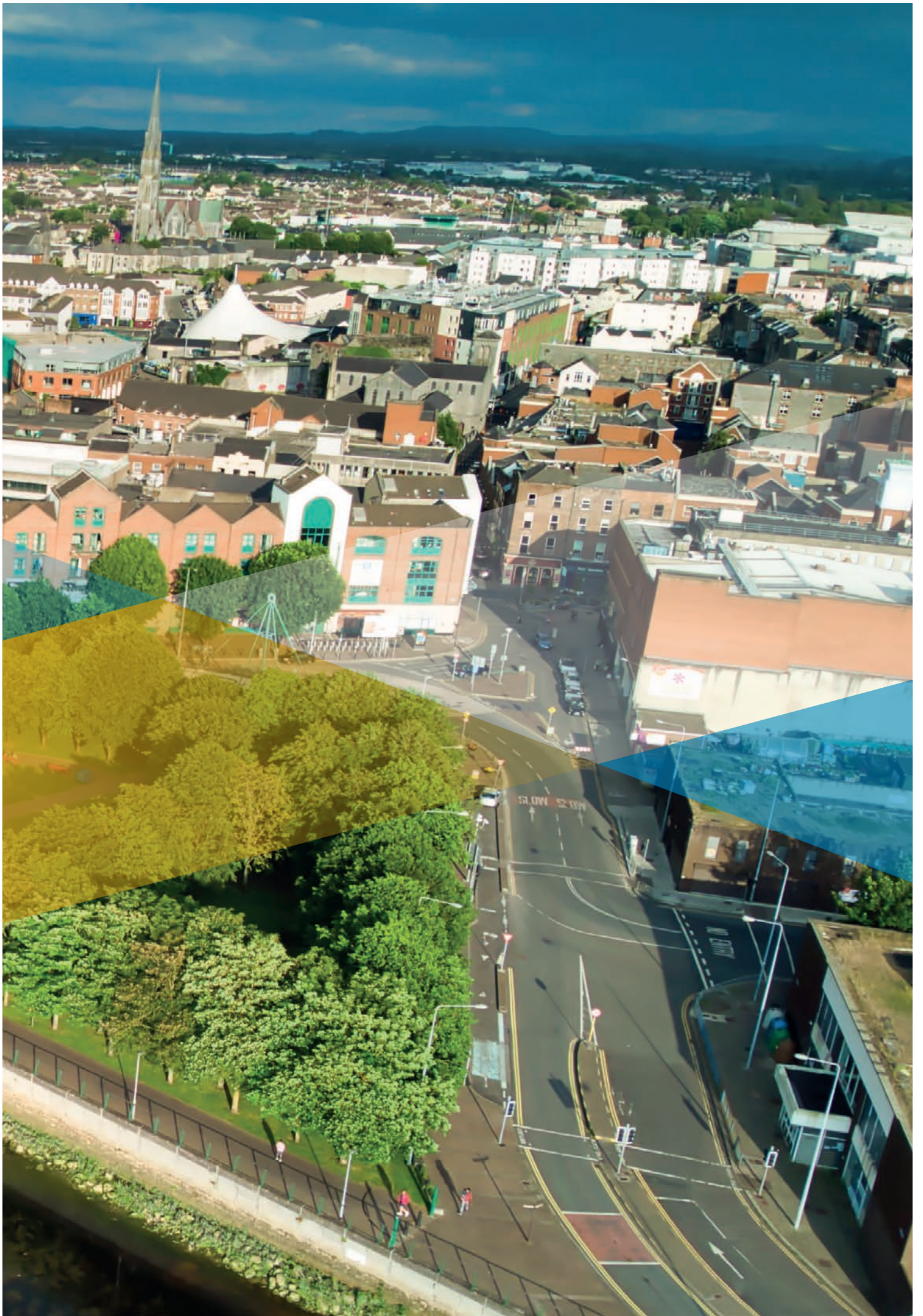




Oifig Luachála
Valuation Office

Annual Report 2021





Foreword

by the Commissioner of Valuation



I am pleased to present the Annual Report of the Valuation Office for 2021 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 2021 and of the work carried out by our staff on behalf of all our stakeholders.

