



An Binse Luachála
Valuation Tribunal

Valuation Tribunal

Annual Report 2022

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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. This report aims to set out the activities of the Tribunal during 2022. This report is prepared in line with *Code of Practice for the Governance of State Bodies* under which the Tribunal operates.

Unsurprisingly the early part of 2022, brought continuing challenges to the functioning of the Tribunal with the Covid-19 pandemic fundamentally changing the way in which we work. Following on from work commenced in 2020, the Tribunal continued to conduct remote hearings that otherwise would have required all parties to the appeal to travel to Dublin. This allowed the work of the Tribunal to continue while providing for the safety of all parties to an appeal including Tribunal Members and staff. In person hearings at the Tribunal offices recommenced early in 2022 for some of the more complex appeals with more substantive legal issues at their core, and to facilitate appellants who may not have been in a position to participate in remote hearings. The Tribunal will continue to support all appellants to enable them to see their appeals through to completion and will continue to embrace opportunities to build a more agile and accessible service.

I am acutely aware of the impact delays in processing appeals has on all parties. With the resources now available to the Tribunal we are endeavouring to process appeals in a more timely manner. In 2022 the Tribunal finalised 786 appeals. The work and achievements of the Tribunal would not be possible without the dedication, professionalism and commitment demonstrated by the Tribunal staff and Tribunal members. I would like to take this opportunity to thank them all sincerely.

Significant changes for the Tribunal occurred in 2022 as it became an independent body under the aegis of the Department of Housing, Local Government and Heritage. I would like to thank the Valuation Office for their support of the Valuation Tribunal and their assistance prior to and throughout the transition period. I would also like to thank the Department for their support of the Tribunal during the transition period and beyond.

As has been our stated guiding principal, 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. We remain committed to the 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.

Finally I would like to acknowledge and thank the Chairperson of the Tribunal and the former Registrar for their work and dedication.

Ann Gill

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.

Constitution of the Valuation Tribunal (Tribunal Members)

The Tribunal has sanction for 36 members. Members are mainly drawn from the legal and chartered surveyor professions and comprise 1 Chairperson, 9 Deputy Chairpersons and 26 Ordinary Members. As of December 2022, the Tribunal comprised 34 members, with one membership term having ended and one member having resigned earlier in 2022. Ordinary members are appointed for a term of up to five years and may be re-appointed for a further term (to a maximum of 8 years). Ordinary members may be considered for the role of Deputy Chairperson. The membership of the Tribunal is set out at [Appendix A](#).

Tribunal members are appointed by the Minister for Housing, Local Government and Heritage following a recruitment process conducted by the Public Appointments 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 determine an appeal where it is considered that an appeal can be decided 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, attending site inspections, for writing and reviewing of judgements, 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 and local authorities. In carrying out their statutory role, Valuation Tribunal Members consistently display sound judgement, tact, discretion and fairness in determining appeals before them.

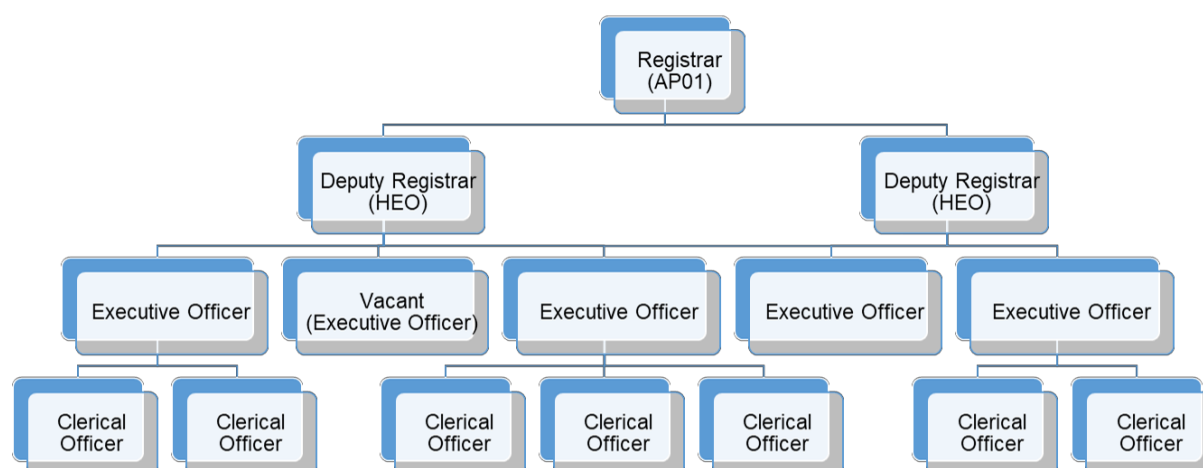
Members of the Valuation Tribunal receive administrative support from the complement of staff at the Valuation Tribunal offices in Holbrook House, Holles Street, Dublin 2.

