



Oifig Luachála
Valuation Office

Annual Report 2020





Foreword

by the Commissioner of Valuation



I am pleased to present the Annual Report of the Valuation Office for 2020 to the Minister for Housing, Local Government and Heritage, in accordance with Section 41 of the Valuation Act 2001.

This report provides a comprehensive account of the activities of the Office during 2020 and of the work carried out by our staff on behalf of all our stakeholders.

The year 2020 has been remarkable for the role which the COVID-19 pandemic has played, and continues to play, in all our lives and across all economic sectors and business activities. Whereas the Office was able to ensure that most staff could work safely and effectively from home within days of the announcement of restrictions in March, we experienced considerable operational challenges throughout the year. Because of the prevailing public health restrictions, it was necessary to defer the revaluation of properties in Dún Laoghaire-Rathdown. The pandemic also had a negative impact on the delivery of our programme of revision, as outlined in this report.

However, notwithstanding the considerable impact of COVID-19 on our operations, and on the businesses of many of our stakeholders, we carried out a very considerable programme of activity and achieved the majority of our goals. Significant progress was achieved on many fronts, in line with the strategic objectives and priorities set out in our three-year Strategic Plan which concluded at the end of 2020. These achievements are outlined under a number of headings in the report. In December, we put a new plan in place, outlining the strategic direction which the Office will take over the period 2021-2023.

I am very grateful to my colleagues on the Management Board for their support and commitment throughout 2020. In tandem with our line managers and staff, we dealt with many new challenges under unique and difficult circumstances.

I wish to thank many colleagues in the Department of Housing, Local Government and Heritage 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. This culminated in a Government Decision on 22nd December to publish the General Scheme of the Tailte Éireann Bill and authorising the drafting of the legislation required to underpin the establishment of the new organisation.

Once again, I wish 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 provide invaluable services to us.

Finally, I want to take this opportunity to commend the staff of the Valuation Office for their dedication and diligence throughout 2020. This was a very difficult year for us all and I am particularly grateful for the enthusiasm, energy and innovation demonstrated as we, individually and collectively, addressed the challenges posed by the pandemic. We will continue to work together to deliver public value to our numerous stakeholders.

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

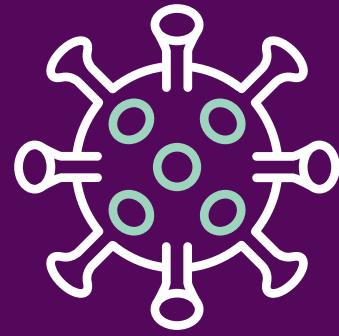
John O'Sullivan
Commissioner of Valuation
February 2021

Glossary

Code of Practice for the Governance of State Bodies	The Code provides a framework for the application of best practice in corporate governance by both commercial and non-commercial State bodies. https://www.per.gov.ie/en/revised-code-of-practice-for-the-governance-of-state-bodies/
DPER	Department of Public Expenditure and Reform
National Revaluation Programme	The programme conducted by the Valuation Office leading to the systematic revaluation of every rateable property in Ireland on a local authority by local authority basis. This is the first nationwide revaluation programme since the middle of the nineteenth century
OPW	Office of Public Works
Project AXIA	The in-house name for a project resulting in a major new replacement computer system supporting the core operations and functions of the Valuation Office
Revaluation	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
Reval2021	The current phase of the National Revaluation Programme, covering the revaluation of all rateable properties in Clare, Donegal, Galway, Kerry and Mayo County Councils and Galway City Council.
Revision	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
Tailte Éireann	The new organisation which will result from the planned merger of the Valuation Office, Ordnance Survey Ireland and the Property Registration Authority
Valuation Tribunal	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
Valuation List	List of properties and their rateable valuations in a specific Rating Authority area on which commercial rates are levied
VOS	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

2020

At A Glance

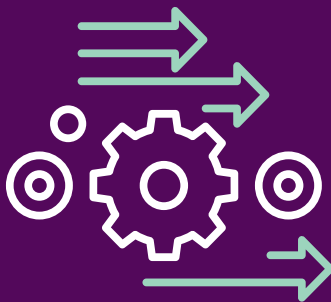


Wide range of services delivered, **DESPITE IMPACT** of COVID-19



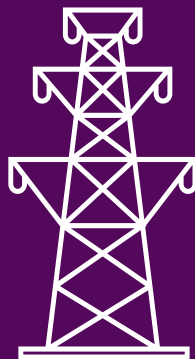
New **THREE-YEAR STRATEGIC PLAN** published

