



An Binse Luachála
Valuation Tribunal

Valuation Tribunal

Annual Report 2025



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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 and appeals on the determinations by local authorities of the market value of vacant sites under the Urban Regeneration and Housing Act 2015.

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



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Foreword

Welcome to the 7th Annual Report of the Valuation Tribunal. This report aims to set out the activities of the Tribunal during 2025, including the number and category of appeals brought to a conclusion.

This report is prepared in line with the *Code of Practice for the Governance of State Bodies* under which the Tribunal operates.

In 2025 the Tribunal experienced a period of significant change in terms of Tribunal Membership, staffing and location. The Tribunal said farewell to eight of its valued Members whose term of office came to an end. I sincerely thank those Members whose expertise, experience, and institutional knowledge contributed enormously to the success of the Tribunal over many years. While the Tribunal will miss their contributions, I wish them every success in their future endeavours. In 2026 the Department of Housing, Local Government and Heritage in consultation with the Public Appointment Service (PAS) will run a campaign to recruit new Members.

I also thank our current Members without whose continued professionalism and commitment the Tribunal could not operate.

One of the most significant events this year was the Tribunal's move from Holbrook House to Smithfield Hall. Relocating an organisation is never without challenge, and Tribunal staff met these challenges with a spirit of collaboration and determination.

I want to express my deep appreciation to our current Tribunal staff for their continued dedication and commitment throughout 2025 in what was a demanding year for the office. Their professionalism, adaptability, and willingness to embrace the change enabled the Tribunal to continue to deliver high standard results.

As has been our stated guiding principle, the Valuation Tribunal will continue to deliver our statutory function of hearing appeals, which allows all our stakeholders (local authorities, commercial ratepayers and owners of derelict sites or vacant sites) to 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 the valuation of commercial and industrial property, derelict sites and vacant sites.

As I look ahead, I do so with confidence, strengthened by shared experiences in 2025 and by the dedication of both Tribunal Members and staff.

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 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 and appeals on the determination of the market value of vacant sites under the Urban Regeneration and Housing Act 2015.

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 drawn from the legal and chartered surveyor professions and comprise one Chairperson, nine Deputy Chairpersons and 26 Ordinary Members. As of end of December 2025, the Tribunal comprised 27 Members: one Chairperson, 9 Deputy Chairpersons and 17 Ordinary Members. The Term of Office of four ordinary Tribunal Members and of 4 Deputy Chairpersons came to an end during 2025. Following a selection process, the four Deputy Chairperson vacancies were filled from within the Tribunal Membership.

The current Tribunal membership has a gender balance of 41% female and 59% 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, Infrastructure, Public Service Reform and Digitalisation for hearing appeals, attending divisional meetings, attending site

inspections and for writing and reviewing of determinations, 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.

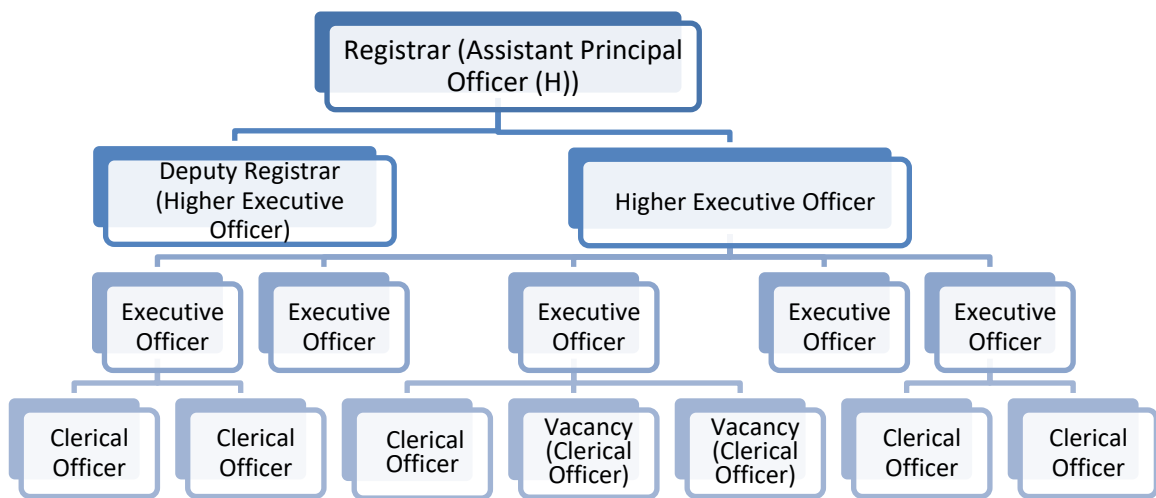
Members of the Valuation Tribunal receive administrative support from the complement of staff at the Valuation Tribunal offices in Smithfield Hall, Smithfield Square, Dublin 7.

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 five Clerical Officers. The Valuation Tribunal implements Blended Working arrangements similar to those operated by the Department of Housing, Local Government and Heritage.

In 2025, the administrative staff were involved in the closing of 691 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 2025, the Tribunal had 13 full-time staff with two vacancies at CO level.



Smithfield Hall

In September 2025 the Tribunal moved offices from Holbrook House, Holles Street, Dublin 2 to Smithfield Hall, Smithfield Square, Dublin 7. The offices in Smithfield have been purpose built providing for the needs of the Tribunal. The Tribunal offices located on the 6th floor of Smithfield Hall comprises of three hearing rooms, four consultation rooms along with a conference room/library. The AV system installed can cater for remote and hybrid hearings. The Tribunal worked with the Office of Public works (OPW) and McCullough Mulvin Architects in planning the office layout and fit out. Regular consultation meetings with all new tenants moving to Smithfield Hall were held in the lead up to the move. This forum allowed tenants to share experiences and to learn from one another. Tribunal staff were also assisted by the ICT unit of the Department and the Office of the Government Chief Information Officer (OGCIO).

Moving premises has been challenging as would be expected in moving to any newly built premises. The Tribunal looks forward to settling into the new offices which provide modern facilities for its stakeholders.

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

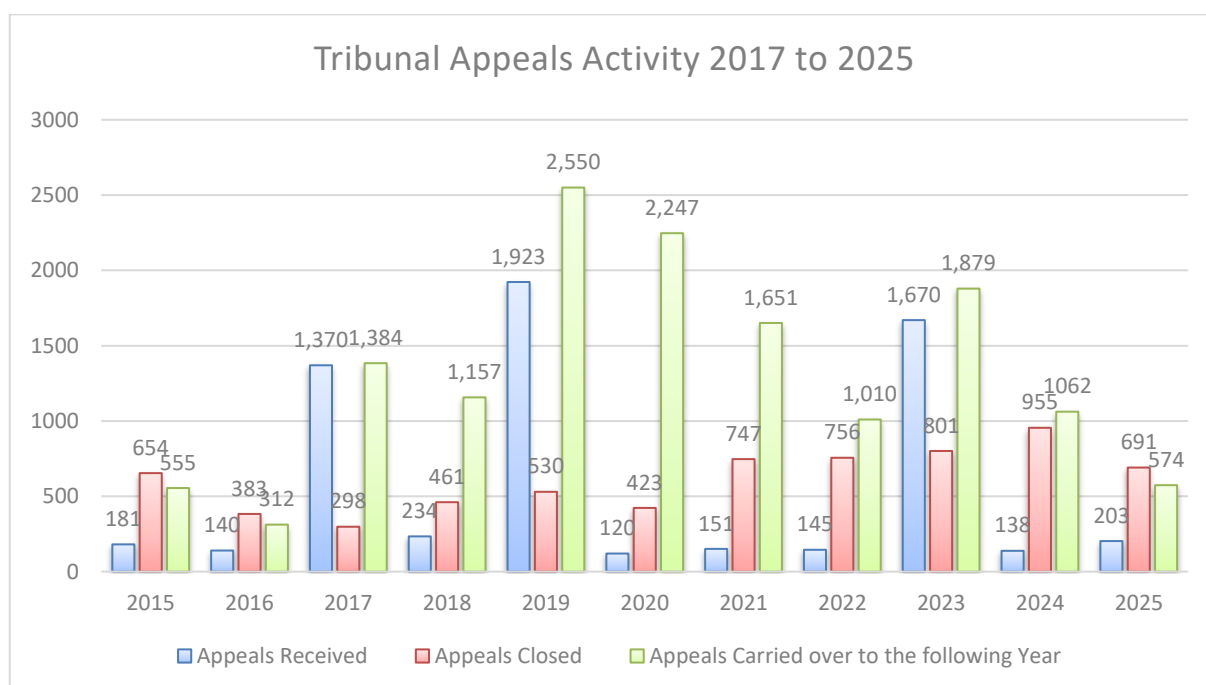
This statutory instrument designates the Valuation Tribunal as a body that can hold hearings remotely.

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.

Appeals Activity 2019 – 2025

At the beginning of 2026, the Tribunal had some 574 appeals on hand. A

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

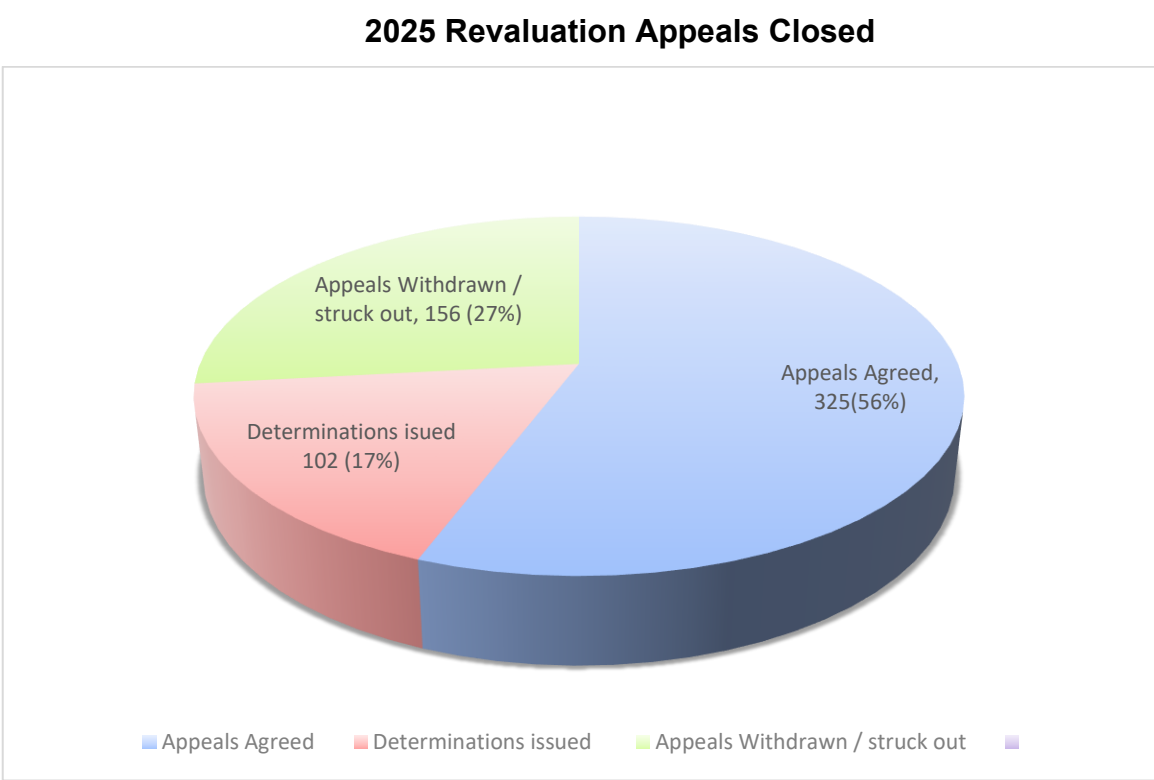
breakdown of the Tribunal's Appeals Activity 2020 – 2025 is set out below.

	2020	2021	2022	2023	2024	2025
Number of Appeals On Hand at Beginning of Year	2,550	2,247	1,651	1,010	1,879	1,062
Number of Appeals Received	2020	2021	2022	2023	2024	
Revaluation Programme	0	0	0	1,552	0	0
Revision	106	123	120	54	102	154
Vacant Sites	8	7	12	8	3	7
Derelict Sites	4	20	13	56	32	41
Global	2	1	0	0	1	1
Total	120	151	145	1,670	138	203
Number of Appeals Closed	2020	2021	2022	2023	2024	
Revaluation Programme	376	577	633	541	798	583
Revision	44	139	123	200	124	72
Vacant Sites	0	16	14	20	9	2
Derelict sites	3	15	14	38	22	34
Global			2	2	2	0
Total	423	747	786	801	955	691

There were 574 appeals on hand on the 1st January 2026. In the case of 92 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. The Tribunal is working with stakeholders to advance the cases stated to the High Court and to bring them to a conclusion. In addition, at the end of 2025, 39 of the appeals on hand were heard by the Tribunal and were pending final determination.

