



Oifig Luachála  
Valuation Office

# Annual Report 2019





Car Parks



Car Parks



Stairs to Lower Levels

# Foreword

## by Commissioner of Valuation



I am pleased to present the Annual Report of the Valuation Office for 2019 to the Minister for Housing, Planning and Local Government, in accordance with Section 41 of the Valuation Act 2001.

This report provides a comprehensive account of the activities of the Office during 2019 and of the wide-ranging work of our staff in endeavouring to meet the requirements of our customers.

2019 has been a year which has been notable for the achievement of many milestones within the organisation. It was the second year of our three-year Strategic Plan 2018 -2020. Significant progress can be reported on many fronts; progress that is closely aligned to the strategic goals and priorities set out in our plan. These achievements are considered under a number of headings in the report.

Our work has also received international recognition in recent years. In October 2019, we were presented with the Institute for Revenues, Rating and Valuation (IRRV) Performance Award under the category 'Innovation in Service Delivery'. This award followed the successful completion of our *Occupier Assisted Valuation* pilot project and acknowledges our work in strengthening the delivery of our core services.

I thank the members of the Management Board for their ongoing support and their efforts in ensuring that 2019 has been another very successful year for our organisation. Sadly, 2019 also saw the untimely passing of our esteemed colleague Martin Fagan, Managing Valuer and member of our Management Board since 2012. Martin is missed and remembered fondly by his many colleagues and friends in the Valuation Office.

I wish to thank numerous colleagues in the Department of Housing, Planning and Local Government for their support and assistance throughout the year, including their work on advancing the merger of the Valuation Office with the Property Registration Authority and Ordnance Survey Ireland.

I also want to express my gratitude to colleagues in other Departments and Offices, especially in the Office of the Chief State Solicitor and the Office of Public Works (OPW) with whom we continue to work very closely and who have, once again, provided invaluable services throughout the year.

Finally, I want to take this opportunity to commend our staff for their dedication and diligence throughout 2019 and I look forward to continuing our work together during 2020 and beyond.

A handwritten signature in blue ink that reads "John O'Sullivan". The signature is written in a cursive style and is positioned above the printed name and title.

**John O'Sullivan**  
Commissioner of Valuation  
February 2020

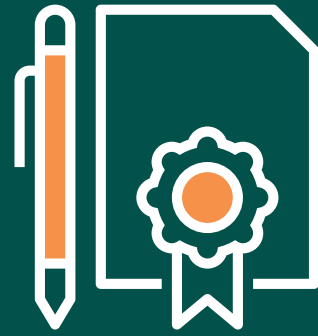
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# Glossary

<b>Code of Practice for the Governance of State Bodies</b>	The Code provides a framework for the application of best practice in corporate governance by both commercial and non-commercial State bodies. <a href="https://www.per.gov.ie/en/revised-code-of-practice-for-the-governance-of-state-bodies/">https://www.per.gov.ie/en/revised-code-of-practice-for-the-governance-of-state-bodies/</a>
<b>DPER</b>	Department of Public Expenditure and Reform
<b>National Revaluation Programme</b>	The programme conducted by the Valuation Office leading to the systematic revaluation of every rateable property in Ireland on a county by county basis. This is the first nationwide revaluation programme since the middle of the nineteenth century
<b>OPW</b>	Office of Public Works
<b>Project AXIA</b>	A project resulting in a major new computer system supporting the core operations and functions of the Valuation Office
<b>Revaluation</b>	The process through which rateable valuations based on contemporary rental values are assigned to every property in a local authority area at the same time
<b>Revision</b>	Revision is the statutory process through which individual properties are valued for rating purposes, at the request of local authorities and ratepayers, between revaluations. It is a key feature in relation to the ongoing maintenance of the valuation lists
<b>Tailte Éireann</b>	The new organisation which will result from the planned merger of the Valuation Office, Ordnance Survey Ireland and the Property Registration Authority
<b>Valuation Tribunal</b>	The independent statutory body, initially established under the Valuation Act 1988, and continued by the Valuation Act 2001, to hear appeals against decisions of the Commissioner of Valuation on the valuation and revaluation of commercial properties for rating purposes
<b>Valuation List</b>	List of properties and their rateable valuations in a specific Rating Authority area on which commercial rates are levied
<b>VOS</b>	Valuation Office System (VOS) is the Valuation Office's current internal electronic system through which the relevant details of each property on a valuation list are recorded and processed. VOS is the central database of all valuation records for rateable property

# 2019

## At A Glance



**726 CERTIFICATES ISSUED**  
through Public Office  
and Archives service



Revaluation underway  
in **7 LOCAL AUTHORITIES**



Revaluation of **8 LOCAL  
AUTHORITIES** completed

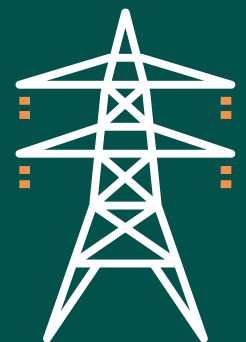


**968 NEW PROPERTIES**  
and **2278 ALTERATIONS  
AND EXTENSIONS** valued,  
yielding almost **€19 MILLION  
REVENUE** for  
Local Authorities



**ASSET VALUATIONS** of  
State Properties worth  
**OVER €134 MILLION**  
finalised

**2 NEW  
REVALUATIONS**  
of Public Utilities  
concluded



**CAPITAL  
VALUATIONS**  
worth over  
**€128 MILLION**  
conducted



**OCCUPIER ASSISTED  
VALUATION** receives  
IRRV 'Innovation in  
Service Delivery' Award



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# Mission and Values

(Source: Valuation Office Strategic Plan 2018-2020)

## 1.1 Mission

The Valuation Office is Ireland's State property valuation organisation and has carried out valuation functions since 1830. Our mission 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 2018-2020, every member of staff of the Valuation Office 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.

