

Valuation Office Annual Report 2016





Valuation Office
Oifig Luachála





Foreword

Section 41 of the Valuation Act 2001 requires the Commissioner of Valuation to make a report to the Minister for Justice and Equality in relation to the performance of the functions and activities of the Valuation Office during the preceding year.

I am very pleased to present the Annual Report for 2016, a year of significant progress and development for the Valuation Office.

Our primary focus throughout the year has been on the next phase of the National Revaluation Programme – known as REVAL 2017 – and which is now well underway in an additional ten counties. During 2016, the Office also conducted a significant programme of revision of existing valuations. Valuations of new buildings and valuations of alterations and extensions to existing premises resulted in an additional rates income of €16.258 million to Local Authorities.

The Office also had a very successful year in carrying out a range of non-statutory services to customers across the public sector, including the completion of asset valuations totalling over €109 million.

In November 2016, we published a new Strategic Plan - “Valuing our Potential” - covering the period January 2017 to December 2019. This Plan arose from extensive consultation with our stakeholders and sets out the key priorities for our organisation over the next three years and provides an outline of the actions we will be taking to give effect to these priorities in our annual business plans and elsewhere.

I would like to take this opportunity to accord my thanks to the staff of the Valuation Office and to my management colleagues for their ongoing support and I look forward to working closely with all concerned throughout 2017. I also wish to express my appreciation of the support received from colleagues in the Department of Justice and Equality throughout the year.

A handwritten signature in blue ink that reads "John O'Sullivan". The signature is written in a cursive, flowing style.

John O'Sullivan
Commissioner of Valuation
February 2017

2016 At A Glance

Revaluation underway in
10 additional
Local Authorities



We have commenced
2nd revaluation
of South Dublin



743 new properties
valued for the first time yielding
over **€13 million**
additional revenue
for Local Authorities



117
capital valuations totalling
€207 million
conducted for public sector clients



Range of
online services
extended



1133 certificates
issued through Public Office and
Archives service



Very successful
1916
Commemorative
Exhibition



New
Strategic Plan
for 2017 to 2019 published



Table of Contents

Mission and Values	01
Role of the Valuation Offices	02
Tailte Éireann	03
Our Work	04
Management Board	05
Finance and Staffing Levels	06
Key Achievements	08
Implementing the Valuation (amendment) Act 2015	09
Advancing the National Revaluation Programme	10
Ongoing Revision of Valuation	12
Partial Exemption from Commercial Rates for Community Sports Clubs	14
Exemption from Commercial Rates for Community Childcare Facilities	15
Valuation Appeals	16
Infrastructural and State Property Valuations	17
Other Services and Activities	18
Human Resource Management	19
Public Office Services	20
Archive Records	21
Appendix 1 – 2016 in Figures	22
Appendix 2 – Expenditure and Income 2016	24
Appendix 3 – Valuation Appeals 2016	25

Mission and Values

(Source: Valuation Office Strategic Plan 2015-2016)

1.1 Mission

The mission of the Valuation Office is to deliver a high quality, impartial valuation service to its customers, through skilled and motivated staff. The core function of the Office is the production and maintenance of fair and equitable valuation lists of commercial and industrial properties under the provisions of the Valuation Acts 2001 to 2015.

1.2 Corporate Values, Behaviours, and Culture

As set out in our Strategic Plan 2015-2016, each member of staff is committed to the successful delivery of our mission and the ongoing development of our Office. The following are the core values to which we subscribe:

Honesty and Integrity

We carry out our work in an impartial, objective, ethical and professional way and we will share our skills, knowledge, experience and information for the greater good.

High-quality service to our stakeholders

We are committed to meeting the needs of our stakeholders through the provision of high quality services carried out in the public interest.

Responsiveness, adaptability and innovation

We strive to ensure that our systems and processes are flexible, adaptable and innovative and are capable of responding continuously to the demands of our stakeholders.

Positive Working

We are committed to the creation of a positive work environment in which we treat each other fairly, and with dignity and respect. We recognise that the success of our organisation is based on strong and committed leadership, individual contributions and co-ordinated team efforts.

Commitment to Personal and Organisational excellence

We foster an environment and culture where everyone is encouraged to reach his/her full personal potential and where everyone's contribution is recognised. We promote a working environment in which each member of staff takes personal ownership of, responsibility and accountability for their actions, behaviours, decisions and results.

The Mission, Vision and Values of the Valuation Office have been reviewed as part of the preparation of the organisation's new Strategic Plan 2017 – 2019 "Valuing our Potential", published on 4th November 2016 and effective from 1st January 2017.

Role of the Valuation Office

2.1 The Valuation Office is the State property valuation organisation. The core function of the Office is the establishment and maintenance of a uniform and equitable valuation base on which commercial rates are levied by Local Authorities, as provided by the Valuation Acts 2001 to 2015.