The COVID-19 pandemic continued to disrupt our work programmes and activities during 2021. Most Valuation Office staff were able to continue working safely and effectively from home, though the restrictions resulted in considerable operational challenges throughout 2021, just as they did in 2020. Due to the prevailing public health restrictions, it was necessary to defer the revaluation of rateable properties in the rating authority areas of Clare, Donegal, Galway, Kerry and Mayo County Councils and Galway City Council and to further defer the revaluation of rateable properties in the rating authority area of Dún Laoghaire-Rathdown.

Notwithstanding the considerable impact of COVID-19 on our operations, and on the businesses of many of our stakeholders, we maintained a significant programme of activity and delivery, in line with the strategic objectives and priorities set out in our three-year Strategic Plan 2021 - 2023. These achievements are outlined in detail in this report.

I am very grateful to my colleagues on the Management Board for their dedication and commitment throughout 2021. Working co-operatively with our line managers and staff, they dealt with many new challenges under unique and difficult circumstances. I also wish to pay tribute to my predecessors, Commissioners John O'Sullivan and Declan Lavelle, for their expert leadership of the Office in 2021. This report is testament to their abilities and continued focus on delivering quality results.

I thank the staff of the Department of Housing, Local Government and Heritage for their valued support and assistance throughout the year, and for their dedication in advancing the merger of the Valuation Office with the Property Registration Authority and Ordnance Survey Ireland into Tailte Éireann.

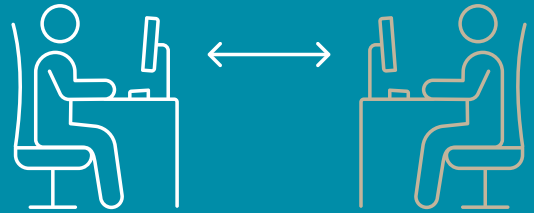
I also wish to express my gratitude to colleagues in other Departments and Offices, especially in the Office of the Chief State Solicitor and the Office of Public Works (OPW), with whom we continue to work very closely and who provide invaluable services to us.

Finally, I wish to take this opportunity to commend the staff of the Valuation Office for their dedication and diligence throughout 2021. This was another very difficult year for the Valuation Office, and I wish to acknowledge the enthusiasm, energy and innovation demonstrated by all staff, individually and collectively, in addressing the challenges posed by the pandemic and its aftermath. Working together we will continue to deliver public value for our many stakeholders.

A handwritten signature in black ink that reads "Colm Lavery".

Colm Lavery
Commissioner of Valuation
February 2022

2021 At A Glance



Wide range of services delivered **DESPITE CONTINUING Covid restrictions**

DEFERRAL OF REVALUATION in Reval 21 counties and DLR local authority areas

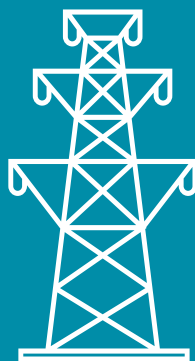


€29.795 MILLION ADDITIONAL INCOME generated for local authorities



DIGITISATION of the remaining records & archive maps commenced

Global Valuations of 2 PUBLIC UTILITIES completed



STATE PROPERTY VALUATIONS REPORTING AND COMPLIANCE STANDARDS have been materially enhanced

Planning Phase of **ICT PROJECT AXIA** completed

PROJECT AXIA



Asset Valuations totalling over €110 MILLION COMPLETED for public bodies

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



Contents

Mission and Values	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 2021 in Figures	28
Appendix 2 Expenditure and Income 2021	30
Appendix 3 Valuation Appeals 2021	31
Appendix 4 Persons who have served as Commissioner of Valuation and Chief Boundary Surveyor	32
Appendix 5 Annual Rates on Valuation (ARV) for 2021 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, 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 **€12 million** in delivering our services each year



We employ approximately **136 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**

Clárúchcán, 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 a 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, provision of various valuation services to Government Departments, State agencies and other public bodies 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 2021, 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 2021 were:

- Failure to respond efficiently and effectively to appeals arising from increasing and variable demands of the Valuation Tribunal.
- Failure to meet the needs of our stakeholders, in the delivery of the National Revaluation Programme in line with the goals of our Strategic Plan 2021 - 2023.
- Failure to publish Valuation Lists that adequately reflects the needs of our stakeholders.
- Impact of major change events on the ability of senior managers to carry out “business as usual” functions.
- Operational disruption to the National Revaluation, and Revision Programmes and the State Property Valuation Services due to the COVID-19 pandemic.

