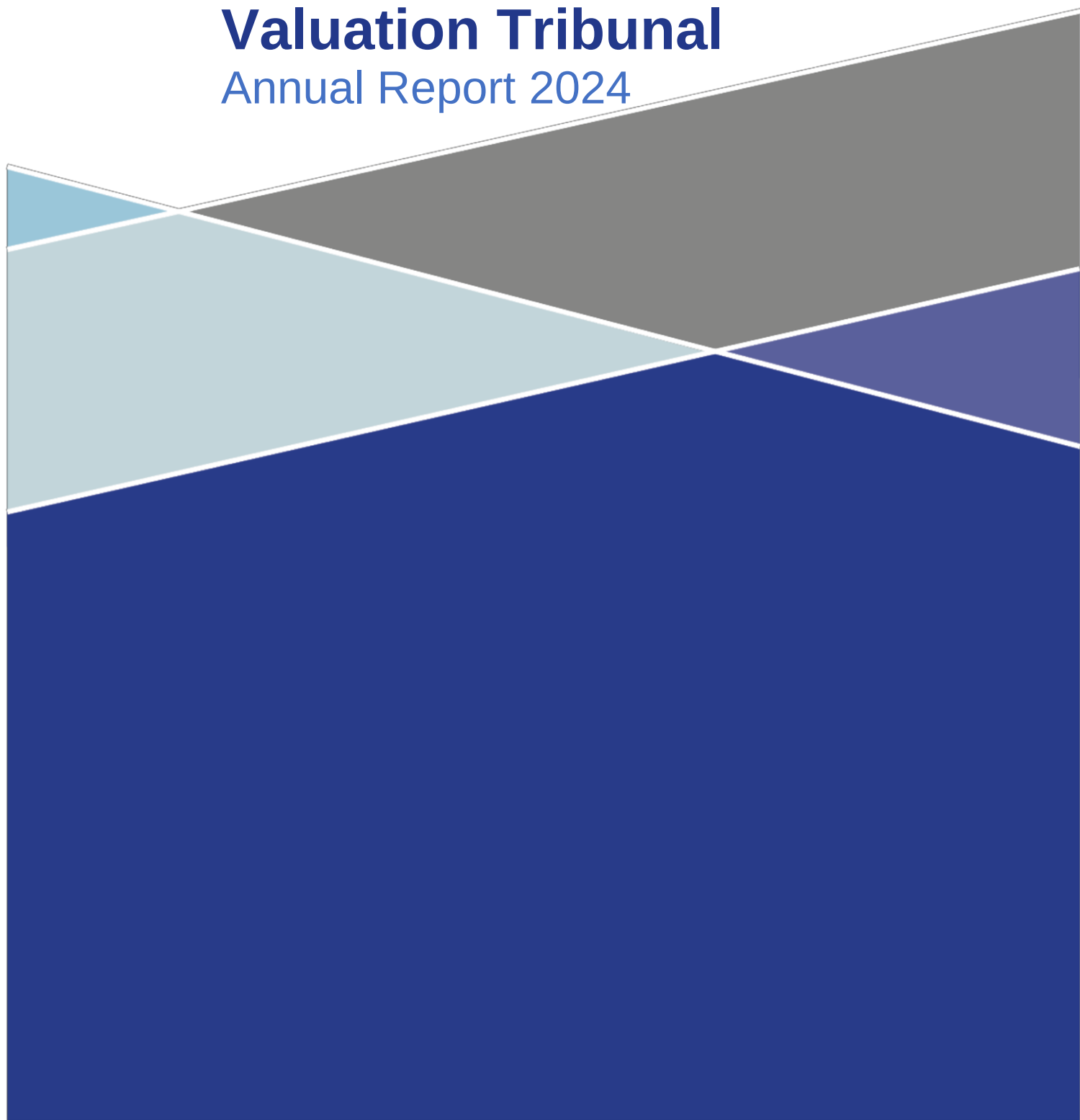




An Binse Luachála
Valuation Tribunal

Valuation Tribunal

Annual Report 2024



Contents

ABOUT US	3
FOREWORD	4
ROLE OF THE VALUATION TRIBUNAL	6
CONSTITUTION OF THE VALUATION TRIBUNAL (TRIBUNAL MEMBERS)	7
ADMINISTRATIVE SUPPORT	9
STATUTORY UNDERPINNING OF THE VALUATION TRIBUNAL	10
VALUATION TRIBUNAL APPEALS ACTIVITY	12
VOTED EXPENDITURE AND RECEIPTS	24
TRIBUNAL WORKLOAD CAPACITY	25
VALUATION TRIBUNAL - OPERATIONS	27
OVERSIGHT AGREEMENT	28
VALUATION TRIBUNAL STRATEGIC PLAN 2024-2026	29
FREEDOM OF INFORMATION	31
PROVISION OF INFORMATION TO MEMBERS OF THE OIREACHTAS	31
FEES COLLECTED	31
DATA PROTECTION	31
RISK MANAGEMENT	32
VALUATION TRIBUNAL CUSTOMER CHARTER	32
PROTECTED DISCLOSURES	32
OVERVIEW OF CLIMATE ACTION MANDATE / ENERGY USAGE	33
RATE OF REMUNERATION FOR VALUATION TRIBUNAL MEMBERS	33
APPENDIX A - MEMBERSHIP OF THE VALUATION TRIBUNAL	35
APPENDIX B - APPEAL FEES PAYABLE	36

About Us

The Valuation Tribunal is an independent statutory body initially established under the Valuation Act 1998 and continued by the Valuation Act 2001, as amended, to hear appeals against decisions of the Valuation Division of Tailte Éireann on the valuation of commercial properties for rating purposes.

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

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

the Valuation Acts 2001 – 2015

the Derelict Sites Act 1990

the Urban Regeneration and Housing Act 2015



Valuation Tribunal

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Foreword

Welcome to the 6th Annual Report of the Valuation Tribunal. This report aims to set out the activities of the Tribunal during 2024. This report is prepared in line with the *Code of Practice for the Governance of State Bodies* under which the Tribunal operates.

It was a busy year for the Tribunal which saw a lot of staff changes and some changes in the Tribunal Membership. The term of office of one of the Deputy Chairpersons Mr Barry Smyth FRICS, FSCSI, MCI Arb came to an end in February 2024. The resulting vacancy was filled by the appointment of a new Deputy Chairperson Ms Úna Ní Chatháin from within the Tribunal Membership. Following a recruitment campaign undertaken by the Public Appointments Service (public jobs) in April 2024, the Tribunal welcomed the appointment, by the Minister for Housing, Local Government and Heritage, of a new Chairperson Ms Margaret Nerney SC. The Tribunal looks forward to continuing to work with Ms Nerney who brings with her a vast wealth of knowledge and experience.

I thank Ms Majella Twomey BL, who was appointed as Interim Chairperson between June 2023 and April 2024, for her dedication, commitment and guidance during her term as Chairperson. I also thank Mr Barry Smyth for his valuable contribution to the work of the Tribunal during his term of office.

Indeed, without the dedication and commitment to high standards of all of our Tribunal Members and staff, the Tribunal would not be able to achieve the result it did. In 2024 the Tribunal brought 955 appeals to a close. Thank you to you all for your professionalism and hard work.

The Tribunal looks forward to 2025 when it is expected to leave the current offices at Holbrook House and move to purpose built offices in Smithfield Hall, Dublin 7.

As has been our stated guiding principle, 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 will continue to endeavour to support all appellants and assist them to see their appeals through to completion while working with all our stakeholders to allow for the best use of resources available. 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.

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 1998 and continued by the Valuation Acts 2001, as amended, to hear appeals against decisions of the Valuation Division of Tailte Éireann 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 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 Tailte Éireann; 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 one Chairperson, nine Deputy Chairpersons and 26 Ordinary Members. As of December 2024, the Tribunal comprised 35 Members: one Chairperson, nine Deputy Chairpersons and 25 Ordinary Members. The Term of Office of one Deputy Chairperson came to an end during 2024 and, following a selection process, the vacancy was filled from within the Tribunal Membership.

The current Tribunal membership has a gender balance of 43% female and 57% male Members which is in line with the Government target to achieve 40% representation of each gender in the membership of all State Boards as per the *Code of Practice for the Governance of State Bodies*.

Tribunal Members are appointed by the Minister for Housing, Local Government and Heritage following a recruitment process conducted by the Public Appointments Service.

Ordinary Members are appointed for a term of up to five years and may be re-appointed for a further term. Ordinary Members may be considered for the role of Deputy Chairperson. The membership of the Tribunal is set out at [Appendix A](#).

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 Department of Public Expenditure NDP Delivery and Reform, for hearing appeals, attending divisional meetings, attending site inspections and for writing and

reviewing of judgments, together with an allowance for travel and subsistence in line with Civil Service sanctioned rates.

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 Tailte Éireann and local authorities. In carrying out their statutory role, Valuation Tribunal Members are consistently required to display sound judgment, tact, discretion and fairness in determining appeals before them.

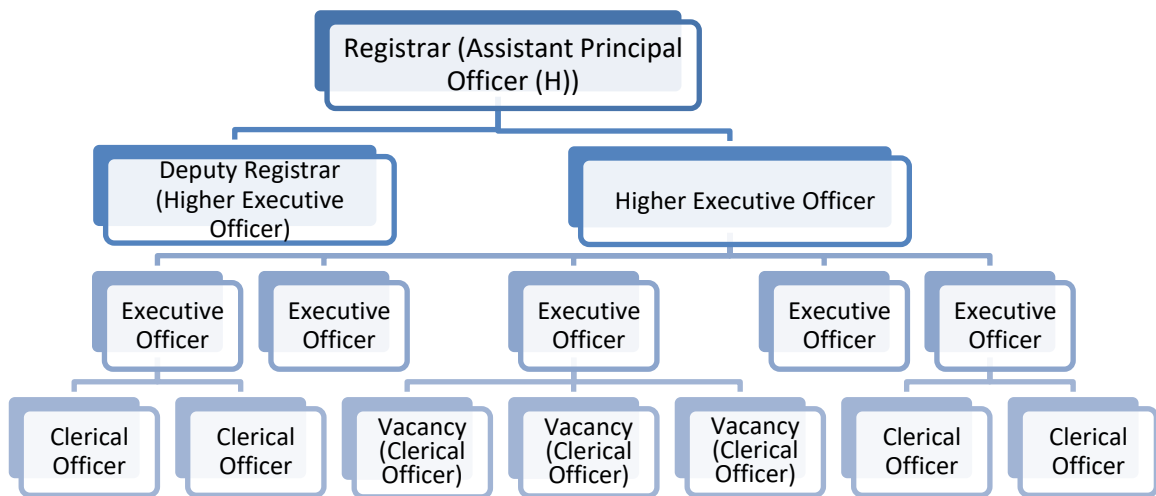
Members of the Valuation Tribunal receive administrative support from the complement of staff at the Valuation Tribunal offices in Holbrook House, Holles Street, Dublin 2.

Administrative Support

The Valuation Tribunal staff support the administration 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. The Valuation Tribunal implements Blended Working arrangements similar to those operated by the Department of Housing, Local Government and Heritage.

In 2024, the administrative staff were involved in the closing of 955 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 31st December 2024, the Tribunal had 12 full-time staff with three vacancies at CO level.



Statutory Underpinning of the Valuation Tribunal

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

- The Valuation Acts 2001 - 2015. The Principal Act (No. 13 of 2001) came into effect on 02 May 2002. The Valuation (Amendment) Act 2015 (No. 10 of 2015) came into effect on 23 April 2015
- The Derelict Sites Act 1990 (No. 14 of 1990) which came into effect on 27 June 1990
- The Urban Regeneration and Housing Act 2015 (No. 33 of 2015) came into effect on 28 July 2015
- The Civil Law and Criminal Law (Miscellaneous Provisions) Act 2020 (Section 31) Order 2020 – S.I. No. 518/2020
- The Tailte Éireann Act 2022

The Valuation Acts 2001-2015

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 continuance in being of the Valuation Tribunal notwithstanding the repeal, by section 8 of the 2001 Act, of the Valuation Act 1988. Sections 34 to 40 inclusive of the 2001 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

The Act of 2015 updates and amends certain provisions of the Principal Act in respect of the Valuation Tribunal including the circumstances and the grounds on which an appeal may be made to the Tribunal. Section 38 of this Act, which effected an amendment to Schedule 2 of the Principal Act, allows the Tribunal *inter alia* to determine a case based on written documentation submitted to it without holding a hearing.

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 may 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 may appeal to the Valuation Tribunal against a determination of the market value of a site as determined by a planning authority under the Act. The Tribunal has the power to deal only with the determination of market value under this Act for the purposes of calculating the vacant sites levy imposed by the planning 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 remotely.

The Tailte Éireann Act 2022

On 1st March 2023 the Valuation Office became part of a new State agency brought about by the merger of the Property Registration Authority (PRA), the Valuation Office and Ordnance Survey Ireland (OSI). Tailte Éireann is now an independent State body under the aegis of the Department Housing, Local Government and Heritage which provides a property registration system, property valuation service and the national mapping and surveying infrastructure for the State. The Tailte Éireann Act 2022 provided, at sections 27 and 28 respectively, for the dissolution of the PRA and OSI

and the transfer of the functions of those bodies, along with the functions of the Commissioner of Valuation and the Boundary Surveyor, to Tailte Éireann.

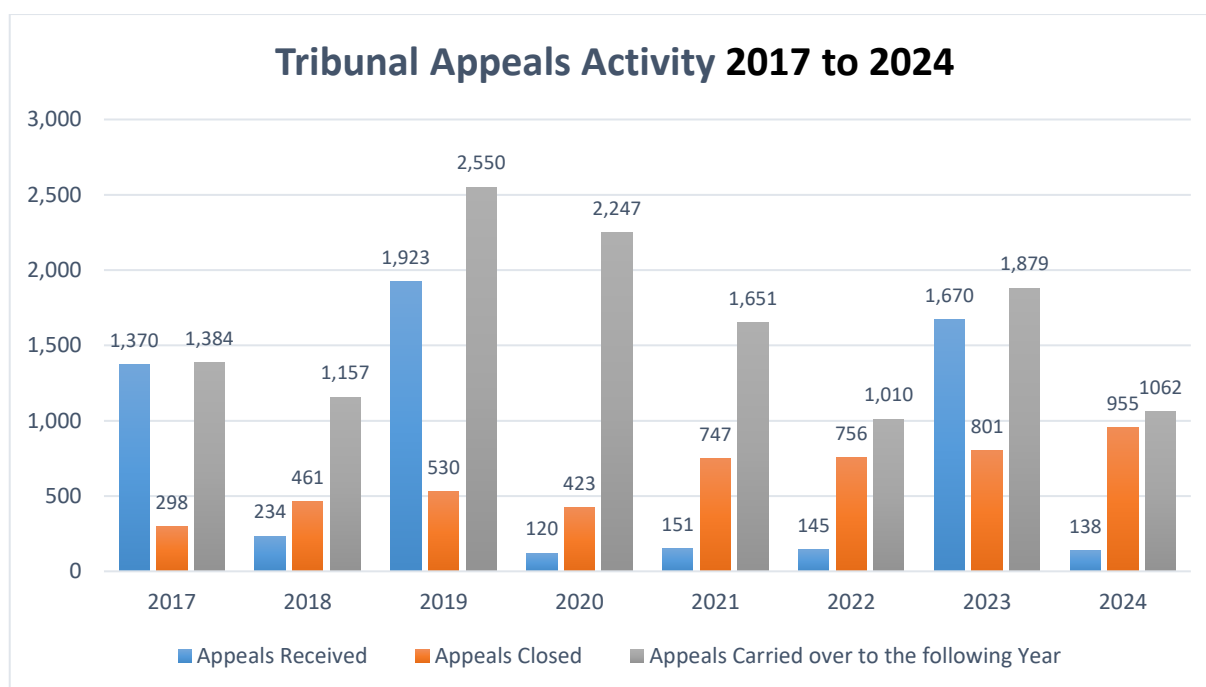
The functions and day to day business of the Valuation Tribunal remain unchanged as a result of the merger.

Valuation Tribunal Appeals Activity

The Valuation Tribunal operates in a strategic environment and its decisions impact directly on the finances of both the business sector and local authorities. Since the commencement of the National Revaluation Programme, being undertaken by the Valuation Division of Tailte Éireann, there has been an exponential increase in the volume of appeals submitted to the Tribunal and this trend is expected to continue.

National Revaluation Programme

The National Revaluation Programme (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- 2015, represents a sea-change and a 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, 2019² and 2023³ relates to elements of the National Revaluation Programme carried out across selected rating authority administrative areas. The new valuations under the 2023 revaluation programme, published in September 2023, became effective for rates purposes from January 2024.

