



**Valuation Office**  
Annual Report

**2017**

Ireland's State Property  
Valuation Organisation





Valuation Office  
Oifig Luachála



**Delivering an  
effective and  
impartial property  
valuation service for  
citizens and other  
stakeholders**





# Foreword

Section 41 of the Valuation Act 2001 requires the Commissioner of Valuation to make a report to the Minister for Housing, Planning and Local Government 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 2017, a year in which our primary focus has been on completing a major tranche of the National Revaluation Programme – known as REVAL 2017 – involving an additional ten counties.

During 2017, 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 net rates income of €25.328 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 valuation of over €59 million worth of properties transferring between public bodies and the completion of asset valuations totalling almost €61 million.

In November 2016, we published a new Strategic Plan – “Valuing our Potential” – covering the period January 2017 to December 2019. Resulting from this, our business plans and work programme for 2017 were closely aligned with the new strategic goals of the organisation and we have successfully delivered on this programme throughout the year.

I wish to express my appreciation of the support received from colleagues in the Department of Justice and Equality throughout the year and I look forward to working with new colleagues in the Department of Housing, Planning and Local Government throughout the year ahead, following the transfer of the Office’s functions to operate under the latter Department, as and from 1st January 2018.

Finally, I would like to take this opportunity to accord my thanks to the staff and managers of the Valuation Office for their ongoing support and commitment to the organisation and its stakeholders. I look forward to continuing this positive and productive working relationship throughout 2018.

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

John O'Sullivan  
Commissioner of Valuation  
February 2018

# 2017 At A Glance



Revaluation completed in  
**10 Local Authorities:**  
REVAL 2017



Valuation Orders signed for  
**8 additional**  
**Local Authorities:**  
REVAL 2019



Self-assessment pilot project known as  
**“Occupier Assisted**  
**Valuation”** underway in  
**County Laois**



2017 Revision Programme yielded over  
**€25 million**  
in **additional revenue**  
for Local Authorities



**1,082 certificates**  
issued through **Public Office**  
**and Archives** service



Publication of new  
**Valuation Office**  
**ICT Strategy**  
2017- 2020

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# Mission and Values

(Source: Valuation Office Strategic Plan 2017-2019 Valuing our Potential)

## 1.1 Mission

The Valuation Office is Ireland's State property valuation organisation and has carried out valuation functions since 1830. The mission of the Valuation Office is to support Government policy by delivering an effective and impartial property valuation service for citizens and other stakeholders.

## 1.2 Corporate Values, Behaviours, and Culture

As set out in our Strategic Plan 2017-2019: *Valuing our Potential*, each member of staff is committed to the successful delivery of our mission and the ongoing development of our organisation. The core values to which we subscribe are:

### *Integrity and Respect*

We carry out our work with integrity and respect for our customers and for each other. We recognise that the success of our organisation is based on strong and committed leadership, individual contributions and co-ordinated team efforts.

### *Public Interest First*

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

### *Accountability*

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.

### *Commitment to Excellence*

We foster an environment where everyone is encouraged to reach his or her full personal potential and where everyone's contribution is recognised.

# Role of the Valuation Office

**2.1** The core function of the Valuation Office is the establishment and maintenance of a uniform and equitable valuation base on which commercial rates may be levied by local authorities, in accordance with the Valuation Acts 2001 to 2015. These valuations are integral to the commercial rating system in Ireland and form the basis for levying approximately €1.46 billion of local government funding each year.

The Valuation Office has been responsible for Ireland's State valuation service since 1830

We employ approximately 130 people

We spend approximately €10 million in delivering our services each year

We are an independent Office under the aegis of the Minister for Housing, Planning & Local Government

Our work leads to the levying of approximately €1.46 billion in Local Authority revenue each year

**2.2** We also provide a valuation service to various Government Departments, 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 agents and representative bodies acting on behalf of ratepayers and 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 and
- Ensuring the proper functioning of the Valuation Tribunal

In December 2017, the Government decided that the functions of the merging organisations should be transferred from the Department of Justice and Equality to operate under the aegis of the Department of Housing, Planning and Local Government, as and from 1st January 2018.





# 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 this programme is to bring more equity, uniformity 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 local 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 of the remit of the Office including 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 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).