Code of Practice for the Governance of State Bodies

5.6 During 2021, 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, Local Government and Heritage was put in place in May 2021. 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 2021, 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 2021, 135.75 full-time equivalent (FTE) staff were serving in the Valuation Office/Valuation Tribunal. When adjusted for staff serving in the Valuation Tribunal (14), the total number of staff serving in the Valuation Office at the end of 2021 was 121.75 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. Effective from 1 January 2022 the Valuation Tribunal will transfer in its entirety to the Vote of the Department of Housing, Local Government and Heritage.

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 Valuation 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 2021, total gross expenditure for Vote 16 was €12.132m, 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 2019 to 2021 for Vote 16, which includes both the Valuation Office and the Valuation Tribunal. The 2021 outcome is provisional in advance of the audit of the Appropriation Account for 2021.

	2019 €000	2020 €000	2021 €000
Budget Allocation	14,092	17,637	17,579
Budget Outcome	10,819	10,282	12,132

Appendix 2 – Expenditure and Income provides an unaudited breakdown of the outcome for the Valuation Office vote for 2021.

Audits

6.6

In its audit of the 2020 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 brought one internal audit review close to completion during 2021. A draft report for a further audit was awaited at the end of 2021. Lastly, the terms of reference were developed and some initial documents provided for a third audit.

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.

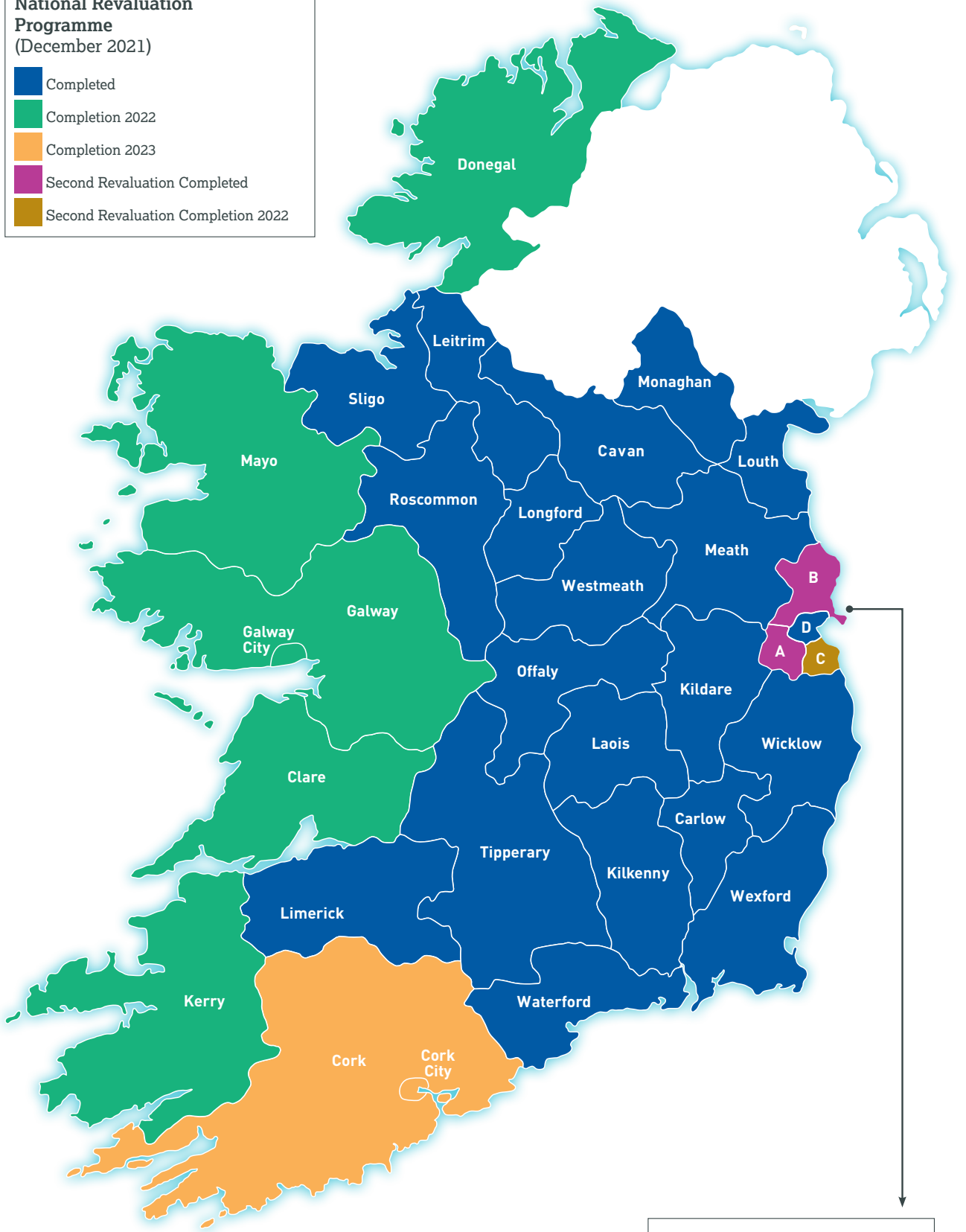
7.2 There are approximately 150,000 commercial and industrial properties which are liable for payment of rates in Ireland. The purpose of a revaluation is to redistribute commercial rates liabilities among ratepayers based on up-to-date market rental values. Accordingly, following revaluation, there 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 2021-2023*, and has been a key priority throughout 2021.