Appeals Activity 2019 – 2024

At the beginning of 2025 the Tribunal had some 1,062 appeals on hand. A breakdown of the Tribunal's Appeals Activity 2019 – 2024 is set out below.

	2019	2020	2021	2022	2023	2024
Number of Appeals On Hand at Beginning of Year	1,157	2,550	2,247	1,651	1,010	1,879
Number of Appeals Received	2019	2020	2021	2022	2023	2024
Revaluation Programme	1,842	0	0	0	1,552	0

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

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

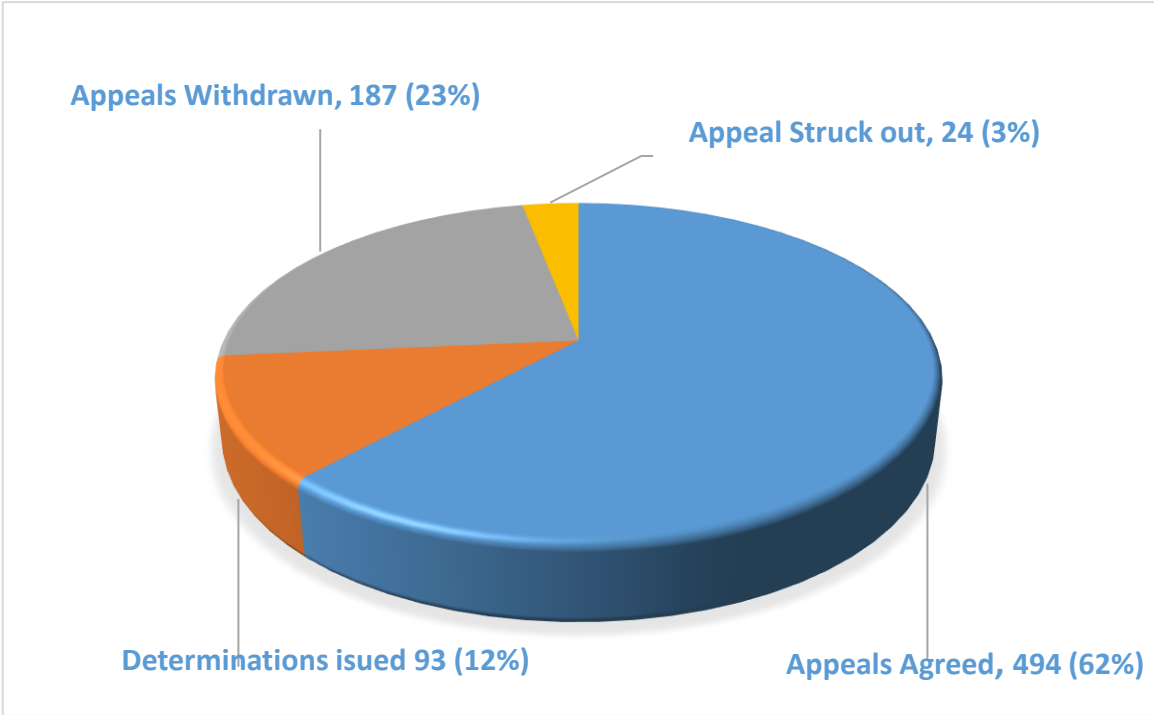
³ Donegal, Mayo, Galway City, Galway County, Clare, Kerry and Dunlaoghaire Rathdown

Revision	55	106	123	120	54	102
Vacant Sites	16	8	7	12	8	3
Derelict Sites	8	4	20	13	56	32
Global	2	2	1	0	0	1
Total	1,923	120	151	145	1,670	138
Number of Appeals Closed	2019	2020	2021	2022	2023	2024
Revaluation Programme	478	376	577	633	541	798
Revision	46	44	139	123	200	124
Vacant Sites	4	0	16	14	20	9
Derelict sites	2	3	15	14	38	22
Global				2	2	2
Total	530	423	747	786	801	955

There were 1,062 appeals on hand on the 1st January 2025. In the case of 87 of these appeals, the Tribunal has received a request for a case stated whereby the opinion of the High Court on a question/s of law has been sought by either the appellant or the respondent following a determination by the Tribunal. In addition, 42 of the appeals on hand were heard and were pending final determination.

Revaluation Programme Appeals Concluded 2024

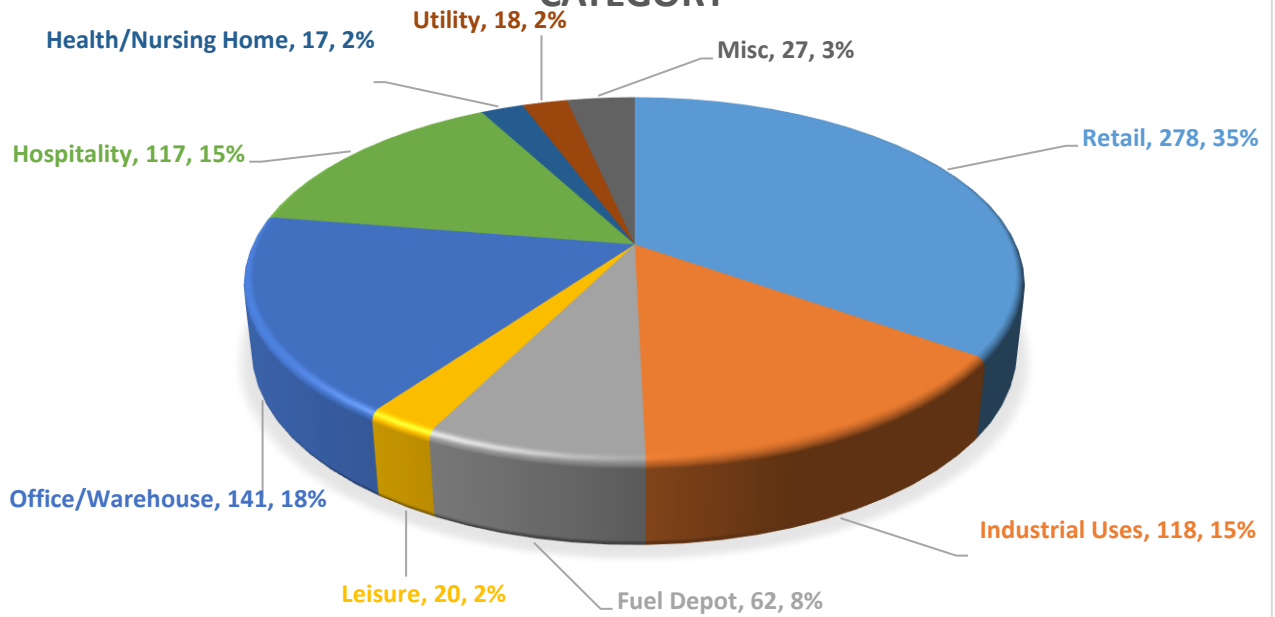
Of the 955 appeals closed by the Valuation Tribunal during 2024, 798 related to Revaluation Programme appeals.



As set out in the above chart 494 (62%) of the Revaluation Programme appeals closed were agreed without recourse to a full hearing, with 93 (12%) being heard by the Tribunal and a determination subsequently being issued. Of the remaining 211 appeals, 187(23%) were withdrawn and 24 (3%) were struck out.

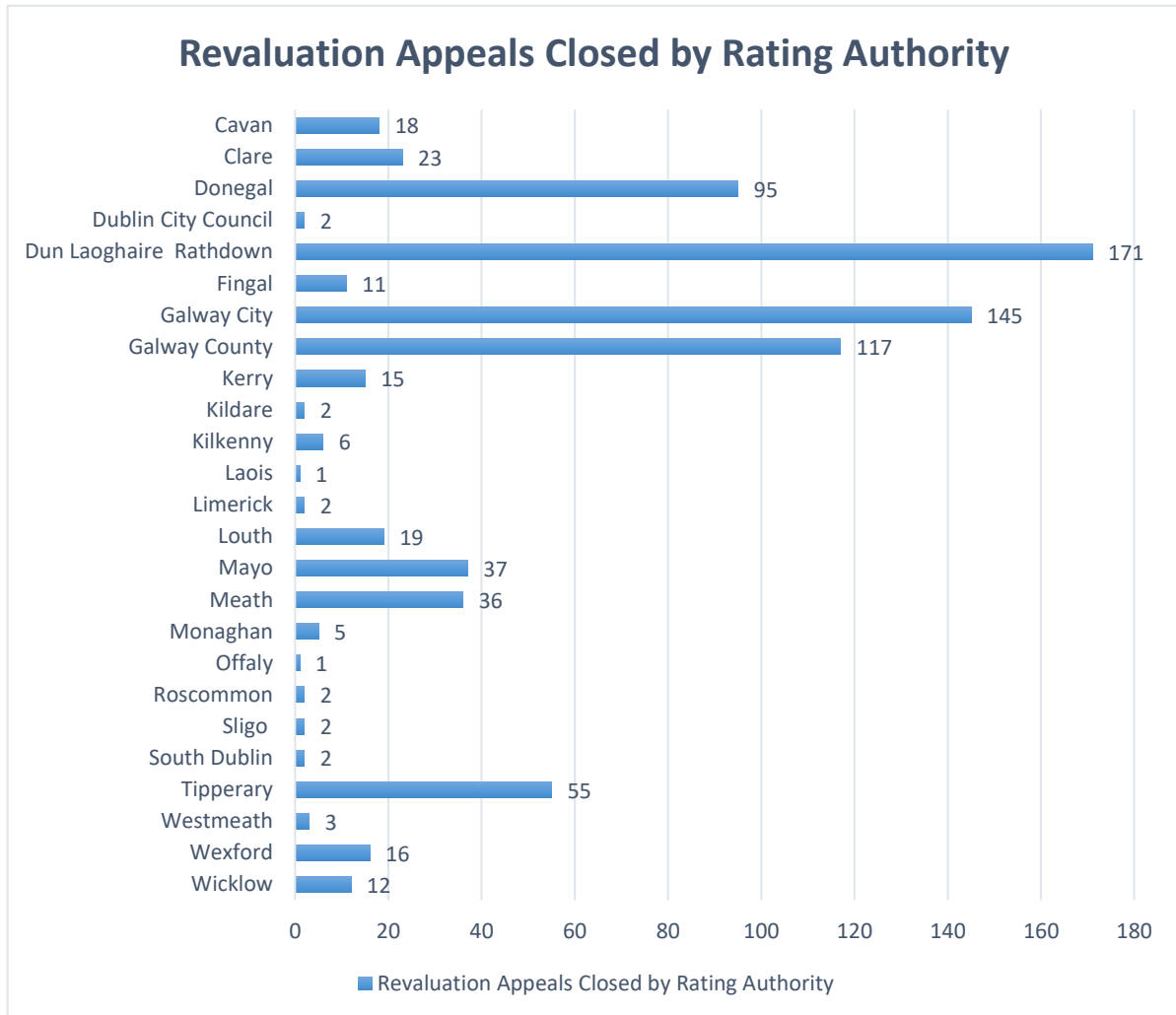
The breakdown of the property categories of the 798 revaluation appeals closed in 2024 is set out in the following chart. Retail, Office / Warehouse, Industrial Use and Hospitality were the four largest categories accounting for 278, 141, 118 and 117 appeals respectively equating to 69% of all appeals closed.

REVALUATION APPEALS CLOSED BY PROPERTY CATEGORY



Revaluation Appeals Closed by Rating Authority

The following chart sets out the number of Revaluation appeals closed during 2024 by rating authority administrative area.



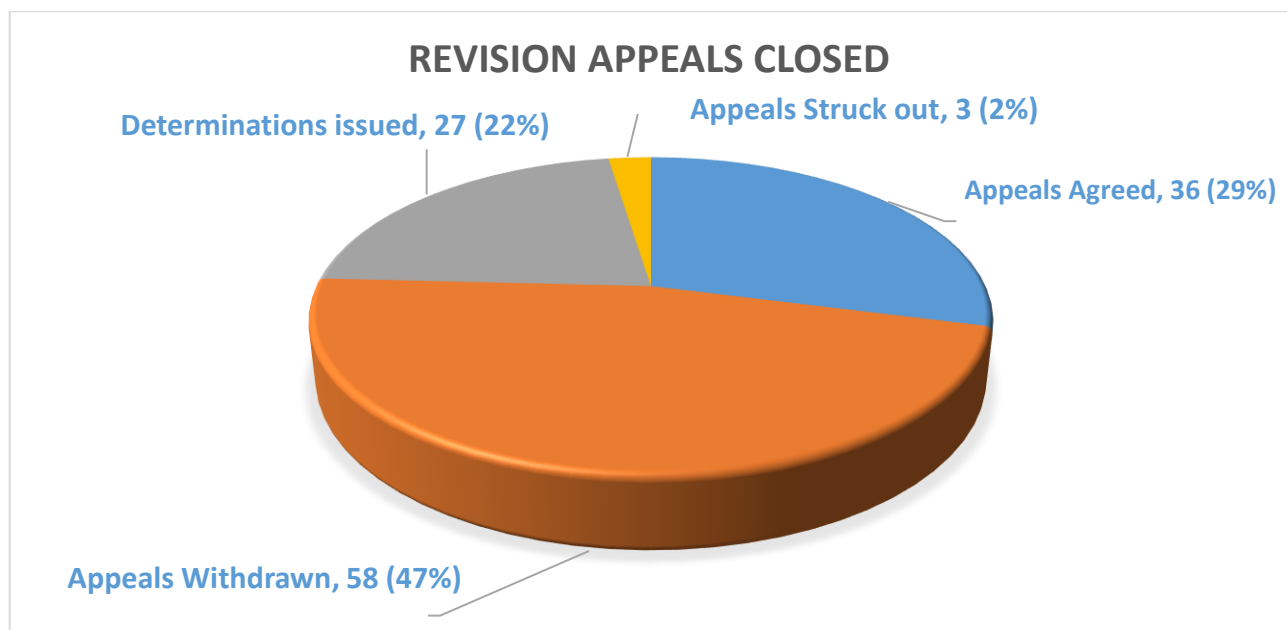
Revision Appeals Concluded 2024

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 new property.

Revision appeals accounted for 124 (13%) of the 955 appeals closed by the Tribunal in 2024.

Of the 955 appeals closed by the Valuation Tribunal during 2024, 124 related the revision appeals.

2024 Revision Appeals Closed



⁴ Material change of circumstances is defined in the Valuation Act 2001. The main criteria for satisfying material change of circumstances are as follows:

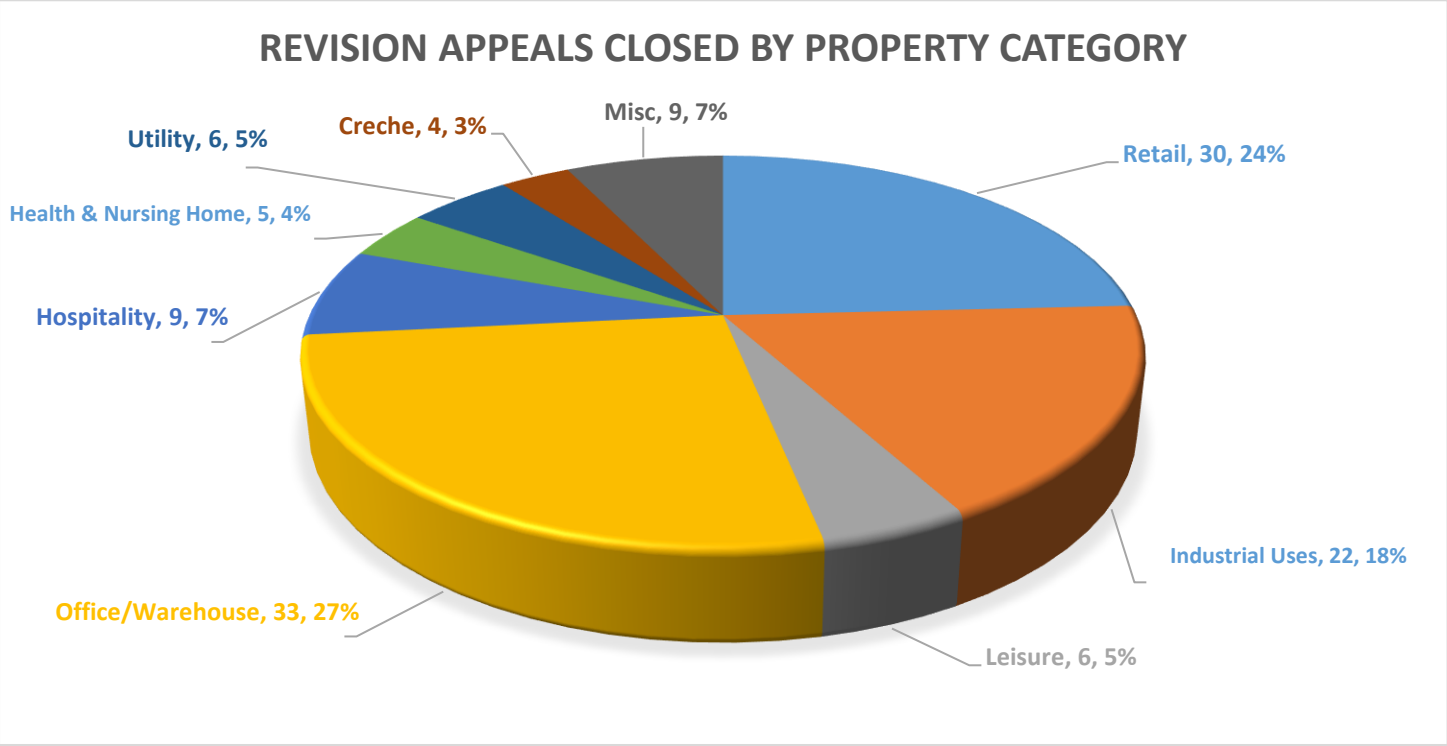
1. The property is an existing property whose value has changed by virtue of structural/physical alterations (including damage by fire or other physical cause).
2. The property is an existing property which has been divided into 2 or more separate properties.
3. Two or more existing properties have been 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, 36 (29%) of the revision appeals closed were agreed without recourse to a full hearing, with 27 (22%) being heard by the Tribunal and a judgment and order subsequently issuing. Of the remaining 61 appeals, 58 (47%) were withdrawn and 3 (2%) were struck out.