# Corporate Governance

## 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, the Head of Valuation Services, the Human Resources & Finance Manager and Managing Valuers.



**Members of the Valuation Office Management Board**

Back Row (L to R): Terence Fahey, Martin Fagan, Patrick Kyne, Declan Lavelle  
Front Row (L to R): Mary Smyth, Commissioner John O'Sullivan, Carol Spain

## Financial Reporting

**5.2** Financial Reports showing details of expenditure against budget were presented to and considered by the Management Board on a monthly basis throughout the year.

**5.3** Throughout 2017, the Valuation Office continued to adhere to the relevant aspects of the *Public Spending Code* published by the Department of Public Expenditure and Reform.

## Risk Management

**5.4** The Valuation Office operates a formal Risk Management policy and maintains a Risk Register in accordance with 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 that appropriate mitigating actions are, where resources allow, put in place. The Risk Register, which includes mitigation measures, is compiled on behalf of the Management Board and reviewed by the members of the Board on at least a quarterly basis.

**5.5** Reflecting the key priorities for the organisation, the main potential risks to the Valuation Office in 2017 were:

- Failure to meet stakeholder expectations and deliver a Revision programme in line with the 2017 Business Plan and the Strategic Plan 2017-2019
- Failure to secure and maintain adequate budget for 2018 to carry out the goals in the Strategic Plan 2017-2019
- Ongoing general risks to the Office's operational computer systems arising from possible cyber attacks

## Other

**5.6** During 2017, 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.

**5.7** An Oversight Agreement for 2017 between the Commissioner of Valuation and the Department of Justice and Equality was concluded in early 2017 and reviewed in July 2017. The Agreement mandates ongoing compliance with the relevant requirements of the *Code of Practice for the Governance of State Bodies*. A new Oversight Agreement for 2018 and a Performance Delivery Agreement for 2018 will be put in place with the Department of Housing, Planning and Local Government in early 2018.



# Finance & Staffing Levels

## Staffing Levels

**6.1** At the end of 2017, a total of 125.25 full-time equivalent staff were serving in the Valuation Office. Arrangements were also in train leading to the appointment of an additional 8 staff in early 2018. All staff are civil servants and are remunerated in accordance with Civil Service pay scales. No staff were in receipt of additional non-pay benefits.

## Valuation Office Voted Expenditure & Receipts

**6.2** The Valuation Office operates as an independent Office under the aegis of a Minister of the Government and is funded by its own Vote (Vote 16). From 1st January 2018, Ministerial responsibility for the Office transfers from the Minister for Justice and Equality to the Minister for Housing, Planning and Local Government.

Vote 16 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. 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 2017, total gross expenditure for the Office was €9.68 million, which represented 85% of the total vote provision for the year. The income received in Appropriations-in-Aid amounted to €1.3 million and this income represents 116% of the amount estimated in the vote for the year.

There were general savings across the non-pay administration subheads of €0.12 million. The expenditure on Subhead A4, the allocation for which is specifically earmarked for National Revaluation Projects, was €1.276 million. Overall, net expenditure at the end of the year was 82% of the total net vote of €10.24 million.

Total Costs incurred in relation to travel and subsistence and hospitality were €182,000. Expenditure on external consultancy/adviser fees was €80,000.

The following table summarises budget allocations and outcomes for the period 2015 – 2017 for Vote 16 which includes both the Valuation Office and the Valuation Tribunal:

	2015	2016	2017
	€000	€000	€000
Budget Allocation	10,394	10,641	11,368
Budget Outcome	8,522	9,491	9,681

*Appendix 2 – Expenditure and Income* provides an unaudited breakdown of the outcome for the Valuation Office vote (Vote 16) for 2017.



## Audits

**6.4** In its audit of the 2016 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 and Risk Unit concluded two internal audit reviews during 2017 and commenced one other review in the final quarter, which will be completed in 2018.

## Internal Financial Reporting

**6.5** The appropriate Internal Financial Controls were in place for 2017.



# Key Achievements

**7.1** The key achievements of the Valuation Office during 2017 are set out in sections 7 to 18 of this report. Key performance metrics are set out at Appendix 1 and the Expenditure and Income of the Office during 2017 is set out at Appendix 2



# Advancing the National Revaluation Programme

- 8.1** 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.
- 8.2** 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.
- 8.3** There are approximately 150,000 commercial and industrial properties which are liable for payment of rates in Ireland. 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.
- 8.4** Advancing the National Revaluation Programme is a central element of the Valuation Office's Strategic Plan 2017-2019 *Valuing our Potential*, and has been a key priority throughout 2017. This has taken place under the REVAL 2017 project.