In Ireland, rates are payable on a wide range of commercial and industrial properties. This requires the Valuation Office to assess and maintain valuations on all rateable properties including retail premises, offices, factories, power generation facilities and networks (including fossil fuel and wind-generated power), harbours, piers, docks and marinas, transport infrastructures such as airports, railways and tramways, mines, quarries and wells, hotels, licensed premises, nursing homes, service stations, advertising stations, tolls and other rights over property. These valuations form the basis for approximately €1.4 billion of Local Government funding each year.



2.2 We also provide a valuation service to various Government Departments and State Agencies and other public bodies. We carry out open market capital and rental valuations including valuations for rent reviews for these customers. Open market valuations are provided for properties being transferred between Government Departments, State Bodies and other authorities and agencies, both local and national.

2.3 In carrying out our business, we work with a wide range of customers and other Stakeholders, including ratepayers and other members of the public, Local Authorities, professional agent's acting on behalf of ratepayers or other clients, genealogical researchers/agents and staff of other Government Departments and Offices, including the independent Valuation Tribunal.



Tailte Éireann

3.1 As part of the Government's programme of rationalisation of State Bodies, a merger of the Valuation Office, Property Registration Authority (PRA) and Ordnance Survey Ireland (OSi) is underway. The new organisation arising from the merger will be known as Tailte Éireann and will have responsibility for several important functions, including:

- The State property registration system
- The State mapping and surveying infrastructure
- The State property valuation service
- The development and maintenance of State geospatial information
- Dealing with applications for purchase of ground rents
- Ensuring the proper functioning of the Valuation Tribunal



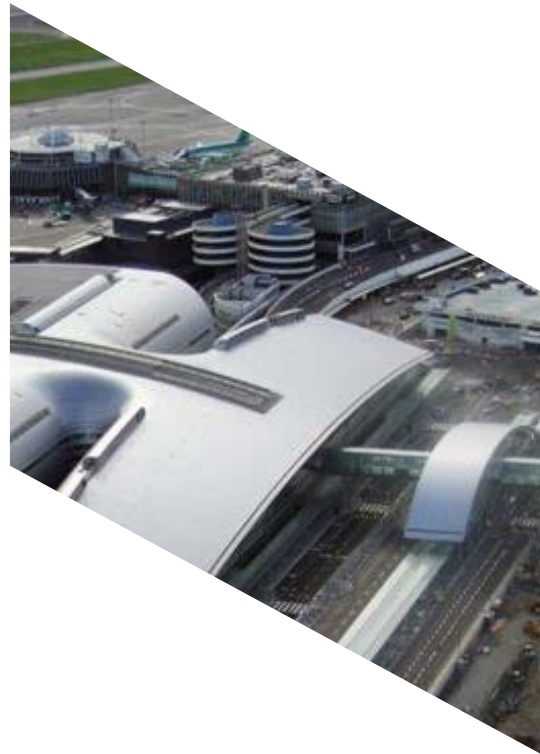
Our Work

- 4.1** The Valuation Office is currently engaged in a national programme to revalue all commercial and industrial properties in Ireland. The purpose of these revaluations is to bring more equity, fairness and transparency into the local authority rating system for non domestic property.
- 4.2** In addition to rolling out the national revaluation programme, the Office provides valuation services for rating purposes to all Rating Authorities whereby existing and new properties have their valuations entered in the Valuation List as part of a process known as “Revision” of valuation. Applications for Revision of valuations arise from a material change to an existing commercial property such as an extension, a subdivision or an amalgamation of two or more properties or the completion of a completely new commercial property.
- 4.3** The Commissioner of Valuation who is also Chief Boundary Surveyor and Accounting Officer for the Valuation Office (Vote 16 of the Appropriation Accounts) has responsibility for the overall management of the Valuation Office including management of staff, delivery on the core remit of the Office of the provision of up to date valuations of commercial and industrial properties to ratepayers and to rating authorities, delivery of the national revaluation programme, delivery of a programme for revision of existing valuations, provision of a valuation consultancy service to Government organisations and, as Chief Boundary Surveyor, advising on the fixing of maritime and statutory boundaries.
- 4.4** The Commissioner of Valuation is also the Chief Executive (Designate) of Tailte Éireann, the new organisation being established from the merger of the Property Registration Authority (PRA), Valuation Office (VO) and Ordnance Survey Ireland (OSi).



Management Board

- 5.1** The Commissioner of Valuation is the Chairperson of the Management Board of the Valuation Office. The role of the Management Board is to support the Commissioner in reaching decisions on the strategic direction of the Valuation Office, the development and implementation of appropriate strategies and in meeting the corporate governance responsibilities of the Office. Membership of the Board consists of the Commissioner of Valuation, the Head of Valuation Services, the Human Resources & Finance Manager, Managing Valuers and an Assistant Principal (Secretary to Management Board).



Finance & Staffing Levels

Staffing Levels

6.1 At the end of 2016, a total of 118.85 full-time equivalent staff were serving in the Valuation Office.

Valuation Office Voted Expenditure & Receipts

6.2 The Valuation Office operates as an independent office under the aegis of the Minister for Justice and Equality and is funded by its own Vote (Vote 16). This Vote covers two programmes; Programme A relates to the work of the Valuation Office itself and Programme B relates to the work of the independent Valuation Tribunal. The Commissioner of Valuation is the Accounting Officer for all expenditure and income under Vote 16. However, this Annual Report relates to the work of the Valuation Office only and does not report on the work of the Valuation Tribunal.