Over **€20.3 MILLION** FUTURE ADDITIONAL INCOME GENERATED for local authorities

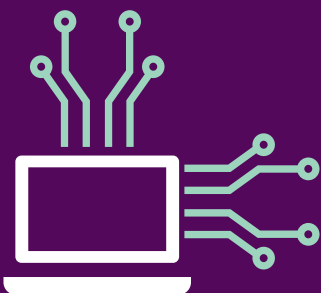


National Revaluation Programme **CONTINUES TO ADVANCE**

GLOBAL VALUATIONS of seven public utilities **COMPLETED**



FURTHER EXPANSION of State Property Valuation services



Major new ICT operational system (**PROJECT AXIA**) goes to market

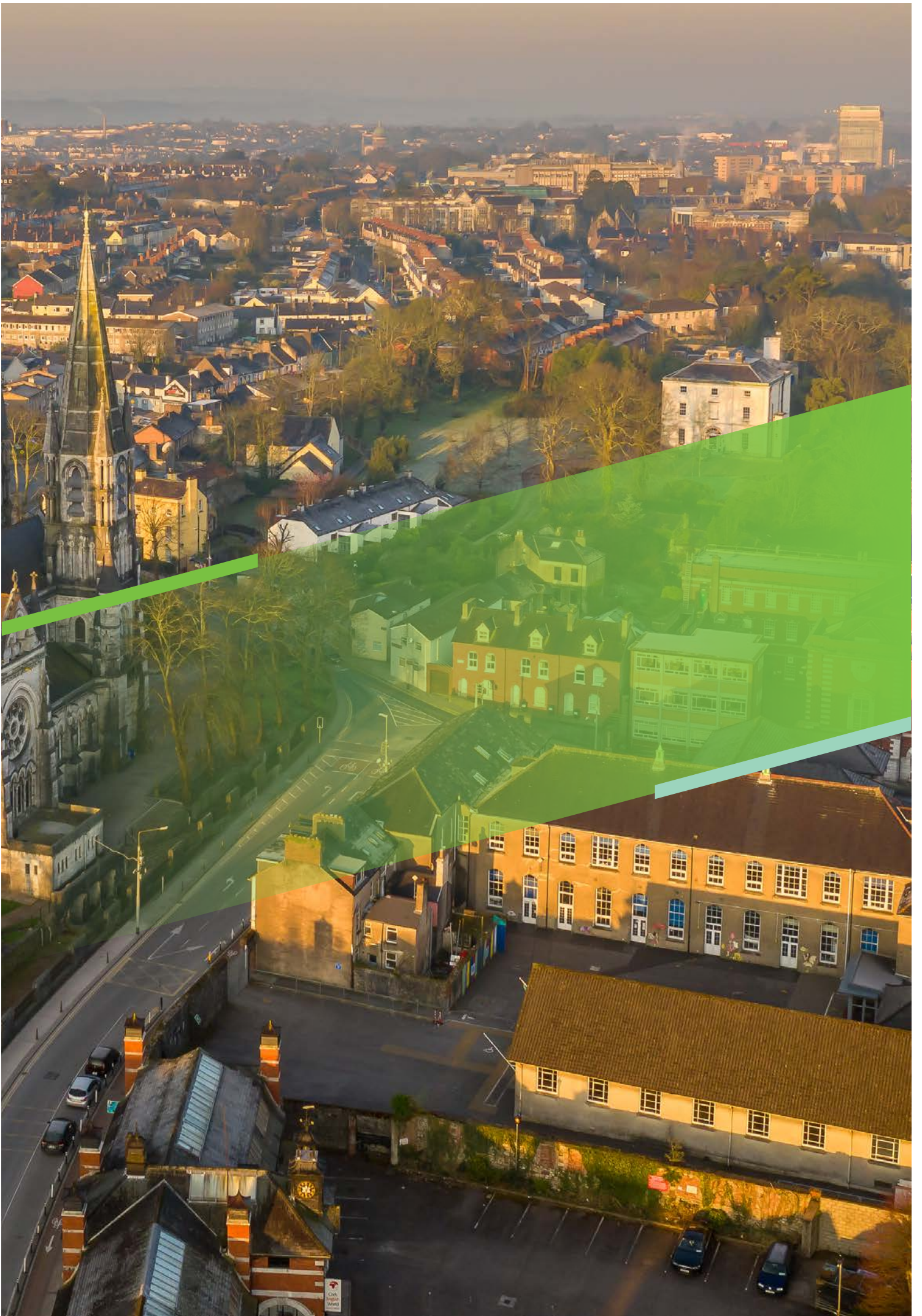


ASSET VALUATIONS totalling over **€553 MILLION** completed for public bodies



Contents

Mission and Values (Source: Valuation Office Strategic Plan 2021-2023)	03
Role of the Valuation Office	04
Tailte Éireann	05
Our Work	06
Corporate Governance & Compliance	07
Finance & Staffing Levels	09
Advancing the National Revaluation Programme	11
Ongoing Revision of Valuations	14
Appeals to the Valuation Tribunal	16
Global Valuation of Public Utility Undertakings	17
State Property Valuations	18
Public Office Services	20
Archive Records	21
Other Services and Activities	22
Training and Development	25
Procurement	26
Appendix 1 2020 in Figures	28
Appendix 2 Expenditure and Income 2020	30
Appendix 3 Valuation Appeals 2020	31
Appendix 4 Persons who have served as Commissioner of Valuation and Chief Boundary Surveyor	32
Appendix 5 Annual Rates on Valuation (ARV) for 2020 as published by Local Authorities	33
Appendix 6 Statement of Internal Controls	34



Mission and Values

(Source: Valuation Office Strategic Plan 2021-2023)

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 deliver an impartial and trusted property valuation service, in an efficient manner, to support the Government of Ireland.

1.2 Our Corporate Values

As set out in our Strategic Plan 2021-2023, 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:

Commitment to Excellence

We are dedicated to delivering high quality services, in a sustainable manner, for the benefit of citizens and other stakeholders.

Collaboration

We recognise that positive relationships and teamwork, with our colleagues and partners, are central to delivering on our commitments.

Flexibility

We embrace innovation and continually improve our systems and processes to achieve better outcomes.

Integrity and Accountability

We work in an impartial and transparent manner, and are each accountable for what we do. We communicate honestly and openly with each other, and with the individuals and organisations with whom we interact.