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# 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 2019. These valuations are integral to the commercial rating system in Ireland and form the basis for levying over €1.5 billion of local government funding each year.

**2.2** We also provide a professional 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 review purposes, for these customers. Open-market valuations are provided for properties being transferred between Government Departments, State bodies and other public 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 members and staff of the independent Valuation Tribunal.



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



We spend approximately **€11 million** in delivering our services each year



We employ approximately **130 people**



We are an independent office under the aegis of the **Minister for Housing, Planning and Local Government**



Our work leads to the collection of approximately **€1.5 billion** in Local Authority revenue each year

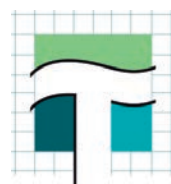
# Tailte Éireann

## 3.1

A merger of the Valuation Office, Property Registration Authority (PRA) and Ordnance Survey Ireland (OSi) is being undertaken on foot of a Government's decision. 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

The functions of the merging organisations were transferred from the Department of Justice and Equality and have operated under the aegis of the Department of Housing, Planning and Local Government since 1st January 2018.



**Tailte Éireann**

Clárúchán | Luacháil | Suirbhéireacht  
Registration | Valuation | Surveying

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## 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 through which existing rateable properties may have their valuations revised and new properties may have their valuations entered in the Valuation List as part of a process known as “Revision” of valuation. Applications for Revision 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, 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

A list of persons who have served as Commissioner of Valuation and Chief Boundary Surveyor, since the establishment of both positions, is included at Appendix 4.



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# Corporate Governance & Compliance

## Management Board

- 5.1** The role of the Management Board is to lead the development and implementation of appropriate strategies and plans to enable the Office to deliver its mandate. The Board also oversees 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, the Chief Information Officer and Managing Valuers. The Commissioner is the Chairperson of the Management Board of the Valuation Office.



**Members of the Valuation Office Management Board**  
(L to R): Terry Fahey, Patrick Kyne, Mary Smyth, Commissioner John O'Sullivan, Liam Butler, Carol Spain (Absent: Declan Lavelle)

## 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 2019, 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 reviewed 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 practicable, 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 at the end of 2019 were:

- *Potential operational impact of the new Valuation Tribunal rules*
- *Failure to meet the needs of our stakeholders, in the provision of Revision services in line with the VO Strategic Plan 2018 – 2020*
- *Failure to deliver an appropriate solution in the procurement stage for a major new ICT system, known as Project AXIA*

## Code of Practice for the Governance of State Bodies

**5.6** During 2019, 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 and a Performance Delivery Agreement between the Commissioner of Valuation and the Department of Housing, Planning and Local Government was put in place in March 2019. The Oversight Agreement mandated ongoing compliance with the relevant requirements of the *Code of Practice for the Governance of State Bodies*.

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# Finance & Staffing Levels

## Staffing Levels

**6.1** At the end of 2019, a total of 128.65 full-time equivalent (FTE) staff were recorded as serving in the Valuation Office. When adjustments are made for Parental Leave (2) and staff seconded to the Valuation Tribunal (4), the total number of staff serving in the Valuation Office at the end of 2019 was 122.65 FTE.

All staff are civil servants and are remunerated in accordance with centrally defined 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 the Minister for Housing, Planning and Local Government and is funded by its own Vote (Vote 16).

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.

**6.3** The Commissioner of Valuation and the Valuation Tribunal are entirely separate statutory entities exercising distinct statutory functions. Section 9(10) of the Valuation Act provides that the Commissioner of Valuation shall be independent in the performance of his or her functions. Those functions are prescribed in and circumscribed by the Valuation Acts 2001 to 2019. The Valuation Tribunal is a separate independent statutory body, initially established under the Valuation Act 1988, and continued by virtue of section 12 of the Valuation Act 2001, to hear appeals against decisions of the Commissioner of Valuation.

**6.4** The Commissioner, as the designated Accounting Officer for Vote 16, is accountable to the Oireachtas for the expenditure of the moneys voted in relation to the Tribunal but exercises no control over and has no responsibility for the operations or decisions of the Tribunal. The operations of the Valuation Tribunal are the responsibility of the Chairperson of the Tribunal.

Accordingly, this Annual Report relates to the work of the Valuation Office only and does not report on the work of the Valuation Tribunal.

## 6.5

At the end of 2019, total gross expenditure for Vote 16 was €10.819 million, which represented 77% of the total vote provision for the year. Amounts received in Appropriations-in-Aid totalled €1.48.

The following table summarises budget allocations and outcomes for the period 2017 to 2019 for Vote 16, which includes both the Valuation Office and the Valuation Tribunal:

	2017 €000	2018 €000	2019 €000
Budget Allocation	11,368	11,587	14,092
Budget Outcome	9,681	9,917	10,819

*Appendix 2 – Expenditure and Income* provides an unaudited breakdown of the outcome for the Valuation Office vote (Vote 16) for 2019.