The breakdown of the property categories of the 124 revision appeals closed in 2024 is set out below.

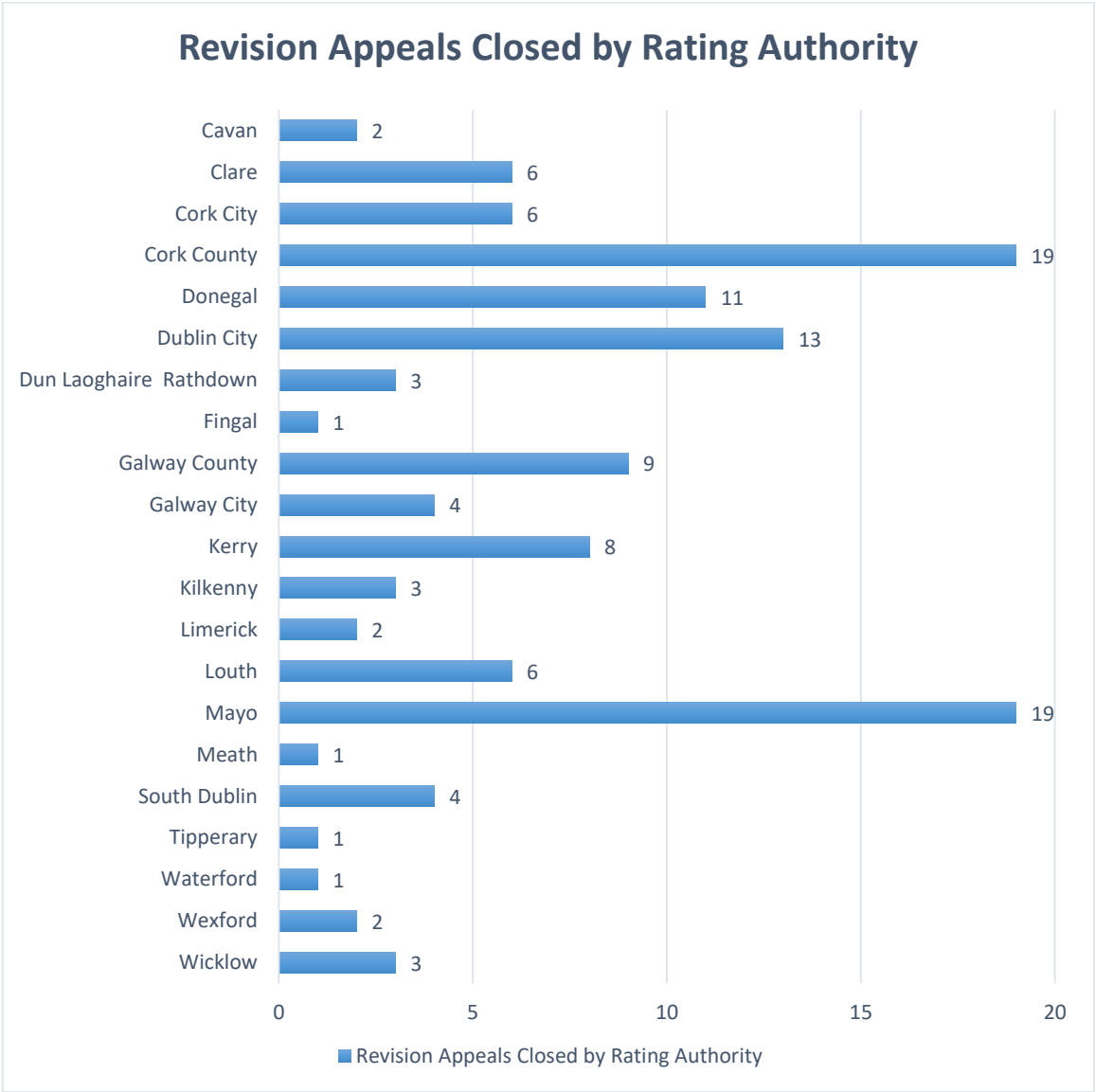
Offices / Warehouses, Retail and Industrial Use were the three largest categories accounting for 33, 30 and 22 appeals respectively equating to 69% of all appeals closed.

The breakdown of the property categories of the 124 revision appeals closed in 2024 is set in the Chart below.



The following table sets out the number of revision appeals closed during 2024 by rating authority administrative area

Revision Appeals Closed by Rating Authority



Derelict Site and Vacant Site Appeals Concluded 2024

The volume of derelict site appeals and vacant site appeals received and closed, although having increased in 2024, remains small relative to the overall Tribunal workload. In 2024, the Tribunal concluded 22 derelict site appeals and 9 vacant site appeals. The details of these appeals are set out below.

The following table sets out the number of Derelict Site appeals closed during 2024 by local authority area

Local Authority	Agreed	Withdrawn	Determinations Issued	Closed / Struck out
Carlow			1	
Clare				1
Cork City		2		
Dublin City	6	2		
Kildare	1			
Limerick	2			1
Mayo		2		
Monaghan			1	
Waterford		3		
Total	9	9	2	2

The following table sets out the number of Vacant Site appeals closed during 2024 by planning authority area

Local Authority	Agreed	Withdrawn	Determinations Issued	Closed / Struckout
Clare	1			
Dublin City		2	1	
Fingal			1	1
Kildare	1			
Limerick				1
Meath		1		
Total	2	3	2	2

Global Appeals Concluded 2024

Two Global appeals were closed in 2024

Voted Expenditure and Receipts

Funding for the Valuation Tribunal is provided from the Department of Housing, Local Government and Heritage. Valuation Tribunal staff are employed by the Department.

The Valuation Tribunal operates as an independent office and is funded under Vote 34 as set out in the Revised Estimates Volumes for the Public Service 2024.

Subhead C.6 from Programme C Local Government of Vote 34 relates specifically to the funding provided for the 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 2019-2024.

	2019	2020	2021*	2022	2023	2024
	€000	€000	€000	€000	€000	€000
Valuation Tribunal Voted Allocation Current	1,349	1,349	1,349	1,912	1,770	1,803
Subhead 34 - Programme C – Provision of Administration Services to the Valuation Tribunal Outturn	2019	2020	2021	2022	2023	2024
	€000	€000	€000	€000	€000	€000
Salaries and Wages	282	283	397	583	620	619
Valuation Tribunal Members' Remuneration				465	442	373
Non-Pay expenditure	508	344	274	100	106	87
Programme C – Total Current Expenditure	790	627	671	1,148	1,168	1,079

In addition there was a capital budget allocation for 2024 of €200,000 for the development of an integrated case management ICT system for the Valuation Tribunal and for the estimated costs associated with the move of the Tribunal's offices to Smithfield Hall.

Tribunal Workload Capacity

Hearings

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 2024, 382 appeals were scheduled for hearing. Of the 382 scheduled appeals 313 (82%) appeals were scheduled for remote hearing and the remaining 69 (18%) appeals were scheduled for in person hearings. In 2024, 78% 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 preparatory work on each appeal to which they are assigned.

Appeals to be Reheard

On her appointment as Chairperson, Ms Margaret Nerney SC carried out a general review of all appeals to the Tribunal which had been heard but where determinations remained outstanding. She raised concerns in relation to 26 appeals where the term of office of one or more Members of the Tribunal division assigned to hear the said appeals had expired but the determinations remained outstanding. In particular, the Chairperson was concerned as to the legal soundness of any determination being made and judgment being issued by a division of the Tribunal where one or more Members of that division was no longer a Member of the Tribunal.

The Tribunal sought and obtained legal opinion and advice from Senior Counsel and, having considered same, concluded that it had no option but to rehear the appeals in question. Accordingly, the Tribunal wrote to all parties affected, expressing its regret over what had occurred and assuring them that it would afford the greatest possible priority to a rehearing of each of the said 26 appeals as soon as possible. To this end, the Chairperson held preliminary meetings, on an individual appeal basis, with all

parties in December 2024. The Tribunal remains committed to bringing these appeals to a final conclusion at the earliest possible time.

Valuation Tribunal - Operations

The Valuation Tribunal's workload is demand led 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 and planning authorities.

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). Appeals conducted remotely mirror the rules and procedures in place for oral hearings. The Tribunal remote hearing protocols are available on the Tribunal website <https://www.valuationtribunal.ie/about-us/publications>.

Remote hearings are a significant feature in the work of the Tribunal, allowing appeals to progress in a more streamlined manner while maintaining the integrity of the hearings. Remote hearings allow the Tribunal to process the optimum number of appeals possible. 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 in such appeals necessitates a physical hearing) the Tribunal continues to progress a significant number of appeals via remote hearings. Remote hearings facilitate parties to the appeal by eliminating the need for them to attend the Tribunal Offices, thereby reducing time required and travel costs.

Oversight Agreement

The *Code of Practice for the Governance of State Bodies* states that Departments should have written oversight arrangements in place 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 apply to the Tribunal, given the nature and scale of its activities and governing statutes.

The Tribunal has an Oversight and Performance Delivery Agreement with the Department of Housing, Local Government and Heritage. The purpose of the Oversight and Performance Delivery Agreement is to define the terms of the relationship between the Valuation Tribunal and the Department of Housing, Local Government and Heritage. The Agreement outlines governance arrangements and aims to ensure clarity in terms of accountability and in respect of the roles and responsibilities of the Tribunal and the Department in ensuring that the Tribunal discharges its statutory functions in an efficient and effective manner.

Valuation Tribunal Strategic Plan 2024-2026

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 its first Strategic Plan 2021-2023 in April 2021. The second Strategic Plan was finalised in 2024 following consultation with our stakeholders.

The Strategic Plan outlines the Tribunal's ambitions and sets out the organisation's strategic direction over three years. The actions outlined in the Plan underpin the 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 Strategic Plan are:

- **To put the Tribunal stakeholders at the centre of our service delivery**
- **To implement ICT improvements to enhance service delivery and enable better knowledge management**
- **To enhance processes around governance, oversight and Tribunal Member recruitment**
- **To ensure quality and consistency of decision making**

The Tribunal will continue to strive to achieve the strategic goals set.

Putting the Tribunal stakeholders at the centre of our service delivery

The Tribunal will critically review processes and procedures in order to progress and finalise appeals in a timely manner. We will continue to liaise with our stakeholders on an ongoing basis.

Implementing ICT improvements to enhance service delivery and enable better knowledge management

The Tribunal migrated to the Office of the Government Chief Information Officer ("the OGCIO") for certain ICT services towards the end of 2023. The Tribunal is in the process of redeveloping / upgrading the Tribunal's Database seeking enhancements that could provide a more dynamic and user-friendly IT system. For the convenience of

parties to an appeal, as well as for Tribunal Members, in 2024 the Tribunal introduced a fileshare arrangement to enable it to securely transfer large volumes of documentation.

Enhancing processes around governance, oversight and Tribunal Member recruitment

The Tribunal operates in line with the *Code of Practice for the Governance of State Bodies* and, in accordance with the Code, has an Oversight and Performance Delivery Agreement in place with the Department of Housing, Local Government and Heritage. Due to the unique structure of the Tribunal, not all aspects of the Code apply to the Tribunal. In conjunction with the Department of Housing, Local Government and Heritage the Tribunal will review its structures, Member recruitment and retention to ensure that the Code of Practice is applied appropriately to the Tribunal.

Ensuring quality and consistency of decision-making

The role of Tribunal Members is to make a determination on appeals. Each Tribunal Division assigned to hear an appeal acts independently. In the interest of fairness, the Tribunal will review procedures to ensure consistency in decision-making on appeals. In 2024 the Tribunal held a training day for Members with a formal presentation and an opportunity for Members to discuss matters of concern. As Tribunal Members sit in Divisions of three and hold appeals both remotely and in person it was an opportunity for Members to get together to discuss common issues. It is hoped that this type of event will become a regular feature in the Tribunal's calendar.

Freedom of Information

The Freedom of Information Act 2014 applies 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 2014.

During 2024 the Tribunal received no requests under the Freedom of Information Act 2014.

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 a dedicated email address for Oireachtas Members (oireachtas@valuationtribunal.ie). The Tribunal endeavours to comply with target deadlines and standards in terms of acknowledgements and responses to queries. In 2024, the Tribunal received and responded to 3 Oireachtas enquiries.

Fees Collected

Appeals to the Tribunal are subject to a prescribed fee payable by the person who brings the appeal concerned. Fees paid to the Valuation Tribunal are accounted for as Appropriations-in-Aid. In 2024, gross appeal fees received by the Tribunal amounted to €43,975 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) 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. In 2024 the

Tribunal appointed a Data Protection Officer. 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 NDP Delivery 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.

The Valuation Tribunal and the Department of Housing, Local Government and Heritage address risk to ensure that the Tribunal is fully resourced to carry out its functions.

Valuation Tribunal Customer Charter

The Valuation Tribunal has a [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 procedures established and maintained for the purposes of the said Act.

No protected disclosures were received in the Valuation Tribunal in the period covered by this report.

Overview of Climate Action Mandate / Energy Usage

The Tribunal reports annually on the energy consumption of its office and on initiatives undertaken to improve energy performance.

The table below sets out the return made by the Tribunal to the Sustainable Energy Authority of Ireland (SEAI) in compliance with S.I. No. 426 of 2014.

	Usage		CO2 emissions	
	Electricity	Gas*	Electricity	Gas
Units	KWh	kgCO2	kWh	kgCO2
2024	14,116	3,736	44,675	9,147
2023	17,892	4,947	37,109	7,598

*The Tribunal's office is rented by the Office of Public Works (OPW) and occupies one of the four floors in the building, equivalent to 20.43% of the total office floor area of the building. The building has a single meter for Gas, and each tenant has its own meter for Electricity.

The Tribunal established a Green Team and nominated a Climate and Sustainability Champion. Thermostats were fitted to all radiators and rooms have been fitted with light sensors. Plastics have been taken out of use and recycled paper used.

The Valuation Tribunal has been hearing appeals remotely since the end of July 2020. Circa 80% of Tribunal hearings are now conducted remotely, eliminating the need to travel to hearings and the need for printing of hard copy documentation.