6.3 At the end of 2016, total gross expenditure for the Office was €9.124 million, which represented 86% of the total vote provision for the year. The income received in Appropriations-in-Aid amounted to €1.13 million and this income represents 99% of the amount estimated in the vote for the year.

There were general savings across the non-pay administration subheads of €0.5 million. The expenditure on Subhead A4, the allocation for which is specifically earmarked for National Revaluation Projects, was €0.64m. Overall, net expenditure at the end of the year was 84% of the total net vote of €9.5 million.

Total Costs incurred in relation to travel and subsistence and hospitality were €169,000. Expenditure on external consultancy/adviser fees was €47,000.

The following table summarises budget allocations and outcomes for the period 2014 – 2016 for Vote 16 which includes both the Valuation Office and the independent Valuation Tribunal; this Annual Report does not cover the activities of the Valuation Tribunal.

	2014	2015	2016
	€000	€000	€000
Budget Allocation	10,195	10,394	10,641
Budget Outcome	8,295	8,522	9,124

Appendix 2 – Expenditure and Income provides a breakdown of the outcome for the Valuation Office vote (Vote 16) for 2016.

Audits

6.4 In its audit of the 2015 Appropriation Account for Vote 16, the Office of the Comptroller and Auditor General did not find any significant weaknesses in any of the areas covered by its audit.

The Valuation Office Internal Audit Unit concluded three internal audit reviews during 2016 and commenced one other review in the final quarter which was not completed before the end of the year.

Financial Reporting

- 6.5** Financial Reports showing details of expenditure against budget were presented to and considered by the Management Board on a monthly basis throughout the year.
- 6.6** The Valuation Office continued to adhere to the relevant aspects of the *Public Spending Code* published by the Department of Public Expenditure and Reform throughout 2016.

Risk Management

- 6.7** The Valuation Office operates a formal Risk Management policy and maintains a Risk Register in accordance with the Department of Finance guidelines, which is maintained on an ongoing basis. The maintenance of the register is designed to ensure that risks are identified and assessed and necessary mitigating actions are, where resources allow, put in place. The Risk Register is compiled on behalf of the Management Board and reviewed by the members of the Board on at least a quarterly basis.
- 6.8** Reflecting the key priorities for the organisation, the main potential risks to the Office are:
- Maintaining sufficient administrative and technical capacity to carry out the statutory functions in line with planned timelines and obligations
 - Failure to advance the National Revaluation Programme in line with the Office's Strategic Plan and annual Business Plan commitments
 - Failure to achieve required flexibilities from Social Partnership frameworks
 - Failure to deliver an ongoing Revision Programme in line with the Office's Strategic Plan and annual Business Plan commitments

Other

- 6.9** During 2016, the Valuation Office complied with the relevant provisions of the *Code of Practice for the Governance of State Bodies* published by the Department of Public Expenditure and Reform.
- 6.10** In December 2016, an Oversight Agreement was concluded for 2017 between the Commissioner of Valuation and the Department of Justice and Equality. The Agreement mandates ongoing compliance with the relevant requirements of the *Code of Practice for the Governance of State Bodies*.

Key Achievements

- 7.1** The key achievements of the Valuation Office during 2016 are set in sections 8 to 18 of this report. Key performance metrics are set out at Appendix 1 and the Expenditure and Income of the Office during 2016 is set out at Appendix 2.



Implementing the Valuation (Amendment) Act 2015

- 8.1** A legislative milestone was achieved when the Valuation (Amendment) Act 2015 was passed into law and became effective on 8th June 2015. There has been a major emphasis throughout 2016 in implementing several key provisions set out in the new legislation.
- 8.2** The primary purpose of the new legislation is to accelerate the revaluation process which is currently the main priority of the Office. The Act also includes new features which provide for the streamlining of the valuation appeals procedures available to ratepayers as part of the efforts to accelerate the national revaluation programme. It also provides the legislative basis for using an “occupier-assisted valuation” (OAV) approach to valuation which will enable ratepayers, in appropriate circumstances, to assist in the revaluation of their local authority area. Plans are now well advanced to commence a pilot project in the Laois County Council rating authority area during 2017 which, if successful, could result in the OAV approach being used subsequently in other areas.
- 8.3** The new legislation also includes an amendment which, for the first time, enables the Valuation Office to enter into contractual arrangements with other parties to outsource some of the work in order to augment the in-house capacity of the Office. This is one of the express provisions intended to assist the acceleration of the national revaluation programme. During the early months of 2016, the Office conducted an extensive procurement exercise which resulted in an award of contract to CBRE, Connaught House, Burlington Road, Dublin 4 to carry out the revaluation of the Carlow County Council and Kilkenny County Council rating authority areas on its behalf.
- 8.4** The 2015 Act also makes specific legislative provision for the use of general market data or aggregated data (including statistical and computer-aided techniques) in determining valuations, where it is considered appropriate to do so. This will be a significant element in future revaluations.

