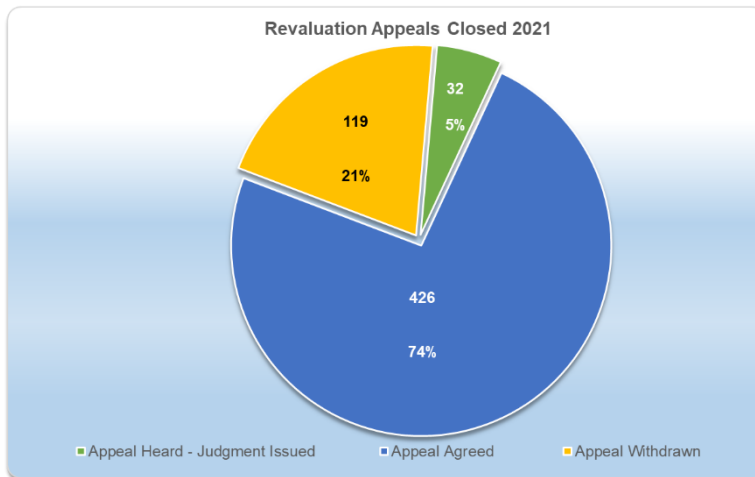
Achomhairc idir lámha amhail an 1 Eanáir 2022

Bhí 1,651 achomharc idir lámha ag tús na bliana, lenar áiríodh 56 cás leis an cúirteanna agus 82 cás a éisteadh agus a rabhthas ag feitheamh ar chinneadh ina leith.

2021 - Cásanna Achomhairc Athluachála a Tugadh chun Críche

Den 747 achomharc ar thug an Binse Luachála chun críche le linn 2021, bhain 577 díobh le hachomhairc athluachála.

Mar atá leagtha amach sa chairt seo a leanas, comhaontaíodh 426 (74%) de na hachomhairc sin gan éisteacht ó bhéal iomlán a bheith riachtanach, agus d'éist an Binse 32(5%) díobh agus eisíodh breithiúnas ina dhiaidh sin. Rinneadh na 119



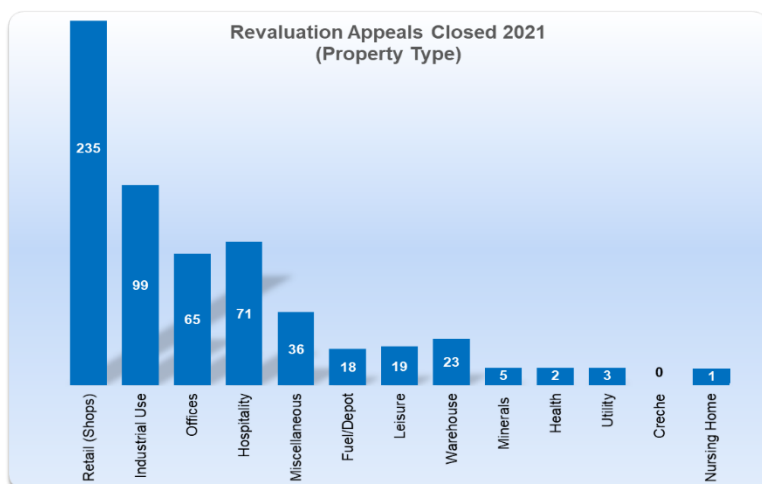
achomharc eile (21%) a aistarraingt nó a chaitheamh amach.

Tá an miondealú ar na catagóirí maoinne sna 577 achomharc athluachála a tugadh chun críche in 2021 leagtha amach thíos.