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 Officers¹ and seven Clerical Officers.

In 2022 the administrative staff were involved in the closing of 786 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.

As of December 2022, the Tribunal had 14 full-time staff with one vacancy at EO level.



Valuation Tribunal Administrative Support 2022

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.

¹ There is currently a staff vacancy at EO level

Statutory Underpinning of the Valuation Tribunal

The Tribunal has been resourced to manage its workload and as a result has increased organisational agility to respond to Government priorities and carry out its statutory role in the most effective and efficient manner. 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)

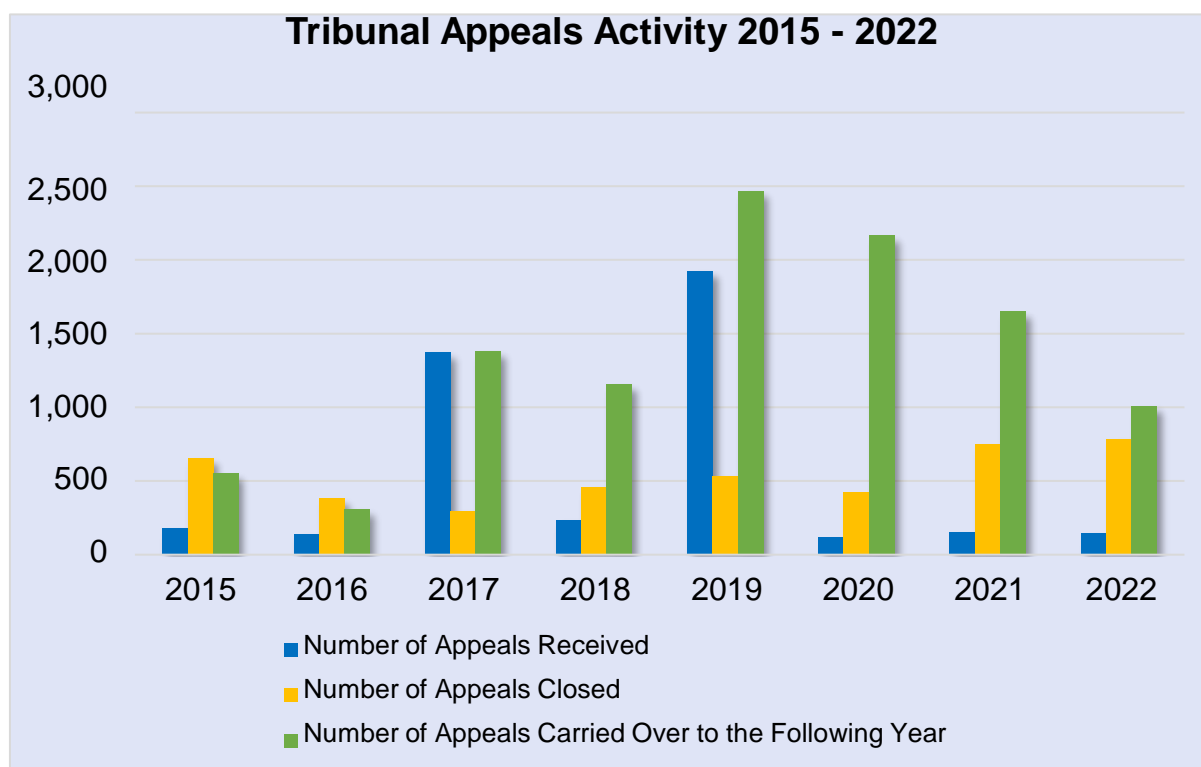
Act 2020 (Section 31) Order 2020 – S.I. No. 518/2020

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 Division of Tailte Éireann) 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 rating 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 2017² and 2019³ relates to elements of the National Revaluation Programme carried out across selected tranches of rating authority administrative areas. The next significant revaluation was due in 2021 however owing to Covid-19, the proposed 2021 revaluation was deferred until 2023.

² Carlow, Kildare, Kilkenny, Leitrim, Longford, Offaly, Roscommon, Sligo, Westmeath and South Dublin.

³ Cavan, Fingal, Louth, Meath, Monaghan, Tipperary, Wexford and Wicklow.

The Valuation Division of Tailte Éireann has stated that the new valuations for the areas that will undergoing revaluation⁴ will be published in September 2023 and will become effective for rates purposes from 2024.

Appeals Activity 2017– 2022

At the beginning of 2022 the Tribunal had some 1,651 appeals on hand. A breakdown of the Tribunal's Appeals Activity 2017– 2022 is set out below.