**National Revaluation Programme
(December 2021)**

- Completed
- Completion 2022
- Completion 2023
- Second Revaluation Completed
- Second Revaluation Completion 2022



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

7.4 Dún Laoghaire-Rathdown and Reval 2021 revaluation projects

During 2021 work continued on the Dún Laoghaire-Rathdown and the Reval 2021 revaluation projects. The Dún Laoghaire-Rathdown revaluation will result in approximately 5,000 rateable properties being revalued for the second time. Reval2021 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.

7.5 However, due to the impact of COVID-19, the revaluation of rateable properties in 'Reval 21' and Dún Laoghaire-Rathdown local authority areas was deferred and it is intended that the new valuations arising from the revaluation will now be published in October 2023 and become effective for rates purposes from 2024 onwards.

7.6 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 2021 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 4,296 revision applications were received in 2021, with 3,851 applications received from local authorities and 445 revision applications received from ratepayers.

8.3 During 2021, the Valuation Office experienced considerable operational difficulties in carrying out its revision programme 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 7,341 revision applications during the year. The revision of an additional 1,607 properties was at an advanced stage at the end of 2021 and it is expected that these will be concluded by the end of Q1 2022. During 2022, the Office will continue 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 2021, there were 1,442 new buildings valued for commercial rates purposes for the first time, which is expected to generate an additional rates income of €26.299 million for local authorities in 2022.

8.5 Also, additional rates income for local authorities arose from the valuation of alterations and extensions to some 3,056 commercial buildings nationally. This is expected to generate an additional income of €12.046 million in 2022.

8.6

During 2021, 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 1,126 properties, notionally worth €8.550 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 2021 revision programme will be of the order of €29.795 million in 2022.

8.8

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 has been delayed due to COVID-19 and is due to be completed in Q2 2022.



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 directions to the parties in accordance with the Rules.
- 9.2** The Valuation Tribunal introduced new rules for all appeals lodged after 16th September 2019. Appeals lodged prior to this date will continue to be heard under the previous rules. There are 376 Appeals outstanding which pre-date the rule change in 2019.
- 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. However, only 5 or 0.7% of the output in appeals was achieved in this manner in 2021.
- 9.4** There were 339 Revision appeals pending before the Tribunal at the start of 2021. A further 108 Revision appeals were lodged with the Tribunal during the year. A total of 104 Revision appeals were concluded during the year, leaving a closing balance of 343 cases outstanding.
- 9.5** The Office had 2,165 Revaluation appeals on hand at the start of 2021. 17 new Revaluation appeals were notified during the year. A total of 541 Revaluation appeals were concluded during the year, leaving a closing balance of 1,641 cases outstanding.
- 9.6** Appendix 3 provides a more in-depth view of the appeals work conducted by the Valuation Office during 2021.

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 2021, 2RN (formerly RTÉ Transmission Networks Limited) and Virgin Media Ireland Limited 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 2021 was €972,410,000.

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 in accordance with Circular 11/15.