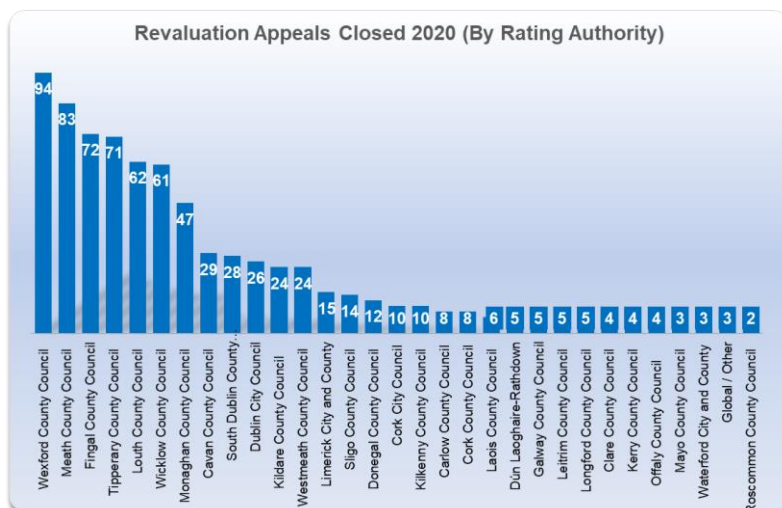
B'ionann miondíol (siopaí), maoinne a úsáidtear i dtionscal agus oifigí agus 69% de na hachomhairc

athbhreithnithe a tugadh chun críche.

Sa chart seo a leanas maidir le Achomhairc Athluachála Dúnta 2021 (Cineál Maoin) cuirtear miondealú ar fáil ar an méid seo a leanas:



Leagtar amach sa chart seo a leanas líon na n-achomharc a tugadh chun críche le linn 2021 de réir limistéar riaracháin údarás rátála.



2021 - Cásanna Achomhairc Athbhreithnithe a Tugadh chun Críche

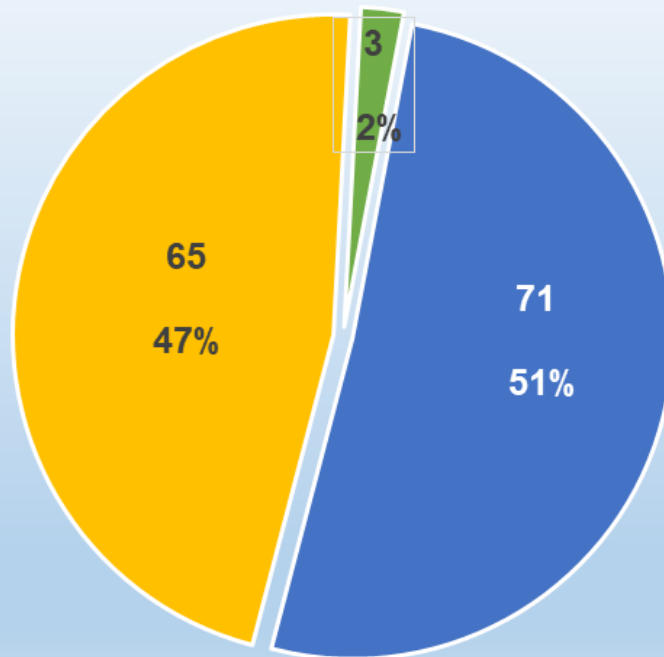
Is éard is Athbhreithniú ann an próiseas trína ndéantar maoin aonair a luacháil chun críocha rátála idir tréimhsí athluachála. D'fhéadfadh iarratais ar athbhreithniú teacht chun cinn mar gheall ar “Athrú Ábhartha ar Imthosca”⁹ ar mhaoin tráchtála nó tionscail reatha amhail síneadh nó dhá mhaoin nó níos mó a chónascadh nó maoin nua ar fad a chríochnú.

B'ionann achomhairc athbhreithnithe agus 139 ceann de na 747 achomharc a thug an Binse chun críche in 2021. Comhaontaíodh 71 ceann de na hachomhairc (51%) gan éisteacht ó bhéal iomlán a bheith riachtanach, agus d'éist an Binse 3 cinn (2%) agus eisíodh breith ina dhiaidh sin. Rinneadh an 65 achomharc eile (47%) a aistarraingt nó a chaitheamh amach.

⁹ 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. Is maoin í an mhaoin a bhí ann cheana a bhfuil athrú tagtha ar a luach de bhua athruithe struchtúracha/fisiciúla (lena n-áirítear damáiste mar gheall ar thine nó mar gheall ar chúis fhisiciúil eile).
2. Is maoin í an mhaoin a bhí ann cheana atá roinnte anois in dhá mhaoin ar leith nó i níos mó ná dhá mhaoin.
3. Tá cónascadh déanta ar dhá mhaoin nó ar níos mó ná dhá mhaoin chun maoin amháin a dhéanamh astu.
4. Tá athrú ar stádas inráitilte maoin atá ann cheana. 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. Is maoin nua í an mhaoin agus ní dheanadh í a luacháil roimhe seo.