Revaluation Programme Appeals Concluded 2025

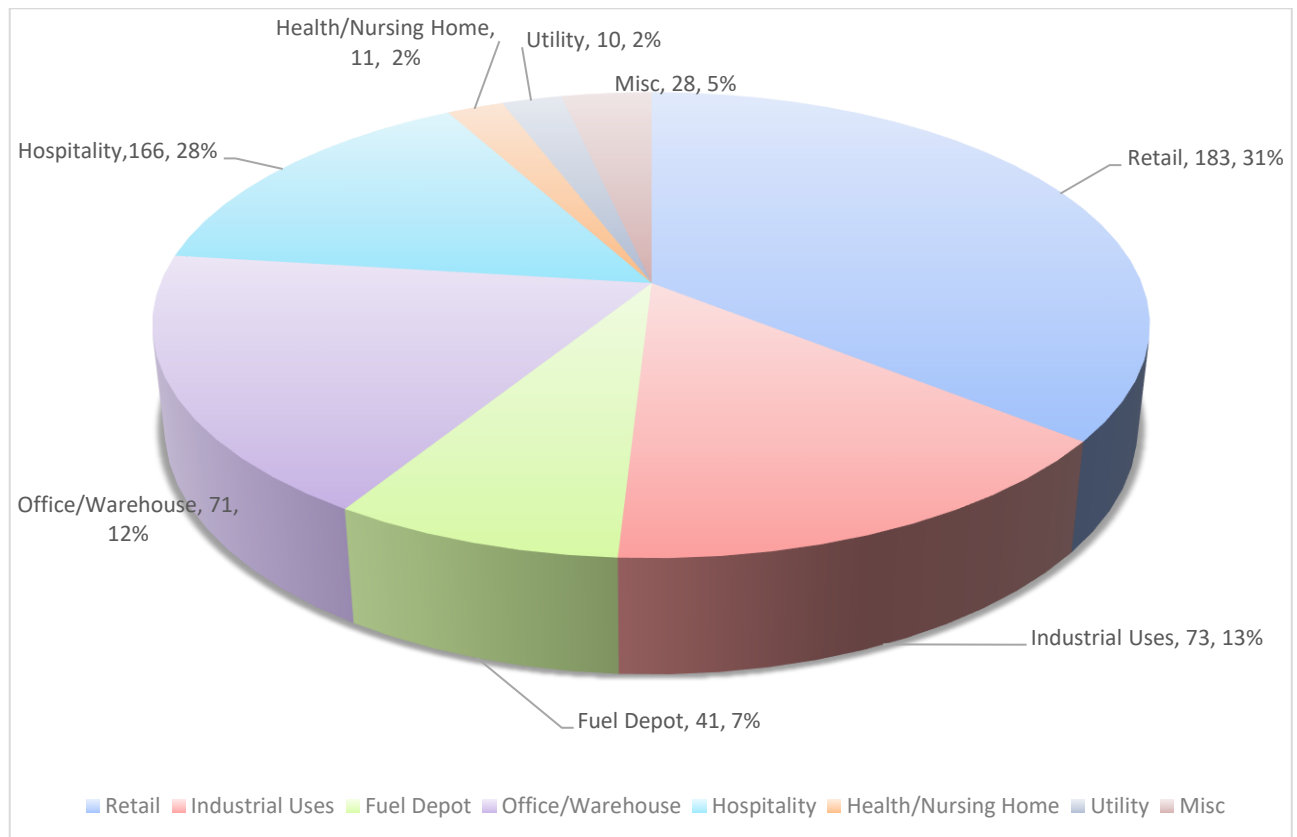
Of the 691 appeals closed by the Valuation Tribunal during 2025, 583 related to Revaluation Programme appeals.



As set out in the above chart, 325 (56%) of the Revaluation Programme appeals closed were agreed without recourse to a full hearing, with 102 (17%) being heard by the Tribunal and a determination subsequently being issued. Of the remaining 211 appeals, 156 (27%) were withdrawn and 1 appeal was struck out.

The breakdown of the property categories of the 583 revaluation appeals closed in 2025 is set out in the following chart. Retail and Hospitality were the two largest categories accounting for 183 and 166 appeals respectively equating to 60% of all appeals closed.

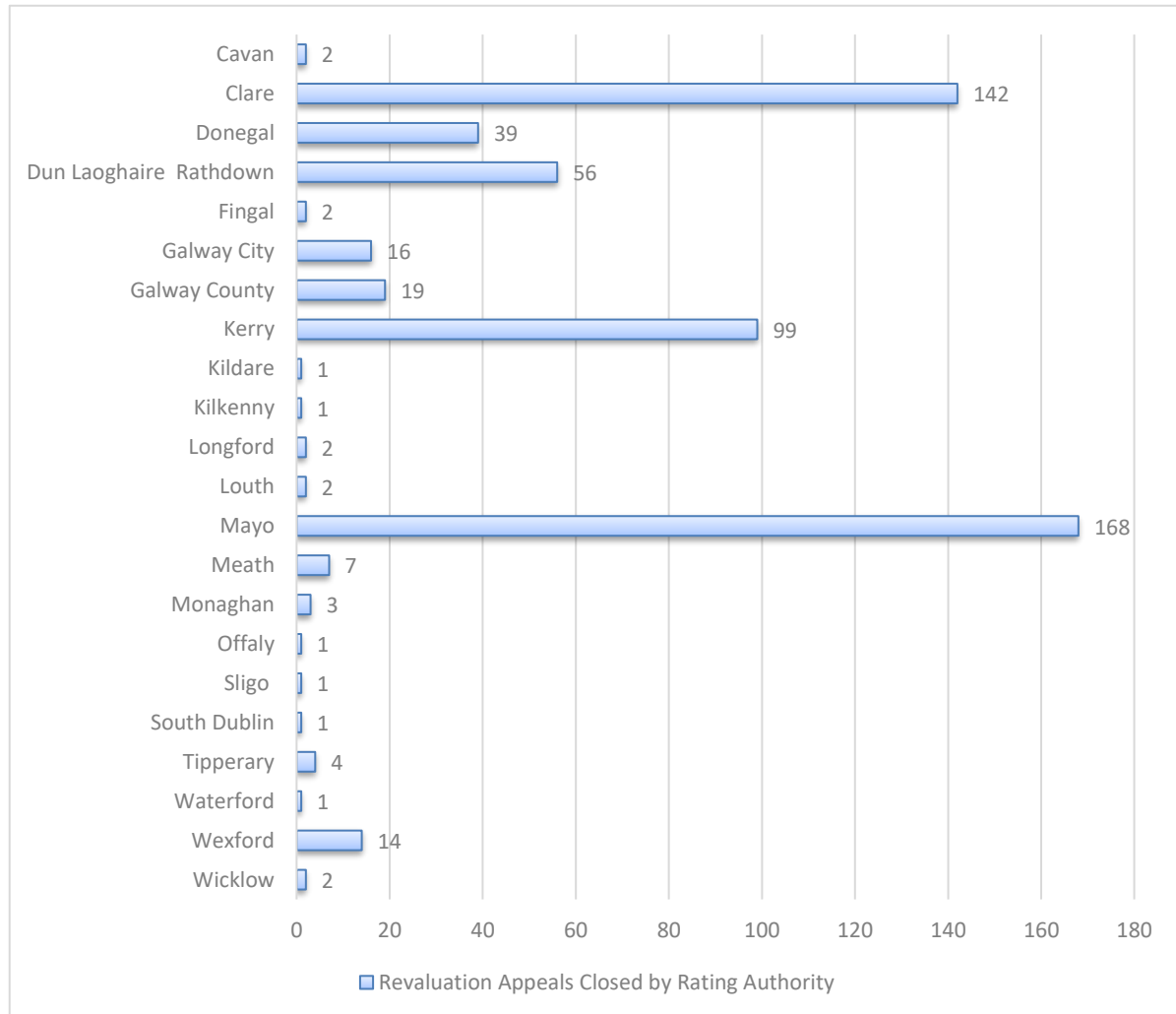
Revaluation Appeals Closed by Property Category



Revaluation Appeals Closed by Rating Authority

The following chart sets out the number of Revaluation appeals closed during 2025 by Rating Authority administrative area.

Revaluation Appeals Closed by Rating Authority

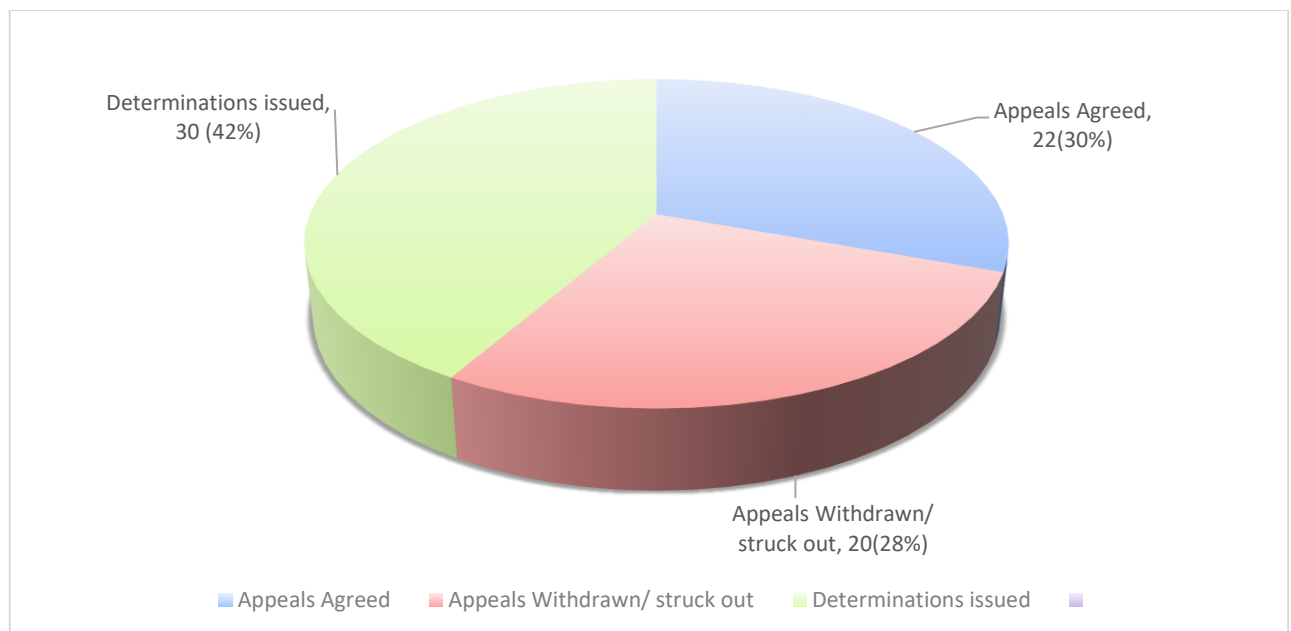


Revision Appeals Concluded 2025

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 72 (10%) of the 691 appeals closed by the Tribunal in 2025.

2025 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:

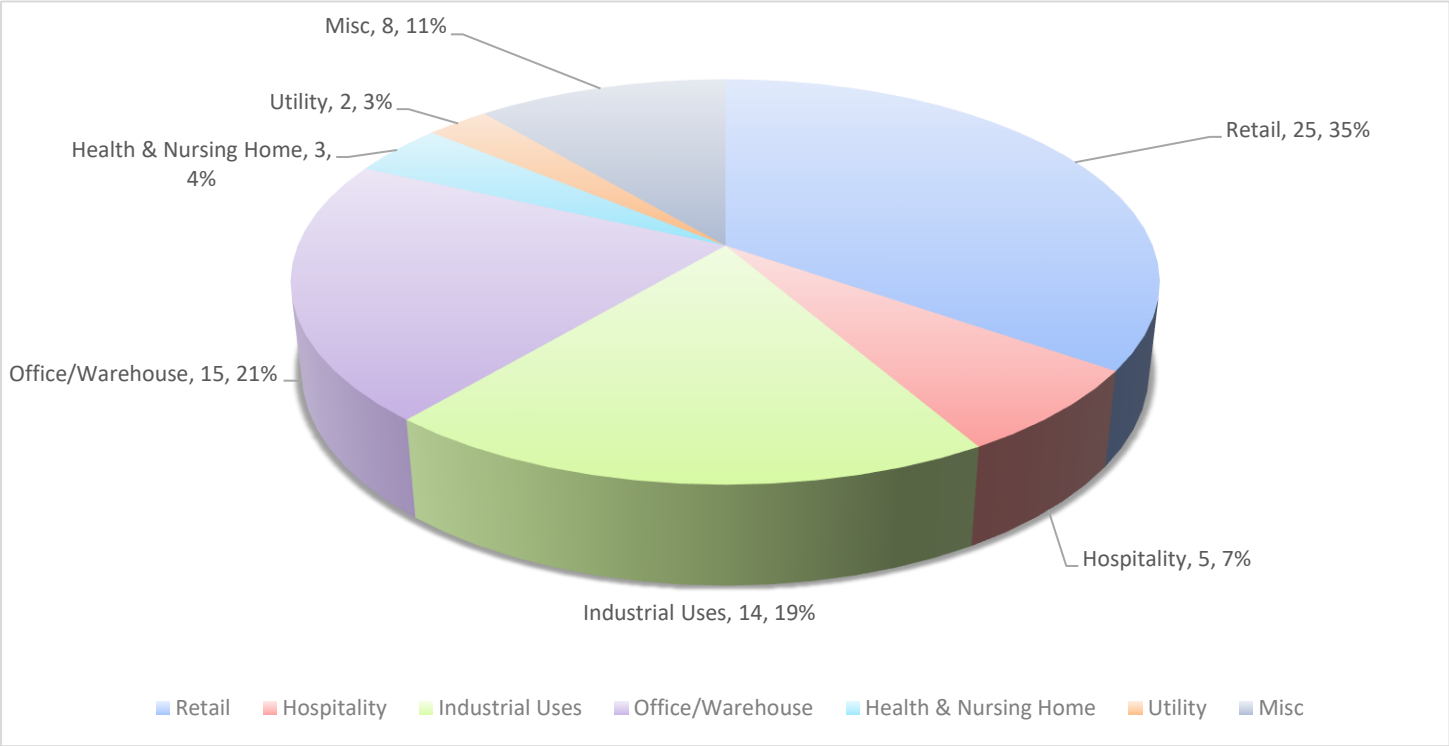
1. The property is an existing property whose value has changed by virtue of structural/physical alterations (including damage by fire or other physical cause).
2. The property is an existing property which has been divided into 2 or more separate properties.
3. Two or more existing properties have been 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, 22(30%) of the revision appeals closed were agreed without recourse to a full hearing, with 30 (42%) being heard by the Tribunal and a judgment and order subsequently issuing. Of the remaining 20 appeals, 19 (27%) were withdrawn and 1(1%) was struck out.