Rate of Remuneration for Valuation Tribunal Members

Members are paid in accordance with the Schedule of Fees sanctioned by the Department of Public Expenditure NDP Delivery and Reform 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	05/11/2023	04/11/2026	Tribunal Member
Annamaria Gallivan	26/02/2019	26/02/2024	25/02/2027	Tribunal Member
Avril Sheridan	01/11/2023		31/10/2028	Tribunal Member
Barra McCabe	01/05/2018	01/11/2023	30/04/2026	Deputy Chairperson
Barry Smyth	15/01/2014	26/02/2019	25/02/2024	Deputy Chairperson
Brian Meldon	01/12/2021		30/11/2026	Tribunal Member
Caroline Murphy	01/05/2018	01/05/2023	30/04/2026	Tribunal Member
Claire Hogan	18/12/2015	18/12/2020	17/12/2025	Tribunal Member
Dairine Mac Fadden	18/12/2015	18/12/2020	17/12/2025	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
Emma Slattery	01/11/2023		31/10/2028	Tribunal Member
Eoin McDermott	19/12/2016	19/12/2021	18/12/2026	Deputy Chairperson
Fergus Keogh	05/11/2018	05/11/2023	04/11/2026	Tribunal Member
Fiona McLafferty	01/11/2023		31/10/2028	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	01/05/2023	30/04/2026	Tribunal Member
Killian O'Higgins	01/12/2021		30/11/2026	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 Chairperson
Margaret Nerney	11/04/2024		10/04/2029	Chairperson
Martin Connolly	01/12/2020		30/11/2025	Tribunal Member
Mema Byrne	27/04/2022		26/04/2026	Tribunal Member
Michael Brennan	05/11/2018	05/11/2023	04/11/2026	Deputy Chairperson
Michelle O'Gorman	01/11/2023		31/10/2028	Tribunal Member
Orla Coyne	18/12/2015	18/12/2020	17/12/2025	Tribunal Member
Paul McElearney	01/11/2023		31/10/2028	Tribunal Member
Peter Stapleton	19/12/2021		18/12/2026	Tribunal Member
Raymond J. Finlay	05/11/2018	05/11/2023	04/11/2026	Tribunal Member
Sarah Reid	26/02/2019	26/02/2024	25/02/2027	Tribunal Member
Suzy Quirke	01/11/2023		31/10/2028	Tribunal Member
Thomas Kearns	01/12/2021		30/11/2026	Tribunal Member
Una Ní Chatháin	26/02/2019	26/02/2024	25/02/2027	Deputy Chairperson

Appendix B - Appeal Fees Payable

Fees Payable in Respect of Revaluation Appeals to the Valuation Tribunal	
Valuation of property as determined by Tailte Eireann	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, Article 3(4) (b), as amended.

	Chairperson		Deputy Chairperson	Ordinary Member
	Senior Counsel	Junior Counsel/Solicitor		
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 Judgment	Fee
Draft complex legal and quantum judgment	€1,500
Draft standard quantum judgment	€510
Review of draft judgment	€175

Appeals on the basis of written documentation assigned to a division of the Tribunal consisting of 1 member under the Valuation Act 2001, Schedule 2, Article 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 Judgment 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
Valuation Tribunal

An Binse Luachála

Tuarascáil Bhliantúil 2024

Clár Ábhair

MAIDIR LINNE	3
BROLLACH	4
CUSPÓIR AN BHINSE LUACHÁLA	6
BUNREACTH AN BHINSE LUACHÁLA (COMHALTAÍ AN BHINSE)	7
TACAÍOCHT RIARACHÁIN	9
BUNTACA REACTHÚIL AN BHINSE LUACHÁLA	10
GNÍOMHAÍOCHT ACHOMHARC AN BHINSE LUACHÁLA	12
CAITEACHAS AGUS FÁLTAIS VÓTÁILTE	24
CUMAS UALACH OIBRE AN BHINSE	25
AN BINSE LUACHÁLA - OIBRÍOCHTAÍ	27
COMHAONTÚ MAOIRSEACHTA	28
PLEAN STRAITÉISEACH AN BHINSE LUACHÁLA 2024-2026	29
SAORÁIL FAISNÉISE	31
FAISNÉIS A SHOLÁTHAR DO CHOMHALTAÍ AN OIREACHTAS	31
TÁILLÍ BAILITHE	31
COSAINT SONRAÍ	31
BAINISTÍOCHT RIOSCA	32
CAIRT CUSTAIMÉIRÍ AN BHINSE LUACHÁLA	32
NOCHTAÍ COSANTA	32
FORBHREATHNÚ AR SHAINORDÚ GNÍOMHAITHE AR SON NA HAERÁIDE / ÚSÁID FUINNIMH	33
RÁTA LUACH SAOTHAIR DO CHOMHALTAÍ AN BHINSE LUACHÁLA	34
AGUISÍN A - COMHALTAÍ AN BHINSE LUACHÁLA	35

AGUISÍN B - TÁILLÍ ACHOMHAIRC INÍOCTHA	36
AGUISÍN C - RÁTA LUACHA SAOTHAIR DO CHOMHALTAÍ AN BHINSE LUACHÁLA	37

Maidir Linne

Is comhlacht reachtúil neamhspleách é an Binse Luachála a bunaíodh ar dtús faoin Acht Luachála, 1998 agus a bunaíodh leis an Acht Luachála, 2001, arna leasú, chun achomhairc i gcoinne chinntí Rannóg Luachála Thailte Éireann ar luacháil réadmhaoine tráchtála a éisteacht chun críocha rátála.

Chomh maith leis sin, éisteann an Binse le hachomhairc a dhéanann úinéirí láithreán tréigthe i gcoinne chinneadh na n-údarás áitiúil ar luach margaidh na láithreán sin faoin Acht um Láithreáin Thréigthe 1990. Ó cuireadh tús leis an Acht um Athbheochan Uirbeach agus Tithe, 2015, éisteann an Binse freisin le hachomhairc ar chinneadh údarás áitiúil ar luach margaidh na láithreán folamh faoin Acht sin.

Soláthraíonn an Binse gach tacaíocht riaracháin agus chléireachais riachtanach chun ár n-oibleagáidí reachtúla a chomhlíonadh faoi:

na hAchtanna Luachála 2001– 2015

an tAcht um Láithreáin Thréigthe 1990

an tAcht um Athbheochan Uirbeach agus Tithe 2015



An Binse Luachála

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Brollach

Fáilte chuig 6^ú Tuarascáil Bhliantúil an Bhinse Luachála. Tá sé mar aidhm ag an tuarascáil seo gníomhaíochtaí an Bhinse le linn 2024 a leagan amach. Ullmhaíodh an tuarascáil seo i gcomhréir leis an *gCód Cleachtais chun Comhlachtaí Stáit a Rialú* faoina bhfeidhmíonn an Binse.

Bliain ghnóthach a bhí ann don Bhinse ina raibh go leor athruithe foirne agus roinnt athruithe ar Chomhaltas an Bhinse. Tháinig deireadh le téarma oifige duine de na Leas-Chathaoirligh, an tUasal Barry Smyth FRICS, FSCSI, MCI Arb i mí Feabhra 2024. Líonadh an folúntas a tháinig as sin nuair a ceapadh Leas-Chathaoirleach nua, Úna Ní Chatháin, Uasal, as measc Chomhaltas an Bhinse. I ndiaidh feachtas earcaíochta ar thug an tSeirbhís um Cheapacháin Phoiblí (poist phoiblí) faoi i mí Aibreáin 2024, d'fháiltigh an Binse roimh cheapachán an Chathaoirligh nua, Margaret Nerney SC, Uasal, ag an Aire Tithíochta, Rialtais Áitiúil agus Oidhreacht. Tá an Binse ag tnúth le leanúint ar aghaidh ag obair le Margaret Nerney, Uasal, a bhfuil eolas agus taithí as cuimse aici.

Gabhaim buíochas le Majella Twomey BL, Uasal, a ceapadh mar Chathaoirleach Eatramhach idir Meitheamh 2023 agus Aibreán 2024, as a díograis, a tiomantas agus a treoir le linn a téarma mar Chathaoirleach. Gabhaim buíochas freisin leis an Uasal Barry Smyth as an méid mór a chuir sé le hobair an Bhinse le linn a théarma oifige.

Go deimhin, gan an díograis agus tiomantas atá ag ár gComhaltaí agus ár bhfoireann Binse ar fad do chaighdeán arda, ní bheadh an Binse in ann an toradh a bhain sé amach a chur i gcrích. In 2024 thug an Binse 955 achomharc chun críche. Go raibh maith agaibh go léir as bhur ngairmiúlacht agus bhur n-obair chrua.

Tá an Binse ag tnúth le 2025 nuair a mheastar go bhfágfar na hoifigí reatha ag Teach Holbrook agus go n-aistreofar chuig oifigí saintógtha i Halla Mhargadh na Feirme, Baile Átha Cliath 7.

Mar a léiríodh lenár dtreoirphrionsabal, leanfaidh an Binse Luachála ag comhlíonadh ár bpríomhfheidhme reachtúla maidir le hachomhairc a éisteacht, lena dtugtar cead dár bpáirtithe leasmhara go léir (údaráis áitiúla, íocóirí rátaí tráchtála agus úinéirí láithreán thréigthe nó láithreán folamh) feidhmiú le tuilleadh sláine airgeadais.

Leanfaimid orainn ár ndícheall a dhéanamh tacaíocht a thabhairt do gach achomharcóir agus cabhrú leo a n-achomhairc a thabhairt chun críche agus muid ag obair lenár ngeallsealbhóirí go léir ar mhaithe leis an úsáid is fearr a bhaint as na hacmhainní atá ar fáil. Táimid fós tiomanta do phrionsabail an rialachais chorparáidigh, as a dtagann níos mó cirte, cothroime agus aonfhoirmeachta maidir le luacháil réadmhaoine tráchtála agus tionsclaíochta, láithreáin thréigthe agus láithreáin fholmha.

Ann Gill

Cláraitheoir an Bhinse Luachála

Cuspóir an Bhinse Luachála

Is comhlacht reachtúil neamhspleách é an Binse Luachála a bunaíodh ar dtús faoin Acht Luachála, 1998 agus a bunaíodh leis na hAchtanna Luachála, 2001, arna leasú, chun achomhairc i gcoinne chinntí Rannóg Luachála Thailte Éireann ar luacháil réadmhaoine tráchtála a éisteacht chun críocha rátála. Chomh maith leis sin, éisteann an Binse le hachomhairc a dhéanann úinéirí láithreán tréigthe i gcoinne chinneadh na n-údarás áitiúil ar luach margaidh na láithreán sin faoin Acht um Láithreáin Thréigthe 1990. Ó cuireadh tús leis an Acht um Athbheochan Uirbeach agus Tithe, 2015, éisteann an Binse freisin le hachomhairc ar chinneadh luach margaidh na láithreán folamh faoin Acht sin.

Féadfaidh achomharc chuig an mBinse faoin Acht Luachála a bheith ar fhoras candaim luachála réadmhaoine nó inráititheachta réadmhaoine. Féadfaidh an Binse achomharc a dhícheadú agus ar an gcaoi sin cinneadh Thailte Éireann a dhearbhu; achomharc a cheadú agus luacháil na réadmhaoine a leasú; nó cinneadh a dhéanamh gur cheart an réadmhaoine atá faoi achomharc a áireamh sa liosta luachála nó a eisiamh uaidh.

Foilsítear cinntí agus deimhnithe an Bhinse, agus tá siad ar fáil don phobal i gcoitinne, do chleachtóirí ábhartha agus do pháirtithe leasmhara eile ar shuíomh gréasáin an Bhinse www.valuationtribunal.ie. Faoi réir ceart achomhairc chun na hArd-Chúirte ar phointe dlí, is cinneadh críochnaitheach cinneadh an Bhinse.

Bunreacht an Bhinse Luachála (Comhaltaí an Bhinse)

Tá ceadú ag an mBinse do 36 Ball. Den chuid is mó, tagann comhaltaí ó ghairmeacha an dlí agus na suirbhéireachta cairte, agus cuimsítear aon Chathaoirleach amháin, naonúr Leas-Chathaoirleach agus 26 Gnáthchomhalta ann. Ó mhí na Nollag 2024, bhí 35 Comhalta ar an mBinse: Cathaoirleach amháin, naonúr Leas-Chathaoirleach agus 25 Gnáthchomhalta. Tháinig deireadh le Téarma Oifige Leas-Chathaoirligh amháin le linn 2024, agus tar éis próiseas roghnúcháin, líonadh an folúntas as measc Chomhaltas an Bhinse.

Tá cothromaíocht inscne de 43% Comhaltaí baineanna agus de 57% comhaltaí fireanna i gcomhaltas an Bhinse faoi láthair, rud atá i gcomhréir le sprioc an Rialtais go mbeadh ionadaíocht ag fir agus mná ag 40% i gcomhaltas gach Boird Stáit de réir an *Chóid Cleachtais chun Comhlachtaí Stáit a Rialú*.

Ceapann an tAire Tithíochta, Rialtais Áitiúil agus Oidhreacht Comhaltaí an Bhinse tar éis próiseas earcaíochta a chuireann an tSeirbhís um Cheapacháin Phoiblí i gcrích.

Ceaptar Gnáthchomhaltaí ar feadh téarma nach faide ná cúig bliana, agus féadfar iad a athcheapadh ar feadh téarma eile. Féadfar gnáthchomhaltaí a mheas le haghaidh ról an Leas-Chathaoirligh. Leagtar comhaltas an Bhinse amach in [Aguisín A](#).

Buaileann an Binse Luachála le chéile i rannáin de thriúr, faoi chathaoirleacht an Chathaoirligh nó duine de na Leas-Chathaoirligh. Ciallaíonn athruithe a tugadh isteach ar Sceideal 2 den Acht Luachála, 2001 (arna ndéanamh faoin Acht Luachála (Leasú), 2015) gur féidir le comhalta aonair den Bhinse achomharc a chinneadh i gcás ina meastar gur féidir achomharc a chinneadh gan éisteacht ó bhéal (i.e. achomharc bunaithe ar dhoiciméid).

Íoctar comhaltaí de réir Sceideal na dTáillí arna cheadú ag an Roinn Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe, chun éisteacht le hachomhairc, freastal ar chruinnithe rannáin, freastal ar chigireachtaí láithreáin agus as

breithiúnais a scríobh agus a athbhreithniú, mar aon le liúntas taistil agus cothabhála i gcomhréir le rátaí arna gceadú ag an Státseirbhís.

Teastaíonn ardleibhéal saineolais, ionracais agus neamhchlaontachta le bheith i do chomhalta den Bhinse, agus go hiondúil léireodh Comhaltaí tacar sainscileanna éagsúla agus láidre.

I measc na dtacar scileanna sin baineann tábhacht ar leith le heolas ar an gcreat reachtaíochta lena rialaítear luacháil réadmhaoine inráitithe in Éirinn agus ar na nósanna imeachta atá i bhfeidhm chun achomharc a dhéanamh ar luachálacha arna gcinneadh ag Tailte Éireann agus ag údaráis áitiúla. Agus a ról reachtúil á chomhlíonadh acu, is gá go léireodh Comhaltaí an Bhinse Luachála breithiúnas grinn, stuaim, discríd agus cothroime go seasta agus iad ag cinneadh na n-achomharc os a gcomhair.

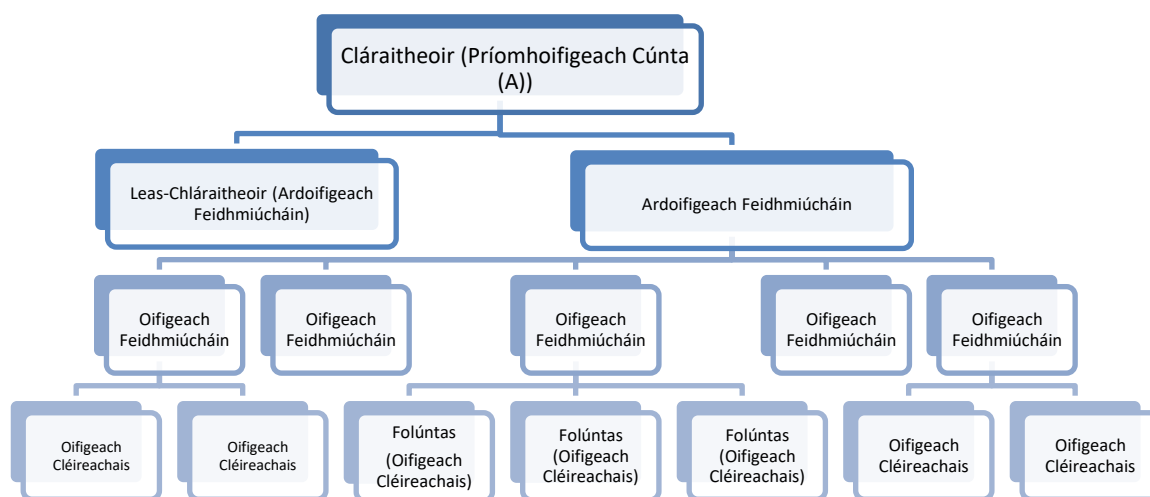
Faigheann comhaltaí an Bhinse Luachála tacaíocht riaracháin ón líon foirne ag oifigí an Bhinse Luachála i dTeach Holbrook, Sráid Holles, Baile Átha Cliath 2.

Tacaíocht Riaracháin

Tacaíonn foireann an Bhinse Luachála le riarachán an Bhinse, agus déanann siad maoirsiú ar a fheidhmiú ó lá go lá. Is é an Cláraitheoir oifigeach sinsearach an Bhinse, le tacaíocht ó Leas-Chláraitheoir (Ardoifigeach Feidhmiúcháin), Bainisteoir Riaracháin Oifige (Ardoifigeach Feidhmiúcháin), cúigear Oifigeach Feidhmiúcháin agus seachtar Oifigeach Cléireachais. Tá socruithe Oibre Cumaisc á bhfeidhmiú ag an mBhinse Luachála atá cosúil leo siúd atá á bhfeidhmiú ag an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht.