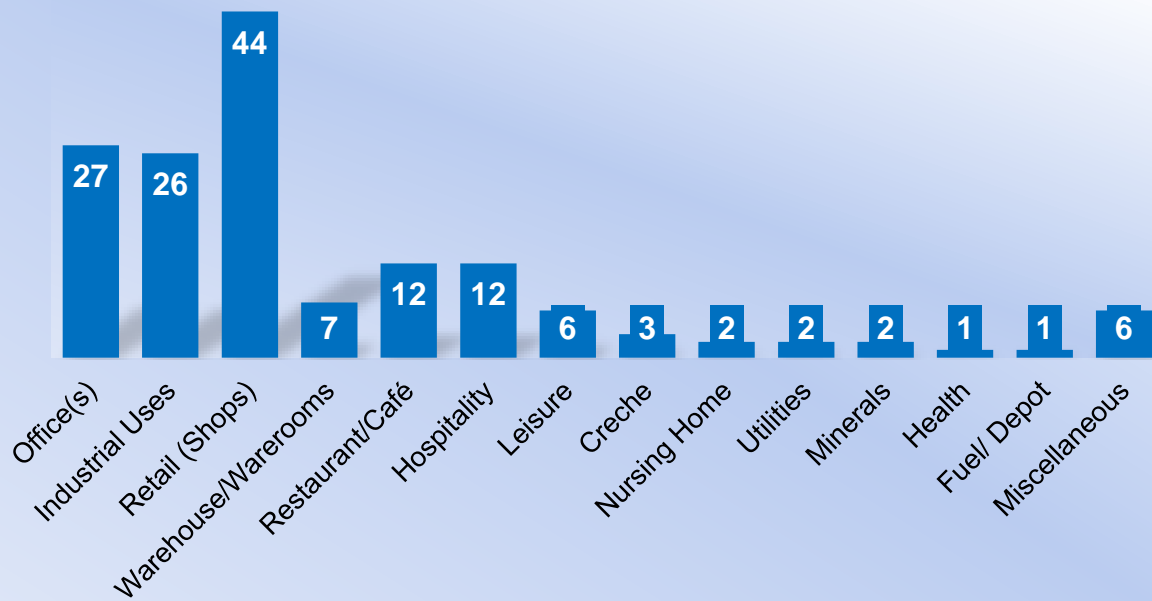
Revision Appeals Closed 2021



■ Appeal Heard - Judgment Issued ■ Appeal Agreed ■ Appeal Withdrawn

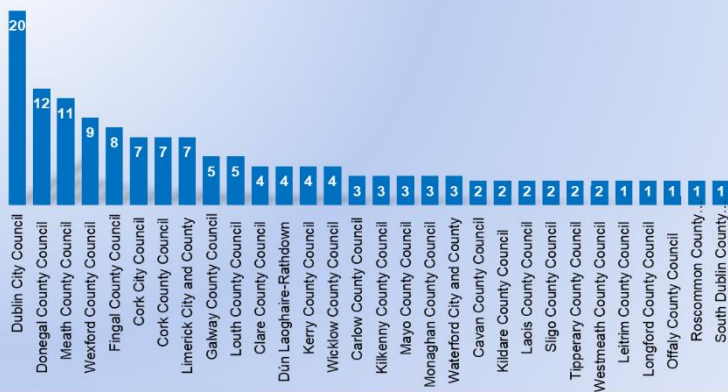
Tá an miondealú ar na catagóirí maoinne sna 139 achomharc athluachála a tugadh chun críche in 2021 leagtha amach thíos. B'ionann Oifigí, Maoinne a Úsáidtear i dTionscal, Miondíol (siopaí) agus oifigí agus 70% de na hachomhairc athbhreithnithe a tugadh chun críche.

Revision Appeals Closed 2021 (Property Type)



Leagtar amach sa chart seo a leanas líon na n-achomharc athbheithnithe a tugadh chun críche le linn 2021 de réir limistéar riaracháin an údaráis rátála.