## Audits

### 6.6

In its audit of the 2018 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.

### 6.7

The Valuation Office Internal Audit and Risk Unit concluded one internal audit review during 2019 with a further audit almost concluded and another audit at draft report stage at the end of 2019.



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# Advancing the National Revaluation Programme

**7.1** In accordance with the Valuation Acts 2001-2019, 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 has been a strategic priority for successive Governments.

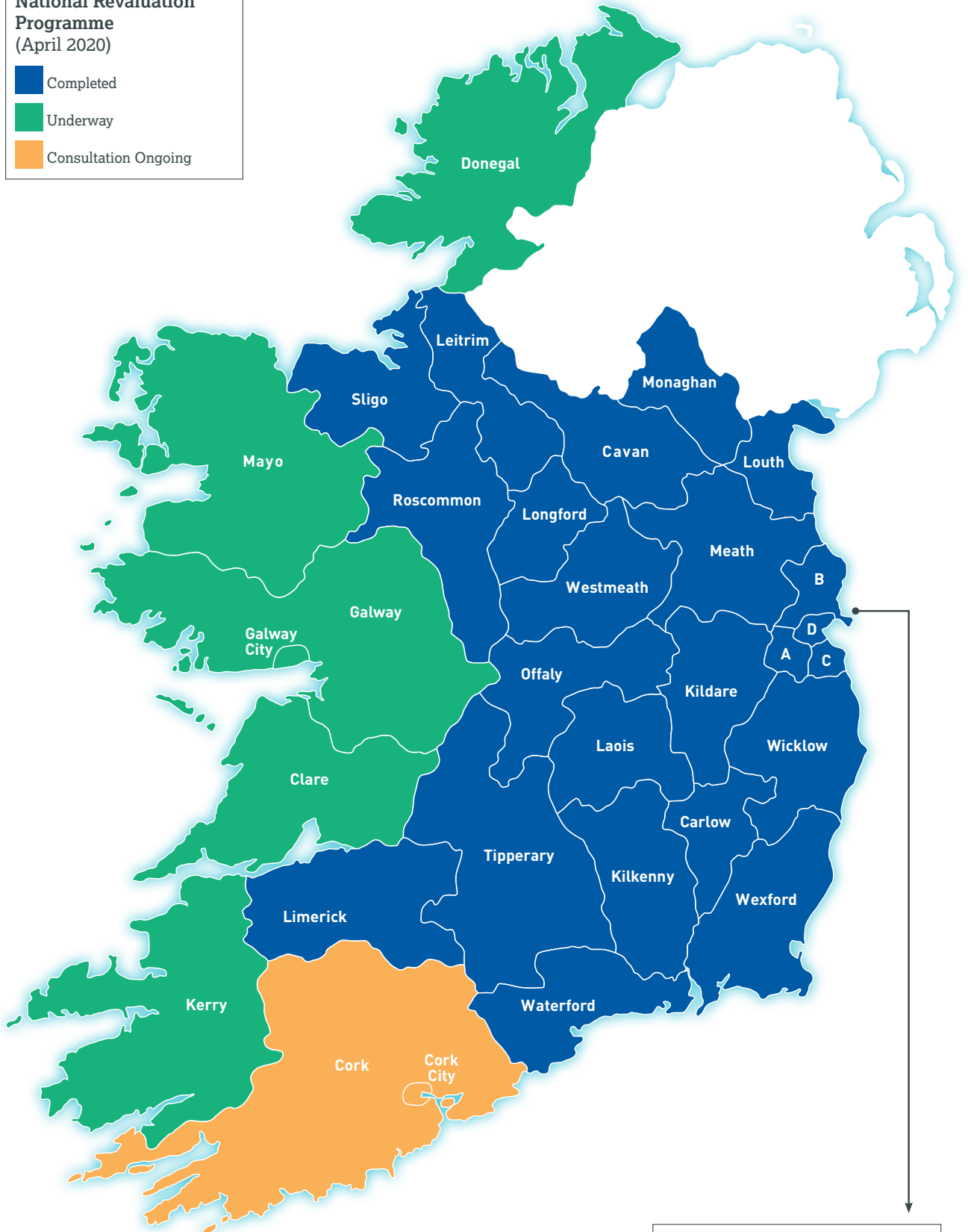
**7.2** There are approximately 150,000 commercial and industrial properties which are liable for payment of rates in Ireland. The purpose of a revaluation is to redistribute commercial rates liabilities among ratepayers based on up-to-date market rental values. Accordingly, following revaluation, there 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.

**7.3** Advancing the National Revaluation Programme is a central element of the Valuation Office's *Strategic Plan 2018-2020*, and has been a key priority throughout 2019.



**National Revaluation Programme  
(April 2020)**

- Completed
- Underway
- Consultation Ongoing



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

## 7.4 Reval 2019

A major phase of the National Revaluation Programme – known as *Reval 2019* – was concluded during 2019. This resulted in the revaluation of approximately 35,000 properties in Cavan, Fingal, Louth, Meath, Monaghan, Tipperary, Wexford and Wicklow County Councils. The new valuations for the eight local authority areas were published in September 2019 and become effective for rates purposes from 2020 onwards.