In 2024, bhí an fhoireann riaracháin rannpháirteach i dtabhairt chun críche 955 achomharc, próiseas a bhfuil liostú bainistithe cásanna, soláthar cúnaimh ghinearálta d'achomharcóirí, do fhreagróirí agus do pháirtithe leasmhara, eisiúint comhfhreagrais reachtúil agus tacú le Comhaltaí an Bhinse mar chuid de ar bhonn laethúil.

Ó bhí an 31 Nollaig 2024 ann, bhí 12 ball foirne lánaimseartha ag an mBhinse agus trí fholúntas ag leibhéal an OC.



Tacaíocht Riaracháin an Bhinse Luachála 2024

Buntaca Reachtúil an Bhinse Luachála

Áirítear leis an reachtaíocht phríomha lena rialaítear obair an Bhinse Luachála:

- Na hAchtanna Luachála 2001- 2015. Tháinig an Príomh-Acht (Uimh. 13 de 2001) i bhfeidhm an 02 Bealtaine 2002. Tháinig an tAcht Luachála (Leasú) 2015 (Uimh. 10 de 2015) i bhfeidhm ar an 23 Aibreán 2015
- An tAcht um Láithreáin Thréigthe, 1990 (Uimh. 14 de 1990) a tháinig i bhfeidhm ar an 27 Meitheamh 1990
- Tháinig an tAcht um Athbheochan Uirbeach agus Tithe 2015 (Uimh. 33 de 2015) i bhfeidhm ar an 28 Iúil 2015
- An tOrdú fán Acht um an Dlí Sibhialta agus an Dlí Coiriúil (Forálacha Ilghnéitheacha), 2020 (Alt 31), 2020 – I.R. Uimh. 518/2020
- An tAcht um Thailte Éireann 2022

Na hAchtanna Luachála 2001-2015

Is é an tAcht Luachála 2001 an phríomhreachtáíocht faoina rialaítear luacháil réadmhaoine chun críocha rátála in Éirinn. Foráiltear le hAlt 12 an Achta Luachála 2001 buanú an Bhinse Luachála a bheith i réim, in ainneoin na aisghairme, a dhéantar le halt 8 d'Acht 2001, den Acht Luachála 1988. Leagtar amach in Ailt 34 go 40 san áireamh d'Acht 2001 an mheicníocht chun achomharc a dhéanamh chuig an mBinse. Tugtar achoimre ar na nósanna imeachta oibriúcháin don Bhinse Luachála féin i Sceideal 2 den Acht

Leis an Acht 2015, nuashonraítear agus leasaítear forálacha áirithe den Phríomh-Acht maidir leis an mBinse Luachála lena n-áirítear na himthosca agus na forais ar a bhféadfar achomharc a dhéanamh chuig an mBinse. Le halt 38 den Acht seo, lenar leasaíodh Sceideal 2 den Phríomh-Acht, ceadáítear don Bhinse, *inter alia*, cás a chinneadh bunaithe ar dhoiciméid i scríbhinn a chuirtear faoina bhráid gan éisteacht a thionól.

An tAcht um Láithreáin Thréigthe 1990

Is féidir le húinéir Láithreán Thréigthe achomharc a dhéanamh chuig an mBinse Luachála i gcoinne chinneadh an údaráis áitiúil ar luach margaidh an láithreáin sin. De réir alt 22(4) den Acht um Láithreáin Thréigthe 1990, féadfaidh úinéir talún uirbí achomharc a dhéanamh chuig an mBinse Luachála i gcoinne cinnidh ar mhargadhluach láithreáin arna chinneadh ag údarás áitiúil faoi fho-alt 1 d'alt 22 den Acht. Níl de chumhacht ag an mBinse déileáil ach le cinneadh ar luach margaidh faoin Acht seo chun críocha an tobhach ar láithreáin thréigthe a fhorchuireann an t-údarás áitiúil a ríomh.

An tAcht um Athbheochan Uirbeach agus Tithe 2015

De réir alt 13(1) den Acht um Athbheochan Uirbeach agus Tithe 2015, is féidir le húinéir láithreáin fholaimh achomharc a dhéanamh chuig an mBinse Luachála i gcoinne cinnidh ar mhargadhluach láithreáin arna chinneadh ag údarás pleanála faoin Acht. Níl de chumhacht ag an mBinse déileáil ach le cinneadh ar luach margaidh faoin Acht seo chun críocha an tobhach ar láithreáin fholmha a fhorchuireann an t-údarás pleanála a ríomh agus níl sé de chumhacht aige déileáil le haon saincheistean eile a eascraíonn idir na páirtithe.

An tOrdú fán Acht um an Dlí Sibhialta agus um an Dlí Coiriúil (Forálacha Ilghnéitheacha) 2020 (Alt 31), 2020 – I.R. Uimh. 518/2020

Ainmníonn san ionstraim reachtúil seo an Binse Luachála mar chomhlacht ar féidir éisteachtaí leis a reáchtáil go cianda.

An tAcht um Thailte Éireann 2022

Ar an 1 Márta 2023, rinneadh an Oifig Luachála a ionchorprú i ngníomhaireacht Stáit nua de dhroim chumasc an Údaráis Clárúcháin Maoine (ÚCM), na hOifige Luachála, agus Shuirbhéireacht Ordanáis Éireann (SOÉ). Is comhlacht Stáit neamhspleách é Tailte Éireann anois faoi choimirce na Roinne Tithíochta, Rialtais Áitiúil agus Oidhreacht a sholáthraíonn córas clárúcháin maoine, seirbhís luachála réadmhaoine

agus an bonneagar náisiúnta mapála agus suirbhéireachta don Stát. Foráladh le hAcht Thailte Éireann 2022, in ailt 27 agus 28 faoi seach, do dhíscaoileadh an ÚCM agus SOÉ agus d'aistriú fheidhmeanna na gcomhlachtaí sin, mar aon le feidhmeanna an Choimisinéara Luachála agus an tSuirbhéara Teorann, do Thailte Éireann.

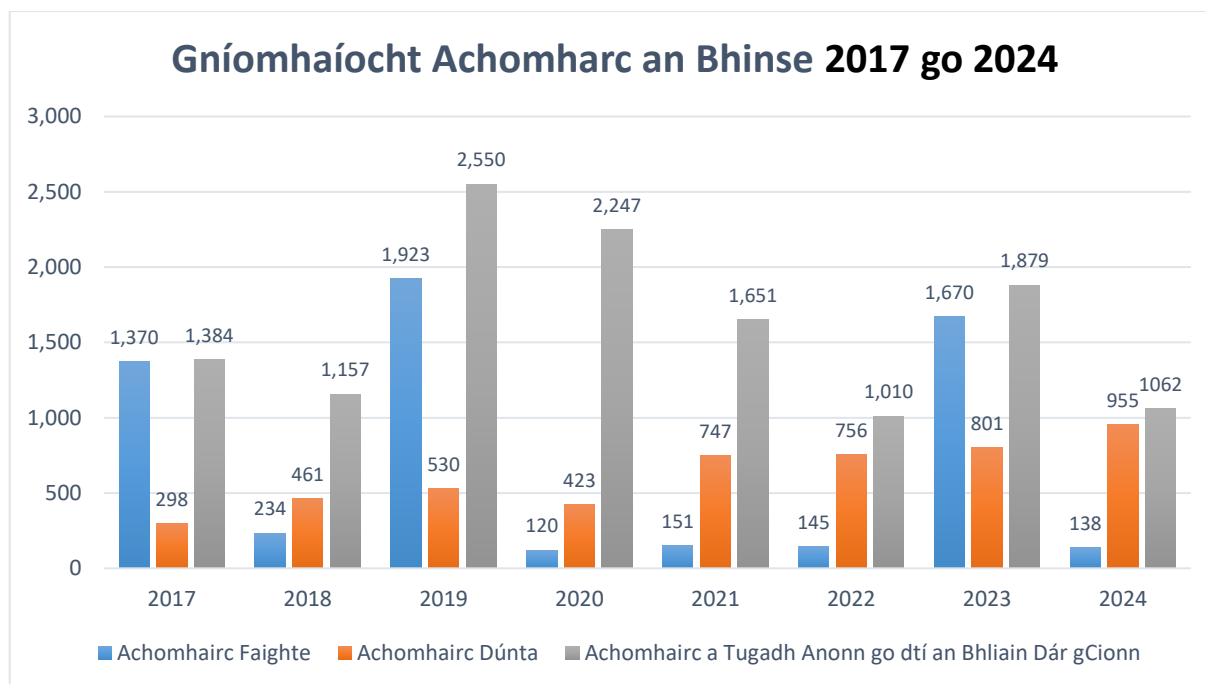
Níor tháinig aon athrú ar fheidhmeanna agus gnó lá go lá an Bhinse Luachála de bharr an chumaisc.

Gníomhaíocht Achomharc an Bhinse Luachála

Feidhmíonn an Binse Luachála i dtimpeallacht straitéiseach agus bíonn tionchar díreach ag a chinntí ar airgeadas na hearnála gnó agus na n-údarás áitiúil araon. Ó cuireadh tús leis an gClár Athluachála Náisiúnta atá á dhéanamh ag Rannóg Luachála Thailte Éireann, tá méadú as cuimse tagtha ar líon na n-achomharc a chuirtear faoi bhráid an Bhinse agus táthar ag súil go leanfaidh an treocht sin ar aghaidh.

Clár Náisiúnta Athluachála

Tá luacháil gach réadmhaoine a bhféadfaí a rátáil mar réadmhaoín tráchtála nó tionscail mar chuid d'obair an Chláir Náisiúnta Athluachála (ag Rannóg Luachála Thailte Éireann). Is athrú mór agus nuachóiriú bunúsach ar an gcóras luachála inráitithe iad an chéad athluacháil náisiúnta ó lár an naoú haois déag a thabhairt i gcrích, agus réadmhaoín i ngach limistéar údaráis rátála a fháil ar an timthriall leanúnach athluachála ina dhiaidh sin dá bhforáiltear sna hAchtanna Luachála, 2001-2015. Tá méadú suntasach tagtha ar líon na n-achomharc a chuirtear faoi bhráid an Bhinse Luachála leis an gClár Náisiúnta Athluachála.



Baineann an méadú ar líon na n-achomharc a fuair an Binse sna blianta 2017⁵, 2019⁶ agus 2023⁷ le gnéithe den Chlár Náisiúnta Athluachála a rinneadh thar limistéir roghnaithe riaracháin na n-údarás rátála. Bhí feidhm ag na luachálacha nua faoi chlár athluachála 2023, arna fhoilsiú i mí Mheán Fómhair 2023, chun críocha rátaí ó mhí Eanáir 2024.

Gníomhaíocht Achomharc 2019– 2024

Ag tús 2025, bhí thart ar 1,062 achomharc idir lámha ag an mBinse. Tá miondealú ar Ghníomhaíocht Achomharc an Bhinse 2019– 2024 leagtha amach thíos.

	2019	2020	2021	2022	2023	2024
Líon na nAchoimharc Idir Lámha Ag	1,157	2,550	2,247	1,651	1,010	1,879
Tús Na Bliana						
Líon na nAchoimharc a Fuarthas	2019	2020	2021	2022	2023	2024

⁵ Ceatharlach, Cill Dara, Cill Chainnigh, Liatroim, An Longfort, Uíbh Fhailí, Ros Comáin, Sligeach, an Iarmhí agus Áth Cliath Theas.

⁶ An Cabhán, Fine Gall, Lú, an Mhí, Muineachán, Tiobraid Árann, Loch Garman agus Cill Mhantáin

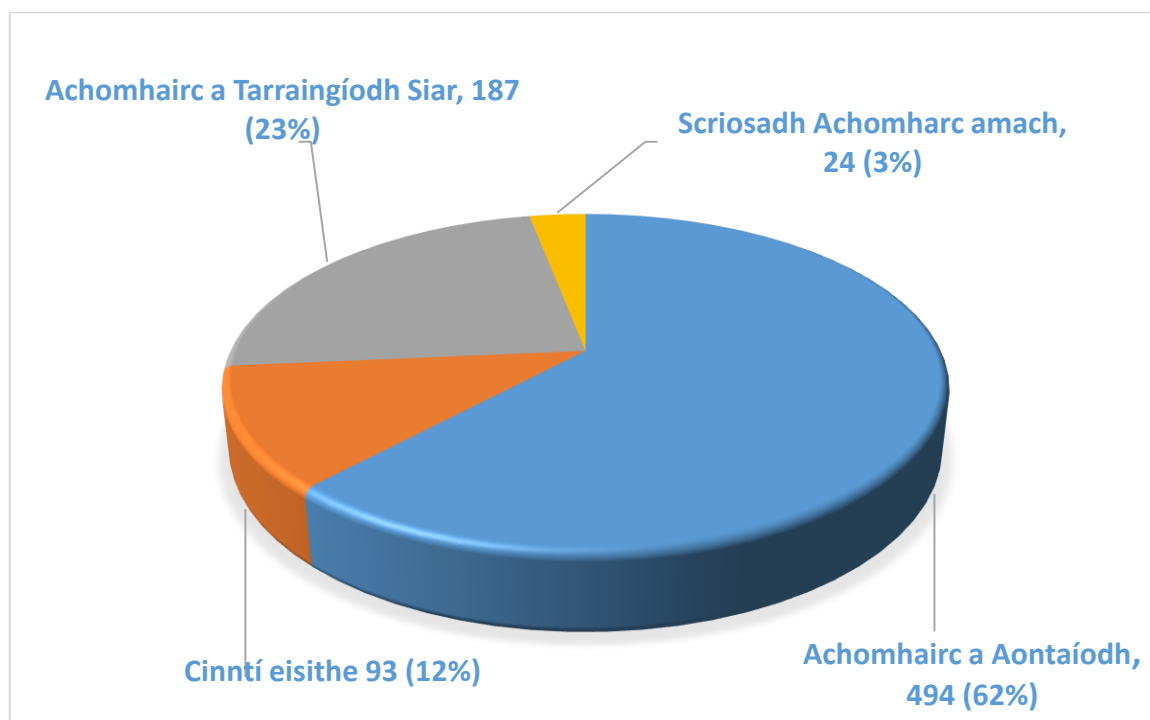
⁷ Dún na nGall, Maigh Eo, Cathair na Gaillimhe, Contae na Gaillimhe, An Clár, Ciarraí agus Dún Laoghaire-Ráth an Dúin

Clár Athluachála	1,842	0	0	0	1,552	0
Athbhreithniú	55	106	123	120	54	102
Láithreáin Fholmha	16	8	7	12	8	3
Láithreáin Thréigthe	8	4	20	13	56	32
Uileghabhálach	2	2	1	0	0	1
Iomlán	1,923	120	151	145	1,670	138
Líon na nAchomharc a Dúnadh	2019	2020	2021	2022	2023	2024
Clár Athluachála	478	376	577	633	541	798
Athbhreithniú	46	44	139	123	200	124
Láithreáin Fholmha	4	0	16	14	20	9
Láithreáin thréigthe	2	3	15	14	38	22
Uileghabhálach				2	2	2
Iomlán	530	423	747	786	801	955

Bhí 1,062 achomharc idir lámha ar an 1 Eanáir 2025. I gcás 87 de na hachomhairc seo, tá iarratas faighte ag an mBinse i dtaca le cás sonraithe inar iarr an t-achomharcóir nó an freagróir tuairim na hArd-Chúirte ar cheist/cheisteanna dlí tar éis cinneadh ón mBinse. Ina theannta sin, éisteadh le 42 cinn de na hachomhairc a bhí idir lámha, agus bhíothas ag feitheamh le cinneadh deiridh.

Achomhairc an Chláir Athluachála a Críochnaíodh 2024

As na 955 achomharc a dhún an Binse Luachála le linn 2024, bhain 798 acu le hachomhairc an Chláir Athluachála.