Customers include:

- Citizens Information Board
- Commissioners of Irish Lights
- Courts Service
- Department of Agriculture, Food, and the Marine
- Department of Housing, Local Government and Heritage
- Department of Education
- Department of Rural and Community Development
- Department of Social Welfare
- Environmental Protection Agency (EPA)
- Fáilte Ireland
- Health Service Executive (HSE)
- Institutes of Technology / Technological Universities (multiple)
- Irish Prison Service
- Land Development Agency (LDA)
- Local Authorities (multiple)
- National Concert Hall
- Office of Public Works (OPW)
- Revenue Commissioners
- SOLAS
- Teagasc
- Tusla
- University College Dublin
- Waterways Ireland

11.2 During 2021, the State Property Valuation section of the Valuation Office made significant strides in advancing standards, to include becoming a sponsoring non-registered organisation under the RICS Valuer Registration Scheme (VRS), which allows for the Valuation Office to sponsor individual Registered Valuers within the organisation. Reporting and compliance standards have been materially enhanced to meet regulatory requirements and client expectations.

11.3 The State Property Valuation team has been expanded during 2021 to meet growing demand for the services and to provide the enhanced reporting standards expected. This forms the foundations for required future development and growth to meet customer needs.

11.4 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”).

11.5 During 2021, we reported values for 334 properties, across 164 valuations issued to clients, with an aggregate value of €242 million. These included:

- 3 Asset Valuation instructions on the basis of Fair Value with 32 reports, and 180 individual assets, and an aggregate value of just over €110 million.
- 51 properties, with an aggregate market value of around €38.35 million, valued 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.
- 37 other properties valued on a market value basis for other purposes, with an aggregate value of just under €92 million
- 66 properties for which market rental advice was provided, many of which are associated with rent reviews and lease / license renewals, with a combined rental value of just under €1.63 million per annum.

Table 3 in Appendix 1 summarises the outcome of the State Property Valuations, including Asset Value services, conducted by the Valuation Office during 2021.



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 2021 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 the 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 reopened in May 2021 to a limited number of members of the public and by appointment only. The team continues to provide additional assistance to members of the public via phone, e-mail and postal services.

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

13.3 The programme for the digitisation of the manuscript valuation record books continued in 2021. Digitisation of the remaining records and archive maps not yet scanned has begun with the successful tenderer being appointed. The project will continue into 2022 with the digitisation of these records, and these images will be made available to customers as soon as possible. Some of the archive maps are currently available to view to customers who call in to our Public Office and we hope to add to these records as they become available to us.



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 2021 is set out at Appendix 1, Table 4.

Freedom of Information Requests

14.2 Six requests were made to the Valuation Office during 2021 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 received three complaints, of which one was upheld, under its Customer Charter during 2021.



Protected Disclosures

- 14.4** The Valuation Office updated its Protected Disclosures policy in December 2021. 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. There were no Protected Disclosures made to the Valuation Office during 2021.

Data Protection

- 14.6** The Data Protection Officer (DPO) dealt with 3 data protection queries in 2021 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

- 14.7** Following extensive preparation and approval of the business case by OGCIO, the procurement process for Project AXIA commenced in late 2020 with the closing date for receipt of bids in February 2021. An extensive evaluation process included submission of clarifications and demonstration videos. The successful bidder was notified in June and contracts were signed in early November 2021.
- 14.8** The AXIA Project Director and Project Sponsor have continued to engage regularly with the OGCIO's Peer Review Group throughout each phase of the project.
- 14.9** The project team completed the Planning Phase in December 2021 and the Implementation is due to begin in January 2022.

Public Sector Equality and Human Rights Duty

14.10 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 2021, in progressing the implementation of our Public Sector Equality and Human Rights Duty, the Office set up various events for staff on Diversity and Inclusion:

- In May 2021 the Office organised talks for all staff to promote **European Diversity Month** to raise awareness of the importance of diversity and inclusion in our workplace.
- The Office held talks for staff on the topics of minding our mental health, well-being and managing stress in the workplace.
- The Office promoted LGBT Pride Week, and organised staff talks on Transgender issues.
- We reviewed our Protected Disclosures Policy and made it available to all staff by publishing it on our Intranet. The Office signed up to the Integrity at Work Pledge and posted it in public areas within the Office.
- 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 undertook, as a priority objective in its 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. The value of Respect in our Strategic Plan ensures that we embrace equality, diversity, and inclusiveness. We support an environment where people are treated with dignity and valued for their individuality.