## 7.5 Dún Laoghaire-Rathdown Revaluation

A second revaluation of all rateable properties in the Dún Laoghaire-Rathdown County Council rating authority area commenced on 15th October 2019. A new valuation list will be published in September 2020 and will become effective for rates purposes from 2021.

## 7.6 Reval 2021

The next phase of the National Revaluation Programme – known as *Reval 2021* – commenced on 4th November 2019. *Reval 2021* will result in the revaluation of approximately 30,000 properties in Clare, Donegal, Galway, Kerry and Mayo County Councils and Galway City Council rating authority areas. The new valuations for the six local authority areas will be published in 2021 and become effective for rates purposes from 2022 onwards.

## 7.7 Annual Rate on Valuation

Commercial rates are calculated by multiplying the valuation of the property by the “Annual Rate on Valuation” (ARV) which is set by the local authorities. The ARV for 2019 set by each of the 31 local authorities is included at Appendix 5.

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# Ongoing Revision of Valuations

- 8.1** In addition to advancing the National Revaluation Programme, the Valuation Office carries out a “Revision” programme in relation to the ongoing maintenance of the valuation lists, at the request of local authorities and ratepayers.
- 8.2** The Office continued its efforts to streamline the Revision process in 2019 resulting in the revision of 6,001 properties. The Revision of an additional 3,554 properties was in progress at the end of 2019 and it is expected that these will be concluded in the early months of 2020.
- 8.3** During 2019, there were 968 new buildings valued for commercial rates purposes for the first time, which is expected to generate an additional rates income of €14.845 million for local authorities in 2020.
- 8.4** Also, additional rates income for local authorities arose in 2019 from the valuation of alterations and extensions to some 2,278 commercial buildings nationally. This is expected to generate an additional income of €3.951 million in 2020.
- 8.5** During 2019, as in other years, properties that moved from rateable to non-rateable status under the provisions of Schedule 4 of the Valuation Acts were removed from valuation lists. These 1,476 properties, notionally worth €7.939 million in rates income annually, 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 deemed to be no longer capable of beneficial occupation.
- 8.6** Accordingly, the total net additional income for local authorities from the 2019 revision programme will be of the order of €10.857 million in 2020.
- 8.7** The Valuation (Amendment) Act 2015 introduced a partial exemption from commercial rates for Community Sports Clubs registered under the Registration of Clubs (Ireland) Act 1904. A total of 9 such requests for partial exemption were lodged during 2019.
- 8.8** As a result of provisions in the Valuation (Amendment) Act 2015, the Valuation Office has been streamlining an electronic online Revision application system with all 31 local authorities during 2019. The system, based on improved arrangements for sharing digital data, enables all local authorities to upload survey and other electronic relevant data directly to the Valuation Office central computer system.

## 8.9

Two internal Revision teams were established in September 2019 to provide a permanent resource to address a backlog of Revision casework. This expansion of the Revision service during 2019 has been essential in enabling the Office to cope with an increasing workload in this area from local authority stakeholders.

## 8.10

In order to further address the backlog of Revision applications, a decision was made to outsource approximately 5,700 Revision cases on a once-off basis in relation to properties in Clare, Cork, Donegal, Galway, Kerry and Mayo County Councils and in Cork City Council and Galway City Council rating authority areas. Following an extensive public procurement competition, a contract was awarded to the firm CBRE in June 2019 and this work is now well underway.

## 8.11

The Local Government Act 2019 made provision for the alteration of the boundaries of Cork City Council and Cork County Council rating authority areas. As a result, 3,021 rateable properties were moved from the valuation list of the Cork County Council rating authority area to the valuation list of the Cork City Council rating authority area.



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# Appeals to the Valuation Tribunal

**9.1** Ratepayers who are dissatisfied with any aspect of a valuation certificate issued following a Revision or Revaluation can appeal to the independent Valuation Tribunal. The Valuation Tribunal manages the scheduling of appeal hearings through a ‘callover’ system, and issues a hearing list on a monthly basis.

**9.2** There were 254 Revision appeals pending before the Tribunal at the start of 2019. A further 65 Revision appeals were lodged with the Tribunal during the year. A total of 46 Revision appeals were concluded during the year.

**9.3** The Tribunal had 1,290 Revaluation appeals on hand at the start of 2019. A further 1,851 Revaluation appeals were submitted during the year arising from the publication new valuation lists from the Reval 2019 project in September. A total of 478 Revaluation appeals were concluded by the Tribunal during the year.

**9.4** The Valuation Tribunal is operating under new Rules, with effect from September 2019. The updated Rules reflect legislative changes arising from the Valuation (Amendment) Act, 2015 and are intended to facilitate more efficient and effective disposal of appeals. Appeals lodged before the 16th September 2019 will continue to be heard under the previous Rules.

**9.5** Appendix 3 sets out further details relating to the appeals work conducted by the Valuation Office during 2019.



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# Global Valuation of Public Utility Undertakings

**10.1** Section 53 of the Valuation Act 2001 makes provision for the valuation of the network elements of certain designated public utility undertakings on a “global” basis, every five years.