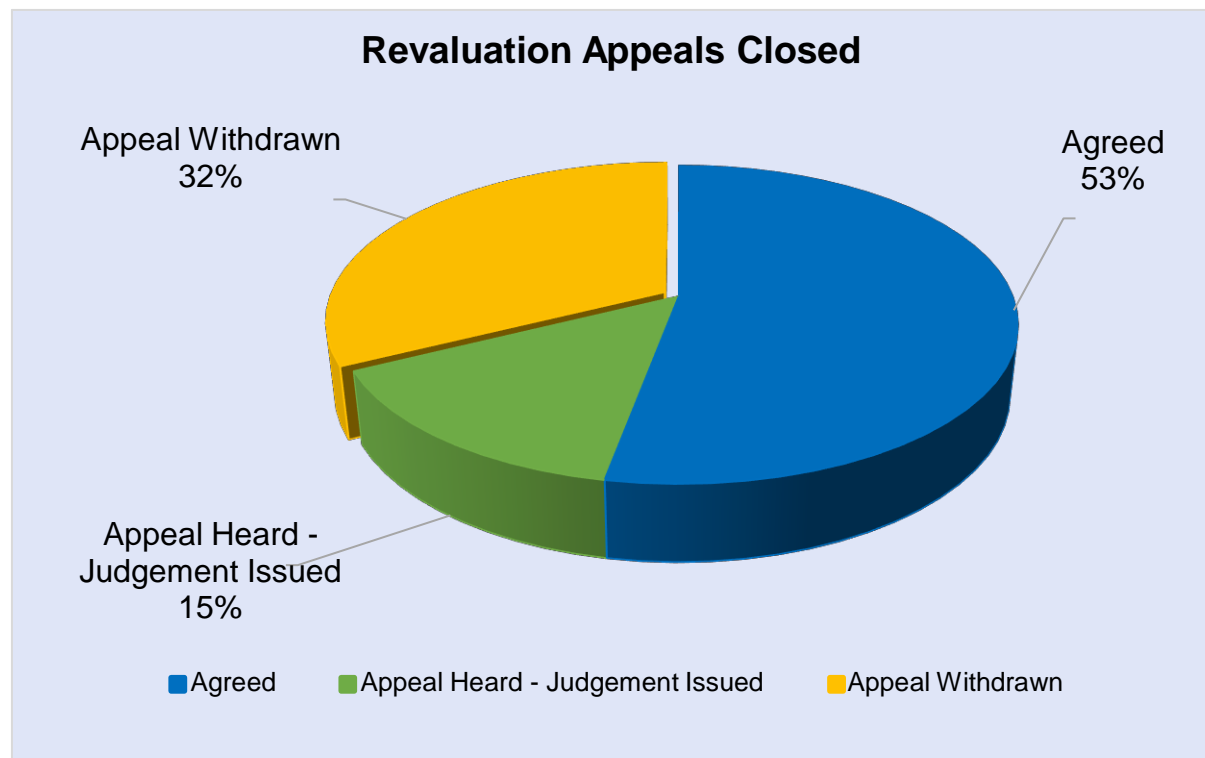
	2017	2018	2019	2020	2021	2022
Number of Appeals On Hand at Beginning of Year	312	1,384	1,157	2,550	2,247	1,651
Number of Appeals Received	2017	2018	2019	2020	2021	2022
Revaluation Programme	1,271	20	1,842	0	0	0
Revision	97	194	55	106	123	120
Vacant Sites	0	10	16	8	7	12
Derelict sites	2	10	8	4	20	13
Global	0	0	2	2	1	0
Total	1,370	234	1,923	120	151	145
Number of Appeals Closed	2017	2018	2019	2020	2021	2022
Revaluation Programme	149	388	478	376	577	633
Revision	143	64	46	44	139	123
Vacant Sites	0	2	4	0	16	14
Derelict sites	6	7	2	3	15	14
Global						2
Total	298	461	530	423	747	786

⁴ 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.

There were 1,010 appeals on hand at the 1st January 2023. 88 appeals had requested or initiated a request for a Case Stated. 121 appeals were heard and were pending final determination.