Retail and Offices / Warehouses were the two largest categories accounting for 25 and 15 appeals respectively equating to 56% of all appeals closed.

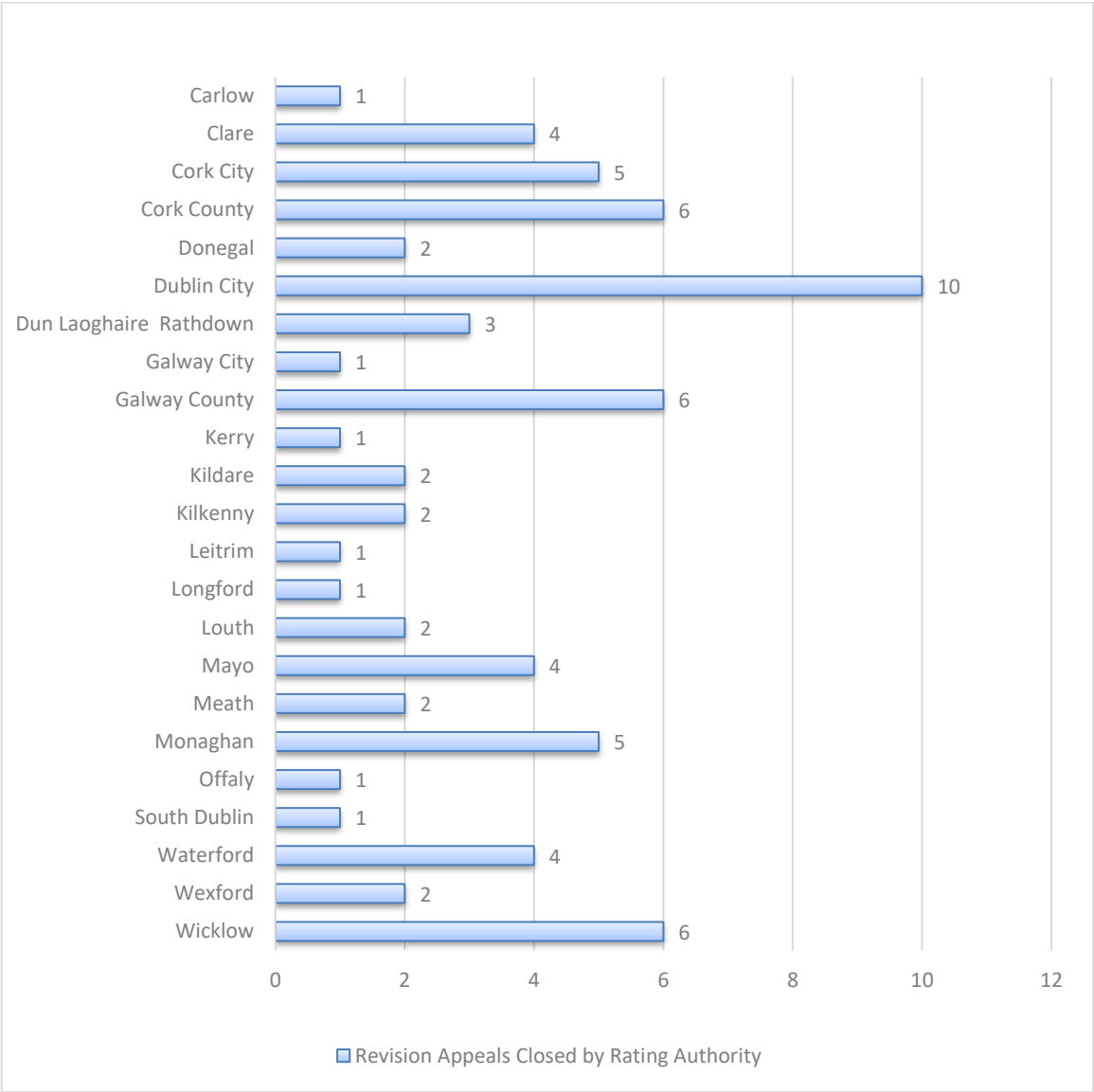
The breakdown of the property categories of the 72 revision appeals closed in 2025 is set in the Chart below.

Revision Appeals Closed by Property Category



The following table sets out the number of revision appeals closed during 2025 by Rating Authority administrative area

Revision Appeals Closed by Rating Authority



Derelict Site and Vacant Site Appeals Concluded 2025

The volume of derelict site appeals and vacant site appeals received and closed remains small relative to the overall Tribunal workload. In 2025, the Tribunal concluded 34 derelict site appeals and 2 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 2025 by Local Authority area

Local Authority	Agreed	Withdrawn	Determinations Issued	Closed / Struck out
Carlow				
Clare		1		
Cork City		6	1	
Cork Co		1		
Dublin City	6		1	
Galway Co		1		
Kerry	1	1		
Kildare				
Kilkenny		1		
Limerick		3		
Mayo	1	1		
Monaghan		1		
Roscommon		1		
Tipperary		1		
Waterford	1	4	1	
Total	9	22	3	

The following table sets out the number of Vacant Site appeals closed during 2025 by Planning Authority area

Local Authority	Agreed	Withdrawn	Determinations Issued	Closed / Struck out
Cork City		1		
Sligo				1
Total		1		1

Global Appeals Concluded 2025

There were no Global appeals closed in 2025.

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 2025.

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 2019-2025.

	2022	2023	2024	2025
	€000	€000	€000	€000
Valuation Tribunal Voted Allocation Current	1,912	1,770	1,803	2,284
Subhead 34 - Programme C – Provision of Administration Services to the Valuation Tribunal Outturn	2022€000	2023€000	2024€000	2025€000
Salaries and Wages	583	620	619	595
Valuation Tribunal Members' Remuneration	465	442	373	260
Non-Pay expenditure	100	106	87	120
Programme C – Total Current Expenditure	1,148	1,168	1,079	975

In addition, there was a capital budget allocation for 2025 of €199,000 with an outturn of €129,000 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 operated from two on-site hearing rooms while in Holbrook House, Holles Street. The new offices in Smithfield Hall have three on-site appeal hearing rooms. Hearings on average last half a day but given the complexity of some appeals they can take several sittings 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 2025, 166 appeals were scheduled for hearing. Of the 166 scheduled appeals 132 (80%) appeals were scheduled for remote hearing and the remaining 34(20%) appeals were scheduled for in person hearings. In 2025, 80% of appeals closed were agreed or withdrawn, some at a late stage in the process. 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 pre-hearing reading, preparatory work and research 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 Member/s of that division was/were 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. During 2025, of the said 26 appeals, (i) six were agreed; (ii) twelve were reheard; (iii) two are to be re-heard in 2026; (iv) in five related appeals involving the same appellants, a follow-up meeting with the parties (from the initial meeting held with them

by the Chairperson in December 2024; and further engagement by the Tribunal during 2025) will be held in 2026; and (v) the final appeal awaiting rehearing and determination by the Tribunal has, following a preliminary procedural hearing by the Chairperson, been adjourned by her pending the Judgment and Order of the High Court in two appeals to it by way of case stated under section 39 of the Act, which appeals are by the same appellant and interrelated to the appeal still extant before the Tribunal.

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's 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 and 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 engages with the Department of Housing, Local Government and Heritage regularly in relation to an Oversight and Performance Delivery Agreement. The purpose of an 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.

To review the current functions and operation of the Tribunal it is proposed that a Periodic Critical Review (PCR) will commence early in 2026.

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 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 current 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.

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 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.

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 2025, the Tribunal received one request 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 2025, the Tribunal received and responded to six 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 2025, gross appeal fees received by the Tribunal amounted to €55,436 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. 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, Infrastructure, Public Service Reform and Digitalisation 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, is compiled by the Registrar on behalf of the Valuation Tribunal and is reviewed on an ongoing basis.

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 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 following energy consumption data is taken from the Energy Authority of Ireland (SEAI) in compliance with S.I. No. 426 of 2014. This covers the period from January 2025 to September 2025 inclusive.

	Usage		CO2 emissions	
	Electricity	Gas*	Electricity	Gas
Units	kWh	kgCO2	kgCO2	kgCO2
2025	12,003	37,712	2,716	7,721

Returns for electricity consumption for Smithfield Hall from October to December are not currently available. Smithfield Hall in 2025 had only one electricity meter on the 6th floor which was shared with the other occupant of the 6th floor. It was agreed pending the separation of the two meters that consumption would be split equally between the organisations. Actual Tribunal consumption cannot accurately be measured until the Tribunal has its own separate meter installed which will take place early in 2026.

The Tribunal established a Green Team and nominated a Climate and Sustainability Champion. While in Holbrook House, thermostats were fitted to all radiators and rooms were fitted with light sensors. Plastics were taken out of use and replaced with recycled paper products.

The Valuation Tribunal has been hearing appeals remotely since the end of July 2020. 80% of hearings were heard remotely in 2025, eliminating the need to travel to hearings and minimising the need for printing of hard copy documentation.

Approximately 50% of the total floor area is used as office space for administrative staff and 50% is used to conduct live hearings of the Tribunal. The new building has no radiators and utilizes autonomous energy efficient heating systems to optimize temperature for comfort and energy savings. All rooms have also been equipped with sensor lights.

Rate of Remuneration for Valuation Tribunal Members

Members are paid in accordance with the Schedule of Fees sanctioned by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation 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	Deputy Chairperson
Avril Sheridan	01/11/2023		31/10/2028	Tribunal Member
Barra McCabe	01/05/2018	01/11/2023	30/04/2026	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	01/12/2025	30/11/2028	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
Margaret Nerney	11/04/2024		10/04/2029	Chairperson
Martin Connolly	01/12/2020	01/12/2025	30/11/2028	Tribunal Member
Mema Byrne	27/04/2022		25/04/2027	Deputy Chairperson
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	Deputy Chairperson
Suzy Quirke	01/11/2023		31/10/2028	Deputy Chairperson
Thomas Kearns	01/12/2021		30/11/2026	Tribunal Member
Úna 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

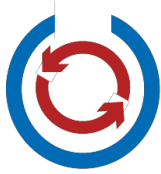
⁶ The daily fee is based on the Tribunal sitting for two sessions per day.