**10.2** At the end of 2019, a total of 12 entities have been designated by the Minister as public utility undertakings for the purposes of the global valuations process, as provided for by section 53 of the Valuation Act. These are:

- 2RN
- BT Communications Ireland Limited
- Eircom Limited
- Eirgrid
- Eir Mobile
- ESB Networks
- Gas Networks Ireland
- Iarnród Éireann
- Irish Water (designated in 2019 for the first time)
- Three Ireland (Hutchison) Limited
- Virgin Media Ireland Limited and
- Vodafone Ireland Limited.

**10.3** In accordance with Sections 53 of the Valuation Act 2001, as amended, the valuation of each public utility undertaking is apportioned between those rating authorities in whose administrative area property assets of the public utility undertaking are located.

**10.4** In 2019, Eirgrid and ESB Networks were revalued as part of a five-year global revaluation cycle and the Irish Water network was valued as a global for the first time.

**10.5** Particulars of all global valuations are set out in the “Central Valuation List” maintained by the Commissioner of Valuation in accordance with section 55 of the Valuation Act 2001, as amended by section 30 of the Valuation (Amendment) Act 2015. The total value, for rates purposes, of the twelve public utility undertakings on the “Central Valuation List” at the 31st December 2019 was €970.110m.

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# State Property Valuations

## Market and Asset Value Services

**11.1** The Valuation Office carries out a number of different market valuations for various purposes at the request of Government Departments and Offices and non-commercial State bodies.

Major customers include:

- Department of Agriculture, Food and the Marine
- Department of Housing, Planning and Local Government
- Health Service Executive (HSE)
- Office of Public Works (OPW)
- Commissioners of Irish Lights
- Courts Service
- Tusla
- Various Local Authorities
- Teagasc
- Irish Prison Service
- Waterways Ireland
- Revenue Commissioners
- Institutes of Technology
- Citizens Information Board
- National Concert Hall

**11.2** During 2019, the Valuation Office provided valuations in relation to market and rental value of various properties located throughout the State. Market valuations were conducted in relation to 23 properties with a total combined capital value of €80.435 million. Some 57 requests in relation to rental valuations, with a total rental value of €1.027 million, were conducted.

**11.3** All valuations for market value purposes are carried out in accordance with the International Valuation Standards 2017 and the *Royal Institute of Chartered Surveyors Valuation Professional Standards 2017* ("Red Book").



**11.4** The Office concluded three asset valuations during 2019 in relation to HSE, Tusla and the Commissioners for Irish Lights, with a total combined capital value of €134.279 million. A further four Asset Valuation requests were received during 2019 from the Irish Prison Service, the Courts Service, Tusla and the Commissioners of Irish Lights. These will be completed during the first quarter of 2020.

**11.5** Table 3 at Appendix 1 summarises the outcome of the Market Value and Asset Value services conducted by the Valuation Office during 2019.

## Valuations under DPER Circular 11/15

**11.6** As part of State Property Asset Management Plan overseen by OPW, 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 (DPER) *Circular 11/15: Protocols for the Transfer and Sharing of State Property Assets*.

**11.7** During 2019, the Office concluded valuations of 19 such properties from 18 requests, with a total combined capital value of €47.783 million.

**11.8** Table 3 at Appendix 1 summarises the outcome of the *Circular 11/15* services conducted by the Valuation Office during 2019.



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# Public Office Services

- 12.1** 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 2019 are set out at Appendix 1, Table 5.
- 12.2** The Office has a manuscript archive containing rateable valuation information of all properties in the State from mid 1850s until the early 1990s, and records of commercial property only from the latter time. This archive is recognised as a census substitute for the period from the 1850s to 1901 (the earliest complete census record available for Ireland).
- 12.3** 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.
- 12.4** 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.