Respect

We embrace equality, diversity and inclusiveness. We support an environment where people are treated with dignity and valued for their individuality.

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, in accordance with the Valuation Acts 2001 to 2020, on which commercial rates may be levied by local authorities. 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 **€10 million** in delivering our services each year



We employ approximately **140 people**



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



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

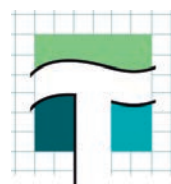
Tailte Éireann

3.1

The Government has decided to merge the Valuation Office, Property Registration Authority (PRA) and Ordnance Survey Ireland (OSi). When established, the new organisation 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 and related information
- Dealing with applications for purchase of ground rents under various statutory schemes

The merging organisations have operated under the aegis of the Department of Housing, Local Government and Heritage since 1st January 2018.



Tailte Éireann

Clárúchán | Luacháil | Suirbhéireacht
Registration | Valuation | Surveying

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 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 for the first time. This process is known as “Revision” of valuations. 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 of Revision, provision of various valuation services 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.

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 Head of Corporate Services, the Chief Information Officer and Directors of Valuation Services. The Commissioner is the Chairperson of the Management Board of the Valuation Office.

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 2020, 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. 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 and the environment in which it operates, the main potential risks to the Valuation Office at the end of 2020 were:

- Operational disruption caused by the COVID-19 pandemic to the internal and outsourced Revision programmes and the Dún Laoghaire-Rathdown and Reval2021 revaluations
- Potential operational impact from the new Valuation Tribunal Rules.
- Delay in extending the National Revaluation Programme to Cork City Council and Cork County Council rating authority areas, due to COVID-19.
- Failure to deliver an appropriate solution in the procurement stage for the new ICT system known as Project AXIA.

Code of Practice for the Governance of State Bodies

5.6 During 2020, 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 February 2020. The Oversight Agreement mandated ongoing compliance with the relevant requirements of the *Code of Practice for the Governance of State Bodies*.

Regulation of Lobbying Act 2015

5.8 The Regulation of Lobbying Act 2015 commenced operation on 1st September 2015. Section 6(4) of the Act requires each public body to publish, on its website, a list of designated public officials of the body. During 2020, the Commissioner of Valuation was the only Designated Person in the Valuation Office, under the provisions of Section 6 of the Act.

Finance & Staffing Levels

Staffing Levels

6.1 At the end of 2020, 140.35 full-time equivalent (FTE) staff were serving in the Valuation Office. When adjusted for staff seconded to the Valuation Tribunal (8), the total number of staff serving in the Valuation Office at the end of 2020 was 132.35 FTE.

All staff are civil servants and 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, Local Government and Heritage and is funded by its own Vote (Vote 16).

Vote 16 covers two programmes; Programme A, which relates to the work of the Valuation Office itself and Programme B, which 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 2020. 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 2020, total gross expenditure for Vote 16 was €10.271m, which represented 58% of the total vote provision for the year. Amounts received in Appropriations-in-Aid totalled €0.9m.

The following table summarises budget allocations and outcomes for the period 2018 to 2020 for Vote 16, which includes both the Valuation Office and the Valuation Tribunal:

	2018 €000	2019 €000	2020 €000
Budget Allocation	11,587	14,092	17,637
Budget Outcome	9,917	10,819	10,271

Appendix 2 – Expenditure and Income provides an unaudited breakdown of the outcome for the Valuation Office vote for 2020.

Audits

6.6

In its audit of the 2019 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's Internal Audit and Risk Unit concluded one internal audit review during 2020 with a further audit at draft report stage at the end of 2020. In addition, Corporate Services Unit carried out a review of the conditions for a safe return to work, in the context of COVID-19, and the Head of Valuation Services updated the Office's protocol which governs the inspection and surveying of properties.

Advancing the National Revaluation Programme

7.1 In accordance with the Valuation Acts 2001-2020, a national programme is in train 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 strategic priority for Government.