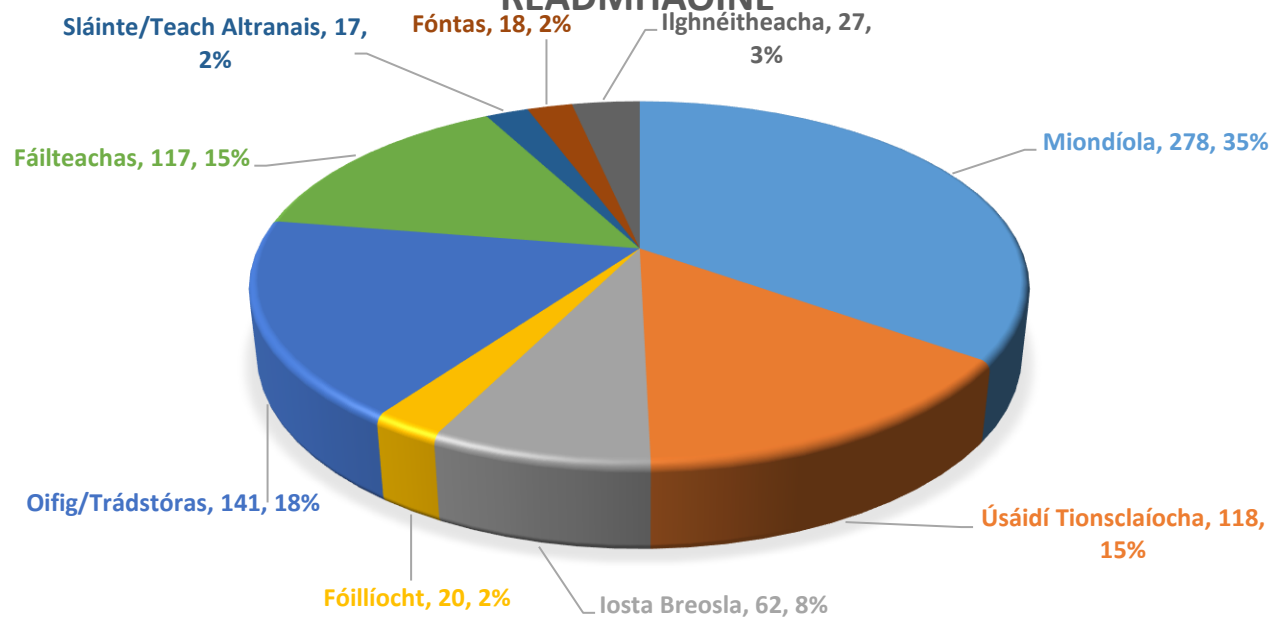


Mar atá leagtha amach sa chairt thuas, comhaontaíodh 494 (62%) de na hachomhairc faoin gClár Athluachála a dúnadh gan leas a bhaint as éisteacht iomlán, agus d'éist an Binse le 93 (12%) acu agus cinneadh á eisiúint ina dhiaidh sin. As na 211 achomharc atá fágtha, tarraingíodh siar 187 (23%) acu, agus caitheadh amach 24 (3%) acu.

Tá miondealú na gcatagóirí réadmhaoine de na 798 achomharc athluachála a dúnadh in 2024 leagtha amach sa chairt seo a leanas. Ba iad Miondíol, Oifigí / Trádstórais, Úsáid Thionsclaíoch agus Fáilteachas na ceithre chatagóir ba mhó agus 278, 141, 118 agus 117 achomharc iontu faoi seach arb ionann iad agus 69% de na hachomhairc go léir a dúnadh.

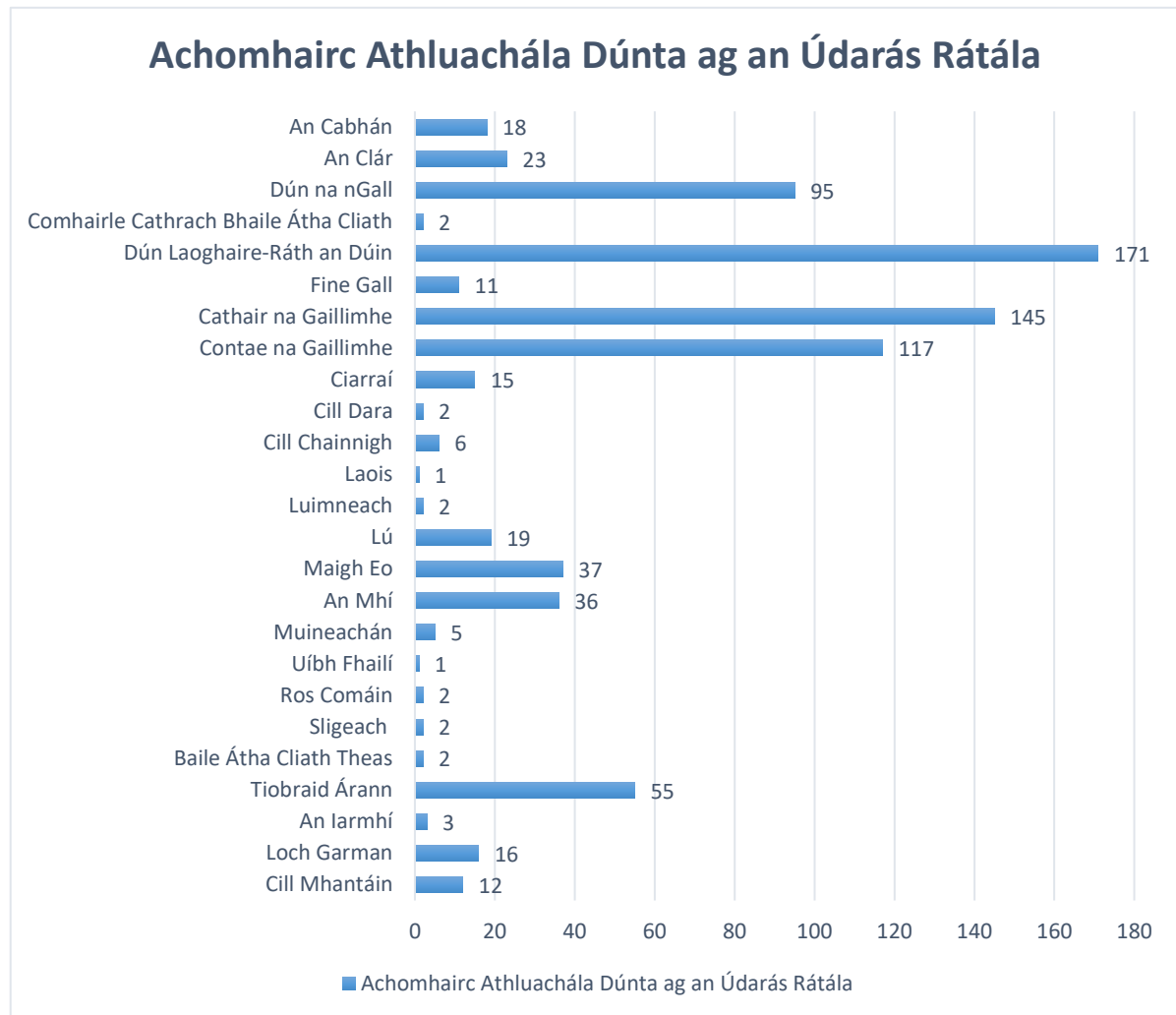
ACHOMHAIRC ATHLUACHÁLA DÚNTA DE RÉIR CATAGÓIR

RÉADMHAOINE



Achomhairc Athluachála a Dúnadh de réir Údarás Rátála

Leagtar amach sa chairt seo a leanas líon na n-achomharc Athluachála a dúnadh le linn 2024 de réir limistéar riaracháin údaráis rátála.



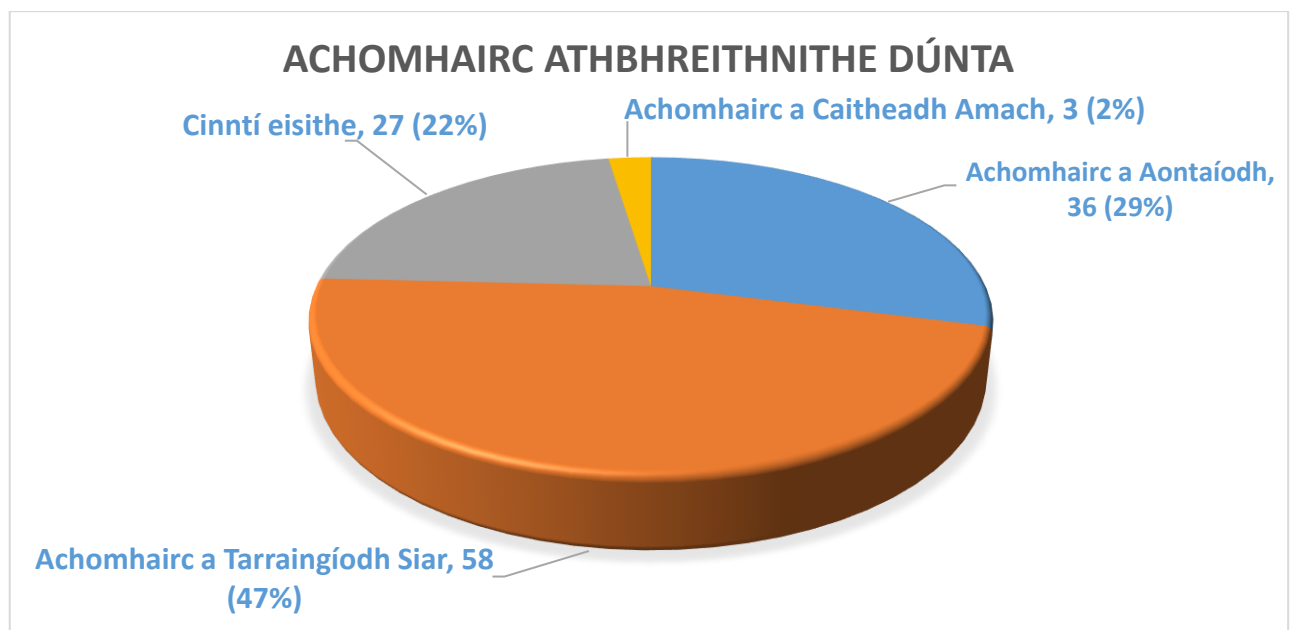
Achomhairc Athbhreithnithe Críochnaithe 2024

Is é Athbhreithniú an próiseas trína ndéantar luacháil ar réadmhaoine aonair chun críochoa rátála idir tréimhsí athluachála. Féadfaidh iarratais ar athbhreithniú eascairt ó “athrú ábhartha cúinsí”⁸ ar réadmhaoin tráchtála nó tionsclaíochta atá ann cheana féin mar shíneadh, foroinnt nó cónascadh dhá réadmhaoin nó níos mó nó réadmhaoin nua a chur i gcrích.

B’ionann achomhairc athbhreithnithe agus 124 (13%) de na 955 achomharc a dhún an Binse in 2024.

As na 955 achomharc a dhún an Binse Luachála le linn 2024, bhain 124 acu le hachomhairc athbhreithnithe.

2024 Achomhairc Athbhreithnithe a Dúnadh



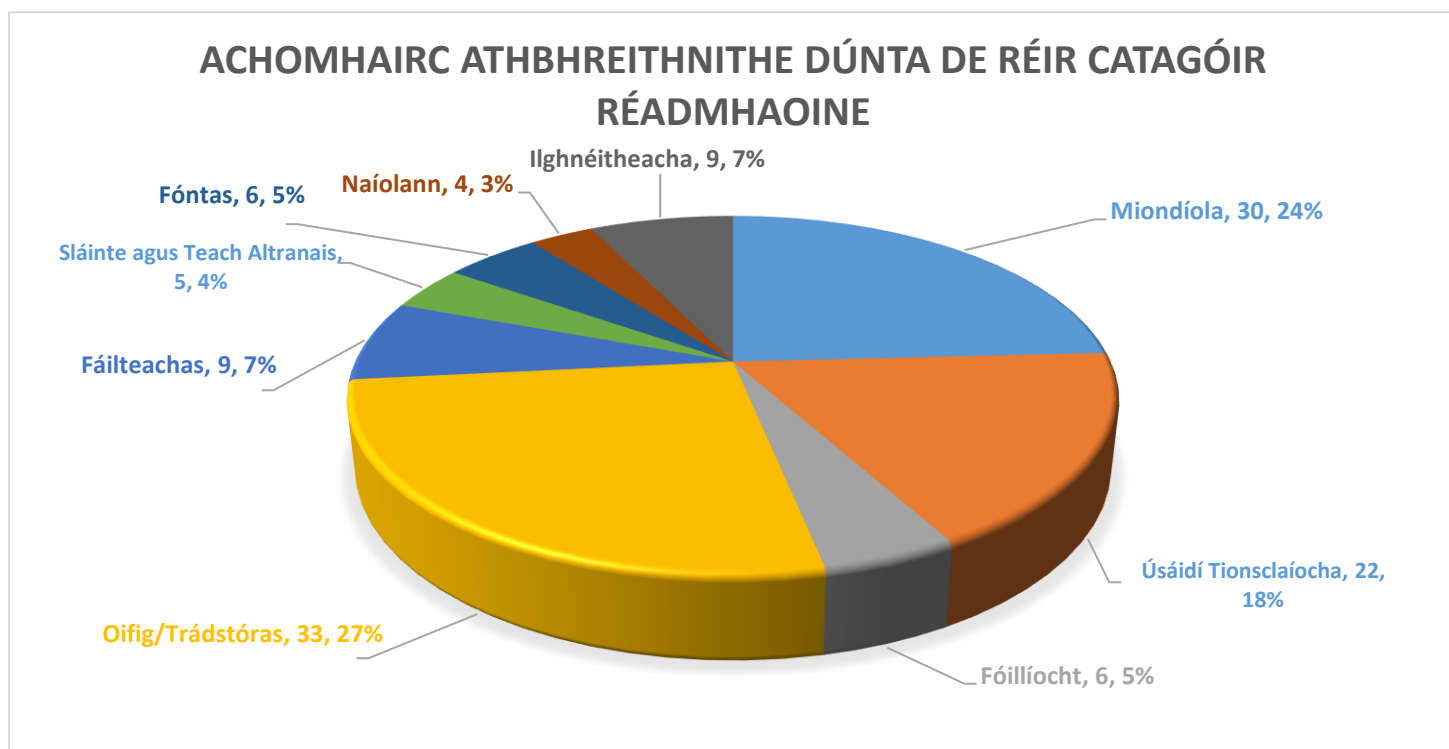
⁸ Sainmhínítear athrú ábhartha cúinsí san Acht Luachála 2001. Is iad seo a leanas na príomhchritéir chun an riail um athrú ábhartha cúinsí a chomhlíonadh:

1. Is réadmhaoin í an réadmhaoin atá ann cheana a bhfuil a luach athraithe de bharr athruithe struchtúracha/fisiceacha (lena n-áirítear damáiste de bharr tine nó cúis fhisiciúil eile).
2. Is réadmhaoin reatha í an réadmhaoin atá roinnte ina 2 réadmhaoin ar leith nó níos mó.
3. Cónascadh dhá réadmhaoin reatha nó níos mó in aon réadmhaoin amháin.
4. Tá athrú tagtha ar stádas inráitithe réadmhaoine reatha. Tarlaíonn sé seo nuair nach mbíonn réadmhaoin a bhí inráitithe roimhe seo inráitithe a thuilleadh nó nuair a bhíonn réadmhaoin nach raibh inráitithe roimhe seo anois inráitithe.
5. Is réadmhaoin nua í an réadmhaoin nár luacháladh riamh roimhe seo.

Mar atá leagtha amach sa chairt thuas, comhaontaíodh 36 (29%) de na hachomhairc athbhreithnithe a dúnadh gan leas a bhaint as éisteacht iomlán, agus 27 (22%) éiste ag an mBinse agus breithiúnas agus ordú eisithe ina dhiaidh sin. As na 61 achomharc atá fágtha, tarraingíodh siar 58 (47%) acu, agus caitheadh amach 3 cinn (2%) acu. Tá miondealú na gcatagóirí réadmhaoine de na 124 achomharc athbhreithnithe a dúnadh in 2024 leagtha amach thíos.