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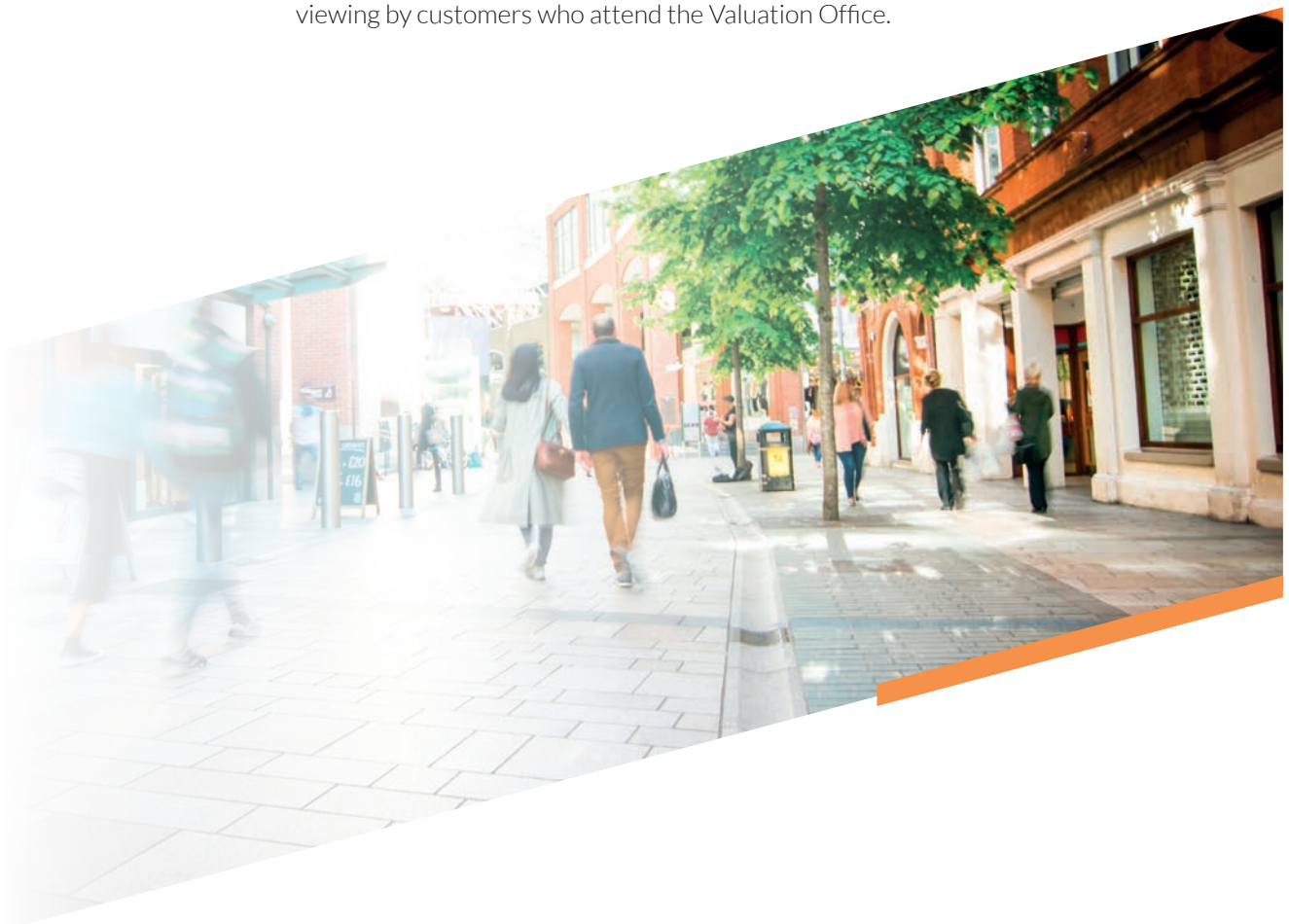
# Archive Records

## Digitisation of Archive Books

**13.1** Historical valuation records maintained by the Valuation Office constitute a unique and irreplaceable national resource which must be preserved for posterity and also 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 customers.

**13.2** The programme of preservation of the manuscript valuation record books continued in 2019 when the third phase of digitisation of these unique records was completed. The project will continue with the digitisation of the remaining manuscript books, and these images will be made available to customers as soon as possible.

**13.3** Digitisation of the archive books for Carlow, Cavan, Clare, Cork, Donegal, Dublin, Galway, Kerry, Kildare, Kilkenny, Limerick, Mayo, Meath, Monaghan, Offaly, Roscommon and Tipperary & Wexford is now complete and these records are now available for electronic viewing by customers who attend the Valuation Office.



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## 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 during 2019 is set out at Appendix 1, Table 4.

### Freedom of Information Requests

**14.2** Eleven requests were made to the Valuation Office during 2019 under the Freedom of Information Acts. A summary of requests under Freedom of Information Acts for 2019 is set out in Appendix 1, Table 6.

### Customer Complaints

**14.3** The Valuation Office received 2 complaints under its Customer Charter in 2019. Neither complaint was upheld.



## Protected Disclosures

- 14.4** The Valuation Office updated its Protected Disclosures policy in 2019. The policy is designed to facilitate and encourage staff to raise concerns about possible wrongdoing in the workplace and to enable 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 made to the Valuation Office during 2019.

## Data Protection

- 14.5** The Data Protection Officer (DPO) dealt with 5 data protection queries in 2019 none of which required notification of a data protection breach to the Data Protection Commission.
- 14.6** A data protection audit was progressed in 2019. This is expected to provide further guidance in relation to data protection matters during 2020 and subsequent years. Detailed information regarding the Valuation Office's Data Protection policy is available at [www.valoff.ie](http://www.valoff.ie)

## Project AXIA

- 14.7** In 2017, the Valuation Office's core ICT operational system, known as VOS, was assessed by independent experts, in the context of preparing a new *ICT Strategy* for the Office. This assessment concluded that the system should be replaced in its entirety by a modern computer system which would have the ability to take full advantage of contemporary technology developments. Accordingly, in 2019, the Office established an in-house project – known as Project AXIA – to advance the replacement of VOS.
- 14.8** Extensive consultation was carried out with relevant stakeholders throughout 2019. These stakeholders included members of staff, Local Authorities, central Government Departments, the Local Government Management Agency (LGMA) and a range of State bodies. This work was supported by industry experts from the Institute of Revenues, Rating and Valuation (IRRV) and the International Property Tax Institute (IPTI). A comprehensive Business Case was prepared and submitted to the Office of the Government Chief Information Officer (OGCIO) in November 2019. This Business Case will now enter a Peer Review Process which is scheduled to commence in early 2020. The requirements gathering phase of the project is at an advanced stage and we expect to commence the procurement phase during the second quarter of 2020.

## Public Sector Equality and Human Rights Duty

**14.9** Section 42 of the Irish Human Rights and Equality Commission Act 2014 places a responsibility on all public bodies to promote equality, prevent discrimination and protect the human rights of its staff and customers alike. This responsibility is known as the Public Sector Equality and Human Rights Duty and is a legal obligation.