## REVAL 2017

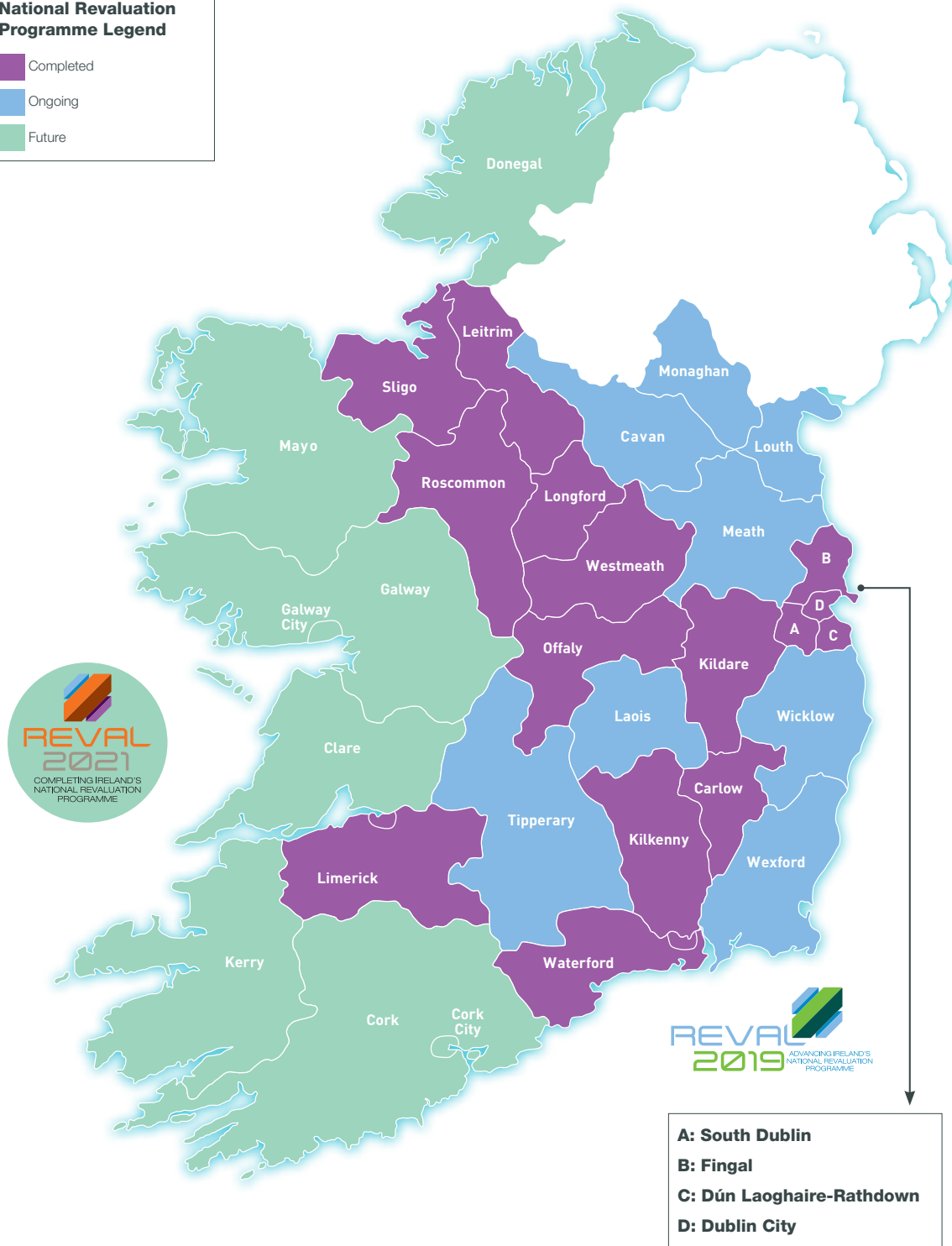
- 8.5** In September 2017, revaluation was completed in the Local Authority rating areas of Carlow, Kildare, Kilkenny, Leitrim, Longford, Offaly, Roscommon, Sligo, Westmeath and a second revaluation of South Dublin was also concluded. Valuation Certificates were issued to 29,067 ratepayers in these counties, which comprised the REVAL 2017 element of the overall national programme. The Carlow and Kilkenny revaluations were carried out on behalf the Valuation Office by the private sector firm CBRE, Connaught House, Burlington Road, Dublin 4 on foot of a contract entered into in 2016. The new Valuation lists for the REVAL 2017 rating areas were published on 15th September 2017 and become effective for rating purposes from 1st January 2018 onwards.