Revaluation Appeals Concluded 2022

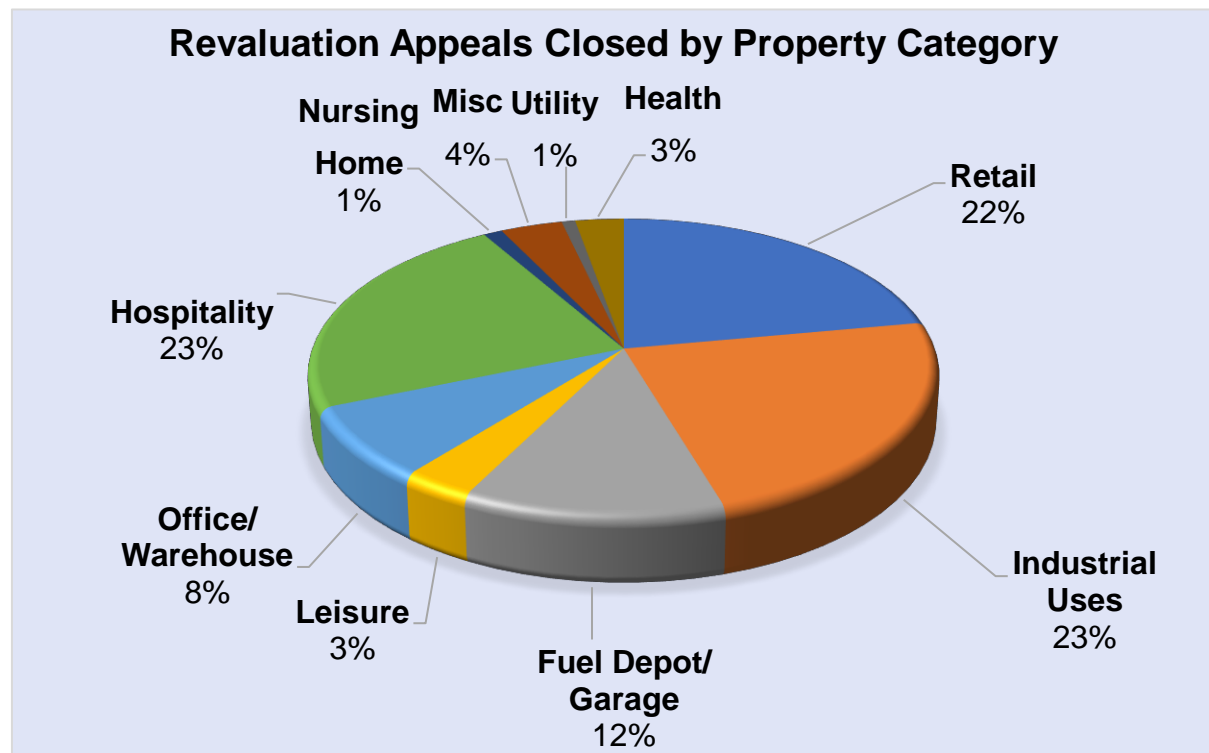
Of the 786 appeals closed by the Valuation Tribunal during 2022, 633 related to revaluation appeals.



As set out in the above chart 335 (53%) of the revaluation appeals closed were agreed without recourse to a full hearing, with 93 (15%) being heard by the Tribunal and a final judgement subsequently issued. The remaining 205 (32%) appeals were withdrawn or struck out.

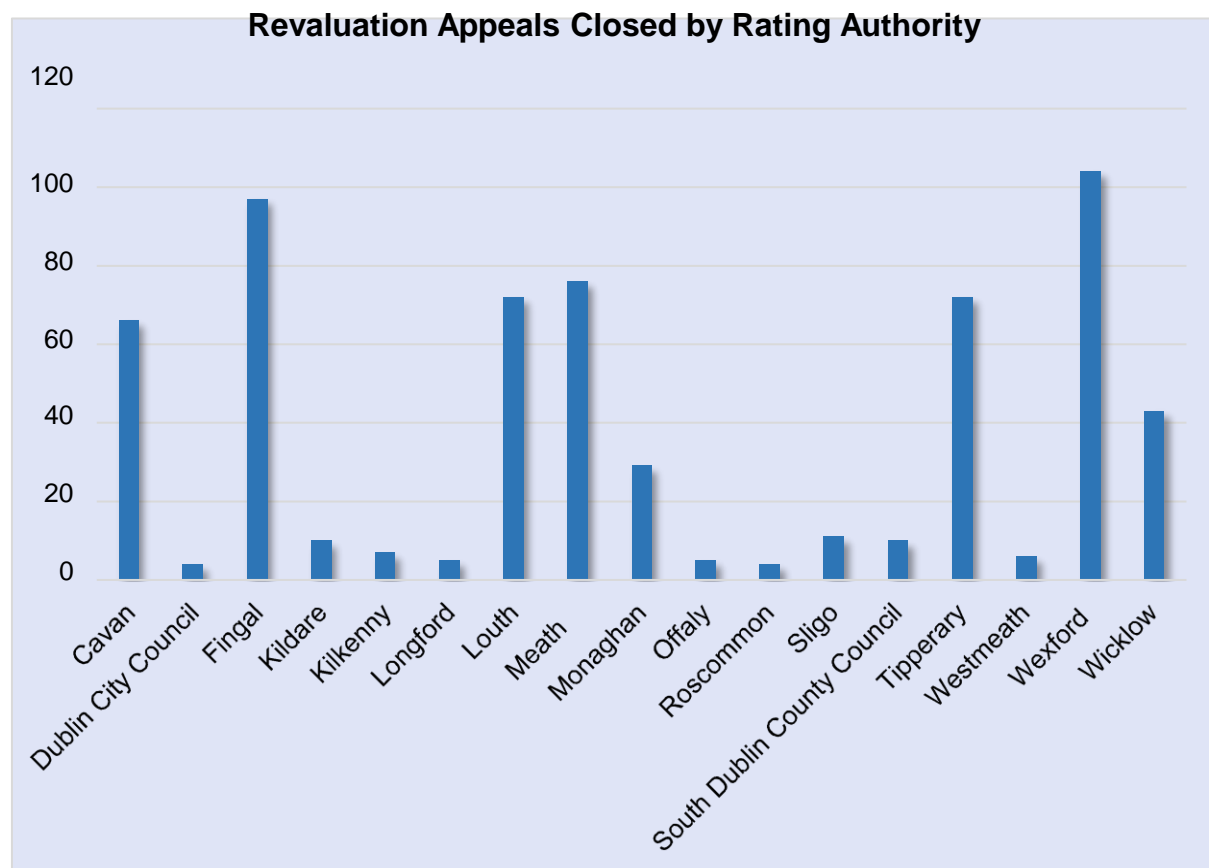
Industrial Use, Hospitality and Retail were the largest categories accounting for 147, 145 and 140 appeals respectively, equating to 68% of all appeals closed.