In 2019, in keeping with our Public Sector Duty:

- All members of our Senior Management attended training sessions on Unconscious Bias, some of whom also attended presentations on Diversity and Inclusion strategies, which have been developed across Civil Service departments and offices
- In the cases of internal promotion competitions, we ensured that the Selection Board members were briefed on equality issues to treat all candidates with equity, fairness and without discrimination, as we strive to be an equal opportunities employer
- We undertook to achieve a priority objective in our Strategic Plan 2018 – 2020 which is to treat our customers and each other with dignity and respect

## Parliamentary Questions, Political Representations and Press Queries

**14.10** During 2019, the Valuation Office responded to 11 Parliamentary Questions and 60 Political Representations from elected members of the Oireachtas.

**14.11** A total of 9 press queries were received.

# Training and Development

## 15.1

The table hereunder outlines the training and development courses undertaken in 2019 by Valuation Office staff during working hours. In addition, the office supported 15 staff members pursuing third level qualifications in their own time, through the Refund of Fees scheme.

Category Analysis	Number of Training Events	Number of Participants	Number of Training Days
Health & Safety	1	16	16
Leadership & Management	3	22	22
ICT Skills	17	21	37
Staff Development	18	30	69
Technical Valuation Training	21	26	67
<b>2019 Annual Totals</b>	<b>60</b>	<b>115</b>	<b>211</b>

Training-related expenditure for 2019 was €80,221.



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# Procurement

- 16.1** The Procurement Unit provides support and advice to staff tendering for goods and services to ensure the Office's procurement activities are compliant with EU law and National Guidelines. Competitions with an estimated value of above €5,000 are, in most instances, managed by the Procurement Unit. The Procurement Unit provides a central repository for procurement files with an estimated value of €5,000 or above and maintains the Valuation Office's Contracts Register.
- 16.2** The Procurement Unit was involved in 17 procurement competitions/contracts during 2019.



# Appendices



# Appendix 1

## 2019 in Figures

**Table 1: End of year staffing levels 2017 to 2019**

Staff levels at end of year	2017	2018	2019
Full Time Equivalents (FTE)	125.25	128.35	128.65*

\* When adjustments are made for Parental leave (2) and staff seconded to the Valuation Tribunal (4), the total number of staff serving in the Valuation Office at the end of 2019 was 122.65 FTE.

**Table 2: Summary of Revision Programme 2019**

Revision Category	No. of cases
Revision applications processed	6,001
Revision applications in progress at end 2019	3,554
New buildings valued	968
Alterations and extensions valued	2,278
Properties removed - deemed not rateable	1,476
Community Sports Clubs exemption applications	9

**Table 3: Summary of State Property Valuations conducted during 2019**

Type of Valuation	No. of Requests	No. of Properties	Total Valuations
DPER Circular 11/15 cases	18	19	€47,783,000
Asset Valuations	3	194	€134,279,855
Other Capital Valuations	23	23	€80,435,069
Rental Valuations	57	57	€1,027,228

**Table 4: Summary of Online Services 2019**

Online Service	No. of Transactions
Website - no. of users	64,906
Revision Applications submitted online	3,352
Revision Representations made online	223
Revaluation Information Forms submitted online (DLR and Reval 2021)	4,298
Revaluation Representations made online (Reval 2019)	3,939

**Table 5: Certificates and Archives services 2019**

Request Type	Description	No. of applications received	No. of certificates issued
Certificate of current valuation	Certified extract from existing Valuation list	30	30
Section 67 certificate	Certificate issued pursuant to an application made under Section 67 Valuation Act 2001	75	75
Historical Valuation Certificate and Certified Valuation Map	Certified extract from Valuation Office record for specified period and Certified Valuation Office map	558	482
General search of Valuation Records	Uncertified copies of Valuation Office records	139	139

**Table 6: Summary of requests under Freedom of Information Acts for 2019**

Freedom of Information Requests	No. of cases
Cases Received in 2019	11
Requests granted in 2019	7
Requests refused in 2019	2
Requests subject of internal review	1
Requests withdrawn	2
Cases referred to the Information Commissioner	0

**Table 7: Summary of customer complaints received during 2019**

Customer Complaints	No. of cases
Number of complaints received under Valuation Office's <i>Customer Charter</i>	2
Number of complaints upheld	0

## Appendix 2

### Expenditure and Income 2019

Expenditure and Income – Vote 16	2019 €000	2018 €000
<b>Programme A – Provision of a State Valuation Service</b>		
<b>Current Expenditure</b>		
Salaries and Wages	7,117	7,008
Travel and Subsistence	225	194
Training and Development and Incidental Expenses	498	553
Postal and Telecommunications Services	159	114
Office Equipment and IT Services	795	585
Office Premises Expenses	72	87
Consultancy Services and VFM Policy Reviews	68	44
Legal Costs	113	5
National Revaluation Programme	982	553
<b>Programme A – Total Current Expenditure</b>	<b>10,029</b>	<b>9,143</b>
<b>Programme B – Provision of Administration Services to the Valuation Tribunal</b>		
Salaries and Wages	282	284
Non-Pay Expenditure	508	487
<b>Programme B – Total Current Expenditure</b>	<b>790</b>	<b>771</b>
<b>Vote 16 Total Gross Expenditure</b>	<b>10,819</b>	<b>9,914</b>
<b>Income (Appropriations-in-Aid)</b>		
Fees	1,207	1,488
Miscellaneous	27	46
Pension Related Deduction on Remuneration	249	299
<b>Vote 16 Total Income</b>	<b>1,483</b>	<b>1,833</b>
<b>Vote 16 Total Net Expenditure</b>	<b>9,336</b>	<b>8,081</b>

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.