## REVAL 2019

- 8.6** The next phase of the national revaluation programme – known as REVAL 2019 – is now well underway. Valuation Orders, which set in train the process for the revaluation of all commercial and industrial property in the rating authority areas which comprise the REVAL 2019 project, were signed on the 6th October 2017. REVAL 2019 will result in the revaluation of approximately 30,000 properties in Cavan, Louth, Meath, Monaghan, Tipperary, Wexford and Wicklow County Councils. The Fingal County Council rating authority area will undergo a second revaluation as part of REVAL 2019, having initially been the subject of a revaluation in 2009. The new valuations for the eight areas will be published in 2019 and become effective for rates purposes from 2020 onwards.

**National Revaluation Programme Legend**

- Completed
- Ongoing
- Future



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

## Occupier Assisted Valuation

**8.7** A Valuation Order for the revaluation of all commercial and industrial property in the Laois County Council rating authority area was signed on the 22nd December 2017. This revaluation is being conducted using elements of self-assessment known as “Occupier Assisted Valuation” (OAV). This is the first time that this approach has been undertaken for a revaluation of commercial properties in Ireland, and, if successful, could result in the OAV approach being used subsequently in other areas. The OAV project will result in the revaluation of approximately 2,000 properties in County Laois. The new valuations will be published in October 2018 and become effective for rates purposes from January 2019.



# Ongoing Revision of Valuations

- 9.1** 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 continuously explores ways to enhance its capacity to deliver a high-quality and timely service.
- 9.2** The Office continued with efforts to streamline the revision process in 2017 resulting in the revision of 4,871 properties. The revision of an additional 3,381 properties was in progress at the end of 2017 and it is expected that these will be concluded in the early months of 2018.
- 9.3** During 2017 there were 1,245 new buildings valued for commercial rates purposes for the first time, which generated an additional income of €22.38 million for local authorities.
- 9.4** Also, additional rates income arose for local authorities in 2017 due to the valuation of alterations and extensions to some 1,991 commercial buildings nationally. This generated an additional income of €6.746 million.
- 9.5** During 2017, as in other years, properties that moved from rateable to non-rateable status under the provisions of Schedule 4 of the Valuation Act 2001 were removed from the valuation lists. These 1,589 properties, notionally worth €3.798 million in rates, include exempted properties operated by charities, buildings used for the provision of educational services by not for profit providers, premises converted to domestic use and properties otherwise deemed to be no longer capable of beneficial occupation.
- 9.6** Accordingly, the total net additional income for local authorities from the 2017 revision programme was of the order of €25.328 million.
- 9.7** As a result of new provisions in the Valuation (Amendment) Act 2015, the Office implemented a new computerised online revision application system with 31 local authorities in 2016. The online system was fully operational across all local authorities throughout 2017. The new system, based on improved sharing of data, enables all local authorities to upload survey and other relevant data to the Valuation Office computer system.
- 9.8** This initiative significantly streamlines the existing revision process and is an essential component underpinning the ongoing 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. 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 parties.

# Partial Exemption from Commercial Rates for Community Sport Clubs

- 10.1** 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.
- 10.2** In order to avail of this partial exemption, Community Sports Clubs registered under the Registration of Clubs (Ireland) Act 1904 are required to complete and submit an application claiming the partial exemption. A total of 17 such requests for partial exemption were lodged during 2017.



# Exemption from Commercial Rates for Community Childcare Facilities

**11.1** In 2017, 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 an exemption from commercial rates for such properties.