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

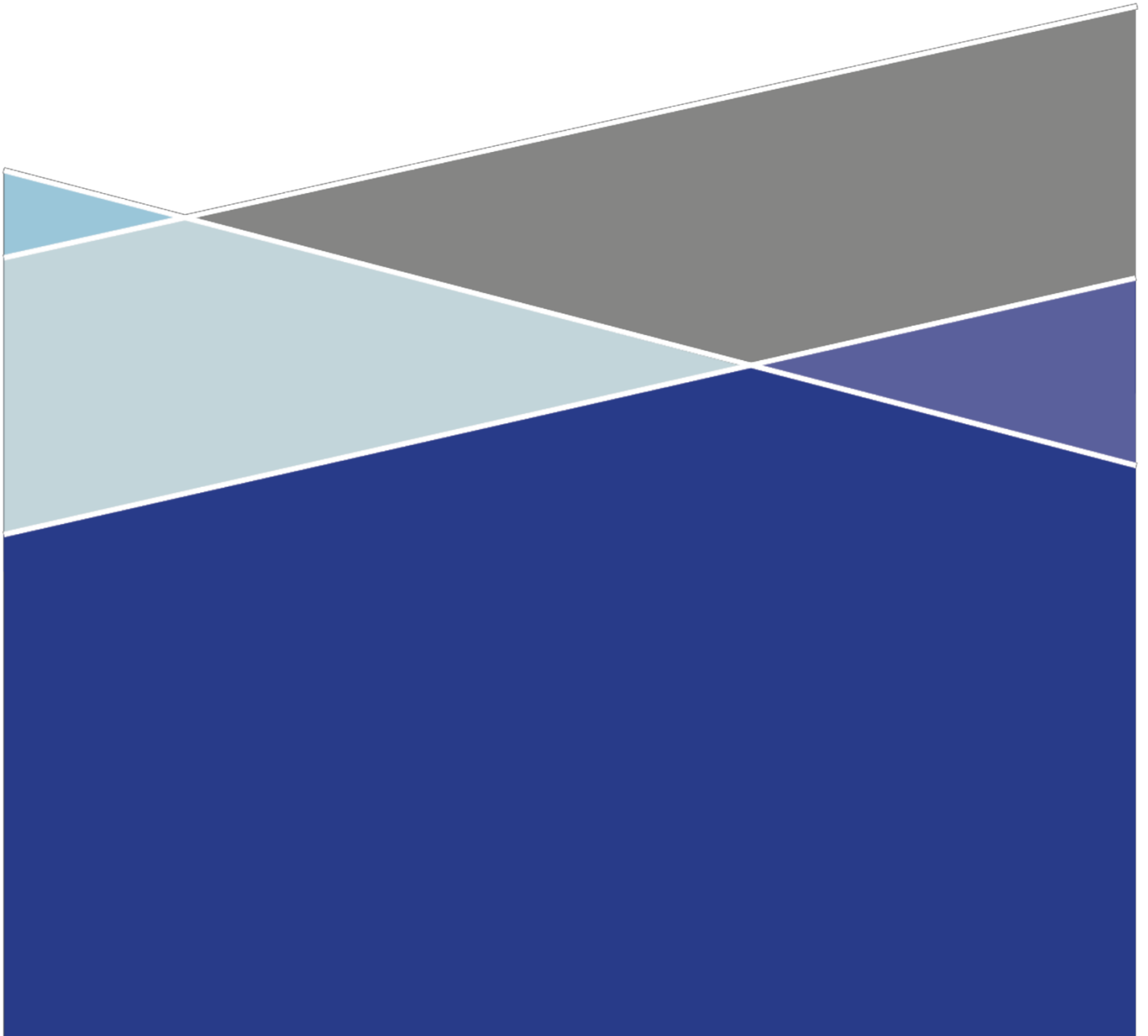
Fee	€1,850
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An Binse Luachála
Valuation Tribunal

An Binse Luachála

Tuarascáil Bhliantúil 2025



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Eolas Fúinne

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

Chomh maith leis sin, éistean an Binse le hachomhairc a dhéanann úinéirí láithreán thréigthe i gcoinne chinneadh na n-údarás áitiúil ar luach margaidh na láithreán sin faoin Acht um Láithreáin Thréigthe, 1990, agus achomharcann sé cinntí na n-údarás áitiúil ar luach margaidh na láithreán folamh faoin Acht um Athbheochan Uirbeach agus Tithe, 2015.

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

An Séú hUirlár

Halla Mhargadh na Feirme

Cearnóg Mhargadh na Feirme

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Brollach

Fáilte chuig 7^ú Tuarascáil Bhliantúil an Bhinse Luachála. Is é is aidhm ag an tuarascáil seo ná gníomhaíochtaí an Bhinse le linn 2025 a leagan amach, lena n-áirítear líon agus catagóir na n-achomharc a tugadh chun críche.

Ullmhaíodh an tuarascáil seo i gcomhréir leis an gCód *Cleachtais chun Comhlachtaí Stáit a Rialú* faoina bhfeidhmíonn an Binse.

In 2025 bhí tréimhse athraithe shuntasaigh ag an mBinse maidir le Comhaltas an Bhinse, soláthar foirne agus suíomh. Fágadh slán le hochtar Comhaltaí a bhfuil ardmheas orthu nuair a tháinig deireadh lena dtéarmaí oifige. Gabhaim buíochas ó chroí leis na Comhaltaí ar chuir a saineolas, taithí agus eolas institiúideach go mór le rath an Bhinse le blianta fada. Cé go n-aireoidh muid uainn a gcuid oibre sa mBinse, guím gach rath orthu agus go n-éirí lena saothair sa todhchaí. In 2026 beidh an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht, i gcomhairle an tSeirbhís um Cheapacháin Phoiblí, ag dul i mbun feachtais chun Comhaltaí nua a earcú.

Ba mhaith liom mo bhuíochas a ghabháil freisin lenár gComhaltaí atá ann faoi láthair, mar murach a gcuid gairmiúlachta agus tiomantais leanúnaigh ní bheadh an Binse in ann feidhmiú.

Ceann de na himeachtaí is suntasaí i mbliana ba ea aistriú an Bhinse ó Theach Holbrook go Halla Mhargadh na Feirme. Ní féidir eagraíocht a athlonnú gan deacrachtaí riamh, agus thug foireann an Bhinse aghaidh ar na dúshlán sin le fonn comhoibrithe agus tiomantais.

Ba mhaith liom mo bhuíochas ó chroí a ghabháil lenár bhfoireann atá ann faoi láthair sa Bhinse as a gcuid díograis agus tiomantais leanúnaigh le linn 2025, bliain a bhí dúshlánach don oifig. Trína ngairmiúlacht, solúbthacht, agus toilteanas chun dul i ngleic le hathruithe, ligeadh don Bhinse leanúint ar aghaidh ag soláthair torthaí ardchaighdeán.

Mar a léiríodh lenár dtreoirphrionsabal, leanfaidh an Binse Luachála dár bhfeidhm reachtúil a chomhlíonadh maidir le hachomhairc a éisteacht, lena ligtear dár bpáirtithe leasmhara go léir (údaráis áitiúla, íocóirí rátaí tráchtála agus úinéirí láithreán tréigthe nó láithreán folamh) feidhmiú le tuilleadh sláine airgeadais. Leanfaimid dár ndícheall a dhéanamh tacaíocht a thabhairt do gach achomharcóir agus cabhrú leo a n-achomhairc a thabhairt chun críche agus muid ag obair lenár bpáirtithe leasmhara 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 leis an luacháil réadmhaoine tráchtála agus tionsclaíochta, láithreáin thréigthe agus láithreáin fholmha.

Agus mé ag díriú ar an todhchaí, déanaim sin go muiníneach agus mo dhearcadh neartaithe ag na heispéiris a bhí againn uile in 2025 agus ag tiomantas fhoireann agus Chomhaltaí an Bhinse araon.

Ann Gill

Cláraitheoir an Bhinse Luachála

Ról an Bhinse Luachála

Is comhlacht reachtúil neamhspleách é an Binse Luachála a bunaíodh ar dtús faoin Acht Luachála, 1998 agus ar cuireadh leis, leis an Acht Luachála, 2001, arna leasú, chun achomhairc i gcoinne chinntí Rannán Luachála Thailte Éireann ar luacháil réadmhaoine tráchtála a éisteacht chun críoch rátála. Chomh maith leis sin, éistean 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, agus achomharcann sé na cinntí ar luach margaidh na láithreán folamh faoin Acht um Athbheochan Uirbeach agus Tithe, 2015.

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

Comhdhéanamh an Bhinse Luachála (Comhaltaí an Bhinse)

Tá ceadú ag an mBinse do 36 Comhalta. Tagann Comhaltaí ó ghairmeacha an dlí agus na suirbhéireachta cairte, agus cuimsítear aon Chathaoirleach amháin, naonúr Leaschathaoirleach agus 26 Gnáthchomhalta ann. Ó dheireadh mhí na Nollag 2025, bhí 27 Comhalta ar an mBinse: Cathaoirleach amháin, 9 Leaschathaoirleach agus 17 nGnáthchomhalta. Tháinig deireadh le Téarmaí Oifige ceathrar Gnáthchomhaltaí an Bhinse agus ceathrar Leaschathaoirleach le linn 2025. I ndiaidh próiseas roghnúcháin, líonadh na ceithre fholúntas Leaschathaoirligh ó Chomhaltas an Bhinse.

Tá cothromaíocht inscne de 41% Comhaltaí baineanna agus de 59% Comhaltaí fireanna i gcomhaltas an Bhinse faoi láthair, rud atá i gcomhréir le sprioc an Rialtais go mbeadh ionadaíocht 40% ag fir agus mná 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 suas le cúig bliana, agus féadfar iad a athcheapadh ar feadh téarma eile. Féadfar Gnáthchomhaltaí a mheas le haghaidh ról an Leas-Chathaoirligh. Leagtar amach comhaltas an Bhinse in [Aguisín A](#).

Buaileann an Binse Luachála le chéile i rannáin de thriúr, faoi chathaoirleacht an Chathaoirligh nó duine de na Leaschathaoirligh. 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, Bonneagair, Athchóiriúcháin Seirbhíse Poiblí agus Digitiúcháin, chun

éisteacht le hachomhairc, freastal ar chruinnithe rannáin, freastal ar chigireachtaí láithreáin agus cinntí a scríobh agus a athbhreithniú, mar aon le liúntas taistil agus cothabhála i gcomhréir le rátaí Státseirbhíse ceadaithe.

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.

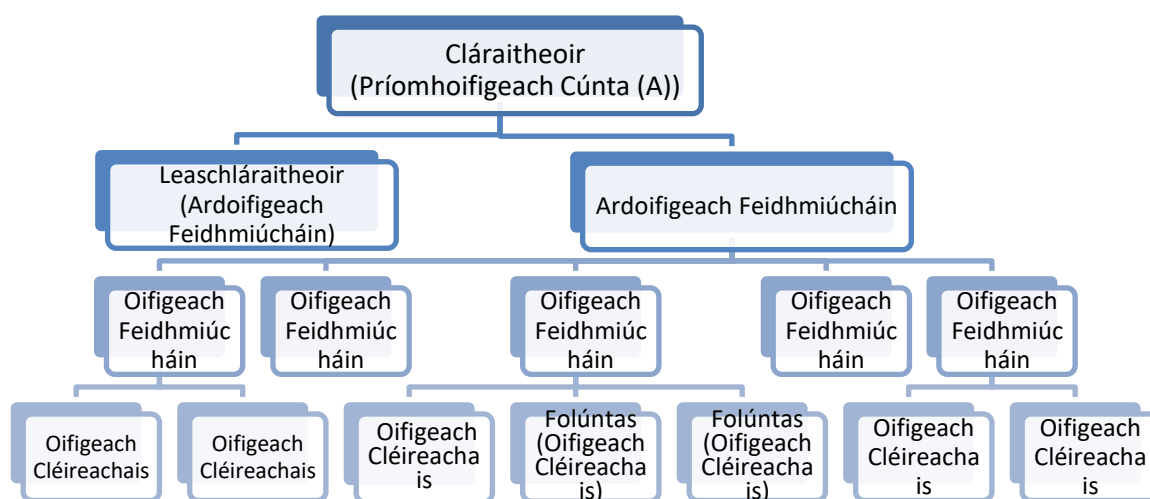
Faigheann Comhaltaí an Bhinse Luachála tacaíocht riaracháin ón líon foirne ag oifigí an Bhinse Luachála i dTeach Mhargadh na Feirme, Cearnóg Mhargadh na Feirme, Baile Átha Cliath 7.

Tacaíocht Riaracháin

Tacaíonn foireann an Bhinse Luachála le riarachán an Bhinse, agus déanann siad maoirsiú ar a fheidhmiú laethúil. Is é an Cláraitheoir oifigeach sinsearach an Bhinse, le tacaíocht ó Leaschláraitheoir (Ardoifigeach Feidhmiúcháin), Bainisteoir Riaracháin Oifige (Ardoifigeach Feidhmiúcháin), cúigear Oifigeach Feidhmiúcháin agus cúigear 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 Oidhreachta.

In 2025, bhí an fhoireann riaracháin rannpháirteach i dtabhairt chun críche 691 achomharc, próiseas a bhfuil bainistiú cáis liostaithe, 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.

Ón 31 Nollaig 2025, bhí 13 bhall foirne lánaimseartha ag an mBhinse agus dhá fholúntas ar leibhéal an OC.