Note: The expenditure and income for 2019 is subject to audit by the Office of the Comptroller and Auditor General.

## Appendix 3

### Valuation Appeals 2019

#### Appeals made to the Valuation Tribunal in 2019

Type of Appeal	Number of Cases Appealed	% of Total Cases Appealed
Revision Appeals	65	2%
Revaluation Appeals	1,851	5%

#### Appeals Concluded in 2019

Type of Appeal	Number of Appeals Concluded
Revision Appeals	46
Revaluation Appeals	478

#### Breakdown of Concluded Appeals by Outcome

524 Revision and Revaluation Appeals to Valuation Tribunal - Breakdown		
Outcome	Number	% of total
Outcome Agreed or Appeal Conceded	322	61%
Full Hearing*	124	24%
Withdrawn / Struck Out	78	15%

Breakdown of 46 Revision Appeals concluded before Valuation Tribunal		
Outcome	Number	% of total
Outcome Agreed or Appeal Conceded	20	44%
Full Hearing*	12	26%
Withdrawn / Struck Out	14	30%

Breakdown of the 478 Revaluation Appeals concluded before Valuation Tribunal		
Outcome	Number	% of total
Outcome Agreed or Appeal Conceded	302	63%
Full Hearing*	112	23%
Withdrawn / Struck Out	64	14%

\* "Full Hearing" refers to a case where a judgment was delivered by the Valuation Tribunal.

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## Appendix 4

### Persons who have served as Commissioner of Valuation and Chief Boundary Surveyor

Richard Griffith*	1825 - 1868
John Ball Greene	1869 - 1892
John G. Barton	1893 - 1916
James Carroll	1917 - 1921
Harris Firth	1921 - 1922
John Carbury	1922 - 1928
Joseph C. Gregg	1928 - 1932
John Herlihy	1932 - 1941
Cornelius Mc Elligott	1941 - 1955
John N. McGrath	1955 - 1959
John Mooney	1959 - 1969
James Goode	1969 - 1973
James N. McNicholl	1973 - 1975
Denis F. Ryan	1975 - 1982
Patrick B. Duffin	1982 - 1987
Thomas J. Barrett	1987 - 1988
Thomas P. O'Connor	1988 - 1990
James V. Rodgers	1990 - 2005
Gilbert Storrs	2005
Aidan Murray	2005 - 2012
Dermot B. Quigley	2012
John O'Sullivan	2012 - present

\*Chief Boundary Surveyor from 1825, Commissioner of Valuation from 1827

## Appendix 5

### Annual Rates on Valuation (ARV) for 2019 as published by Local Authorities

Local Authority	2019 ARV
Carlow County Council	0.2571
Cavan County Council	60.87
Clare County Council	72.99
Cork City Council	74.98
Cork County Council	74.75
Donegal County Council	71.81
Dublin City Council	0.2610
Dun Laoghaire - Rathdown County Council	0.1673
Fingal County Council	0.1500
Galway City Council	67.40
Galway County Council	66.59
Kerry County Council	79.25
Kildare County Council	0.2246
Kilkenny County Council	0.2000
Laois County Council	0.2217
Leitrim County Council	0.2103
Limerick City and County Council	0.2677
Longford County Council	0.2401
Louth County Council	60.00
Mayo County Council	75.40
Meath County Council	69.625
Monaghan County Council	59.04
Offaly County Council	0.2198
Roscommon City Council	0.2250
Sligo County Council	0.2300
South Dublin County Council	0.2760
Tipperary County Council	56.77
Waterford City and County Council	0.2583
Westmeath County Council	0.1830
Wexford County Council	73.67
Wicklow County Council	72.04

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## Appendix 6

# Statement of Internal Controls

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. 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 (NSSO). The Chief Executive Officer of the NSSO is Accounting Officer for that Vote, 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 NSSO has put in place an audit process to provide independent assurance on the operation of controls within shared services. I understand that 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 NSSO 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 NSSO.

## 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 Office 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.

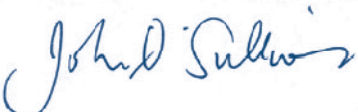
I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

### **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 Office 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 2019 that resulted in, or may result in, a material loss.

A handwritten signature in blue ink that reads "John O'Sullivan". The signature is written in a cursive style with a long horizontal stroke at the end.

John O'Sullivan,  
Accounting Officer



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

**Tel:** +353 1 817 1000

**Fax:** +353 1 817 1180

**Web:** [www.valoff.ie](http://www.valoff.ie)

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

**Email:** [valuationservices@valoff.ie](mailto:valuationservices@valoff.ie)

**Public Office-Archive Research/  
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**Email:** [info@valoff.ie](mailto:info@valoff.ie)

**Public Office Opening Hours**

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



**Oifig Luachála**  
**Valuation Office**

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