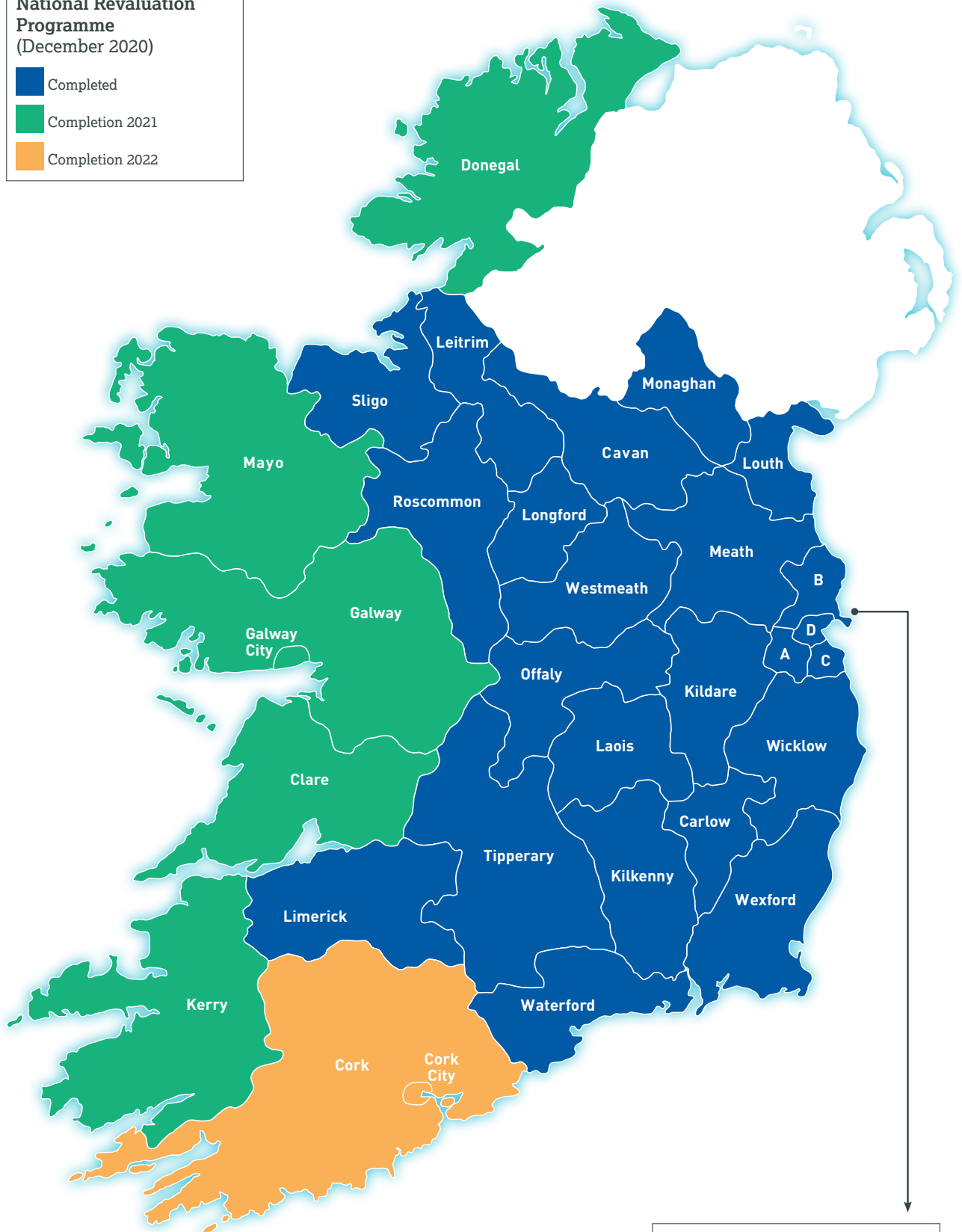
7.2 There are approximately 150,000 commercial and industrial properties which are liable for payment of rates in Ireland. The purpose of a revaluation is to redistribute commercial rates liabilities among ratepayers based on up-to-date market rental values. Accordingly, following revaluation, there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

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



National Revaluation Programme
(December 2020)

- Completed
- Completion 2021
- Completion 2022



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

7.4 Reval 2021

The current phase of the National Revaluation Programme – known as Reval 2021 – commenced on 4th November 2019. During 2020 work has continued on Reval 2021 which will result in the revaluation of approximately 29,000 properties in Clare, Donegal, Galway, Kerry and Mayo County Councils and Galway City Council rating authority areas. It is intended that the new valuations for the six local authority areas will be published in 2021 and become effective for rates purposes from 2022 onwards.

7.5 Dún Laoghaire-Rathdown Revaluation

The second revaluation of approximately 5,000 rateable properties in the Dún Laoghaire-Rathdown County Council rating authority area commenced on 15th October 2019. A new valuation list was due to be published in September 2020 and become effective for rates purposes from 2021.

7.6

However, due to the impact of COVID-19, the revaluation was deferred and it is intended that the new valuations arising from the revaluation will now be published in September 2021 and become effective for rates purposes from 2022 onwards. This is in line with the timeline for finalisation of new valuations in the Reval 2021 Local Authorities.

7.7 Annual Rate on Valuation

The amount of commercial rates for which a ratepayer is liable is calculated by multiplying the valuation of the property by the “Annual Rate on Valuation” (ARV) which is set by the elected members of each local authority. The ARV for 2020 set by each of the 31 local authorities is included at Appendix 5.



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

As a result of provisions in the Valuation (Amendment) Act 2015, the Valuation Office has been implementing an electronic online revision application system with all 31 local authorities. 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. A total of 5,039 revision applications were received in 2020, with 4,576 applications received from local authorities and 463 revision applications received from ratepayers.

8.3

During 2020, the Valuation Office experienced considerable operational difficulties in carrying out its revision programme because many business premises were closed at various points due to public health restrictions. In many instances, it was not possible to visit, inspect or survey the properties. To overcome this, the Office worked with its local authority customers to implement more collaborative data sharing arrangements. The use of such data sets was a significant factor in enabling the completion of 4,577 revision applications during the year. The revision of an additional 1,831 properties was at an advanced stage at the end of 2020 and it is expected that these will be concluded by the end of Q1 2021. The process relating to a further 3,128 revisions had commenced and these cases are due to be completed in Q2 or Q3 of 2021, depending on the availability of data sets and prevailing COVID-19 restrictions. During 2021, the Office plans to build on the data sharing arrangements now in place and looks forward to deepening its working relationships with local authorities to achieve further public value.

8.4

During 2020, there were 565 new buildings valued for commercial rates purposes for the first time, which is expected to generate an additional rates income of €20.918 million for local authorities in 2021.