**11.2** In 2017, 3 requests for exemptions were lodged in relation to Community Childcare Facilities.



# Valuation Appeals

- 12.1** Prior to the commencement of the Valuation (Amendment) Act 2015, ratepayers could appeal a final valuation firstly to the Commissioner of Valuation and subsequently to the Valuation Tribunal. Since the passing of this Act, appeals are now made solely to the Valuation Tribunal. Appeals from the recently completed REVAL 2017 programme were made under the new provisions for the first time. However, it is also the case that a dissatisfied ratepayer can, in the first instance, make representations to the Valuation Office within 40 days of the date of the issue of a proposed valuation certificate. If, following consideration of the representations, any ratepayer is still dissatisfied with the final valuation to be placed on their property, they have a right to lodge a formal appeal with the Valuation Tribunal within 28 days of the publication of the new valuation list.
- 12.2** The publication of the ten valuation lists on 15th September 2017 resulted in an overall average appeal rate of just over 4%. This low appeal rate followed from a very successful representations phase, where less than one in five ratepayers expressed dissatisfaction with their proposed valuations.
- 12.3** The closing date for appeals to the Valuation Tribunal arising from the REVAL 2017 programme was the 12th October 2017. A total of 1,271 appeals were lodged to the Tribunal out of approximately 29,000 rateable properties that were revalued.
- 12.4** Appendix 3 sets out further details relating to appeals work conducted by the Valuation Office during 2017.





# Infrastructural and State Property Valuations

## Global Valuations

**13.1** Section 53 of the Valuation Act, 2001 makes provision for the valuation of major elements 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 11 such undertakings valued on a global basis and each undertaking is revalued every 5 years. No new “global” valuations were carried out in 2017.

**13.2** The Valuation Office also dealt with Valuation Tribunal Appeals against the global valuations of three public utilities.

## Market Value Services

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

Major customers include:

- Department of Agriculture, Food and the Marine
- Department of Housing, Planning and Local Government
- Health Service Executive
- Office of Public Works (OPW)
- Property Registration Authority
- Commissioners of Irish Lights
- Courts Service
- TUSLA
- National Sports Campus Development Authority
- Local Authorities

**13.4** 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 2017, the Office concluded valuations for 30 such properties with a total combined capital value of €59,477,000.

**13.5** 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 (“Red Book”).

## Revaluation

**13.6** As part of the Revaluation programme, the Office valued 72 quarries and sandpits, 15 concrete works, and the M50 and M4 tolls.

# Other Services and Activities

## On-line Services

**14.1** 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.

**14.2** As outlined elsewhere in this report, a new online Revision listing service for Local Authorities was rolled out during 2016 and was fully operational throughout 2017. This service was developed with integrated digital mapping in order to enable validation of the location of properties to take place before Revision applications are submitted. The online system has already delivered significant efficiencies in the Revision listing process both for the Local Authorities and the Valuation Office.

## ICT Strategy 2017 – 2020

**14.3** The Valuation Office published a new ICT Strategy for 2017 -2020 in December 2017. The strategy provides a blueprint for the Valuation Office to take full advantage of modern technologies to accelerate and enhance the provision of valuation services in line with the Strategic Plan 2017 -2019 *Valuing Our Potential*.

## Freedom of Information Requests

**14.4** Fifteen requests were made to the Valuation Office during 2017 under the Freedom of Information Acts. These are detailed at Appendix 1, Table 6.

## Customer Complaints

**14.5** The Valuation Office received 4 complaints under its Customer Charter in 2017. Separately, one complaint was made to the Office of the Ombudsman in relation to the delivery of Valuation Office services during 2017.

## Protected Disclosures

**14.6** The Valuation Office updated its Protected Disclosures policy in 2017. The policy is designed to facilitate and encourage all staff to raise concerns about possible wrongdoings in the workplace and to allow these concerns to be investigated in a manner appropriate to the circumstances of the case. Responsibility for organising the investigation of disclosures under the policy was assigned to the Head of Internal Audit and Risk. There were no Protected Disclosures received in the Valuation Office during 2017.

# Payroll Shared Services

**15.1** The Valuation Office payroll migrated successfully to the central Payroll Shared Service on 12th June 2017. The staff of the Accounts Unit worked within a tight timeframe and achieved a very smooth transition to the Shared Service.