Revision Appeals Closed 2021 (By Rating Authority)



2021 - Cásanna Achomhairc maidir le Láithreáin Thréigthe agus Láithreáin Fholmha a Tugadh chun Críche

I gcomparáid le hualach oibre foriomlán an Bhinse, is beag achomharc a fuarthas maidir le láithreáin thréigthe agus láithreáin fholmha. In 2021, thug an Binse 15 achomharc maidir le láithreáin thréigthe ag 16 achomharc maidir le láithreáin fholmha chun críche. Leagtar amach na mionsonraí a bhaineann leis na hachomhairc sin thíos.

Láithreáin Thréigthe		
Arna Thabhairt chun Críche trí	Údarás Rátála	
Comhaontú	Comhairle Contae Chorcaí	3
Comhaontú	Comhairle Contae Dhún Laoghaire-Ráth an Dúin	1
Aistarraingthe	Comhairle Cathrach Bhaile Átha Cliath	3
Aistarraingthe	Comhairle Cathrach agus Contae Luimnigh	7
Caite Amach	An Iarmhí	1
Iomlán		15

Láithreáin Fholmha		
Arna Thabhairt chun Críche trí	Údarás Rátála	
Comhaontaithe	Comhairle Contae Chorcaí	1
Aistarraingthe	Comhairle Cathrach Bhaile Átha Cliath	2
Comhaontaithe	Comhairle Contae Fhine Gall	1
Aistarraingthe	Comhairle Chontae Chill Chainnigh	2
Comhaontaithe	Comhairle Cathrach agus Contae Luimnigh	1
Aistarraingthe	Comhairle Chontae Shligigh	4
Comhaontaithe	Comhairle Cathrach Bhaile Átha Cliath Theas	1

Aistarraingthe	Comhairle Contae Thiobraid Árann	1
Comhaontaithe	Comhairle Chontae Chill Mhantáin	3
Iomlán		16

Caiteachas Vótáilte agus Fáltais

Feidhmíonn an Binse Luachála ina Oifig neamhspleách agus tá sé maoinithe faoi Fho-mhírcheann Vóta 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 16B 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- 2021.

	2017	2018	2019	2020	2021*
	€000	€000	€000	€000	€000
Leithdháileadh Vótáilte don Bhinse Luachála	1,090	1,099	1,349	1,349	1,349
Fo-mhírcheann 16 - Clár B – Seirbhísí Riaracháin a chur ar fáil do Tháirgeacht an Bhinse Luachála	2017	2018	2019	2020	2021
	€000	€000	€000	€000	€000
Tuarastail agus Pá	242	284	282	283	397
Caiteachas Neamhphá	338	487	508	344	274
Clár B – Caiteachas Reatha Iomlán	580	771	790	627	671

* Áirítear leis an leithdháileadh buiséid do 2021 uimhir chaipitil €250,000 chun córas comhtháite bainistithe cáis ICT a fhorbairt don Bhinse Luachála. Caitheadh €31,000 ar an bhfreastalaí cianda agus seirbhísí gaolmhara chun acmhainn líonra an VT a mhéadú chun freastal ar an líon foirne breise. Tabharfar faoi tuilleadh oibre i ndiaidh aistriú chórais ICT an Bhinse chuig an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta a chur i gcrích.

Ón 1 Eanáir 2022, aistríodh feidhmeanna an Bhinse Luachála ón Oifig Luachála chuig an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta. Ón dáta sin ar aghaidh, tiocfaidh maoiniú ó vóta na Roinne agus aistrefar foireann an Bhinse chuig an Roinn.

Acmhainn an Bhinse i ndáil le hUalach Oibre

Feidhmíonn oifig an Bhinse as dhá sheomra éisteachta achomhairc ar an 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. Mar sin féin, cuireadh éisteachtaí ó bhéal ar an láthair ar athlá ó lár mhí an Mhárta 2020. In 2021, rinneadh 95% d'achomhairc a chomhaontú nó a aistarraingt.

Is cuma má bhíonn éisteacht Binse iomlán 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 ag an mBinse mar thoradh air. Chomh maith leis sin, tugann comhaltaí an Bhinse Luachála faoi mhéid suntasach taighde agus réamhoibre i ndáil le gach cás a shanntar dóibh.