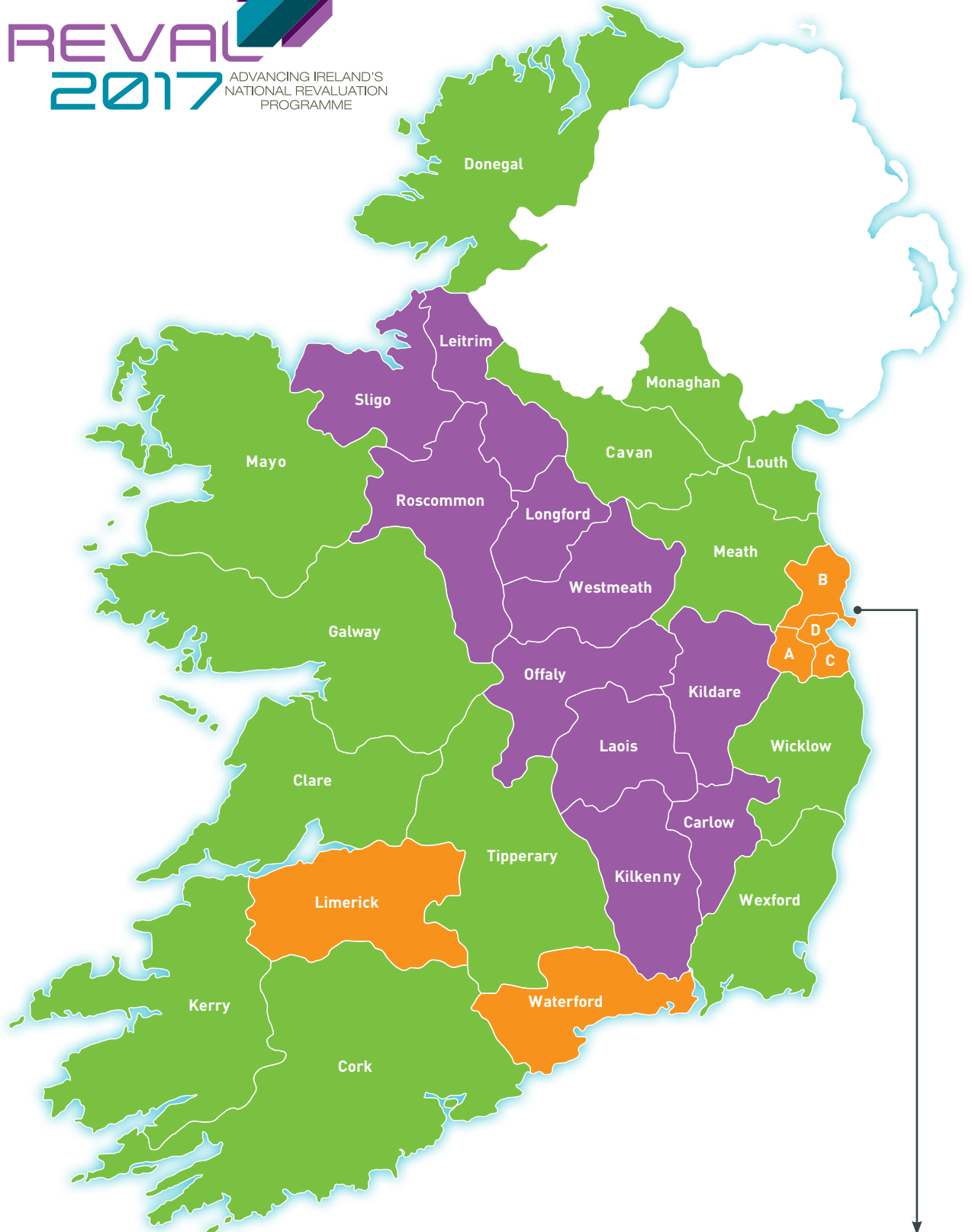


Advancing the National Revaluation Programme

- 9.1** As indicated above, in accordance with the Valuation Acts 2001-2015, a national programme is being rolled out progressively for the revaluation of all commercial and industrial properties in the State. This is the first nationwide revaluation programme since the middle of the nineteenth century and is a key strategic priority for Government.
- 9.2** The case for conducting a national revaluation programme is compelling. The rental values of individual properties and categories of property change over time as a result of differential economic shifts between categories and locations. Apart from the rating authorities that have been revalued to date, commercial rates in all other areas are, at present, based on valuations which reflect market conditions and relativities prevailing in 1988. The only comprehensive way to address this is through a general programme of revaluation.
- 9.3** The purpose of a revaluation is to redistribute commercial rates liabilities among ratepayers based on up-to-date market rental values. Accordingly, following revaluation, there is a much closer relationship between contemporary rental values and commercial rates liability. Some ratepayers experience reduced rates liability while others experience increased liability from the process of redistribution but, overall, there is a more equitable and uniform distribution of the rates burden.
- 9.4** There are approximately 150,000 commercial and industrial properties which are liable for payment of rates in Ireland. At the end of 2015, a total of 48,600 individual items had been revalued, under Phase 1 of the programme, equating to 57% of the national rateable valuation base in monetary value terms or 32% in numerical terms. In addition, 13 public utility undertakings have been valued on a global basis and are revalued on a rolling five year cycle.
- 9.5** For the reasons outlined above, advancing the National Revaluation Programme has been a key priority throughout 2016 and this has taken place under the Reval 2017 project.