# Human Resource Management

## Recruitment and Training

**16.1** During 2017, two external recruitment campaigns were conducted by the Public Appointments Service on behalf of the Valuation Office for valuers at entry level. Nine successful candidates were placed during 2017. It is anticipated that a further seven successful candidates will be placed in early 2018. The Public Appointments Service also conducted specialist competitions on behalf of the Valuation Office for a Head of ICT post and a Data Management Officer post in 2017.

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 2017. The Office places a heavy emphasis on ensuring that the skill requirements and the developmental needs of 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 Ireland, continued to be supported throughout 2017 resulting in one member of staff becoming a Chartered Surveyor during the year.

A series of educational programmes designed to increase staff skills at all levels and in various areas of the organisation continued in 2017. 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 Civil Service agreements, the Office is continuing to fulfil its commitments under the Performance Management and Development System (PMDS). An electronic version of PMDS documentation was in use for the 2017 cycle. The Office continued to focus on performance 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 the PeoplePoint shared service 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
- Providing historical certificates of rateable valuation
- Producing certified copies of valuation maps
- Facilitating inspection of archival records
- Issuing certificates of Rateable Valuation under Section 67 of the Valuation Act 2001

Details of activities during 2017 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 records of 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 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 designated two members of staff 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 being accessible to persons 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, Meath, Monaghan, Offaly, Roscommon and Tipperary are now complete. The programme for preservation of the manuscript valuation record books continued in 2017 when the next phase of digitisation of these unique records was completed for counties Carlow, Cavan, Clare, Kildare and Kilkenny. Carlow and Cavan are now also available for viewing digitally by our customers, and Clare, Kildare and Kilkenny will be available in early 2018. 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** Throughout 2017, the National Archives continued, on behalf of the Valuation Office, a project to restore some 11,000 Valuation Maps dating from 1830 – 1870 in order 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 early 2018 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 2017, the National Archives also continued 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. The costs of this project are being borne by the Valuation Office and the project is expected to conclude in the first quarter of 2018.



# Appendix 1

## 2017 in Figures

**Table 1: End of year staffing levels 2015 to 2017**

Staff levels at end of year	2015	2016	2017
Full time equivalents	116	117	125.25

**Table 2: Summary of Revision Programme 2017**

Revision Category	No. of cases
Properties revised	4,871
Revisions in progress at end 2017	3,381
New buildings valued	1,245
Alterations and extensions valued	1,991
Properties removed - deemed not rateable	1,589
Community Sports Clubs exemption applications	17
Community Childcare facilities exemption applications	3

**Table 3: Summary of Infrastructural and State Property Valuations 2017**

Type of Valuation	No. of Clients	No. of Properties	Total Valuations
DPER Circular 11/15 cases	29	30	€59,477,000
Asset Valuations	3	132	€60,969,692
Other Capital Valuations	25	29	€12,860,000
Rental Valuations	55	57	€1,564,071

**Table 4: Summary of Online Services 2017**

Online Service	No. of Transactions
Revision applications made through new online system	4,291
Revaluation Information Forms submitted online	3,488
Revision Representations made online	267
Website - no. of sessions	138,840
Website - no. of users	63,660

**Table 5: Summary of Certificates and Archives Services 2017**

Certificate Type	Description	No. of applications received	No. of certificates issued
Certificate of current valuation	Certified extract from existing Valuation list	62	56
Section 67 certificate	Certificate issued pursuant to an application made under Section 67 Valuation Act 2001	554	527
Historical Valuation Certificate	Certified extract from Valuation Office records for specified period	485	401
Certified Valuation Map	Certified Valuation Office map		
General search of Valuation Records	Uncertified copies of Valuation Office records	103	98

**Table 6: Summary of requests under Freedom of Information Acts for 2017**

Freedom of Information Requests	No. of cases
Cases Received in 2017	15
Requests granted in 2017	12
Requests refused in 2017	3
Requests subject of internal review	1

**Table 7: Summary of customer complaints received during 2017**

Customer Complaints	No. of cases
Number of complaints received under Valuation Office's <i>Customer Charter</i>	4
Number of complaints about Valuation Office made to the Office of the Ombudsman	1