8.5

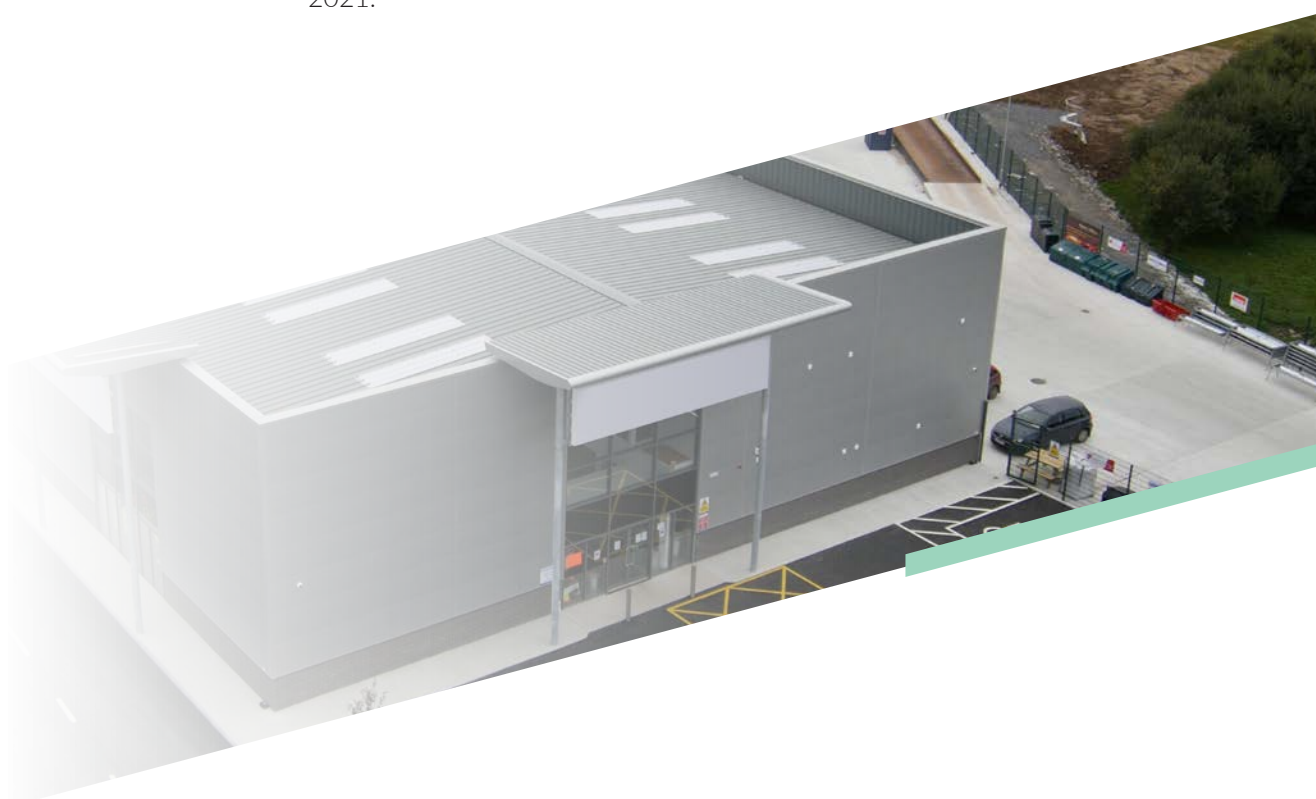
Also, additional rates income for local authorities arose from the valuation of alterations and extensions to some 1,861 commercial buildings nationally. This is expected to generate an additional income of €5.174 million in 2021.

8.6 During 2020, 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 1,317 properties, notionally worth €5.740 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.

8.7 Accordingly, the total net additional income for local authorities from the 2020 revision programme will be of the order of €20.352 million in 2021.

8.8 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 5 such requests for partial exemption were lodged during 2020.

8.9 In order to further address the backlog of revision applications, a contract is in place with an external service provider to complete approximately 5,700 revision cases on a once-off basis. These revisions relate to properties in Clare, Cork, Donegal, Galway, Kerry and Mayo County Councils and in Cork City Council and Galway City Council rating authority areas. This work is well underway and is due to be completed in Q3 2021.



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 'call-over' system and issues a hearing list on a monthly basis.
- 9.2** The Valuation Tribunal has begun operating under new rules for all appeals lodged after 16th 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.
- 9.3** The Valuation Tribunal (Appeals) Rules 2019 provide for the disposal of appeals without an oral hearing, relying instead on documentary submissions, and a one-person division deciding the appeal. This represents a potentially significant improvement in the time taken for the Valuation Tribunal to deal with an appeal. It is understood that almost one third of appeals on hand could be dealt with in this manner.
- 9.4** There were 273 Revision appeals pending before the Tribunal at the start of 2020. A further 144 Revision appeals were lodged with the Tribunal during the year. A total of 51 Revision appeals were concluded during the year, leaving a closing balance of 366 cases outstanding.
- 9.5** The Office had 2,663 Revaluation appeals on hand at the start of 2020. No new Revaluation appeals were submitted during the year. A total of 394 Revaluation appeals were concluded during the year, leaving a closing balance of 2,269 cases outstanding.
- 9.6** Appendix 3 provides a more in-depth look to the appeals work conducted by the Valuation Office during 2020.

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 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
- ESB Networks
- Gas Networks Ireland
- Iarnród Éireann
- Irish Water
- Meteor Mobile Communications Limited
- Three Ireland (Hutchison) Limited
- Virgin Media Ireland Limited and
- Vodafone Ireland Limited.