The breakdown of the property categories of the 633 revaluation appeals closed in 2022 is set out in the following chart.



■ Retail	140	■ Industrial Uses	147	■ Fuel Depot/ Garage	77
■ Leisure	21	■ Office/ Warehouse	50	■ Hospitality	145
■ Nursing Home	7	■ Misc	23	■ Utility	5
■ Health	18				

The following chart sets out the number of Revaluation appeals closed during 2022 by rating authority administrative area.



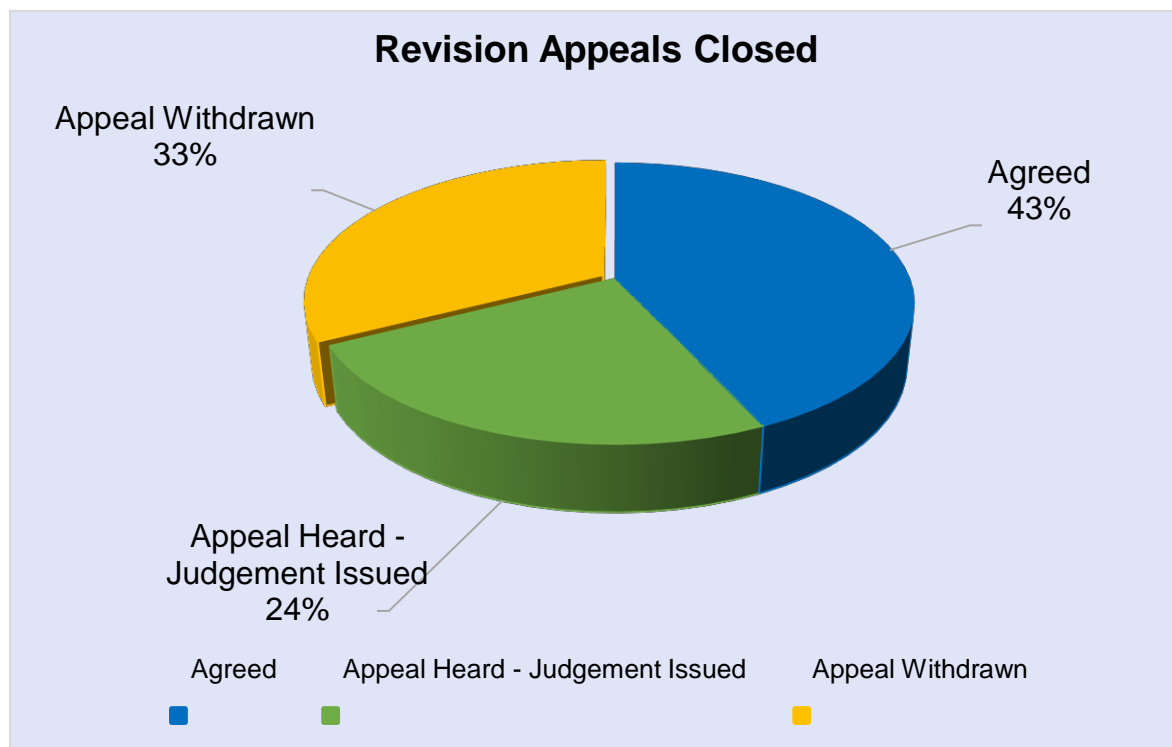
Revision Appeals Concluded 2022

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”⁵ 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 new property.