## Appendix 2

# Expenditure and Income 2017

Expenditure and Income – Vote 16	2017 €000	2016 €000
<b>Programme A – Provision of a State Valuation Service</b>		
<b>Current Expenditure</b>		
Salaries and Wages	6,482	6290
Travel and Subsistence	182	169
Training and Development and Incidental Expenses	333	389
Postal and Telecommunications Services	94	88
Office Equipment and IT Services	582	649
Office Premises Expenses	71	116
Consultancy Services and VFM Policy Reviews	80	47
Legal Costs	1	203
National Revaluation Programme	1276	639
<b>Programme A – Total Current Expenditure</b>	<b>9,101</b>	<b>8,590</b>

<b>Programme B – Provision of Administration Services to the Valuation Tribunal</b>		
Salaries and Wages	242	197
Non-Pay Expenditure	338	342
<b>Programme B – Total Current Expenditure</b>	<b>580</b>	<b>539</b>

<b>Vote 16 Total Gross Expenditure</b>	<b>9,681</b>	<b>9,129</b>
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<b>Income (Appropriations-in-Aid)</b>		
Fees	1,008	816
Miscellaneous	20	22
Pension Related Deduction on Remuneration	276	299
<b>Vote 16 Total Income</b>	<b>1,304</b>	<b>1,139</b>

<b>Vote 16 Total Net Expenditure</b>	<b>8,377</b>	<b>7,990</b>
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### 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. The expenditure and income for 2017 is subject to audit by the Office of the Comptroller and Auditor General.



## Appendix 3

# Valuation Appeals Concluded in 2017

Type of Appeal	Overall Number
Revision Appeals to Valuation Tribunal	146
Revaluation Appeals to Valuation Tribunal	125
<b>Total</b>	<b>271</b>

146 Revision Appeals to Valuation Tribunal - Breakdown		
Outcome	Number	% of total
Agreed or conceded	69	47.3%
Full hearings (judgments delivered by Tribunal)	38	26%
Withdrawn	35	24%
Struck out	4	2.7%

125 Revaluation Appeals to Valuation Tribunal - Breakdown		
Outcome	Number	% of total
Agreed or conceded	51	40.8%
Full hearings (judgments delivered by Tribunal)	53	42.4%
Withdrawn	18	14.4%
Struck out	3	2.4%

## Appendix 4

# Statement of Internal Control

### Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Valuation Office. This responsibility is exercised in the context of the resources available to me and my other obligations as Head of Office. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Human resource functions are provided on a shared services basis by the National Shared Service Office (Vote 18). The Secretary General of the Department of Public Expenditure and Reform is Accounting Officer for Vote 18, and is responsible for the operation of controls within the shared service centres. I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the Valuation Office and the National Shared Service Office for the provision of human resource services.

The Accounting Officer for Shared Services has put in place an audit process to provide independent assurance on the operation of controls within shared services. The audits are being conducted by a firm of accountants in accordance with the International Standard on Assurance Engagements (ISAE 3402) which is designed to report to user departments and their auditors on the controls within shared services.

The audits encompass (i) a readiness assessment to identify risks and related controls and provide a gap analysis, followed by (ii) a report on the design and existence of controls, and (iii) an annual report on whether controls operate effectively.

The Accounting Officer for Shared Services has provided me with a letter outlining progress in implementing the audit assurance process and the results of the audits on the design, existence and operation of controls are expected to be reported to me as set out in that letter.

I take assurance from the system of control within shared services as reported to me by the Accounting Officer for shared services.

### Financial control environment

I confirm that a control environment containing the following elements is in place:

- financial responsibilities have been assigned at management level with corresponding accountability
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned
- formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action

- there is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system
- procedures for all key business processes have been documented
- there are systems in place to safeguard the assets.

## Administrative controls and management reporting

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that:

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Valuation Office
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines in operation
- The Valuation Office ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant procurement guidelines.

## Internal Audit and Audit Committee

I confirm that the Valuation Office has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Valuation Office is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period.

The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

## Risk and Control Framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and assigns responsibility for operation of controls to specific staff.

## Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way.

I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

## Review of Effectiveness

I confirm that the Valuation Office has procedures to monitor the effectiveness of its risk management and control procedures. The Office's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the department responsible for the development and maintenance of the internal financial control framework.

## Internal Financial Control Issues

No weaknesses in internal financial control were identified in relation to 2017 that resulted in, or may result in, a material loss.





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