10.3 In accordance with Sections 53, 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 2020, BT Communications Ireland Limited, Eircom Limited, Gas Networks Ireland, Iarnród Éireann, Meteor Mobile Communications Limited, Three Ireland (Hutchison) Limited and Vodafone Ireland Limited Networks were revalued as part of the five-year global revaluation cycle.

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 2020 was €986,860,000.

State Property Valuations

Market and Asset Value Services

11.1 The Valuation Office provides a professional valuation service to various Government Departments, State agencies and other public bodies. This work relates to capital and rental valuations, including valuations for rent review purposes, for these customers. Valuations are also provided for properties being transferred between Government Departments, State bodies and other public authorities and agencies, both local and national.

Major customers include:

- Department of Agriculture, Food and the Marine
- Department of Housing, Local Government and Heritage
- Department of Education
- 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
- Various Institutes of Technology
- Citizens Information Board
- National Concert Hall
- SOLAS

11.2 During 2020, the Valuation Office provided market and rental valuations of various properties located throughout the State. Market valuations were conducted in relation to 35 properties with a total combined capital value of €23.105 million. Some 75 requests in relation to rental valuations, with a total rental value of €2.012 million, were conducted.

11.3 All valuations for market value purposes are carried out in accordance with the International Valuation Standards 2020 and the Royal Institute of Chartered Surveyors Valuation Professional Standards 2020 (“Red Book”).

11.4 The Office concluded three asset valuations during 2020 in relation to Irish Prison Service, Department of the Marine Fishery Harbours and the Commissioners for Irish Lights, with a total combined capital value of €553.725million. A further three Asset Valuation requests are currently in progress and will be completed during 2021.

Table 3 at Appendix 1 summarises the outcome of the State Property Valuations, including Asset Value services, conducted by the Valuation Office during 2020..

Valuations under DPER Circular 11/15 Valuations

11.5 As part of the 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 Department of Public Expenditure and Reform (DPER) *Circular 11/15: Protocols for the Transfer and Sharing of State Property Assets*.

11.6 During 2020, the Office concluded valuations of 16 such properties from 15 requests, with a total combined capital value of €8.302 million.

11.7 Table 3 at Appendix 1 summarises the outcome of the *Circular 11/15* services conducted by the Valuation Office during 2020.



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 2020 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. This service was curtailed in 2020 due to COVID-19 restrictions. The Public Office was closed to members of the public from circa March 2020 to the year end with the exception of one week in September and circa 3 weeks in December. E-mail and postal services were available as a substitute.

- 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.

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 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 complete and these records are available for electronic viewing by customers who attend the Valuation Office.

13.3 The programme of preservation of the manuscript valuation record books continued in 2020 with the preparation and publication of a tender for the digitisation of remaining archive books as well as their successor documents known as 'cards' and associated maps.. The project will continue with the digitisation of these records, and these images will be made available to customers as soon as possible.



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 2020 is set out at Appendix 1, Table 4.

Freedom of Information Requests

14.2 Eleven requests were made to the Valuation Office during 2020 under the Freedom of Information Acts. A summary of these requests is set out in Appendix 1, Table 6.

Customer Complaints

14.3 The Valuation Office did not receive any complaints under its *Customer Charter* during 2020.



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. A worker, believing reasonably, that a wrongdoing exists in the workplace, may report the matter (a) to his/her Line Manager, (b) to next highest level of management up to and including a member of the Management Board or (c) to the Head of Internal Audit & Risk.
- 14.5** 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 2020.

Data Protection

- 14.6** The Data Protection Officer (DPO) dealt with 4 data protection queries in 2020 none of which required notification of a data protection breach to the Data Protection Commission.
- 14.7** Detailed information regarding the Valuation Office's Data Protection policy is available at www.valoff.ie

Project AXIA

- 14.8** Following a recommendation by independent experts that the Valuation Office's core operational computer system (VOS) should be replaced in its entirety by a modern system which would have the ability to take full advantage of contemporary technology developments, the Office established a project – known internally as Project AXIA – to advance the replacement of VOS.
- 14.9** Extensive consultation was carried out with relevant stakeholders throughout 2019 and a comprehensive Business Case was prepared and submitted to the Office of the Government Chief Information Officer (OGCIO) in late 2019. The project is subject to an OGCIO Peer Review Process and, following approval of the business case by OGCIO in April 2020, a procurement process was initiated with the support of the Office of Government Procurement (OGP). This involved the development of a comprehensive Request for Tenders (RFT), in consultation with external procurement advisers, the Chief State Solicitor's Office (CSSO) and OGCIO, and supported by industry experts from the Institute of Revenues, Rating and Valuation (IRRV) and the International Property Tax Institute (IPTI).

- 14.10** The Peer Review Group approved the RFT in early October and it was advertised internationally shortly thereafter. The closing date for receipt of bids is 1st February 2021.

Public Sector Equality and Human Rights Duty

- 14.11** 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 2020, in keeping with the Office’s Public Sector Duty:

- The staff of the HR Unit and a member of the Management Board attended a training and educational presentation on Diversity & Inclusion.
- In its COVID-19 Response Plan for a Return to Work, the Valuation Office was mindful of its obligations under the Public Sector Equality and Human Rights Duty and utilised relevant guidance in the preparation of this plan to incorporate equality and human rights considerations, for the benefit of staff and users of its services.
- In relation to internal promotion competitions, the Valuation Office, as an equal opportunities employer, ensured that Selection Board members were briefed on equality issues.
- The Office has undertaken, as a priority objective in its new Strategic Plan 2021 – 2023, to work to eliminate any discrimination, promote equality of opportunity and protect the human rights of staff and customers in keeping with its Public Sector Equality and Human Rights Duty.