Revision appeals accounted for 123 (16%) of the 786 appeals closed by the Tribunal in 2022.

⁵ 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.

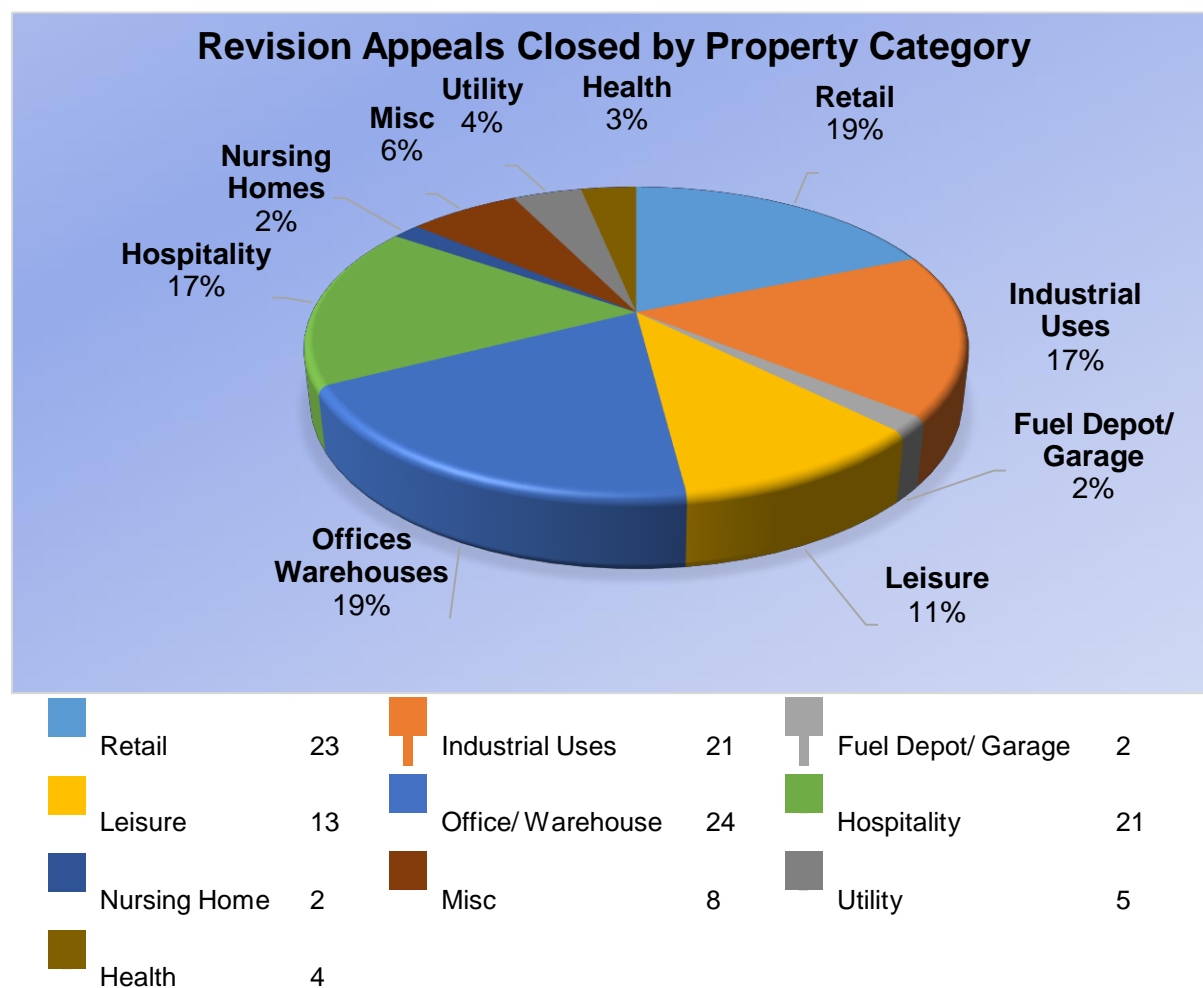


As set out in the chart above, 53 of these appeals (43%) were agreed without recourse to a full hearing, with 30 (24%) being heard by the Tribunal and a judgment subsequently issuing. The remaining 40 appeals (33%) were withdrawn or struck out.