REVAL 2017

- 9.6** Valuation Orders were signed on 23rd November 2015 to signal the commencement of the revaluation programme in six further rating authority areas – Kildare; Leitrim; Longford; Offaly; Sligo and Westmeath. The consultation process for county Roscommon was largely completed by the turn of the year and this resulted in the signing of the Valuation Order for that county on 26th January 2016.
- 9.7** This group of seven rating authorities are being revalued by members of staff of the Valuation Office. As outlined above, an external partner – CBRE – has been contracted to carry out the revaluation of Carlow and Kilkenny. The revaluation of these counties comprises the REVAL 2017 project, the results of which are expected to be published in September 2017 and then become effective for rating purposes from 2018 onwards. The project also includes the revaluation of Laois using an “Occupier Assisted Valuation” approach, which is at an advanced stage of planning and will commence during 2017.



National Revaluation Programme

- Phase 1
- Reval 2017
- Future Revaluations

- A:** South Dublin
- B:** Fingal
- C:** Dun Laoghaire-Rathdown
- D:** Dublin City

Ongoing Revision of Valuations

- 10.1** In addition to advancing the National Revaluation Programme, which is a strategic priority, the Valuation Office continues to carry out an ongoing revision programme in relation to the existing valuation lists, at the request of local authorities and ratepayers. In carrying out the revision programme, the Office continues to explore ways to enhance its capacity to deliver a high-quality and timely service.
- 10.2** The Office continued with efforts to streamline the revision process in 2016 resulting in a total of 3,297 revision applications being processed. The revisions programme for 2016 met the Business Plan target of 3,200, facilitated by the new processes and by a concentration of resources on the programme at two specific points in the year.
- 10.3** During 2016 there were 743 new buildings valued for commercial rates for the first time, which generated an additional income of €13.104 million for local authorities. This averaged €17,637 in commercial rates per additional new building valued. Also, additional rates income arose for local authorities in 2016 due to the valuation of alterations and extensions to 1,760 commercial buildings nationally. This generated an additional income of €3.154 million, which is an average of €1,792 per building. Accordingly, the total additional income for local authorities from the 2016 revision programme was in the order of €16.258 million.
- 10.4** During 2016, as in other years, properties that moved from rateable to non-rateable under the provisions of Schedule 4 of the Valuation Act 2001 were removed from the valuation lists. These 1,260 properties include charities, buildings used for the provision of educational services by not for profit providers and buildings converted back to residential use.
- 10.5** The increased urgency to deliver a revision programme which meets the expectation of our stakeholders, coupled with the reduction in our staff resources, has required the Office to innovate and deliver its services in a more transformative way. Thus, it is a priority for the Valuation Office to enter collaborative arrangements with local authorities to ensure that an efficient and effective revision programme can be conducted on an ongoing basis. To this effect, the Office has implemented several initiatives to enhance its capacity to deliver a high-quality and timely revision service. As a result of new provisions in the Valuation (Amendment) Act, the Office developed and implemented a comprehensive online revision application system with 31 local authorities throughout the year. The final implementation was concluded on the 12th December 2016 and the system is now operational in all local authorities. This online system, based on improved sharing of data, enables all local authorities to upload survey data to the Valuation Office computer system.
- 10.6** This initiative significantly streamlines the existing revision process and is an essential component of a programme of change in the Valuation Office. The data which is generally extracted from the local authority planning process is critical in enabling the Office to carry out its function in an efficient and effective manner. Data from other sources including the new Building Control and Management System (BCMS) is currently being investigated as an alternative source of 'as-built' data. The Office has been encouraged by the positive responses received from local authorities involved in the new system. Sharing property plans and other details that have already been provided by the ratepayer reduces the compliance burden and minimises duplication of effort for all concerned.



Partial Exemption from Commercial Rates for Community Sport Clubs

- 11.1** The Valuation (Amendment) Act 2015 introduced a new partial exemption from commercial rates for Community Sports Clubs registered under the Registration of Clubs (Ireland) Act 1904. However, buildings or part of buildings used for or in conjunction with the sale or consumption of alcohol or food, retail use or hire to non-community organisations, continue to be liable for rates.
- 11.2** In order to avail of this partial exemption, Community Sports Clubs registered under the Registration of Clubs (Ireland) Act 1904 were required to complete and submit an application claiming the partial exemption. A total of 371 Clubs made the required application and 302 valid cases were completed by the Valuation Office before 31st December 2015. A further 29 valid cases were dealt with by the Valuation Office during 2016. A small number of applications for partial exemption are expected to be lodged and processed during the first half of 2017.