Parliamentary Questions, Political Representations and Press Queries

- 14.12** During 2020, the Valuation Office responded to 7 Parliamentary Questions and 41 political representations from elected members of the Oireachtas and City and County Councils.

- 14.13** 1 press query was received.

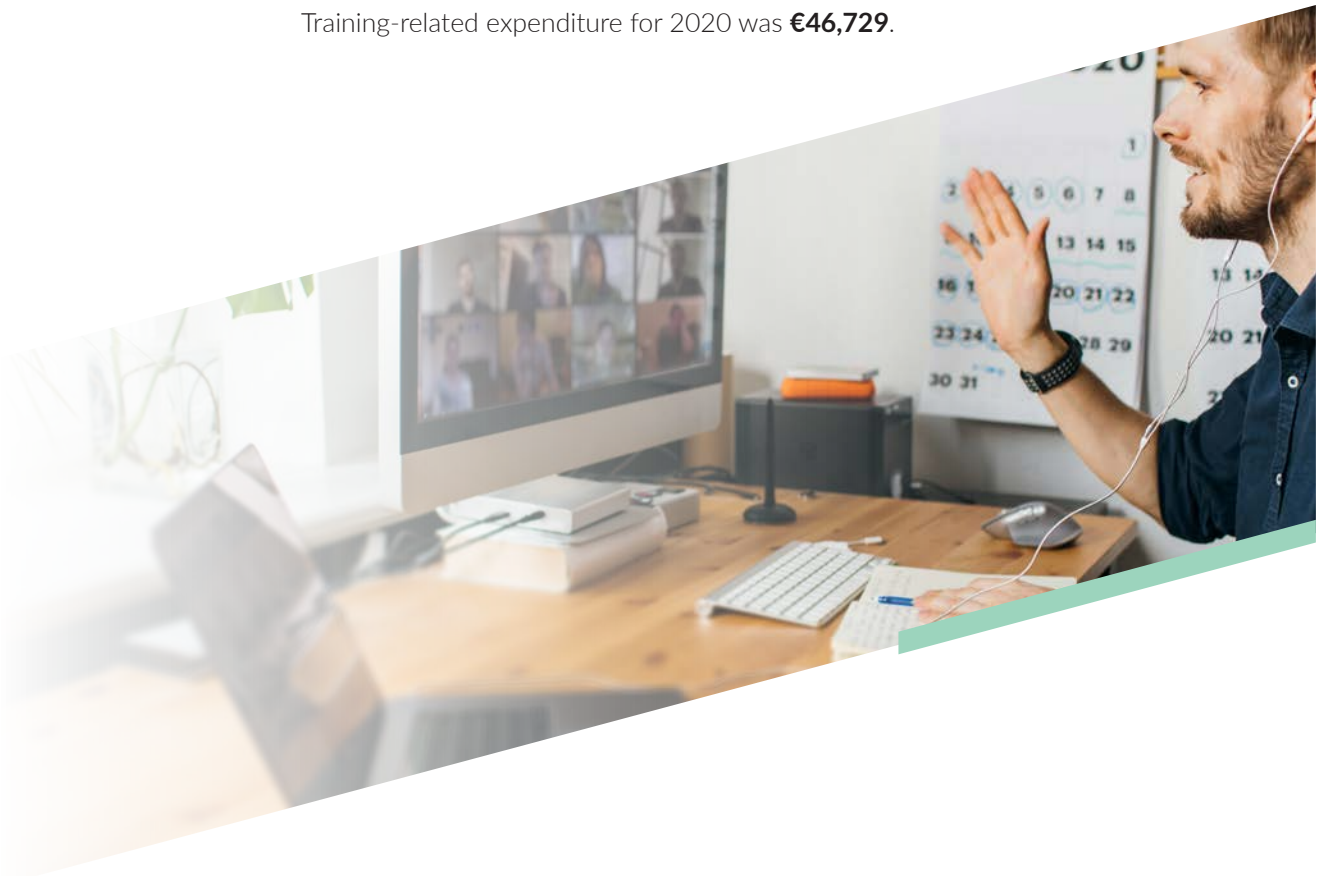
Training and Development

15.1

The table hereunder outlines the training and development courses undertaken in 2020 by Valuation Office staff during working hours. In addition, the office supported 18 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	11	80	6
ICT Skills	3	4	7
Leadership & Management	5	20	42
Staff Development	19	40	50
Technical Valuation Training	7	14	33
2020 Annual Totals	45	158	138

Training-related expenditure for 2020 was **€46,729**.



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 9 procurement competitions/contracts during 2020.

Appendices



Appendix 1

2020 in Figures

Table 1: End of year staffing levels 2018 to 2020

Staff levels at end of year	2018	2019	2020
Full Time Equivalents (FTE)	128.35	128.65*	140.35

* When adjusted for staff seconded to the Valuation Tribunal (8), the total number of staff serving in the Valuation Office at the end of 2020 was 132.35 FTE.