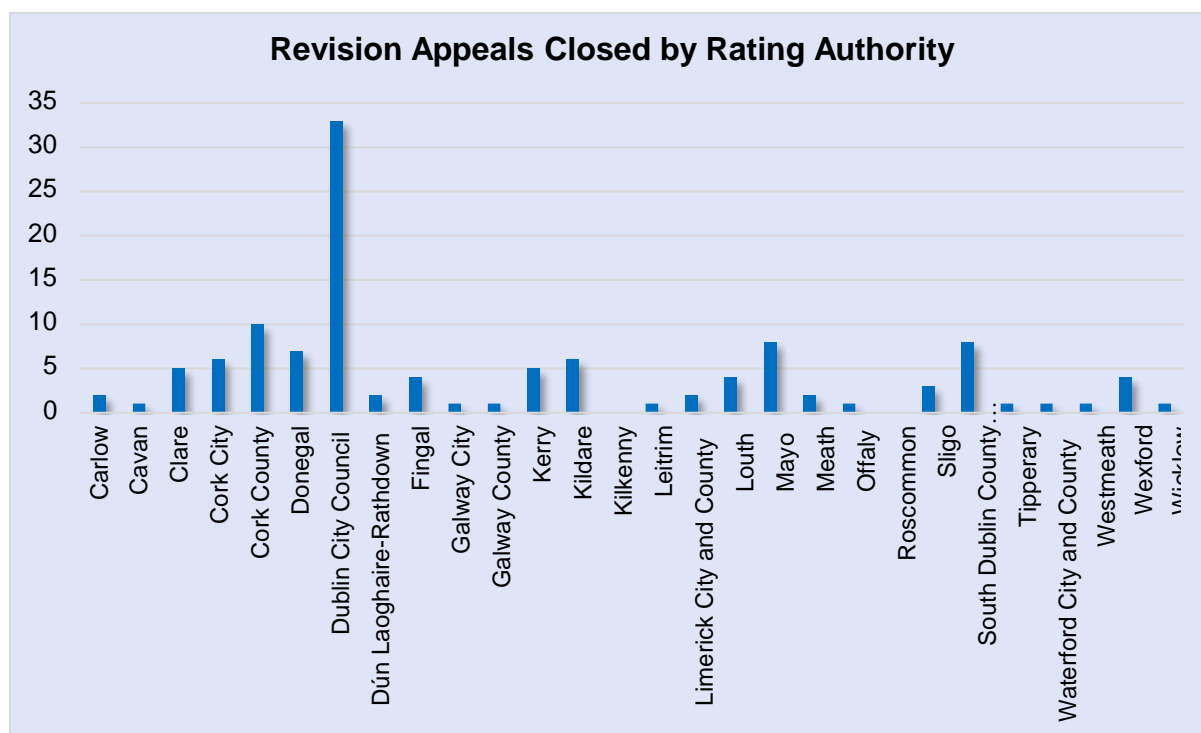
The breakdown of the property categories of the 123 revision appeals closed in 2022 is set out below.

Offices / Warehouses, Retail, Industrial Use and Hospitality were the largest categories accounting for 24, 23, 21 and 21 appeals respectively equating to 72% of all appeals closed.

The breakdown of the property categories of the 123 Revision appeals closed in 2022 is set in the Chart below.



The following chart sets out the number of Revision appeals closed during 2022 by rating authority administrative area.



Derelict Site and Vacant Site Appeals Concluded 2022

The volume of derelict site appeals and vacant site appeals received remains small relative to the overall Tribunal workload. In 2022, the Tribunal concluded 14 Derelict site appeals and 14 vacant site appeals. The details of these appeals are set out below.

Derelict Sites		
Rating Authority	Withdrawn	Agreed
Cork City Council	2	-
Dublin City Council	2	-
Dún Laoghaire-Rathdown Council	-	1
Fingal	1	
Limerick City and County Council	5	2
Offaly County Council	1	-
Total	11	3

Vacant Sites		
Rating Authority	Withdrawn	Agreed
Cork City Council	1	

Dublin City Council	2	2
Donegal County Council	1	
Fingal County Council	1	
Kilkenny County Council	1	1
Laois County Council	1	
Limerick City and County Council	1	
Meath County Council	1	
Waterford County Council	-	1
Wicklow County Council	-	1
Total	9	5

Voted Expenditure and Receipts

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. Funding for the Valuation Tribunal has been provided from the Department's vote from that date, and Valuation Tribunal staff have been transferred to the Department.

The Valuation Tribunal operates as an independent office and is funded by Subhead Vote 34 as set out in Revised Estimates Volumes for the Public Service 2022.

Subhead C.6 from Programme C Local Government of Vote 34 relates specifically to the funding provided for work of the Valuation Tribunal.

The Secretary General of the Department of Housing, Local Government and Heritage is the Accounting Officer for all expenditure and income under Vote 34. The follow table sets out the expenditure of the Tribunal for 2018-2022.