Exemption from Commercial Rates for Community Childcare Facilities

- 12.1** In 2016, the Valuation Office continued to implement a new provision of the Valuation (Amendment) Act 2015 in connection with Community Childcare facilities. The Act amended Schedule 4, paragraph 22, of the Valuation Act 2001 and provides a new *exemption* from commercial rates for such properties.
- 12.2** Following the commencement of the 2015 Act, the Department of Children and Youth Affairs (DYCA) contacted each Community Childcare Provider who appeared eligible for exemption informing them of the new provision. A total of 59 childcare providers then made application to the Valuation Office to gain exemption from paying commercial rates. The Office processed 34 valid applications by 31st December 2015. A further 14 applications were dealt with during 2016.



Valuation Appeals

- 13.1** Commencing in June 2015 and continuing throughout 2016, there was a significant change to the system of appeal operated under the Valuation Act 2001. Historically, there was provision for the exercise of an appeal where an occupier of property, a rating authority or an interest holder was dissatisfied with a determination of value by the Commissioner of Valuation. This was part of a three-tier appeal system. The “First Appeal” was made to the Commissioner, followed by a further appeal to the independent Valuation Tribunal which was established for that purpose and finally an appeal to the Higher Courts on a point of law. As part of the streamlining provisions in the Valuation (Amendment) Act 2015, the first appeal to the Commissioner has been dispensed with. This effectively means that, from 8th June 2015, a dissatisfied occupier of a property, the rating authority or interest holder can now appeal directly to the Valuation Tribunal in the first instance.
- 13.2** However, arising from the previous appeal regime where the “First Appeal” was made to the Commissioner, a small residue of appeal casework continued to be handled in 2016 in respect of cases which were activated prior to the passage of the new legislation. Accordingly, in this category of work, the Office issued 131 First Appeal decisions from the ongoing revision programme and no First Appeals were processed in respect of the Revaluation programme which had been completed in Dublin City, Waterford and Limerick.
- 13.3** During 2016, the Valuation Office processed a total of 341 cases which had been appealed to the Valuation Tribunal. Some 269 of these appeals related to the Revaluation programme and 72 to Revision cases. Of the 341 Tribunal appeal cases disposed of by the Office during 2016, 254 were agreed with the appellant or his or her agent 28 were withdrawn, 2 were struck out by the Tribunal and judgements were delivered by the Tribunal in 57 appeals.
- 13.4** Appendix 3 sets out further details relating to appeals work conducted by the Valuation Office during 2016.

Infrastructural and State Property Valuations

Global Valuations

14.1 Section 53 of the Valuation Act, 2001 makes provision for the valuation of the rateable property of certain public utility undertakings on a “global” basis, that is taken as a whole as respects the particular undertaking. There are 13 such undertakings valued on a global basis and each undertaking is revalued every 5 years. In 2016, certificates of global valuation were issued in respect of 2 public utility undertakings involving 322 properties with a combined rateable valuation of €39,200,000.

Market Value Services

14.2 The Valuation Office carries out a number of types of market valuation for various Government Departments and Offices for a variety of purposes, as outlined hereunder.

Major customers include:

- Department of Agriculture, Food and the Marine
- Department of Housing, Planning, Community and Local Government
- Health Service Executive
- Office of Public Works (OPW)
- Commissioners of Irish Lights
- Courts Service
- Local Authorities

14.3 The State Property Asset Management Plan was launched by OPW in 2013. As part of this plan, the Valuation Office carries out open market valuations for Government Departments, State agencies and Local Authorities in accordance with the Department of Public Expenditure and Reform *Circular 11/15: Protocols for the Transfer and Sharing of State Property Assets*. During 2016, the Office concluded valuations on behalf of four clients involving 19 properties with a total combined capital value of €20,206,500.

14.4 A number of clients sought asset valuations arising from requirements on the preparation of Appropriation Accounts of the properties of Government Departments and statutory bodies. These valuations are for inclusion in the published accounts/financial statements of those organisations. In total, 143 properties with a total capital value of €207,211,000 were valued on behalf of 6 clients during 2016.

14.5 The Valuation Office carried out rental valuations on 66 properties, on behalf of three public sector clients during 2016. The combined rental value of these transactions was €720,980.

14.6 2 valuations with a total value of €215,000 were conducted for the Property Registration Authority relating to the purchase of freehold interests under the provisions of the Landlord and Tenant (Ground Rents) Acts.

14.7 All valuations for market value purposes are carried out in accordance with the International Valuation Standards 2013 and the Royal Institute of Chartered Surveyors Valuation Professional Standards 2014.

Other Services and Activities

On-line Services

- 15.1** The Valuation Office continues to expand the range of online services which it provides to customers and a summary of the main online activities is set out at Appendix 1, Table 4. In particular, the NAVdirect web service continues to be a very popular facility for members of the public and property professionals who wish to view valuations on line.
- 15.2** As outlined elsewhere in this report, a new online Revision listing service for Local Authorities has been rolled out in the latter part of 2016. This has been developed with integrated digital mapping in order to enable validation of the location of properties to take place before Revision applications are submitted. This system will deliver significant efficiencies in the Revision listing process both for the Local Authorities and the Valuation Office.