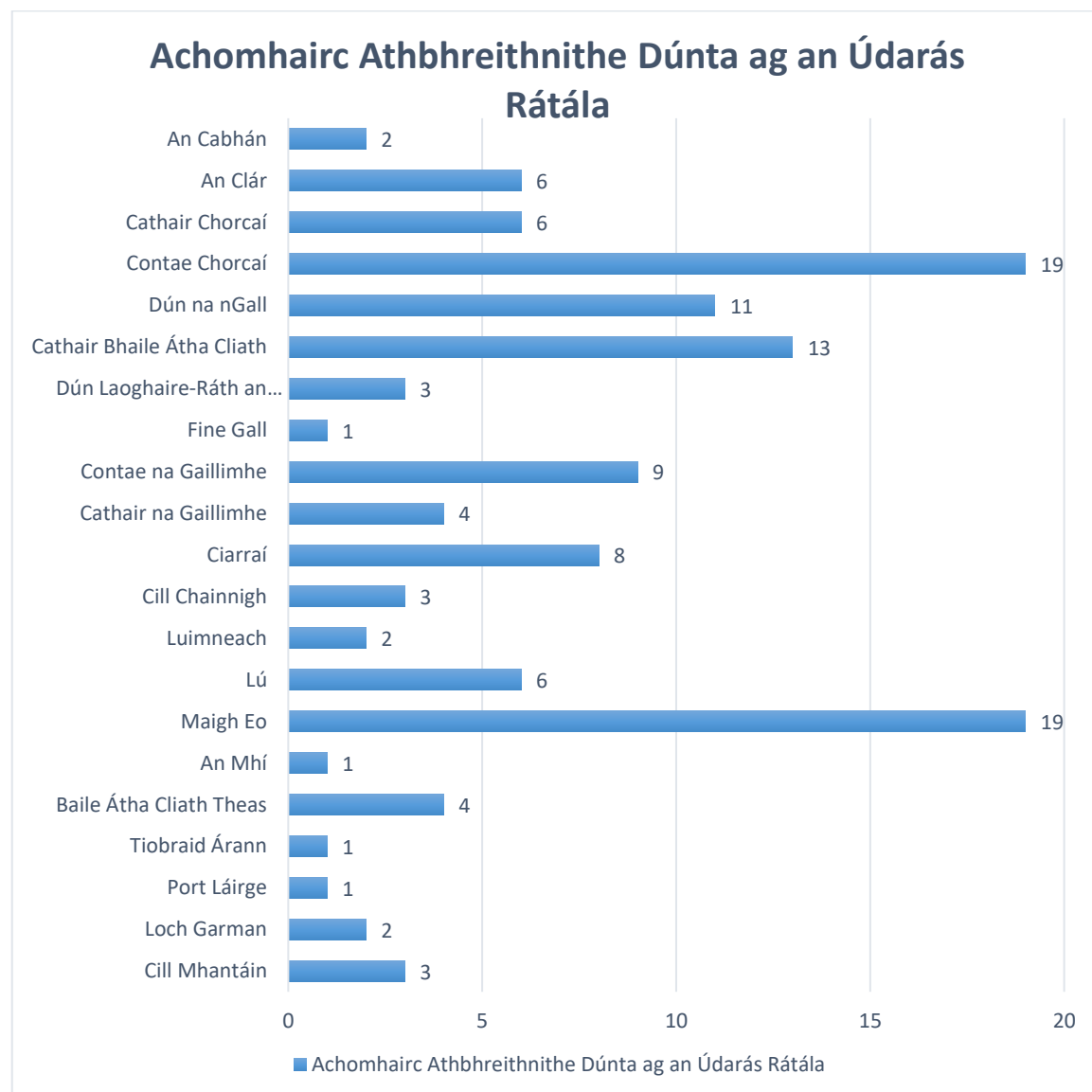
Ba iad Oifigí / Trádstórais, Miondíol agus Úsáid Thionsclaíoch na trí chatagóir ba mhó arb ionann iad agus 33, 30 agus 22 achomharc faoi seach, arb ionann iad agus 69% de na hachomhairc go léir a dúnadh.

Tá miondealú na gcatagóirí réadmhaoine de na 124 achomharc athbhreithnithe a dúnadh in 2024 leagtha amach sa Chairt thíos.



Leagtar amach sa tábla seo a leanas líon na n-achomharc athbhreithnithe a dúnadh le linn 2024 de réir limistéar riaracháin údaráis rátála

Achomhairc Athbhreithnithe Dúnta ag an Údarás Rátála



Achomhairc maidir le Láithreáin Thréigthe agus Láithreáin Fholmha Críochnaithe 2024

Cé go bhfuil méadú tagtha ar líon na n-achomharc ar láithreáin thréigthe agus na n-achomharc ar láithreáin fholmha a fuarthas agus a dúnadh in 2024, tá na líonta sin fós beag i gcomparáid le hualach oibre iomlán an Bhinse. In 2024, thug an Binse 22 achomharc ar láithreáin thréigthe agus 9 n-achomharc ar láithreáin fholmha chun críche. Tá sonraí na n-achomharc sin leagtha amach thíos.

Leagtar amach sa tábla seo a leanas líon na n-achomharc ar Láithreáin Thréigthe a dúnadh le linn 2024 de réir limistéar údaráis áitiúil

Údarás Áitiúil	Aontaithe	Aistarraingthe	Cinntí a Eisíodh	Dúnta / Caite amach
Ceatharlach			1	
An Clár				1
Cathair Chorcaí		2		
Cathair Bhaile Átha Cliath	6	2		
Cill Dara	1			
Luimneach	2			1
Maigh Eo		2		
Muineachán			1	
Port Láirge		3		
Iomlán	9	9	2	2

Leagtar amach sa tábla seo a leanas líon na n-achomharc ar Láithreáin Fholamh a dúnadh le linn 2024 de réir limistéar údaráis pleanála

Údarás Áitiúil	Aontaithe	Aistarraingthe	Foirceannadh Eisithe	Dúnta / Scriosta amach
An Clár	1			
Cathair Bhaile Átha Cliath		2	1	
Fine Gall			1	1
Cill Dara	1			
Luimneach				1
An Mhí		1		
Iomlán	2	3	2	2

Achomhairc Uileghabhálacha Críochnaithe 2024

Dúnadh dhá achomharc Uileghabhálacha in 2024

Caiteachas agus Fáltais Vótáilte

Is í an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta a sholáthraíonn cistiú don Bhinse Luachála. Is í an Roinn a fhostaíonn foireann an Bhinse Luachála.

Feidhmíonn an Binse Luachála mar oifig neamhspleách a mhaoinítear faoi Vóta 34 mar atá leagtha amach sna hImleabhair Meastachán Athbhreithnithe don tSeirbhís Phoiblí 2024. Baineann Fotheideal C.6 ó Chlár C Rialtais Áitiúil de Vóta 34 go sonrach leis an maoiniú a sholáthraítear d'obair an Bhinse Luachála.

Is é Ard-Rúnaí na Roinne Tithíochta, Rialtais Áitiúil agus Oidhreachta an tOifigeach Cuntasaíochta do gach caiteachas agus ioncam faoi Vóta 34. Leagtar amach sa tábla seo a leanas caiteachas an Bhinse do 2019-2024.

	2019	2020	2021*	2022	2023	2024
	€000	€000	€000	€000	€000	€000
Leithdháileadh Vótáilte Binse Luachála Reatha	1,349	1,349	1,349	1,912	1,770	1,803
Fotheideal 34 - Clár C - Soláthar Seirbhísí Riaracháin do Thoradh an Bhinse Luachála	2019	2020	2021	2022	2023	2024
	€000	€000	€000	€000	€000	€000
Tuarastail agus Pá	282	283	397	583	620	619
Luach Saothair Chomhaltaí an Bhinse Luachála				465	442	373
Caiteachas Neamhphá	508	344	274	100	106	87
Clár C - Caiteachas Reatha Iomlán	790	627	671	1,148	1,168	1,079

Ina theannta sin, leithdháileadh buiséad caipitil de €200,000 do 2024 chun córas TFC comhtháite um bainistiú cásanna a fhorbairt don Bhinse Luachála agus le haghaidh na gcostas measta a bhain le haistriú oifigí an Bhinse go Halla Mhargadh na Feirme.

Cumas Ualach Oibre an Bhinse

Éisteachtaí

Feidhmíonn oifig an Bhinse ó dhá sheomra éisteachta achomhairc ar an láthair. Ar an meán, maireann éisteachtaí leath lae, ach mar gheall ar na castachtaí a bhaineann le roinnt achomharc, d'fhéadfaí go mbeadh níos mó ná suí amháin ag teastáil chun iad a thabhairt chun críche. Soláthraíonn tabhairt isteach cianéisteachtaí cumas méadaithe don Bhinse chun líon méadaithe achomharc a éascú agus a sceidealú le héisteacht. In 2024, sceidealaíodh 382 achomharc le haghaidh éisteachta. As na 382 achomharc sceidealaithe, sceidealaíodh 313 (82%) achomharc le haghaidh cianéisteachta, agus sceidealaíodh na 69 (18%) achomharc eile le haghaidh éisteachta i láthair go pearsanta. In 2024, comhaontaíodh nó tarraingíodh siar 78% de na hachomhairc. Fiú mura dtarlaíonn éisteacht Bhinse iomlán de dhroim achomhairc, ní mór don fhoireann riaracháin sa Bhinse Luachála méid oibre suntasach a chur i gcrích (agus gach cás á ullmhú ar an mbonn go dtarlóidh éisteacht Bhinse iomlán dá dhroim). Mar an gcéanna, tugann Comhaltaí an Bhinse Luachála faoi chuid mhaith taighde agus oibre ullmhúcháin i leith gach achomhairc dá sanntar iad.

Achomhairc atá le hAthéisteacht

Nuair a ceapadh mar Chathaoirleach í, rinne Margaret Nerney SC, Uasal, athbhreithniú ginearálta ar na hachomhairc uile chuig an mBhinse a raibh éisteacht tugtha dóibh ach ina raibh cinntí fós le réiteach. Chuir sí ábhair inní in iúl maidir le 26 achomharc inar tháinig deireadh le téarma oifige comhalta amháin nó níos mó de rannóg an Bhinse a bhí ceaptha chun na hachomhairc sin a éisteacht ach ina raibh na cinntí fós le réiteach. Go háirithe, bhí inní ar an gCathaoirleach maidir le fóntacht dhlíthiúil aon chinneadh a dhéanfadh agus breithiúnas a eiseodh rannóg den Bhinse i gcás nach raibh Comhalta amháin nó níos mó den rannóg sin ina Chomhalta den Bhinse a thuilleadh.

Lorg agus fuair an Binse tuairim agus comhairle dhlíthiúil ó Chomhairleoir Sinsearach agus, tar éis dóibh an méid sin a bhreithniú, chinn siad nach raibh an dara rogha acu ach na hachomhairc i gceist a athéisteacht. Dá réir sin, scríobh an Binse chuig na páirtithe uile lena mbaineann, ag cur aiféala in iúl faoin méid a tharla agus ag dearbhú dóibh go dtabharfadh sé an tosaíocht is airde is féidir d'athéisteacht gach ceann de na

26 achomharc sin a luaithe is féidir. Chun na críche sin, reáchtáil an Cathaoirleach cruinnithe réamhullmhaithe, ar bhonn achomhairc aonair, leis na páirtithe uile i mí na Nollag 2024. Tá an Binse tiomanta fós do na hachomhairc seo a thabhairt chun deiridh a luaithe is féidir.

An Binse Luachála - Oibríochtaí

Tá ualach oibre an Bhinse Luachála faoi thionchar an éilimh agus, mar sin, ní féidir ualach oibre na n-achomharc a thuar go cruinn toisc go gciallaíonn an próiseas rialála go bhfuil sé sin ag brath ar cé acu an ndéanann íocóirí rátaí tráchtála achomharc i gcoinne luacháil a gcuid réadmhaoine. Ar an gcaoi chéanna, baineann sé seo le hachomhairc athbhreithnithe agus achomhairc i gcoinne luach margaidh na láithreán tréigthe agus folamh atá socraithe ag údaráis áitiúla agus pleanála.

Is comhlacht é an Binse atá sannta chun achomhairc a éisteacht ó chian faoin Acht um an Dlí Sibhialta agus an Dlí Coiriúil 2020 (Forálacha Ilghnéitheacha) (Alt 31) Ordú 2020 (I.R. 518/2020). Baineann na rialacha agus na nósanna imeachta atá i bhfeidhm i gcomhair éisteachtaí ó bhéal le hachomhairc a dhéantar ó chian. Tá prótacail chianéisteachta an Bhinse ar fáil ar shuíomh Gréasáin an Bhinse

<https://www.valuationtribunal.ie/about-us/publications>.

Is cuid shuntasach d'obair an Bhinse iad cianéisteachtaí, lenar féidir achomhairc a thabhairt chun críche ar bhealach níos cuíchóirithe agus ardchaighdeán na n-éisteachtaí a chaomhnú ag an am céanna. Ligeann cianéisteachtaí don Bhinse Luachála an líon is mó achomharc agus is féidir a phróiseáil. Cé nach bhfuil gach achomharc oiriúnach lena chinneadh ag cianéisteachtaí (bíonn saincheisteanna substainteacha dlí mar chroílár ag roinnt achomharc agus éilíonn castacht / méid na fianaise in achomhairc den sórt sin éisteacht fhisiciúil) leanann an Binse air líon suntasach achomharc a chur chun cinn trí mheán cianéisteachtaí. Le cianéisteachtaí, is féidir achomhairc a éisteacht gan aon ghá do pháirtithe freastal ar Oifigí an Bhinse, agus ar an gcaoi sin, am agus costais taistil a spáráil.

Comhaontú Maoirseachta

Tugtar le fios leis an *gCód Cleachtais um Rialachas Comhlachtaí Stáit* gur cheart go mbeadh socruithe maoirsithe scríofa ag Ranna a bhfuil comhlachtaí Stáit faoina gcoimirce atá oiriúnach do scála, do chineál, do fhreagrachtaí agus d'fheidhmeanna an chomhlachta Stáit. Le dea-rialachas san earnáil phoiblí, cumasaítear eintitis a dtorthaí beartaithe a bhaint amach, mar atá sainmhínithe ina reachtaíocht rialaithe agus Ráitis Straitéise, agus iad ag gníomhú ar mhaithe le leas an phobail.

D'fhéadfadh nach mbeadh feidhm ag ceanglais áirithe den Chód leis an mBinse, i bhfianaise chineál agus scála a ghníomhaíochtaí agus na reachtanna rialaithe.

Tá Comhaontú Maoirseachta agus Seachadta Feidhmíochta ag an mBinse leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta. Tá sé mar aidhm ag an gComhaontú Maoirseachta agus Seachadta Feidhmíochta téarmaí an chaidrimh idir an Binse Luachála agus an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta a shainmhíniú. Leagtar amach socruithe rialachais sa Chomhaontú, agus tá sé mar aidhm leis soiléireacht ó thaobh cuntasachta de agus maidir le róil agus freagrachtaí an Bhinse agus na Roinne a chinntiú d'fhonn a áirithiú go gcomhlíonann an Binse a fheidhmeanna reachtúla ar bhealach éifeachtach agus éifeachtúil.

Plean Straitéiseach an Bhinse Luachála 2024-2026

Tá sé mar phríomhfhreagracht ar gach comhlacht Stáit plean straitéiseach a ullmhú agus a ghlacadh. Leagtar síos le pleananna dá leithéid cuspóirí agus spriocanna cuí, agus sainaithnítear leo táscairí agus spriocanna ábhartha lenar féidir feidhmíocht a thomhas go soiléir. Thug an Binse Luachála a chéad Phlean Straitéiseach 2021-2023 chun críche agus d'fhoilsigh sé é i mí na hAibreáin 2021. Tugadh an dara Plean Straitéiseach chun críche in 2024 tar éis dul i gcomhairle lenár bpáirtithe leasmhara.

Tugtar leis an bPlean Straitéiseach achoimre ar uailmhianta an Bhinse, agus leagtar amach leis treoir straitéiseach na heagraíochta thar thréimhse trí bliana. Tá na gníomhartha a leagtar amach sa Phlean mar bhonn agus mar thaca faoin aidhm uileghabhálach i dtaca leis an tseirbhís is éifeachtaí a sholáthar dóibh siúd go léir a ghlacann páirt sa phróiseas achomhairc. Is iad seo a leanas na príomhchuspóirí straitéiseacha do thréimhse trí bliana den Phlean Straitéiseach:

- **Páirtithe leasmhara an Bhinse a chur i gcroílár ár seachadta seirbhíse**
- **Feabhsuithe TFC a chur i bhfeidhm chun seachadadh seirbhíse a fheabhsú agus chun bainistíocht eolais níos fearr a chumasú**
- **Próisis a fheabhsú maidir le rialachas, maoirseacht agus earcaíocht Comhaltaí Binse**
- **Cáilíocht agus comhsheasmhacht na cinnteoireachta a chinntiú**

Leanfaidh an Binse air a dhícheall a dhéanamh na spriocanna straitéiseacha atá leagtha amach a bhaint amach.

Páirtithe leasmhara an Bhinse a chur i gcroílár ár seachadta seirbhíse

Déanfaidh an Binse athbhreithniú criticiúil ar phróisis agus nósanna imeachta chun achomhairc a chur chun cinn agus a thabhairt chun críche go tráthúil. Leanfaimid de bheith i dteagmháil lenár bpáirtithe leasmhara ar bhonn leanúnach.