	2018	2019	2020	2021*	2022
	€000	€000	€000	€000	€000
Valuation Tribunal Voted Allocation Current	1,099	1,349	1,349	1,349	1,912
Subhead 34 - Programme C – Provision of Administration Services to the Valuation Tribunal Outturn	2018	2019	2020	2021	2022
	€000	€000	€000	€000	€000
Salaries and Wages	284	282	283	397	583
Valuation Tribunal Board Pay					465
Non-Pay expenditure	487	508	344	274	100
Programme C – Total Current Expenditure	771	790	627	671	1,148

In addition there was a capital budget allocation for 2022 of €225,000 for the development of an integrated case management ICT system for the Valuation Tribunal.

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. The introduction of remote hearings provides the Tribunal with increased capacity to facilitate and schedule an increased number of appeals for hearing. In 2022, 85% 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 undertake a considerable amount of research and preparative work on each appeal to which they are assigned.

Valuation Tribunal - Operational Developments

- ✓ **COVID-19:** The pandemic impacted greatly on how the Tribunal operates and at the start of the pandemic reduced our ability to determine appeals on hand. On site oral hearings were postponed in mid-March 2020 and resumed again early in 2022.
- ✓ With the aim of continuing to determine as many appeals as possible, the Tribunal commenced hearing appeals remotely from mid-2020 and continued to do so, where appropriate, throughout 2022. To ensure that remote hearings mirror the rules and procedures in place for oral hearings, the Tribunal has 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 derelict and vacant sites set by local authorities.

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 enables entities to achieve their intended outcomes as defined in their governing legislation and Statements of Strategy while acting in the public interest.

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

The Tribunal had an Oversight Agreement with the Department of Housing, Local Government and Heritage for 2021/ 2022. 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 outlines our ambitions and sets out our strategic direction over 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 appeals process. The key strategic objectives for the three year period of the Strategy 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 2022, 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 DPER Circular 25/2016.

Fees Collected

Appeals to the Tribunal are subject to a prescribed fee payable by the person who brings the proceeding concerned. Fees paid to the Valuation Tribunal are accounted for as Appropriations-in-Aid. In 2022, appeal fees received by the Tribunal amounted to €60,675 and formed part of the appropriation-in-aid to the Department.

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

Data Protection

The General Data Protection Regulation (GDPR) came into effect on 25th May 2018. It provides regulation in relation to personal data processing, 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 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):

- ✓ 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 address risk with regard to ensuring the Tribunal is fully staffed and that suitable office accommodation, including adequate hearing rooms, are available. Additionally, the Tribunal in conjunction with the Department ensures that a panel of suitable deemed candidates exists following a Public Appointments Recruitment Process that will allow the Tribunal to maintain and increase its membership, if so required.

Mitigation measures have been and, are, being put in place to address the risks identified above and the following actions were progressed during 2022 with a view to transforming and enabling the Tribunal to a more efficient and effective operating model:

- Staffing Complement: The Tribunal at the end of December had 14 full time staff with one vacancy expected to be filled early in 2023. The staffing complement will be kept under review and a workforce plan developed should the need for additional staff arise.

- ✓ Increased Membership: 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 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 were assigned work that can be undertaken from home. Since March 2022, all staff have returned to the office on a rolling rota basis. In 2023, the Tribunal will look to introducing a blended working policy for Tribunal staff.
- ✓ The Tribunal has been holding remote hearings since July 2020. Remote hearings have proved to be successful and it is hoped that we can facilitate a significant number of remote hearings as part of our 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 and Protected Disclosure (Amendment) Act 2022 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 2022 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, and for writing and reviewing of judgments, together with an allowance for travel and subsistence.

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

Appendix A - 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		27/05/2022	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
Una 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
Mema Byrne	27/04/2022		26/04/2026	Tribunal Member

Appendix B - Appeal Fees Payable

Fees Payable in Respect of Revaluation Appeals to the Valuation Tribunal	
Valuation of property as determined by the Commissioner of Valuation	Appeal Fee
Not exceeding €20,000	€95
Exceeding €20,000 and not exceeding €50,000	€125
Exceeding €50,000 and not exceeding €250,000	€300
Exceeding €250,000	€500

Fees Payable in Respect of Standard Revision Appeals to the Valuation Tribunal	
Valuation of property as stated on the Valuation Certificate or Notification	Appeal Fee
Not exceeding €50	€95
Exceeding €50 and not exceeding €150	€125
Exceeding €150 and not exceeding €650	€300
Exceeding €650	€500

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

Fees Payable in Respect of Vacant Site Appeals to the Valuation Tribunal	
Valuation of property as determined by the Local Authority	Appeal Fee
Not exceeding €100,000	€165
Exceeding €100,000 but not exceeding €500,000	€350
Exceeding €500,000 but not exceeding €1,000,000	€500
Exceeding €1,000,000	€1,000

Appendix C - 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 ⁶	€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

⁶ 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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Valuation Tribunal