An Binse Luachála – Forbairtí Oibríochta

- Covid-19: Tá tionchar ollmhór ag an bpaindéim ar an mbealach a oibríonn an Binse agus tá ár gcumas achomhairc atá idir lámha a chinneadh laghdaithe dá barr. Chuige sin, cuireadh éisteachtaí ó bhéal siar ó mhí an Mhárta 2020.
- Leis an aidhm leanúint den mhéid is mó achomhairc a chinneadh agus arbh fhéidir, thosaigh an Binse ag éisteacht le hachomhairc go cianda ó lár na bliana 2020. Chun a chinntiú go raibh na rialacha agus nósanna imeachta céanna i bhfeidhm leis na cianéisteachtaí agus a bhíonn le héisteachtaí ó bhéal, chuir an Binse sraith prótacal i bhfeidhm chun tacú leis an bpróiseas d'fhonn cianéisteachtaí a eagrú, ullmhú dóibh agus iad a thionól. Is féidir prótacail cianéisteachta an Bhinse a fháil ar láithreán gréasáin an Bhinse <https://www.valuationtribunal.ie/about-us/publications/>
- D'fhonn nósanna imeachta na gcianéisteachtaí a dhaingniú, is é an Binse an comhlacht atá ainmnithe chun achomhairc a éisteacht go cianda faoin [Acht um an Dlí Sibhialta agus an Dlí Coiriúil \(Forálacha Ilghnéitheacha\) 2020 \(Alt 31\) Ordú 2020 \(I.R. Uimh. 518/2020\)](#)

Tá cianéisteachtaí ina ngné shuntasach i gcónaí d'obair an Bhinse ar tríothu sin is féidir achomhairc a chur chun cinn ar bhealach níos cuíchóirithe agus sláine na n-éisteachtaí achomhairc a choinneáil ag an am céanna.

- Cé nach mbíonn gach achomharc oiriúnach chun cinneadh a dhéanamh ina leith trí chianéisteachtaí (bíonn saincheisteanna substainteacha dlí i gcroílár roinnt achomhairc agus bíonn éisteacht fhisiciúil ag teastáil mar gheall ar chastacht / an méid fianaise a ghabhann le hachomhairc dá leithéid) tá an Binse ag súil le líon suntasach achomharc a chur chun cinn trí chianéisteachtaí d'fhonn dlús a chur leis an líon is fearr achomharc agus is féidir.
- Tá an Binse Luachála faoi thionchar custaiméirí agus dá bharr sin, ní féidir an t-ualach oibre i ndáil le hachomhairc a thuar go cruinn ós rud é go bhfuil sé sin ag brath ar cibé a ndéanann íocóirí rátaí tráchtála achomharc in aghaidh luacháil a dhéantar ar a maoin nó nach ndéanann. 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 údarais áitiúla síos i gcás láithreáin thréigthe agus láithreáin fholmha.

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 faoina 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.

Chuige sin, tá Comhaontú Maoirseachta ag an mBinse leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta don tréimhse 2020-2021. Is é an cuspóir atá leis an gComhaontú Maoirseachta téarmaí an chaidrimh atá idir an Binse Luachála agus an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta a shainmhíniú mar a shamhlaítear iad faoi alt 8.4 den Chód Cleachtais chun Comhlachtaí Stáit a Rialú.

Leagtar amach na socruithe rialachais a bhaineann leis an mBinse sa Chomhaontú agus tá sé mar aidhm leis soiléireacht i ndáil le cuntasacht, róil agus freagrachtaí an Bhinse agus na Roinne a chinntiú, le súil go gcomhlíonfaidh an Binse a fheidhmeanna reachtúla ar bhealach éifeachtúil agus éifeachtach.

Plean Straitéiseach an Bhinse Luachála 2021-2023

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 lenar féidir feidhmíocht a mheá go soiléir. Thug an Binse Luachála a *Phlean Straitéiseach 2021-2023* chun críche agus d'fhoilsigh sé é in Aibreán 2021.

Leagtar amach sa Phlean Straitéiseach ár n-uaimhianta 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 do thréimhse trí bliana na Straitéise 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, Rialtais Áitiúil agus Oidhreachta. **(Cuspóir Straitéiseach 1)**

An Binse a Athrú ó Bhonn agus é a Chumasú

- Oibreoidh an Binse i ndlúthchomhar leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta chun plean fórsa oibre a fhorbairt chun atheagrú a struchtúir fhoriomláin 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)**

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 sa [Leabhar Tagartha do chodanna 15 & 16 – Treoir maidir le Feidhmeanna, Taifid, Rialacha agus Cleachtais an Bhinse Luachála](#) a fhoilsítear i gcomhréir leis an Acht um Shaoráil Faisnéise.