Freedom of Information Requests

- 15.3** A small number of requests were made to the Valuation Office during 2016 under the Freedom of Information Acts. These are detailed at Appendix 1, Table 6.

Customer Complaints

- 15.4** The Valuation Office received 2 complaints under its *Customer Charter* in 2016. Separately, 2 complaints were made to the Office of the Ombudsman in relation to the delivery of Valuation Office services during 2016.



Human Resource Management

Recruitment and Training

16.1 In January 2016, an external recruitment campaign was conducted by the Public Appointments Service on behalf of the Valuation Office for Valuers at entry level. Four successful candidates were placed during 2016.

The Education and Development Steering Committee, which was established in 2014 to ensure that expenditure on Training and Development is prioritised towards all organisational strategies, continued its work in 2016. The Office places a heavy emphasis on ensuring that the skill requirements and the developmental needs of the Office and staff are met so that the right people are receiving the right training at the right time and that staff are in a position to apply what is being learnt in a timely manner. The Assessment of Professional Competence (APC) programme for valuer staff, which was developed in collaboration with the Society of Chartered Surveyors of Ireland, continued to be supported throughout 2016 resulting in six staff becoming Chartered Surveyors during the year.

A series of appropriate educational programmes designed to increase staff skills at all levels and in various areas of the organisation continued in 2016. Throughout the year, the Office continued to support staff in undertaking relevant third level and post-graduate courses and other appropriate educational initiatives.

Performance Management

16.2 In line with central agreements, the Office is continuing to fulfil its commitments under PMDS. An electronic version of PMDS documentation was rolled out through PeoplePoint for the 2016 cycle. Management continued to focus on performance issues throughout the year and to support managers in addressing any issues arising in this area.

HR Shared Services - PeoplePoint

16.3 Following transition of the Valuation Office records to PeoplePoint in July 2015, the Office continued to derive ongoing efficiencies from the HRMS system in the management of staff records and the provision of reports.

Public Office Services

17.1 The Public Office maintained by the Valuation Office provides an extensive range of services to customers including:

- Preparing and issuing current certificates of rateable valuation
- Historical certificates of rateable valuation
- Certified copies of valuation maps
- Inspection of archival records
- Certificates of Rateable Valuation under Section 67 of the Valuation Act 2001

Details of activities during 2016 are set out at Appendix 1, Table 5.

17.2 The Office has a manuscript archive containing rateable valuation information of all property in the State from mid 1850s until the early 1990s, and commercial property only from that time. This archive is recognised as a census substitute for the period from the 1850s to 1901 (the earliest complete census record for Ireland). The archive may be used to trace the occupiers of a particular property over a period of years.

17.3 Facilities for members of the public undertaking genealogical research are provided in the Public Office to view current and archive rating records and maps. Copies of entries in the valuation records and of the relevant map identifying the property location are available.

17.4 The Disability Act 2005 places an obligation on public bodies to make their public buildings, services and information accessible to people with disabilities. In accordance with the Act, the Valuation Office has appointed two staff members with responsibility for the provision of assistance and guidance to persons with disabilities in accessing the services of the Office.



Archive Records

General

- 18.1** Historical valuation records maintained by the Valuation Office constitute a unique and irreplaceable national resource which must be preserved for posterity while still being accessible to those who need recourse to such records. The Valuation Office Archive Preservation Project is designed to preserve the manuscript valuation record books and associated maps dating from the 1850s and to provide this information digitally to our customers.
- 18.2** Digitisation of the archive books for Cork, Donegal, Dublin, Galway, Kerry, Limerick, Mayo and Tipperary are complete. The programme for preservation of the manuscript valuation record books continued in 2016 when the next phase of digitisation of these unique records was completed for counties Meath, Monaghan, Offaly, Roscommon and Sligo. These counties are now also available for viewing digitally by our customers. The project is continuing with the digitisation of the remaining manuscript books, making the digital images available as soon as possible to customers.

Archive Conservation Project with National Archives

- 18.3** During 2016 the National Archives continued, on behalf of the Valuation Office, a project to restore 11,000 Valuation Maps dating from 1830 – 1870 to render them stable and usable. Conservation work has been completed on approximately 5,000 of these maps. The work is expected to continue until 2017 and the National Archives has dedicated a full time conservation specialist to the project. These maps have major potential as a source of information for research in genealogy, family history and local studies.
- 18.4** In 2016, the National Archives also commenced a project to catalogue the content of Valuation Office Archive Books which relate to individual occupiers of buildings and tenements shown on the maps. These books comprise the largest and possibly most significant source of primary information on Irish people, their location and socio-economic status covering the period 1830 to 1850 approximately. The costs of this project are being borne by the Valuation Office.