Tacaíocht Riaracháin an Bhinse Luachála 2025

Halla Mhargadh na Feirme

I mí Mheán Fómhair 2025, d'aistrigh an Binse a oifigí ó Theach Holbrook, Sráid Holles, Baile Átha Cliath 2 go Halla Mhargadh na Feirme, Cearnóg Mhargadh na Feirme, Baile Átha Cliath 7. Saintógadh na hoifigí i Margadh na Feirme chun freastal ar riachtanais an Bhinse. In oifigí an Bhinse ar an séú hurlár i Halla Mhargadh na Feirme, tá trí sheomra éisteachta, ceithre sheomra comhairliúcháin chomh maith le seomra comhdhála/leabharlann. Is féidir leis an gCóras Closamhairc atá suiteáilte freastal ar éisteachtaí cumaisc agus cianda. D'oibrigh an Binse in éineacht le hOifig na nOibreacha Poiblí agus le hAiltirí McCullough Mulvin agus plean á chur i gcrích acu chun leagan amach agus feistiú na hoifige a phleanáil. Reáchtáladh cruinnithe comhairliúcháin rialta leis na tionóntaí a bhí ag aistriú go Halla Mhargadh na Feirme roimh an aistriú. San fhóram sin, ligeadh do na tionóntaí taithí a roinnt agus foghlaim óna chéile. Chuidigh Aonad Beartais TFC na Roinne agus Oifig Phríomh-Oifigeach Faisnéise an Rialtais (OPOFR) le foireann an Bhinse freisin.

Bhain dúshlán leis an aistriú suímh mar a bheifí ag súil leis agus tú ag bogadh chuig áitreabh nuathógtha. Tá an Binse ag tnúth go mór le socrú isteach sna hoifigí nua, a chuireann saoráidí nua-aimseartha ar fáil dá pháirtithe leasmhara.

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 2 Bealtaine 2002. Tháinig an tAcht Luachála (Leasú), 2015 (Uimh. 10 de 2015) i bhfeidhm an 23 Aibreán 2015
- Tháinig an tAcht um Láithreáin Thréigthe, 1990 (Uimh. 14 de 1990) i bhfeidhm an 27 Meitheamh 1990
- Tháinig an tAcht um Athbheochan Uirbeach agus Tithe, 2015 (Uimh. 33 de 2015) i bhfeidhm 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 phríomhreachtaíocht faoina rialaítear luacháil réadmhaoine chun críoch rátála in Éirinn. Foráiltear le hAlt 12 den Acht Luachála, 2001 buanú an Bhinse Luachála a bheith i réim, in ainneoin na haisghairme, a dhéantar le halt 8 d'Acht 2001, den Acht Luachála, 1988. Leagtar amach le hait 34 go 40 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.

Le hAcht 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 sin, lenar leasaíodh Sceideal 2 den Phríomh-Acht, ceadaítear 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 láithreáin 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 luach margaidh láithreáin a chinneann 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 sin chun 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, féadfaidh úinéir talún láithreáin fholmha achomharc a dhéanamh chuig an mBinse Luachála i gcoinne cinnidh ar luach margaidh láithreáin a chinneann údarás pleanála faoin Acht. Níl de chumhacht ag an mBinse déileáil ach le cinneadh ar luach margaidh faoin Acht sin chun an tobhach ar láithreáin fholmha a fhorchuireann an t-údarás pleanála a ríomh, agus níl sé de chumhacht aige déileáil le haon saincheist 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

Ainmnítear an Binse Luachála leis an ionstraim reachtúil mar chomhlacht a bhféadfaidh éisteachtaí a reáchtáil go cianda.

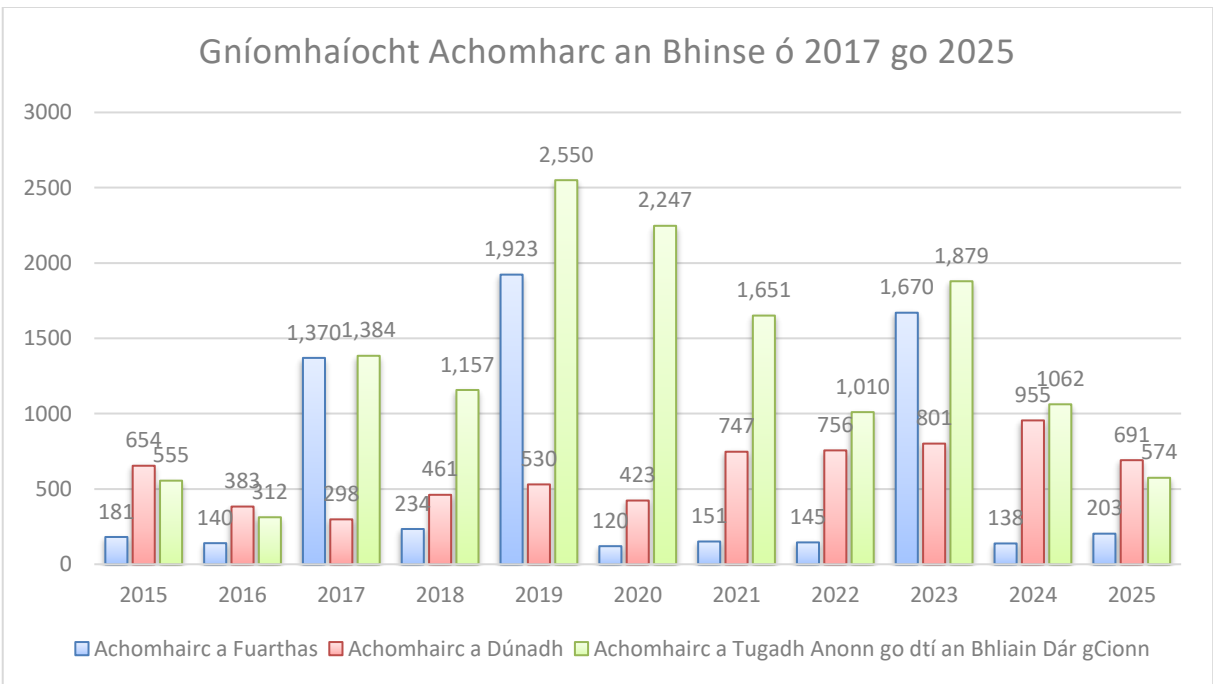
Gníomhaíocht Achomharc an Bhinse Luachála

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 Náisiúnta Athluachála atá á dhéanamh ag Rannán Luachála

Thailte Éireann, tá méadú as cuimse tagtha ar líon na n-achomharc a chuirtear faoi bhráid an Bhinse agus meastar 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 Rannán Luachála Thailte Éireann). Is athrú mór agus nuachóiriú bunúsach ar an gcóras luachála inráitithe é an chéad athluacháil náisiúnta ó lár an naoú haois déag a thabhairt i gcrích, agus réadmhaoín i ngach limistéar údaráis rátála a chur 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.



Tribunal Appeals Activity 2017 to 2025	Gníomhaíocht Achomharc an Bhinse ó 2017 go 2025
Appeals Received	Achomhairc a Fuarthas
Appeals Closed	Achomhairc a Dúnadh
Appeals Carried over to the following Year	Achomhairc a Tugadh Anonn go dtí an Bhliain Dár gCionn

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.

Gníomhaíocht Achomharc 2019-2025

Ag tús 2026, bhí thart ar 574 achomharc idir lámha ag an mBinse. Tá miondealú ar Ghníomhaíocht Achomharc an Bhinse 2020-2025 leagtha amach thíos.

	2020	2021	2022	2023	2024	2025
Líon na nAchomharc Idir Lámha ag Tús na Bliana	2,550	2,247	1,651	1,010	1,879	1,062
Líon na nAchomharc a Fuarthas	2020	2021	2022	2023	2024	
Clár Athluachála	0	0	0	1,552	0	0
Athbhreithniú	106	123	120	54	102	154
Láithreáin Fholmha	8	7	12	8	3	7
Láithreáin Thréigthe	4	20	13	56	32	41
Uileghabhálach	2	1	0	0	1	1
Iomlán	120	151	145	1,670	138	203
Líon na nAchomharc a Dúnadh	2020	2021	2022	2023	2024	
Clár Athluachála	376	577	633	541	798	583
Athbhreithniú	44	139	123	200	124	72
Láithreáin Fholmha	0	16	14	20	9	2
Láithreáin Thréigthe	3	15	14	38	22	34
Uileghabhálach			2	2	2	0
Iomlán	423	747	786	801	955	691

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

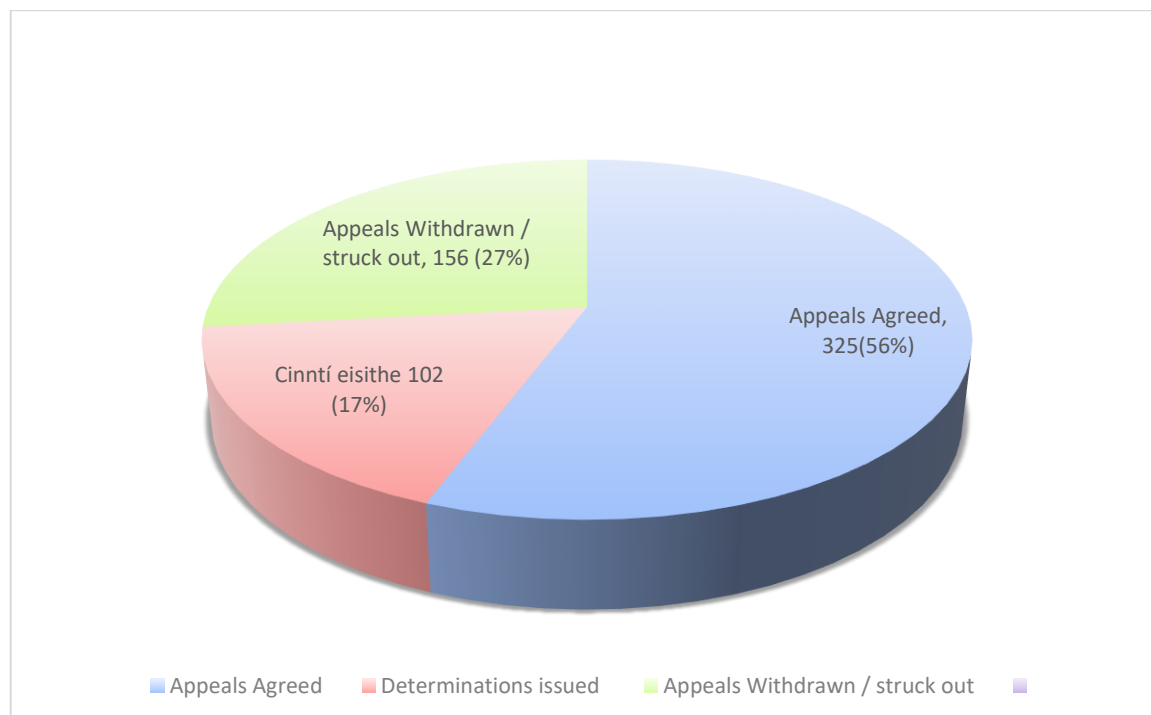
⁷ Dún na nGall, Maigh Eo, Cathair na Gaillimhe, Contae na Gaillimhe, an Clár, Ciarraí agus Dún Laoghaire-Ráth an Dúin

Bhí 574 achomharc idir lámha an 1 Eanáir 2026. I gcás 92 de na hachomhairc sin, tá iarraidh 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. Tá an Binse ag obair le páirtithe leasmhara chun dul chun cinn a dhéanamh ar na cásanna sonraithe chun na hArd-Chúirte agus chun iad a thabhairt chun críche. Ina theannta sin, faoi dheireadh 2025, éisteadh le 39 cinn de na hachomhairc a bhí idir lámha, agus bhíothas ag feitheamh le cinneadh deiridh.

Achomhairc an Chláir Athluachála a Cuireadh i gCrích 2025

As na 691 achomharc a dhún an Binse Luachála le linn 2025, bhain 583 acu le hachomhairc an Chláir Athluachála.