Le linn 2021, 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 Oireachtais ó Chomhlachtaí Stáit faoi choimirce Ranna Rialtais**, déanann an Binse (ó R2 den bhliain 2020 i leith) seoladh ríomhphoist tiomnaithe a chur ar fáil agus a chothabháil do chomhaltaí an Oireachtais. Féachann an Binse le 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. Fuair an Binse 2 ceist ó Chomhaltaí an Oireachtais le linn na bliana 2021.

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 Leithreasáí i gCabhair. In 2021, b'ionann táillí achomhairc a fuair an Binse agus €47,210 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 (GDPR) i bhfeidhm an 25 Bealtaine 2018. Cuireann sé rialúchán ar fáil i ndáil le sonraí pearsanta lena n-airítear eagraíochtaí a bheith á mbailiú agus á n-úsáid agus cuireann sé rialúchán ar fáil maidir leis na sonraí sin a 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 [mBeartas 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. 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 rioscaí leanúnacha a d'fhéadfadh a bheith i gceist don Bhinse Luachála (agus a d'fhéadfadh fós a bheith i gceist):

- Impleachtaí leanúnacha a bhaineann le Covid-19 ag dréim le srianta sa mheántearma / fadtearma
- 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
- ICT a nuachóiriú

Tá an Binse Luachála agus an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht a mbun aghaidh a thabhairt ar na rioscaí sin trí phlean fórsa oibre mionsonraithe nua agus cóiríocht oifige i ndáil le cás gnó a chur i dtoll a chéile. Chomh maith leis sin, tá painéal ann d'iarratasóirí a mheastar iad a bheith oiriúnach i ndiaidh Próisis Earcaíochta Ceapachán Poiblí a chuirfidh ar chumas an Bhinse a chomhaltas a mhéadú, más gá sin a dhéanamh.

Tá bearta maolaitheacha curtha i bhfeidhm / á gcur i bhfeidhm chun dul i ngleic leis na rioscaí a aithnítear thuas agus tugadh na gníomhaíochtaí seo a leanas chun cinn le linn na bliana 2021 le súil an Bhinse a athrú chuig samhail oibriúcháin níos éifeachtúla agus níos éifeachtaí agus sin a éascú:

- Líon Foirne: D'fhostaigh an Binse 6 ball foirne breise le linn na bliana 2021 (a thug an leibhéal foirne lánaimseartha go dtí 15, agus cé go bhfáiltítear roimh an méadú ar líon na foirne, beidh an tsamhail oibriúcháin bharrmhaith amach anseo faoi réir plean fórsa oibre mionsonraithe a fhorbrófar i gcomhairle leis an Roinn agus leis an Oifig Luachála.
- Comhlachas Níos Mó: I mí na Nollag 2021, cheap an tAire ceathrar comhaltaí breise ar an mBinse ón bpainéal reatha, ar trí sin a tugadh comhaltas an

Bhinse suas le 35. Leanfaidh an Binse de chomhaltas an phainéil a athbhreithniú chun a chinntiú go bhfuil líon leordhóthanach ar fáil lena sannadh chun achomhairc a éisteacht.

- Éifeachtúlacht Ghníomhaíochtaí an Bhinse: Tá scrúdú agus athbhreithniú déanta ag an mBinse ar an mbealach a oibríonn sé sceideal na n-éisteachtaí. Déanfaidh an Binse monatóireacht ar fheidhmiú chóras "scairt anall" an Bhinse chun a chinntiú go bhfuil sé ag oibriú ar an mbealach is éifeachtaí.
- D'fhonn leanúnachas gnó a chinntiú, d'fhorbair an Binse Plean Freagartha um Fhilleadh ar an Obair go Sábháilte, a ndéanann sé monatóireacht air i gcónaí, le go mbeadh baill foirne in ann bheith i láthair in oifig an Bhinse ar bhonn agaithe i gcomhréir le treoir an Rialtais. Tá obair ar féidir tabhairt fúithi sa bhaile leagtha ar na baill foirne nach bhfuil san oifig. Ó Márta 2022 i leith, d'fhill na baill foirne ar fad ar an oifig ar uainchlár rollach mar chuid den bheartas i ndáil le hobair chumaisc.
- Reáchtáil an Binse a chéad chianéisteacht i ndeireadh mhí Iúil 2020. D'éirigh go maith leis na cianéisteachtaí agus táthar ag súil go mbeimid in ann líon suntasach cianéisteachtaí a reáchtáil i ngnáthchúrsa na samhla oibriúcháin amach anseo.