Feabhsuithe TFC a chur i bhfeidhm chun seachadadh seirbhíse a fheabhsú agus bainistíocht eolais níos fearr a chumasú

D'aistrigh an Binse chuig Oifig Phríomhoifigeach Faisnéise an Rialtais ("an OPOFR") le haghaidh seirbhísí áirithe TFC i dtreo dheireadh 2023. Tá an Binse i mbun Bunachar Sonraí an Bhinse a athfhorbairt/uasghrádú d'fhonn feabhsuithe a lorg a d'fhéadfadh córas TF níos dinimiciúla agus níos so-úsáidte a sholáthar. Ar mhaithe le caoithiúlacht na bpáirtithe achomhairc, agus Chomhaltaí an Bhinse araon, in 2024 thug an Binse socrú comhroinnte comhad isteach chun cur ar a chumas líon mór doiciméad a aistriú go slán.

Próisis a fheabhsú maidir le rialachas, maoirseacht agus earcaíocht Comhaltaí Binse

Feidhmíonn an Binse de réir an *Chóid Cleachtais um Rialachas Comhlachtaí Stáit* agus i gcomhréir leis an gCód, tá Comhaontú Maoirseachta agus Seachadta Feidhmíochta i bhfeidhm aige leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta. Mar gheall ar struchtúr uathúil an Bhinse, ní bhaineann gach gné den Chód leis an mBinse. I gcomhar leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta, déanfaidh an Binse athbhreithniú ar a struchtúir, ar earcú agus ar choinneáil a chuid Comhaltaí lena chinntiú go gcuirtear an Cód Cleachtais i bhfeidhm go cuí leis an mBinse.

Cáilíocht agus comhsheasmhacht na cinnteoireachta a chinntiú

Is é ról Chomhaltaí an Bhinse cinneadh a dhéanamh maidir le hachomhairc. Gníomhaíonn gach Rannán Binse a shanntar chun achomharc a éisteacht go neamhspleách. Ar mhaithe le cothroime, déanfaidh an Binse athbhreithniú ar nósanna imeachta chun comhsheasmhacht a chinntiú maidir le cinnteoireacht ar achomhairc. In 2024, reáchtáil an Binse lá oiliúna do na Comhaltaí lenar áiríodh cur i láthair foirmiúil agus deis do Chomhaltaí ábhair imní a phlé. Ós rud é go suíonn Comhaltaí an Bhinse i Ranna de thriúr, agus go measann siad achomhairc go cianda agus go pearsanta araon, ba dheis é do Chomhaltaí teacht le chéile chun saincheisteanna coitianta a phlé. Táthar ag súil go mbeidh an cineál sin imeachta mar ghné rialta i bhféilire an Bhinse.

Saoráil Faisnéise

Tá feidhm ag an Acht um Shaoráil Faisnéise 2014 maidir leis an mBinse Luachála. Tá tuilleadh faisnéise ar fheidhmeanna agus ar thaifid, agus ar rialacha agus cleachtais an Bhinse Luachála, ar fáil in [Ailt 15 agus 16 an Leabhair Thagartha – Treoir ar Fheidhmeanna, Taifid, Rialacha agus Cleachtais an Bhinse Luachála](#) [arna](#) fhoilsiú i gcomhréir leis an Acht um Shaoráil Faisnéise 2014.

Le linn 2024 ní bhfuair an Binse aon iarratas faoin Acht um Shaoráil Faisnéise 2014.

Faisnéis a Sholáthar do Chomhaltaí an Oireachtas

De réir Chiorclán D/PER 25/2016 – **Prótacal um Sholáthar Faisnéise do Chomhaltaí an Oireachtais ag Comhlachtaí Stáit faoi choimirce Ranna Rialtais**, soláthraíonn agus coimeádann an Binse seoladh ríomhphoist tiomnaithe do Chomhaltaí an Oireachtais (oireachtas@valuationtribunal.ie). Déanann an Binse a dhícheall spriocdhátaí agus sprioc-chaighdeán a chomhlíonadh ó thaobh admhálacha agus freagraí ar fhiosrúcháin de. In 2024, fuair an Binse 3 fhiosrúchán Oireachtais, agus thug sé freagra orthu.

Táillí Bailithe

Tá achomhairc chuig an mBinse faoi réir táille fhorordaithe atá iníoctha ag an duine a thionscnaíonn an t-achomharc lena mbaineann. Cuirtear táillí a íoctar leis an mBinse Luachála san áireamh mar Leithreasáí i gCabhair. In 2024, b'ionann na holltáillí achomhairc a fuair an Binse agus €43,975, agus bhí siad mar chuid den leithreasú i gcabhair don Roinn.

Tá na táillí reatha atá iníoctha do gach cineál achomhairc leagtha amach in [Aguisín B](#).

Cosaint Sonraí

Soláthraítear leis an Rialachán Ginearálta maidir le Cosaint Sonraí (RGCS) rialú maidir le próiseáil sonraí pearsanta, lena n-áirítear a mbailiú agus a n-úsáid ag eagraíochtaí, agus cosaint na sonraí sin. Tá sé de cheart ag daoine aonair *inter alia*

cóip a fháil d'aon fhaisnéis a bhaineann leo atá á coimeád ag an mBinse Luachála. In 2024, cheap an Binse Oifigeach Cosanta Sonraí. Tá tuilleadh eolais ar na sonraí atá i seilbh an Bhinse leagtha amach inár [bPolasaí Príobháideachta](#), atá le fáil ar ár suíomh gréasáin www.valuationtribunal.ie.

Bainistíocht Riosca

Tá Clár Riosca ullmhaithe ag an mBinse Luachála de réir threoirlínte na Roinne Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe. Tá coinneáil an chláir beartaithe lena chinntiú go n-aithnítear rioscaí agus go ndéantar measúnú orthu agus go gcuirtear bearta maolaithe cuí i bhfeidhm.

Tiomsaíonn an Cláraitheoir an Clár Riosca, lena n-áirítear bearta maolaithe, thar ceann an Bhinse Luachála, agus déantar athbhreithniú air ar bhonn leanúnach.

Tugann an Binse Luachála agus an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht aghaidh ar riosca maidir le háirithiú go bhfuil gach acmhainn ag an mBinse ar mhaithe lena fheidhmeanna a chomhlíonadh.

Cairt Custaiméirí an Bhinse Luachála

Tá Cairt Custaiméirí ag an mBinse Luachála [ina](#) leagtar amach an leibhéal seirbhíse ar féidir le custaiméir a bheith ag súil leis. Tá an chairt le feiceáil ar ár suíomh gréasáin (faoi leathanach na bhfoilseachán), agus sonraítear inti gealltanais an Bhinse maidir le seirbhísí a sholáthar dár gcustaiméirí de réir an dá Phrionsabal déag um Sheirbhís Ardchaighdeán do Chustaiméirí agus do Chliaint na Seirbhíse Poiblí. Cuireann sé custaiméirí ar an eolas freisin faoi mheicníochtaí teagmhála agus aiseolais.

Nochtaí Cosanta

Ceanglaíonn an tAcht um Nochtadh Cosanta, 2014 agus an tAcht um Nochtadh Cosanta (Leasú), 2022 ar gach comhlacht poiblí nósanna imeachta a bhunú agus a

chothabháil chun déileáil le nochtadh cosanta. De réir alt 21(2) den Acht um Nochtadh Cosanta, 2014, tá faisnéis scríofa curtha ar fáil ag an mBinse dá fhostaithe maidir le nósanna imeachta a bunaíodh agus atá á gcothabháil chun críocha an Achta sin.

Ní bhfuarthas aon nochtadh cosanta sa Bhinse Luachála le linn na tréimhse a chumhdaítear sa tuarascáil seo.

Forbhreathnú ar Shainordú Gníomhaithe ar son na hAeráide / Úsáid Fuinnimh

Tuairiscíonn an Binse go bliantúil ar ídiú fuinnimh a oifige agus ar thionscnaimh a dhéantar chun feidhmíocht fuinnimh a fheabhsú.

Leagtar amach sa tábla thíos an tuairisceán a thug an Binse chuig Údarás Fuinnimh Inmharthana na hÉireann (SEAI) de réir I.R. Uimh. 426 de 2014.

	Úsáid		Astaíochtaí CO2	
	Leictreachas	Gás*	Leictreachas	Gás
Aonaid	KWh	kgCO2	kWh	kgCO2
2024	14,116	3,736	44,675	9,147
2023	17,892	4,947	37,109	7,598

*Tá oifig an Bhinse ar cíos ag Oifig na nOibreacha Poiblí (OOP), agus tá sí ar cheann de na ceithre urlár san fhoirgneamh, arb ionann é agus 20.43% d'achar urláir iomlán oifige an fhoirgnimh. Tá méadar aonair san fhoirgneamh le haghaidh Gáis, agus tá méadar do Leictreachas ag gach tionónta.

Bhunaigh an Binse Foireann Ghlas, agus d'ainmnigh sé Curadh Aeráide agus Inbhuanaitheachta. Feistíodh teirmeastait ar na radaitheoirí go léir, agus tá braiteoirí solais feistithe sna seomraí. Baineadh plaistigh as úsáid, agus úsáidtear páipéar athchúrsáilte.

Tá an Binse Luachála ag éisteacht le hachomhairc go cianda ó dheireadh mhí Iúil 2020. Reáchtáiltear timpeall 80% d'éisteachtaí an Bhinse go cianda anois, rud a chuireann deireadh leis an ngá atá le taisteal chuig éisteachtaí agus an gá atá le cáipéisí cóipe crua a phriontáil.

Ráta Luach Saothair do Chomhaltaí an Bhinse Luachála

Íoctar comhaltaí de réir Sceideal na dTáillí arna cheadú i mí na Nollag 2020 ag an Roinn Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe as éisteacht le hachomhairc, freastal ar chruinnithe rannáin, agus as breithiúnais a scríobh agus a n-athbhreithniú, i dteannta liúntais taistil agus cothabhála.

Tá sceideal na dtáillí leagtha amach in **Aguisín C.**

Aguisín A - Comhaltaí an Bhinse Luachála

Ainm	Ceapadh ar dtús	Athcheaptha	Dáta Éaga	Cineál Poist
Allen Morgan	05/11/2018	05/11/2023	04/11/2026	Comhalta den Bhinse
Annamaria Gallivan	26/02/2019	26/02/2024	25/02/2027	Comhalta den Bhinse
Avril Sheridan	01/11/2023		31/10/2028	Comhalta den Bhinse
Barra McCabe	01/05/2018	01/11/2023	30/04/2026	Leas-Chathaoirleach
Barry Smyth	15/01/2014	26/02/2019	25/02/2024	Leas-Chathaoirleach
Brian Meldon	01/12/2021		30/11/2026	Comhalta den Bhinse
Caroline Murphy	01/05/2018	01/05/2023	30/04/2026	Comhalta den Bhinse
Claire Hogan	18/12/2015	18/12/2020	17/12/2025	Comhalta den Bhinse
Dairine Mac Fadden	18/12/2015	18/12/2020	17/12/2025	Leas-Chathaoirleach
Donal Madigan	19/12/2016	19/12/2021	18/12/2026	Leas-Chathaoirleach
Eamonn Maguire	01/12/2020		30/11/2025	Comhalta den Bhinse
Emma Slattery	01/11/2023		31/10/2028	Comhalta den Bhinse
Eoin McDermott	19/12/2016	19/12/2021	18/12/2026	Leas-Chathaoirleach
Fergus Keogh	05/11/2018	05/11/2023	04/11/2026	Comhalta den Bhinse
Fiona McLafferty	01/11/2023		31/10/2028	Comhalta den Bhinse
Frank O'Grady	19/12/2016	19/12/2021	18/12/2026	Comhalta den Bhinse
Gerard O'Callaghan	01/12/2020		30/11/2025	Comhalta den Bhinse
Hugh Markey	18/12/2015	18/12/2020	17/12/2025	Leas-Chathaoirleach
John Stewart	18/12/2015	18/12/2020	17/12/2025	Leas-Chathaoirleach
Kenneth Enright	01/05/2018	01/05/2023	30/04/2026	Comhalta den Bhinse
Killian O'Higgins	01/12/2021		30/11/2026	Comhalta den Bhinse
Liam Daly	18/12/2015	18/12/2020	17/12/2025	Comhalta den Bhinse
Majella Twomey	18/12/2015	18/12/2020	17/12/2025	Leas-Chathaoirleach
Margaret Nerney	11/04/2024		10/04/2029	Cathaoirleach
Martin Connolly	01/12/2020		30/11/2025	Comhalta den Bhinse
Mema Byrne	27/04/2022		26/04/2026	Comhalta den Bhinse
Michael Brennan	05/11/2018	05/11/2023	04/11/2026	Leas-Chathaoirleach
Michelle O'Gorman	01/11/2023		31/10/2028	Comhalta den Bhinse
Orla Coyne	18/12/2015	18/12/2020	17/12/2025	Comhalta den Bhinse
Paul McElearney	01/11/2023		31/10/2028	Comhalta den Bhinse
Peter Stapleton	19/12/2021		18/12/2026	Comhalta den Bhinse
Raymond J. Finlay	05/11/2018	05/11/2023	04/11/2026	Comhalta den Bhinse
Sarah Reid	26/02/2019	26/02/2024	25/02/2027	Comhalta den Bhinse
Suzy Quirke	01/11/2023		31/10/2028	Comhalta den Bhinse
Thomas Kearns	01/12/2021		30/11/2026	Comhalta den Bhinse
Una Ní Chatháin	26/02/2019	26/02/2024	25/02/2027	Leas-Chathaoirleach

Aguisín B - Táillí Achomhairc Iníoctha

Táillí Iníoctha maidir le hAchomhairc Athluachála leis an mBinse Luachála	
Luacháil réadmhaoine mar a chinneann Tailte Éireann	Táille Achomhairc
Nach bhfuil níos mó ná €20,000	€95
Níos mó ná €20,000 agus nach bhfuil níos mó ná €50,000	€125
Níos mó ná €50,000 agus nach bhfuil níos mó ná €250,000	€300
Níos mó ná €250,000	€500

Táillí Iníoctha maidir le hAchomhairc um Athbhreithniú Caighdeánach chuig an mBinse Luachála	
Luacháil réadmhaoine mar atá luaite ar an Deimhniú nó ar an bhFógra Luachála	Táille Achomhairc
Nach bhfuil níos mó ná €50	€95
Níos mó ná €50 agus nach bhfuil níos mó ná €150	€125
Níos mó ná €150 agus nach bhfuil níos mó ná €650	€300
Níos mó ná €650	€500

Táillí Iníoctha maidir le hAchomhairc ar Láithreán Tréigthe chuig an mBinse Luachála	
Luacháil réadmhaoine mar a chinneann an Freagróir	Táille Achomhairc
Nach bhfuil níos mó ná €65,000	€60
Níos mó ná €65,000 agus nach bhfuil níos mó ná €130,000	€125
Níos mó ná €130,000	€190

Táillí Iníoctha maidir le hAchomhairc ar Láithreán Folamh chuig an mBinse Luachála	
Luacháil réadmhaoine mar a chinneann an tÚdarás Áitiúil	Táille Achomhairc
Nach bhfuil níos mó ná €100,000	€165
Níos mó ná €100,000 ach nach bhfuil níos mó ná €500,000	€350
Níos mó ná €500,000 ach nach bhfuil níos mó ná €1,000,000	€500

Níos mó ná €1,000,000	€1,000
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Aguisín C - Ráta Luacha Saothair do Chomhaltaí an Bhinse Luachála

Achomhairc a shanntar do rannán den Bhinse ar a bhfuil 3 Comhaltaí faoin Acht Luachála 2001, Sceideal 2, Airteagal 3(4), arna leasú.

	Abhcóide		Leas-Chathaoirleach	Gnáthbhall
	Sinsearach	Sóisearach/Dlíod		
Táille laethúil ⁶	€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

Ullmhúchán Breithiúnais Scríofa	Táille
Dréachtbhreithiúnas casta dlíthiúil agus candamach	€1,500
Dréachtbhreithiúnas candamach caighdeánach	€510
Athbhreithniú ar an dréachtbhreithiúnas	€175

Achomharc ar bhonn doiciméad scríofa arna sannadh do rannán den Bhinse ar a bhfuil comhalta amháin faoin Acht Luachála 2001, Sceideal 2, Airteagal 4(2), arna leasú.

Achomharc Candaim Aonair

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

⁶ Tá an táille laethúil bunaithe ar shuí an Bhinse ar feadh dhá sheisiún in aghaidh an lae.

Achomharc Candaim Baisceáilte

Líon na nAchomharc a Cinneadh	Luach Achomharc is airde i mBaisc de réir an Deimhnithe Luachála Deiridh	Táille	Táille do gach Breithiúnas Breise sa Bhaisc
2 nó níos mó	Suas le €50,000	€650	€100
	> ná €50,000	€850	€100

Achomharc dlíthiúil

Táille	€1,850	
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An Binse Luachála
Valuation Tribunal