Achomhairc Athluachála a Dúnadh 2025



Appeals withdrawn /struck out

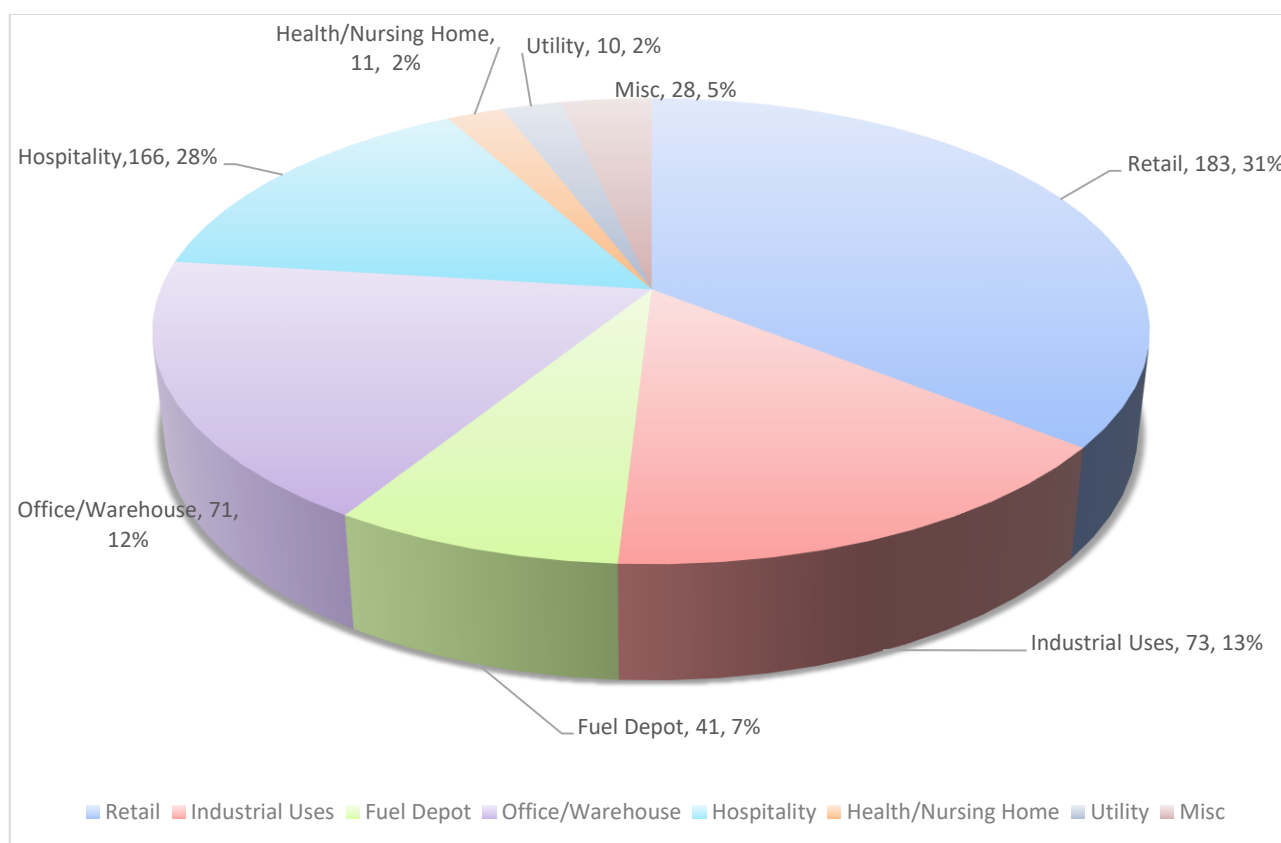
Achomhairc a tarraingíodh siar/ scriosadh amach

Determinations issued	Cinntí a eisíodh
Appeals Agreed	Achomhairc a Comhaontaíodh

Mar atá leagtha amach sa chairt thuas, comhaontaíodh 325 (56%) de na hachomhairc faoin gClár Athluachála a dúnadh gan leas a bhaint as éisteacht iomlán, agus d'éist an Binse le 102 (17%) acu agus cinneadh á eisiúint ina dhiaidh sin. As na 211 achomharc eile, tarraingíodh siar 156 (27%) agus scriosadh achomharc amháin amach.

Tá miondealú na gcatagóirí réadmhaoine den 583 achomharc athluachála a dúnadh in 2025 leagtha amach sa chairt seo a leanas. Ba iad Fáilteachas agus Miondíol an dá chatagóir ba mhó a dúnadh, 183 agus 166 achomharc faoi seach, is é sin, 60% de na hachomhairc go léir a dúnadh.

Achomhairc Athluachála a Dúnadh de réir Catagóir Réadmhaoine

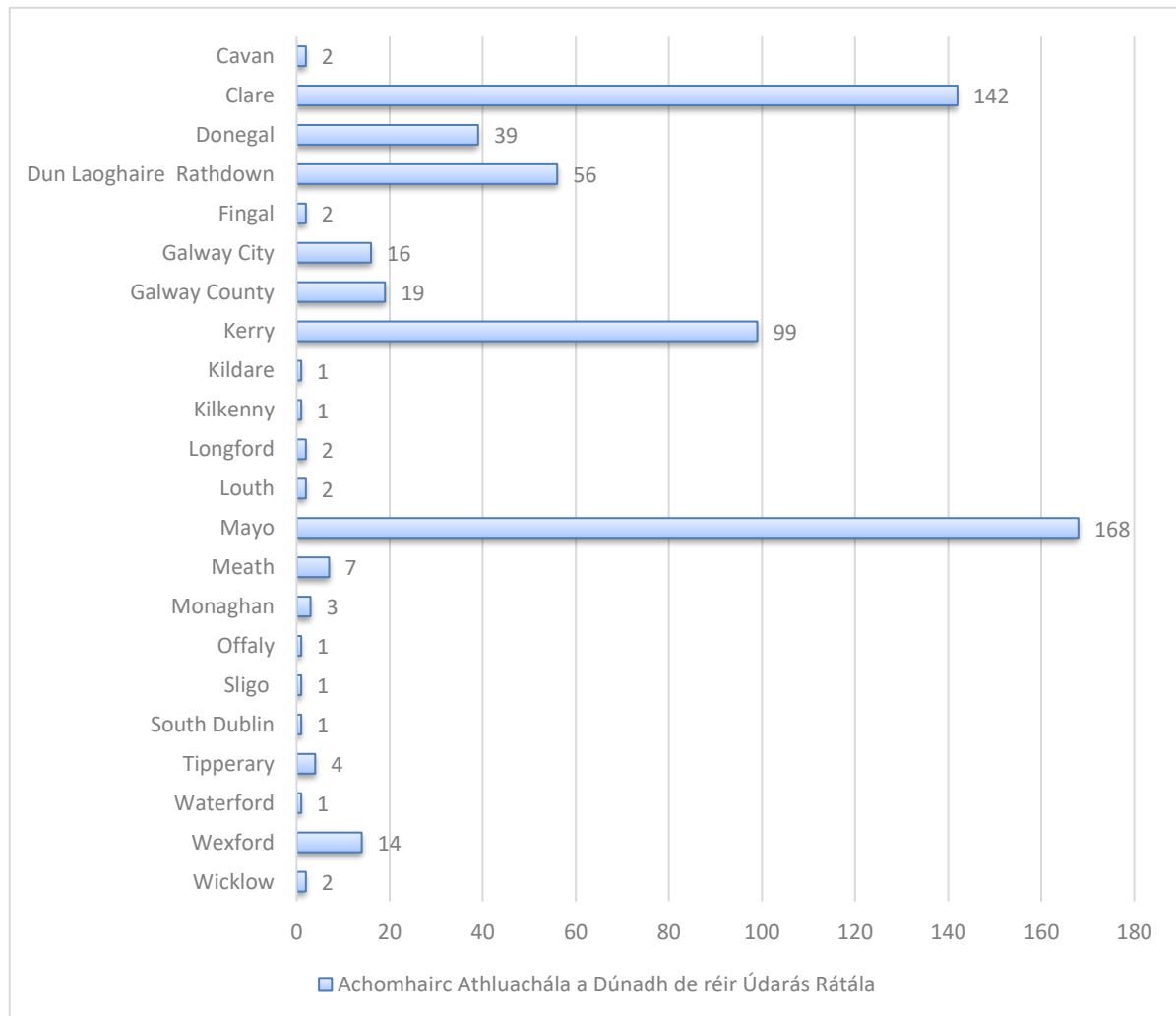


Health/Nursing Home	Sláinte/Teach Altranais
Hospitality	Fáilteachas
Office/Warehouse	Oifig/Trádstóras
Fuel Depot	Iosta Breosla
Industrial Uses	Úsáidí Tionsclaíocha
Retail	Miondíol
Misc	Ilghnéitheach
Utility	Fóntas

Achomhairc Athluachála a Dúnadh de réir Údarás Rátála

Leagtar amach sa chart seo a leanas líon na n-achomharc Athluachála a dúnadh le linn 2025 de réir limistéar riaracháin Údaráis Rátála.

Achomhairc Athluachála a Dúnadh de réir Údarás Rátála



Revaluation Appeals Closed by Rating Authority	Achomhairc Athluachála a Dúnadh de réir Údarás Rátála
Cavan	An Cabhán
Clare	An Clár
Donegal	Dún na nGall
Dun Laoghaire Rathdown	Dún Laoghaire-Ráth an Dúin
Fingal	Fine Gall
Galway City	Cathair na Gaillimhe
Galway County	Contae na Gaillimhe

Kerry	Ciarraí
Kildare	Cill Dara
Kilkenny	Cill Chainnigh
Longford	An Longfort
Louth	Lú
Mayo	Maigh Eo
Meath	An Mhí
Monaghan	Muineachán
Offaly	Uíbh Fhailí
Sligo	Sligeach
South Dublin	Baile Átha Cliath Theas
Tipperary	Tiobraid Árann
Waterford	Port Láirge
Wexford	Loch Garman
Wicklow	Cill Mhantáin
Revaluation Appeals Closed by Rating Authority	Achomhairc Athluachála a Dúnadh de réir Údarás Rátála

Achomhairc Athbhreithnithe a Cuireadh i gCrích 2025

Is é Athbhreithniú an próiseas trína ndéantar luacháil ar réadmhaoine aonair chun críoch rátála idir tréimhsí athluachála. Féadfaidh iarratais ar athbhreithniú eascairt as “athrú ábhartha cúinsí”⁸ ar réadmhaoin tráchtála nó thionsclaíoch atá ann cheana féin,

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

1. Is réadmhaoin atá ann cheana í an réadmhaoin agus tháinig athrú ar a luach de bharr athruithe struchtúracha/fisiceacha

(lena n-áirítear damáiste de dheasca tine nó de dheasca cúis fhisiceach eile).

2. Is réadmhaoin atá ann cheana í an réadmhaoin atá roinnte ina 2 réadmhaoin ar leith nó níos mó.

3. Cónascadh dhá réadmhaoin atá ann cheana nó níos mó in aon réadmhaoin amháin.

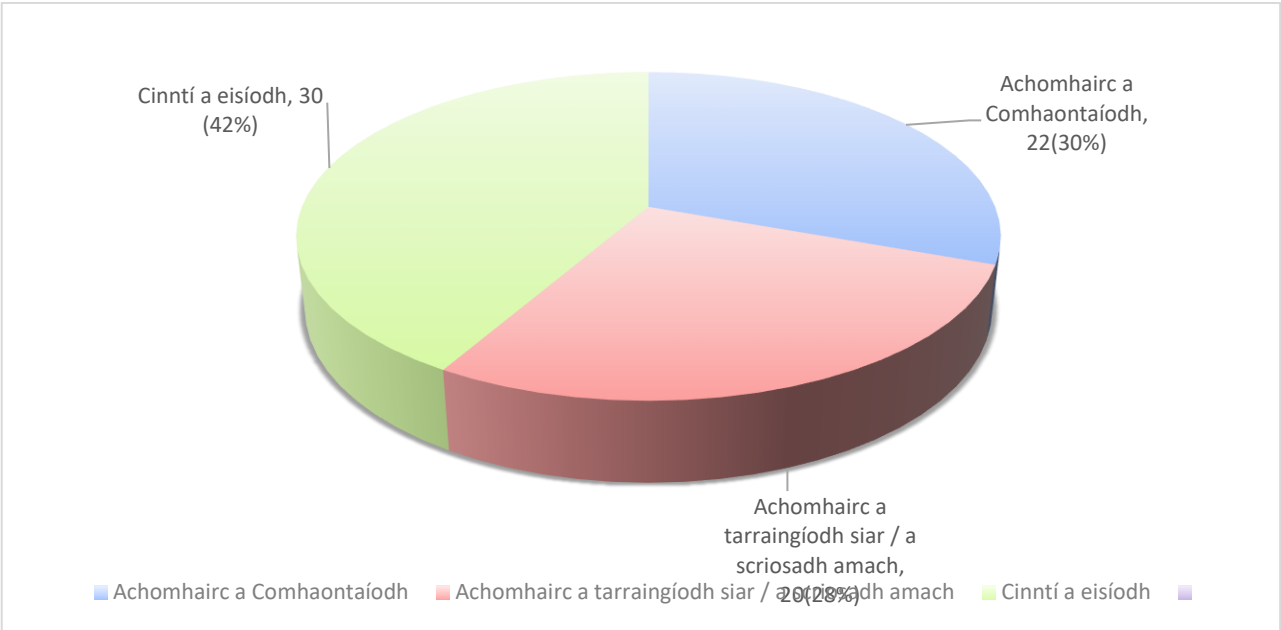
4. Tá athrú tagtha ar stádas inráitithe réadmhaoine atá ann cheana. Tarlaíonn sé sin nuair nach mbíonn réadmhaoin a bhí inráitithe roimhe seo inráitithe a thuilleadh nó nuair a bhíonn réadmhaoin nach raibh inráitithe roimhe seo anois inráitithe.

5. Is réadmhaoin nua í an réadmhaoin nár luacháladh riamh roimhe seo.

mar shampla, síneadh, foroinnt nó cónascadh dhá réadmhaoín nó níos mó nó réadmhaoín nua a chur i gcrích.

Achomhairc athbhreithnithe ba ea 72 (10%) de na 691 achomharc a dhún an Binse in 2025.