Appendix 1

2016 in Figures

Table 1: End of year staffing levels 2014 to 2016

Staff levels at end of year	2014	2015	2016
Full time equivalents	120	116	118.85

Table 2: Summary of Revision Programme 2016

Revision Category	No. of cases
Revision applications processed	3,297
New buildings valued	743
Properties removed - deemed not rateable	1,260
Community Sports Clubs exemption applications	29
Community Childcare facilities exemption applications	14

Table 3: Summary of Infrastructural and State Property Valuations 2016

Type of Valuation	No. of Clients	No. of Properties	Total Valuations
Global Valuations	2	322	€39,200,000
Circular 11/15	4	19	€20,206,500
L & T Ground Rents	1	2	€215,000
Asset Valuations	2	113	€109,488,000
Other Capital Valuations	4	30	€97,723,000
Rental Valuations	3	66	€720,980

Table 4: Summary of online services 2016

Online Service	No. of Transactions
Revision applications made through new online system	1,272
Revaluation Information Forms submitted online	5,220
Revision Representations made online	176
NAVdirect service - no. of sessions conducted	36,864
Website - no. of sessions	100,441
Website - no. of users	47,022

Table 5: Certificates and Archives services Summary 2016

Certificate Type	Description	No. of applications received	No. of certificates issued
Certificate of current valuation	Certified extract from existing Valuation list	373	177
Section 67 certificate	Certificate issued pursuant to an application made under Section 67 Valuation Act 2001	650	483
Historical Valuation Certificate	Certified extract from Valuation Office records for specified period	465	374
Certified Valuation Map	Certified Valuation Office map		
General search of Valuation Records	Uncertified copies of Valuation Office records	113	99

Table 6: Summary of requests under Freedom of Information Acts for 2016

Freedom of Information Requests	No. of cases
Cases carried forward from 2015	1
Cases Received in 2016	4
Requests granted	1
Requests part-granted	2
Requests withdrawn	1
Requests refused	1
Requests subject of internal review	1
Requests appealed to Information Commissioner	1

Table 7: Summary of customer complaints received during 2016

Customer Complaints	No. of cases
Number of complaints received under Valuation Office's Customer Charter	2
Number of complaints about Valuation Office made to the Office of the Ombudsman	2

Appendix 2

Expenditure and Income 2016

Expenditure and Income – Vote 16	2016 €000	2015 €000
Programme A – Provision of a State Valuation Service		
Current Expenditure		
Salaries and Wages	6,290	6,730
Travel and Subsistence	169	118
Training and Development and Incidental Expenses	293	209
Postal and Telecommunications Services	87	49
Office Equipment and IT Services	753	651
Office Premises Expenses	106	100
Consultancy Services and VFM Policy Reviews	47	12
Legal Costs	202	20
National Revaluation Programme	639	-
Programme A – Total Current Expenditure	8,586	7,889

Programme B – Provision of Administration Services to the Valuation Tribunal		
Salaries and Wages	197	294
Non-Pay Expenditure	341	339
Programme B – Total Current Expenditure	538	633

Vote 16 Total Gross Expenditure	9,124	8,522
--	--------------	--------------

Income (Appropriations-in-Aid)		
Fees	814	898
Miscellaneous	22	18
Pension Related Deduction on Remuneration	299	409
Vote 16 Total Income	1,135	1,325

Vote 16 Total Net Expenditure	7,989	7,197
--------------------------------------	--------------	--------------

Note:

The above Table outlines the expenditure and income for the entire Vote 16 which covers both the Valuation Office (Programme A) and the independent Valuation Tribunal (Programme B). The work of the Valuation Tribunal is not within the scope of this Annual Report.

Appendix 3

Valuation Appeals 2016

Type of Appeal	Overall Number
Revision Appeals to the Commissioner	131
Revaluation Appeals to the Commissioner	0
Revision Appeals to Valuation Tribunal	72
Revaluation Appeals to Valuation Tribunal	269

341 Revision and Revaluation Appeals to Valuation Tribunal - Breakdown

Outcome	Number	% of total
Agreed or conceded	254	74.5%
Full hearings (judgments delivered by Tribunal)	57	16.7%
Withdrawn	28	8.2%
Struck out	2	0.6%

72 Revision Appeals to Valuation Tribunal - Breakdown

Outcome	Number	% of total
Agreed or conceded	45	62.5%
Full hearings (judgments delivered by Tribunal)	18	25%
Withdrawn	8	11.1%
Struck out	1	1.4%

269 Revaluation Appeals to Valuation Tribunal - Breakdown

Outcome	Number	% of total
Agreed or conceded	209	77.7%
Full hearings (judgments delivered by Tribunal)	39	14.5%
Withdrawn	20	7.4%
Struck out	1	0.4%



Block 2, Irish Life Centre,
Abbey Street Lower, Dublin, D01E9X0

Tel: +353 1 817 1000

Fax: +353 1 817 1180

Web: www.valoff.ie

**All Rating queries/requests
for valuation reports etc.**

Email: valuationservices@valoff.ie

**Public Office-Archive Research/
Certified Extracts**

Email: info@valoff.ie

Public Office Opening Hours

Monday to Friday, excluding public holidays: 9.15am to 4.30pm