Cairt Custaiméirí an Bhinse Luachála

Tá cairt custaiméirí ullmhaithe ag an mBhinse Luachála ina leagtar amach an leibhéal seirbhíse is féidir le custaiméirí bheith ag súil leis. Tá an cairt curtha ar taispeánt 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 2021, ní dharna fostaí ar bith de chuid an Bhinse Luachála aon nochtadh cosanta faoi théarmaí na reachtaíochta.

Ráta Luach Saothair Chomhaltaí an Bhinse Luachála

“Íoctar comhaltaí i gcomhréir leis an Sceideal Táillí a cheadaigh an tAire Tithíochta, Rialtais Áitiúil agus Oidhreachta i mí na Nollag 2020 i leith achomhairc a éisteacht, freastal ar chruinnithe rannáin, breitheanna a scríobh nó a athbhreithniú, in éineacht le liúntas taistil agus cothabhála.”

Tá an sceideal táillí leagtha amach in [Aguisín D](#).

Aguisín A – Struchtúr Rialachais an Bhinse Luachála

Body	Accountable Person	Officer in the Department of Housing, Local Government and Heritage liaising with the Body	Principal Functions of the Valuation Tribunal	Primary Governing Legislation	Exchequer Funding Source
					
Valuation Tribunal	The Registrar of the Valuation Tribunal	Principal Officer, Local Government HR and Governance of State Bodies	<p>Hearing and determining appeals against decisions of the Valuation Office in relation to the valuation of relevant property for rating purposes</p> <p>Appeals against market value of a derelict site</p> <p>Appeals against market value of a vacant derelict site</p>	<p>Valuation Acts 2001 -2015</p> <p>Derelict Sites Act 1990</p> <p>Urban Regeneration and Housing Act 2015</p>	Voted Revised Estimates Vote 16, Programme B

Aguisín B – Comhaltas an Bhinse Luachála

Ainm	Ceapadh den Chéad Uair	Athcheapadh	Dáta Éaga	Cineál Poist
Allen Morgan	05/11/2018		04/11/2023	Comhalta Binse
Annamarie Gallivan	26/02/2019		25/02/2024	Comhalta Binse
Barra McCabe	01/05/2018		30/04/2023	Comhalta Binse
Barry Smyth	15/01/2014	26/02/2019	25/02/2024	Leaschathaoirleach
Carol O'Farrell	21/06/2013	29/06/2018	28/06/2023	Cathaoirleach
Caroline Murphy	01/05/2018		30/04/2023	Comhalta Binse
Claire Hogan	18/12/2015	18/12/2020	17/12/2025	Comhalta Binse
Dairine Mac Fadden	18/12/2015	19/12/2021	17/12/2025	Leaschathaoirleach
Dolores Power	04/07/2013	04/07/2018	03/07/2023	Leaschathaoirleach
Donal Madigan	19/12/2016	19/12/2021	18/12/2026	Leaschathaoirleach
Eamonn Maguire	01/12/2020		30/11/2025	Comhalta Binse
Elaine Torpey	01/12/2020		30/11/2025	Comhalta Binse
Eoin McDermott	19/12/2016	19/12/2021	18/12/2026	Leaschathaoirleach
Fergus Keogh	05/11/2018		04/11/2023	Comhalta Binse
Frank O'Grady	19/12/2016	19/12/2021	18/12/2026	Comhalta Binse
Gerard O'Callaghan	01/12/2020		30/11/2025	Comhalta Binse
Hugh Markey	18/12/2015	18/12/2020	17/12/2025	Leaschathaoirleach
John Stewart	18/12/2015	18/12/2020	17/12/2025	Leaschathaoirleach
Kenneth Enright	01/05/2018		30/04/2023	Comhalta Binse
Liam Daly	18/12/2015	18/12/2020	17/12/2025	Comhalta Binse
Majella Twomey	18/12/2015	18/12/2020	17/12/2025	Leaschathaoirleach
Martin Connolly	01/12/2020		30/11/2025	Comhalta Binse
Michael Brennan	05/11/2018		04/11/2023	Comhalta Binse
Orla Coyne	18/12/2015	18/12/2020	17/12/2025	Comhalta Binse
Patricia O'Connor	05/11/2018		04/11/2023	Comhalta Binse
Raymond J. Finlay	05/11/2018		04/11/2023	Comhalta Binse
Rory Hanniffy	27/04/2012	27/04/2017	26/04/2022	Leaschathaoirleach
Rowena Mulcahy	01/12/2020		30/11/2025	Comhalta Binse
Sarah Reid	26/02/2019		25/02/2024	Comhalta Binse
Stephen J. Byrne	21/06/2013	29/06/2018	28/06/2023	Leaschathaoirleach
Úna Ní Chatháin	26/02/2019		25/02/2024	Comhalta Binse
Thomas Kearns	01/12/2021		30/11/2026	Comhalta Binse
Brian Meldon	01/12/2021		30/11/2026	Comhalta Binse
Killian O'Higgins	01/12/2021		30/11/2026	Comhalta Binse
Peter Stapleton	19/12/2021		18/12/2026	Comhalta Binse
Pat Riney	11/06/2001	29/07/2016	28/07/2021	Comhalta Binse
Dearbhla Cunningham	19/12/2016		18/12/2021	Leaschathaoirleach
Iomlán 2021				