2025 Achomhairc Athbhreithnithe a Dúnadh



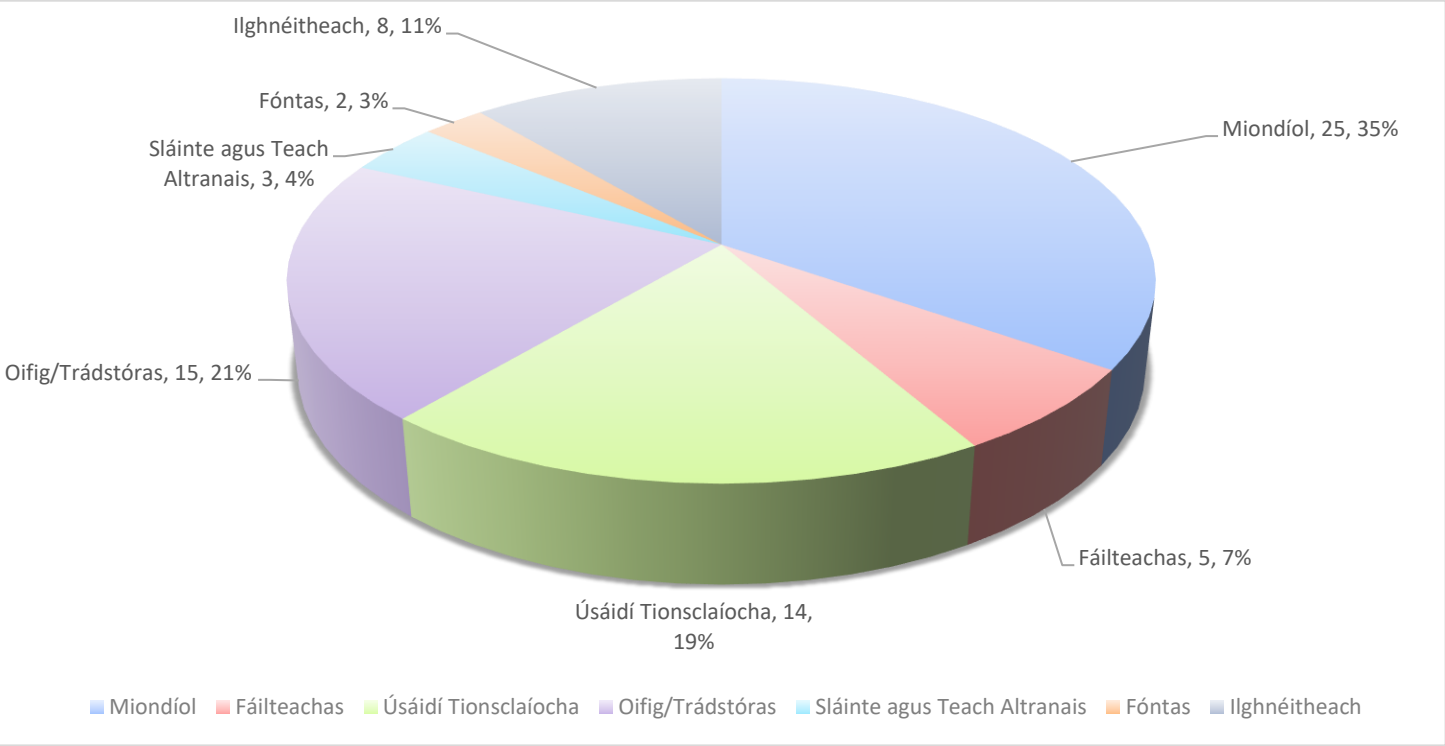
Determinations issued	Cinntí a eisíodh
Appeals Withdrawn / Struck out	Achomhairc a Tarraingíodh Siar/ Scriosadh Amach
Appeals Agreed	Achomhairc a Comhaontaíodh

Mar atá leagtha amach sa chairt thuas, comhaontaíodh 22(30%) de na hachomhairc athbhreithnithe a dúnadh gan leas a bhaint as éisteacht iomlán, agus d'éist an Binse le 30 (42%) acu agus cinneadh agus ordú á n-eisiúint ina dhiaidh sin. As an 20 achomharc eile, tarraingíodh siar 19 (27%) agus scríosadh achomharc amháin(1%) amach.

Ba iad Miondíol agus Oifigí/Trádstórais an dá chatagóir ba mhó a rinne 25 agus 15 achomharc faoi seach, is é sin, 56% de na hachomhairc go léir a dúnadh.

Tá miondealú na gcatagóirí réadmhaoine den 72 achomharc athbhreithnithe a dúnadh in 2025 leagtha amach sa Chairt thíos.

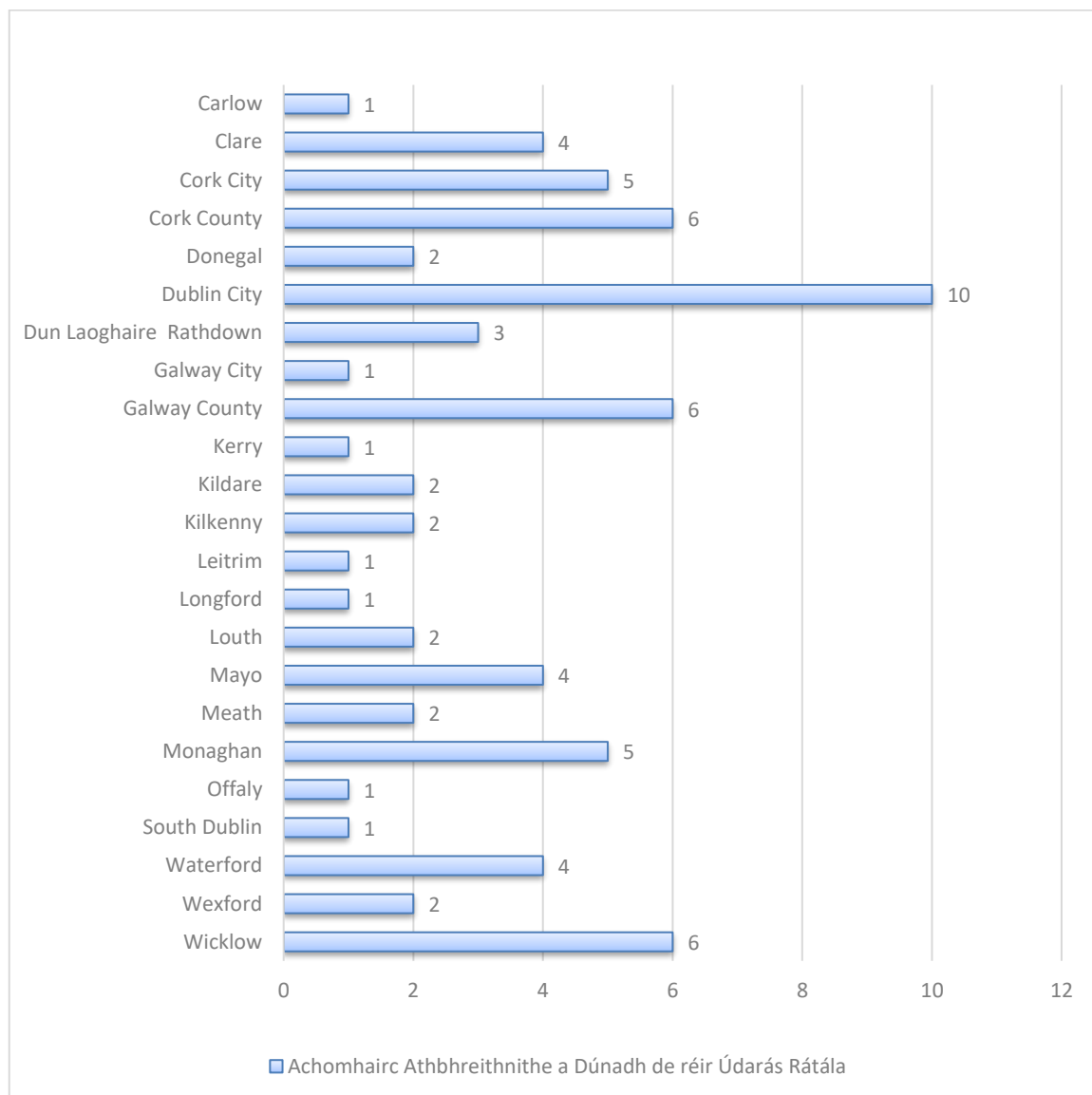
Achomhairc Athbhreithnithe a Dúnadh de réir Catagóir Réadmhaoine



Misc	Ilghnéitheach
Utility	Fóntas
Health & Nursing Home	Sláinte agus Teach Altranais
Office/Warehouse	Oifig/Trádstóras
Retail	Miondíol
Hospitality	Fáilteachas
Industrial Uses	Úsáidí Tionsclaíocha

Leagtar amach sa tábla seo a leanas líon na n-achomharc athbhreithnithe a dúnadh le linn 2025 de réir limistéar riaracháin Údarás Rátála

Achomhairc Athbhreithnithe a Dúnadh de réir Údarás Rátála



Revision Appeals Closed by Rating Authority	Achomhairc Athbhreithnithe a Dúnadh de réir Údarás Rátála
Carlow	Ceatharlach
Clare	An Clár
Cork City	Cathair Chorcaí
Cork County	Contae Chorcaí
Donegal	Dún na nGall
Dublin City	Cathair Bhaile Átha Cliath

Dun Laoghaire Rathdown	Dún Laoghaire-Ráth an Dúin
Galway City	Cathair na Gaillimhe
Galway County	Contae na Gaillimhe
Kerry	Ciarraí
Kildare	Cill Dara
Kilkenny	Cill Chainnigh
Leitrim	Liatroim
Longford	An Longfort
Louth	Lú
Mayo	Maigh Eo
Meath	An Mhí
Managhan	Muineachán
Offaly	Uíbh Fhailí
South Dublin	Baile Átha Cliath Theas
Waterford	Port Láirge
Wexford	Loch Garman
Wicklow	Cill Mhantáin

Achomhairc maidir le Láithreáin Thréigthe agus Láithreáin Fholmha a Cuireadh i gCrích 2025

Tá líon na n-achomharc láithreáin thréigthe agus na n-achomharc láithreáin fholmha a fuarthas agus atá dúnta fós beag i gcomparáid le hualach oibre iomlán an Bhinse. In 2025, thug an Binse 34 achomharc láithreáin thréigthe agus 2 achomharc láithreáin fholmha chun críche. Tá sonraí na n-achomharc sin leagtha amach thíos.

Leagtar amach sa tábla seo a leanas líon na n-achomharc Láithreáin Thréigthe a dúnadh le linn 2025 de réir limistéar Údaráis Áitiúil

Údarás Áitiúil	Comhaontaithe	Tarraingthe Siar	Cinntí Eisithe	Dúnta / Scriosta amach
Ceatharlach				
An Clár		1		
Cathair Chorcaí		6	1	
Co. Chorcaí		1		
Cathair Bhaile Átha Cliath	6		1	
Co. na Gaillimhe		1		
Ciarraí	1	1		
Cill Dara				
Cill Chainnigh		1		
Luimneach		3		
Maigh Eo	1	1		
Muineachán		1		
Ros Comáin		1		
Tiobraid Árann		1		
Port Láirge	1	4	1	
Iomlán	9	22	3	

Leagtar amach sa tábla seo a leanas líon na n-achomharc Láithreáin Fholamh a dúnadh le linn 2025 de réir limistéar Údaráis Pleanála

Údarás Áitiúil	Comhaontaithe	Tarraingthe Siar	Cinntí Eisithe	Dúnta / Scriosta amach
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Cathair Chorcaí		1		
Sligeach				1
Iomlán		1		1

Achomhairc Uileghabhálacha a Cuireadh i gCrích 2025

Níor dúnadh aon achomharc Uileghabhálach in 2025.

Caiteachas a Vótáladh agus Fáltais

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 hmléabhair Meastachán Athbhreithnithe don tSeirbhís Phoiblí 2025. Baineann Fothéideal 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 2019-2025.

	2022	2023	2024	2025
	€000	€000	€000	€000
Leithdháileadh Reatha a Vótáladh an Bhinse Luachála	1,912	1,770	1,803	2,284
Fothéideal 34 – Clár C – Soláthar Seirbhísí Riaracháin d'Olltoradh an Bhinse Luachála	2022	2023	2024	2025
	€000	€000	€000	€000
Tuarastail agus Pá	583	620	619	595
Luach Saothair Chomhaltaí an Bhinse Luachála	465	442	373	260
Caiteachas Neamhphá	100	106	87	120
Clár C – Caiteachas Reatha Iomlán	1,148	1,168	1,079	975

Ina theannta sin, leithdháileadh buiséad caipitil de €199,000 do 2025 le holltoradh de €129,000 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 Ualaigh Oibre an Bhinse

Éisteachtaí

D'fheidhmigh oifig an Bhinse as dhá sheomra éisteachta ar an láthair fad is a bhí sé i dTeach Holbrook, Sráid Holles. Tá trí sheomra éisteachta achomharc ar an láthair sna hoifigí nua i Halla Mhargadh na Feirme. Ar an meán, maireann éisteachtaí leath lae, ach mar gheall ar na castachtaí a bhaineann le roinnt achomharc, d'fhéadfaí roinnt suíonna a bheith ag teastáil chun iad a thabhairt chun críche. Le tabhairt isteach cianéisteachtaí, tugtar cumas méadaithe don Bhinse chun líon méadaithe achomharc a éascú agus a sceidealú le héisteacht.