Table 2: Summary of Revision Programme 2020

Revision Category	No. of cases
Revision applications processed	4,577
Revision applications in progress at end 2020	1,831
New buildings valued	565
Alterations and extensions valued	1,861
Properties removed - deemed not rateable	1,317
Community Sports Clubs exemption applications	5
Revision Applications received from Local Authorities	4,576
Revision Applications received from Ratepayers	463

Table 3: Summary of State Property Valuations conducted during 2020

Type of Valuation	No. of Requests	No. of Properties	Total Valuations
DPER Circular 11/15 cases	15	16	€8,302,000
Asset Valuations	3	405	€553,725,745
Other Capital Valuations	17	19	€14,803,580
Rental Valuations	75	77	€2,012,089

Table 4: Summary of Online Services 2020

Online Service	No. of Transactions
Website - no. of users	42560
Revision Applications submitted online	3056
Revision Representations made online	254
Revaluation Information Forms submitted online	1583
***Revaluation Representations made online (Reval 2020)	0

*** No Revaluation Draft Certificates were issued in 2020

Table 5: Certificates and Archives services 2020

Request Type	Description	No. of applications received	No. of certificates issued
Certificate of current valuation	Certified extract from existing Valuation list	20	20
Section 67 certificate	Certificate issued pursuant to an application made under Section 67 Valuation Act 2001	62	44
Historical Valuation Certificate and Certified Valuation Map	Certified extract from Valuation Office record for specified period and Certified Valuation Office map	430	391
General search of Valuation Records	Uncertified copies of Valuation Office records	325	270

Table 6: Summary of requests under Freedom of Information Acts for 2020

Freedom of Information Requests	No. of cases
Cases Received in 2020	6
Requests granted in 2020	5
Requests refused in 2020	1
Requests subject of internal review	0
Requests withdrawn	0
Cases referred to the Information Commissioner	0

Table 7: Summary of customer complaints received during 2020

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

Appendix 2

Expenditure and Income 2020

Expenditure and Income – Vote 16	2020 €000	2019 €000
Programme A – Provision of a State Valuation Service		
Current Expenditure		
Salaries and Wages	7,538	7,117
Travel and Subsistence	84	225
Training and Development and Incidental Expenses	243	498
Postal and Telecommunications Services	53	159
Office Equipment and IT Services	598	795
Office Premises Expenses	41	72
Consultancy Services and VFM Policy Reviews	94	68
Legal Costs	84	113
National Revaluation Programme	652	982
Programme A – Total Current Expenditure	9,387	10,029
Programme A – Capital Expenditure	259	0
Total Expenditure Programme A	9,646	10,029
Programme B – Provision of Administration Services to the Valuation Tribunal		
Salaries and Wages	305	282
Non-Pay Expenditure	280	465
Programme B – Total Current Expenditure	585	747
Programme B – Capital Expenditure	40	43
Total Expenditure Programme B	625	790
Vote 16 Total Gross Expenditure	10,271	10,819
Income (Appropriations-in-Aid)		
Fees	660	1,207
Miscellaneous	8	27
Pension Related Deduction on Remuneration	229	249
Vote 16 Total Income	897	1,483
Vote 16 Total Net Expenditure	9,374	9,336

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 2020 is subject to audit by the Office of the Comptroller and Auditor General during 2021.

Appendix 3

Valuation Appeals 2020

Appeals made to the Valuation Tribunal in 2020

Type of Appeal	Number of Cases Appealed	% of Total Cases Appealed
Revision Appeals	144	3.1%
Revaluation Appeals	0	0%

Appeals Concluded in 2020

Type of Appeal	Number of Appeals Concluded
Revision Appeals	51
Revaluation Appeals	394

Breakdown of Concluded Appeals by Outcome

Revision and Revaluation Appeals to Valuation Tribunal - Breakdown		
Outcome	Number	% of total
Outcome Agreed or Appeal Conceded	248	55.7%
Full Hearing before Tribunal	87	19.6%
Document Only Appeal	1	0.2%
Withdrawn / Struck Out	109	24.5%

Breakdown of the 51 Revision Appeals concluded before Valuation Tribunal		
Outcome	Number	% of total
Outcome Agreed or Appeal Conceded	28	54.9%
Full Hearing before Tribunal	7	13.7%
Document Only Appeal	0	0.0%
Withdrawn / Struck Out	16	31.3%

Breakdown of the 394 Revaluation Appeals concluded before Valuation Tribunal		
Outcome	Number	% of total
Outcome Agreed or Appeal Conceded	220	55.8%
Full Hearing before Tribunal	80	20.3%
Document Only Appeal	1	0.2%
Withdrawn / Struck Out	93	23.6%

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

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 2020 as published by Local Authorities

Local Authority	2020 ARV
Carlow County Council	0.2571
Cavan County Council	0.2010
Clare County Council	72.99
Cork City Council	74.75
Cork County Council	74.75
Donegal County Council	71.81
Dublin City Council	0.2680
Dun Laoghaire - Rathdown County Council	0.1732
Fingal County Council	0.1796
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	0.2208
Limerick City and County Council	0.2677
Longford County Council	0.2401
Louth County Council	0.2100
Mayo County Council	78.42
Meath County Council	0.1938
Monaghan County Council	0.2260
Offaly County Council	0.2198
Roscommon City Council	0.2250
Sligo County Council	0.2300
South Dublin County Council	0.2760
Tipperary County Council	0.1919
Waterford City and County Council	0.2648
Westmeath County Council	0.1940
Wexford County Council	0.2460
Wicklow County Council	0.2170

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 an audit process in place 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.

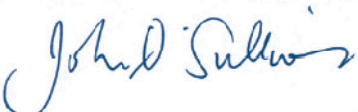
I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

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 2020 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 clear, legible font.

John O'Sullivan,
Accounting Officer



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Oifig Luachála
Valuation Office