Aguisín C – Táillí Achomhairc Iníoctha

Táillí iníoctha maidir le hachomhairc <u>Athluachála</u> chuig an mBinse Luachála	
Luach na maoinne 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 maidir le hachomhairc Chaighdeánacha <u>Athbhreithnithe</u> chuig an mBinse Luachála:	
Luach na maoinne mar atá luaite ar an Deimhniú Luachála nó ar an bhFógra 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 maidir le <u>hAchomharc i ndáil le Láithreáin Thréigthe</u> chuig an mBinse Luachála	
Luach na maoinne 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 maidir le <u>hAchomharc i ndáil le Láithreáin Fholmha</u> chuig an mBinse Luachála	
Luach na maoinne 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

Aguisín D - Ráta Luach Saothair Chomhaltaí an Bhinse Luachála

Achomhairc a shanntar chuig rannán de chuid an Bhinse atá comhdhéanta de 3 chomhalta faoin Acht Luachála 2001, Sceideal 2, Alt 3(4), arna leasú.

	Cathaoirleach		Leaschathaoirleach	Gnáthchomhalta
	Abhcóide Sinsir	Abhcóide Sóisir		
Táille in aghaidh an lae ¹⁰	€925.00	€875.00	€730.00	€650.00
Achomharc aistarraingthe	€462.50	€437.50	€365.00	€325.00
Achomharc socraithe	€520.00	€462.50	€424.00	€340.00
Seisiún aonair	€462.50	€437.50	€365.00	€325.00

Breithiúnas scríofa a ullmhú	Fee
Dréachtbheithiúnas dlí agus candaim casta	€1,500
Dréachtbheithiúnas candaim caighdeánach	€510
Athbheithniú ar dréachtbheithiúnas	€175

Achomharc ar bhonn cáipéisíocht scríofa a shanntar chuig rannán de chuid an Bhinse atá comhdhéanta de 1 comhalta faoin Acht Luachála 2001, Sceideal 2, Alt 4(2), arna leasú.

Achomharc candaim aonair

¹⁰ Tá an táille in aghaidh an lae bunaithe ar an mBinse a bheith ag suí do dhá sheisiún in aghaidh an lae.

Luach an achomhairc de réir an Deimhnithe Luachála Deiridh	Táille
Suas le €50,000	€650
€50,001 go €250,000	€850
€250,001 agus níos airde	€1,050

Achomharc candaim baiscthe

Líon Achomharc Cinnte	Luach is airde an Achomhairc i mBaisc de réir an Deimhnithe Luachála Deiridh	Táille	Táille do gach aon Bhreithiúnas Breise i mBaisc
2 nó níos mó	Suas le €50,000	€650	€100
	> ná €50,000	€850	€100

Achomharc dlí

Táille	€1,850
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