In 2025, sceidealaíodh 166 achomharc le haghaidh éisteachta. As na 166 achomharc a sceidealaíodh, sceidealaíodh 132(80%) achomharc le haghaidh cianéisteachta, agus sceidealaíodh an 34(20%) achomharc eile le haghaidh éisteachta i láthair go pearsanta. In 2025, comhaontaíodh nó tarraingíodh siar 80% de na hachomhairc a dúnadh, cuid acu go déanach sa phróiseas. 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). Ar an gcaoi chéanna, tugann Comhaltaí an Bhinse Luachála faoi chuid mhaith taighde agus léitheoireachta roimh an éisteacht 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 imní in iúl maidir le 26 achomharc inar tháinig deireadh le téarma oifige Comhalta amháin nó níos mó de rannán an Bhinse a bhí ceaptha chun na hachomhairc sin a éisteacht ach ina raibh na cinntí fós le réiteach. Go háirithe, bhí imní ar an gCathaoirleach maidir le fóntacht dhlíthiúil aon chinnidh a dhéanfadh, agus breithiúnas a eiseodh, rannán den Bhinse i gcás nach raibh Comhalta amháin nó níos mó den rannán 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. Le linn 2025, as an 26 achomharc sin, (i) comhaontaíodh sé cinn acu; (ii) athéisteadh dhá cheann déag acu; (iii) bhí dhá cheann acu le hathéisteacht in 2026; (iv) i gcúig achomharc ghaolmhara lenar bhain na hachomharcóirí céanna, reáchtálfar cruinniú leantach (ón gcruinniú tosaigh a reáchtáladh leo leis an gCathaoirleach i mí na Nollag 2024; agus tuilleadh rannpháirtíochta ón mBinse le linn 2025) in 2026; agus (v) chuir an Cathaoirleach an t-achomharc deireanach atá ar feitheamh athéisteachta agus cinnidh tar éis réamhéisteacht nós imeachta léi ar athló go dtí go ndéanann an Ard-Chúirt Breithiúnas agus Ordú in dhá achomharc chuige mar chás sonraithe faoi alt 39 den Acht, ar achomhairc iad ón achomharcóir céanna agus atá idirnasctha leis an achomharc atá fós ann os comhair an Bhinse.

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 a dhéanann íocóirí rátaí tráchtála achomharc i gcoinne luacháil a gcuid réadmhaoine. Ar an gcaoi chéanna, baineann sé sin 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 ainmnithe chun achomhairc a éisteacht go cianda 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 go cianda. Tá prótacail cianéisteachta 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 Binse 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 agus 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 le páirtithe freastal ar Oifigí an Bhinse, agus ar an gcaoi sin, laghdaítear an líon ama agus costais taistil.

Comhaontú Maoirseachta

Tugtar le fios leis an gCód *Cleachtais chun Comhlachtaí Stáit a Rialú* 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 a shainítear ina reachtaíocht rialaithe agus Ráitis Straitéise, agus iad ag gníomhú ar mhaithe le leas an phobail.

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

Téann an Binse i dteagmháil leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht go rialta i gcomhréir le Comhaontú Maoirseachta agus Seachadta Feidhmíochta. Tá sé mar aidhm ag Comhaontú Maoirseachta agus Seachadta Feidhmíochta téarmaí an chaidrimh idir an Binse Luachála agus an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht a shainmhíniú. Leagtar amach socruithe rialachais sa Chomhaontú, agus tá sé mar aidhm leis soiléireacht ó thaobh cuntasachta de agus maidir le ról 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.

Chun athbhreithniú a dhéanamh ar fheidhmeanna agus oibriúcháin reatha an Bhinse, beartaíodh tús a chur le hAthbhreithnithe Criticiúla Tréimhsiúla go luath in 2026.

Plean Straitéiseach an Bhinse Luachála 2024-2026

Tá sé mar phríomhfhreagracht ar gach comhlacht Stáit plean straitéiseach a ullmhú agus a ghlacadh. Socraítear leis na pleananna sin cuspóirí agus spriocanna cuí, agus sainaithnítear leo táscairí agus spriocanna ábhartha lenar féidir feidhmíocht a thomhas go soiléir. Thug an Binse Luachála a chéad Plean Straitéiseach 2021-2023 chun críche i mí Aibreáin 2021. Cuireadh an dara Plean Straitéiseach i gcrích in 2024 tar éis comhairliúcháin leis na páirtithe leasmhara.

Tugtar achoimre leis an bPlean Straitéiseach 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 le haghaidh tréimhse trí bliana an Phlean Straitéisigh atá ann faoi láthair:

- **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 (“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.

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

Feidhmíonn an Binse de réir an *Chóid Cleachtais chun Comhlachtaí Stáit a Rialú* agus de réir an Chóid, tá Comhaontú Maoirseachta agus Seachadta Feidhmíochta i bhfeidhm aige leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht. 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 Oidhreacht, déanfaidh an Binse athbhreithniú ar a

struchtúir, ar earcú agus ar choinneáil a chuid Comhaltaí lena chinntiú go gcuirtear an Cód 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.

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 de réir an Achta um Shaoráil Faisnéise, 2014.

Le linn 2025, fuair an Binse iarraidh amháin 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 den Oireachtas 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-chaighdeáin a chomhlíonadh ó thaobh admhálacha agus freagraí ar fhiosrúcháin de. In 2025, fuair an Binse sé fhiosrúchán Oireachtais, agus thug sé freagra orthu.

Táillí a Bailíodh

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 2025, bhí na holltáillí

achomhairc a fuair an Binse cothrom le €55,436, 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. Tá tuilleadh eolais ar na sonraí atá i seilbh an Bhinse leagtha amach inár [mBeartas maidir le Príobháideacht](#), 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, Bonneagair, Athchóiriúcháin Seirbhíse Poiblí agus Digitiúcháin. Tá cothabháil an chláir ceaptha lena chinntiú go sainaithnítear rioscaí agus go ndéantar measúnú orthu agus go gcuirtear bearta maolaithe cuí i bhfeidhm.

Tiomsaíonn an Cláraitheoir an Clár Riosca thar ceann an Bhinse Luachála, agus déantar athbhreithniú air ar bhonn leanúnach.

Cairt Custaiméirí an Bhinse Luachála

Tá [Cairt Custaiméirí](#) ag an mBinse Luachála lena 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 léi gealltanas an Bhinse maidir le seirbhísí a sholáthar dár gcustaiméirí i gcomhréir leis na Prionsabail um Sheirbhís Ardchaighdeán do Chustaiméirí agus do Chliant na Seirbhíse Poiblí.

Cuireann sé custaiméirí ar an eolas freisin faoi mheicníochtaí teagmhála agus aiseolais.

Nochtaí Cosanta

Ceanglaítear leis an Acht um Nochtadh Cosanta, 2014 agus leis an Acht um Nochtadh Cosanta (Leasú), 2022 ar gach comhlacht poiblí nósanna imeachta a bhunú agus a choinneáil ar bun chun déileáil le nochtaí 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 gcoinneáil ar bun chun críocha an Achta sin.

Ní bhfuarthas aon nochtadh cosanta sa Bhinse Luachála le linn na tréimhse a chumhdaítear leis an 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.

Tógadh na sonraí maidir le hídiú fuinnimh seo a leanas ó

Údarás Fuinnimh Inmharthana na hÉireann i gcomhréir le I.R. Uimh. 426 de 2014.

Clúdaíonn sé sin an tréimhse ó mhí Eanáir 2025 go mí Mheán Fómhair 2025, agus an dá mhí sin san áireamh.

	Úsáid		Astaíochtaí CO2	
	Leictreachas	Gás*	Leictreachas	Gás
Aonaid	kWh	kgCO2	kgCO2	kgCO2
2025	12,003	37,712	2,716	7, 721

Níl tuairisceáin maidir le hídiú leictreachais Halla Mhargadh na Feirme ó mhí Dheireadh Fómhair go mí na Nollag ar fáil faoi láthair. Ní raibh ach méadar leictreachais amháin i Halla Mhargadh na Feirme ar an séú hurlár in 2025, agus roinneadh an méadar sin le háititheoir eile ar an séú hurlár. Comhaontaíodh roimh dheighilt an dá mhéadair go

mbeadh an t-ídiú roinnte go cothrom idir na heagraíochtaí. Ní féidir fíorídiú an Bhinse a thomhas go beacht go dtí go mbeidh a mhéadar ar leith féin ag an mBinse, méadar atá le suiteáil go luath in 2026.

Bhunaigh an Binse Foireann Ghlas, agus ainmníodh Curadh Aeráide agus Inbhuanaitheachta. I dTeach Holbrook, feistíodh teirmeastait ar na radaitheoirí go léir agus feistíodh braiteoirí solais sna seomraí. Fuarthas réidh le plaisteacha agus baintear úsáid as táirgí déanta as páipéar athchúrsáilte ina n-áit.

Tá an Binse Luachála ag éisteacht le hachomhairc go cianda ó dheireadh mhí Iúil 2020. Reáchtáladh 80% d'éisteachtaí an Bhinse go cianda in 2025, rud a chuir deireadh leis an ngá atá le taisteal chuig éisteachtaí agus a laghdaigh an gá atá le cáipéisí cóipe crua a phriontáil.

Úsáidtear thart ar 50% den achar iomlán urláir mar spás oifige le haghaidh na foirne riaracháin agus úsáidtear 50% de chun éisteachtaí beo an Bhinse a dhéanamh. Níl aon radaitheoir san fhoirgneamh nua agus úsáidtear córais téimh éifeachtúla uathrialaitheacha chun an teocht a bharrfheabhsú le haghaidh compoird agus coigilteas fuinnimh. Feistíodh braiteoirí solais i ngach seomra.

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, Bonneagair, Athchóiriúcháin Seirbhíse Poiblí agus Digitiúcháin 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	Céadainm Ceaptha	Athcheaptha	Dul in éag Dáta	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	Leaschathaoirleach
Avril Sheridan	01/11/2023		31/10/2028	Comhalta den Bhinse
Barra McCabe	01/05/2018	01/11/2023	30/04/2026	Leaschathaoirleach
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	Leaschathaoirleach
Donal Madigan	19/12/2016	19/12/2021	18/12/2026	Leaschathaoirleach
Eamonn Maguire	01/12/2020	01/12/2025	30/11/2028	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	Leaschathaoirleach
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	Leaschathaoirleach
John Stewart	18/12/2015	18/12/2020	17/12/2025	Leaschathaoirleach
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	Leaschathaoirleach
Margaret Nerney	11/04/2024		10/04/2029	Cathaoirleach
Martin Connolly	01/12/2020	01/12/2025	30/11/2028	Comhalta den Bhinse
Mema Byrne	27/04/2022		25/04/2027	Leaschathaoirleach
Michael Brennan	05/11/2018	05/11/2023	04/11/2026	Leaschathaoirleach
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	Leaschathaoirleach
Suzy Quirke	01/11/2023		31/10/2028	Leaschathaoirleach
Thomas Kearns	01/12/2021		30/11/2026	Comhalta den Bhinse
Úna Ní Chatháin	26/02/2019	26/02/2024	25/02/2027	Leaschathaoirleach

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 mó ná €20,000	€95
Níos mó ná €20,000 agus nach mó ná €50,000	€125
Níos mó ná €50,000 agus nach mó ná €250,000	€300
Níos mó ná €250,000	€500

Táillí Iníoctha maidir le hAchomhairc Athluachála Chaighdeánacha chuig an mBinse Luachála	
Luacháil réadmhaoine mar a luaitear ar an Deimhniú nó ar an bhFógra Luachála	Táille Achomhairc
Nach mó ná €50	€95
Níos mó ná €50 agus nach mó ná €150	€125
Níos mó ná €150 agus nach mó ná €650	€300
Níos mó ná €650	€500

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

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

Aguisín 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) (b), arna leasú.

	Cathaoirleach		Leas-Chathaoirleach	Gnáth-Chomhalta
	Abhcóide Sinsearach	Abhcóide Sóisearach/Dlíod		
Táille laethúil ⁶	€925.00	€875.00	€730.00	€650.00
Achomharc tarraingthe siar	€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 dhréachtbhreithiúnas	€175

Achomhairc 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 Socraíodh	Luach Achomhairc is airde i mBaisc de réir an Deimhnithe Luachála Deiridh	Táille	Táille do Gach Breithiúnas Breise i mBaisc
2 nó níos mó	Suas le €50,000	€650	€100
	> ná €50,000	€850	€100

Achomharc dlíthiúil

Táille	€1,850
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Valuation Tribunal