Parliamentary Questions, Political Representations and Press Queries

14.11 During 2021, the Valuation Office responded to 11 Parliamentary Questions and 35 political representations from elected members of the Oireachtas and City and County Councils.

14.12 1 press query was received.

Training and Development

15.1

The table hereunder outlines the training and development courses undertaken in 2021 by Valuation Office staff during working hours. In addition, the office supported 12 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
ICT Skills	12	20	39
Leadership & Management	10	20	58
Staff Development	8	34	33
Technical Valuation Training	8	11	11
2021 Annual Totals	38	85	141

Training-related expenditure for 2021 was **€56,772**.



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 8 procurement competitions/contracts during 2021, including the largest Procurement Competition by the Office, Project AXIA.

Appendices



Appendix 1

2021 in Figures

Table 1: End of year staffing levels 2019 to 2021

Staff levels at end of year	2018	2019	2020
Full Time Equivalents (FTE)	128.65	140.35	135.75*

* When adjusted for staff serving in the Valuation Tribunal (14), the total number of staff serving in the Valuation Office at the end of 2021 was 121.75 FTE.

Table 2: Summary of Revision Programme 2021

Revision Category	No. of cases
Revision applications processed	7,341
Revision applications in progress at end 2021	1,607
New buildings valued	1,442
Alterations and extensions valued	3,056
Properties removed - deemed not rateable	1,126
Revision Applications received from Local Authorities	3,851
Revision Applications received from Ratepayers	445

Table 3: Summary of State Property Valuations conducted during 2021

Type of Valuation	No. of Requests	No. of Properties	Total Valuations
DPER Circular 11/15 cases (Market Value)	50	51	€38,345,000
Asset Valuations (Fair Value)	32 (3 Instructions)	180	€110,262,653
Other Market Value	36	37	€91,828,152
Rental Valuations	46	66	€1,628,004

Table 4: Summary of Online Services 2021

Online Service	No. of Transactions
Website - no. of users	15,000
Revision Applications submitted online	2,022
Revision Representations made online	447
Revaluation Information Forms submitted online	37
***Revaluation Representations made online (Reval 2021)	0

*** No Revaluation Draft Certificates were issued in 2021

Table 5: Certificates and Archives services 2021

Request Type	Description	No. of applications received	No. of certificates issued
Certificate of current valuation	Certified extract from existing Valuation list	22	22
Section 67 certificate	Certificate issued pursuant to an application made under Section 67 Valuation Act 2001	42	39
Historical Valuation Certificate and Certified Valuation Map	Certified extract from Valuation Office record for specified period and Certified Valuation Office map	444	390
General search of Valuation Records	Uncertified copies of Valuation Office records	411	411

Table 6: Summary of requests under Freedom of Information Acts for 2021

Freedom of Information Requests	No. of cases
Cases Received in 2021	6
Requests granted in 2021	6
Requests refused in 2021	0
Requests subject of internal review	0
Requests withdrawn	0
Cases referred to the Information Commissioner	0

Table 7: Summary of customer complaints received during 2021

Customer Complaints	No. of cases
Number of complaints received under the Valuation Office's <i>Customer Charter</i>	3
Number of complaints upheld	1

Appendix 2

Expenditure and Income 2021

Expenditure and Income – Vote 16	2021 €000	2010 €000
Programme A – Provision of a State Valuation Service		
Current Expenditure		
Salaries and Wages	7,783	7,535
Travel and Subsistence	125	101
Training and Development and Incidental Expenses	288	243
Postal and Telecommunications Services	71	53
Office Equipment and IT Services	610	541
Office Premises Expenses	67	41
Consultancy Services and VFM Policy Reviews	37	94
Legal Costs	12	84
National Revaluation Programme	1,399	652
Programme A – Total Current Expenditure	10,392	9,344
Programme A – Capital Expenditure	1,030	310
Total Expenditure Programme A	11,422	9,654
Programme B – Provision of Administration Services to the Valuation Tribunal		
Salaries and Wages	436	309
Non-Pay Expenditure	217	279
Programme B – Total Current Expenditure	653	588
Programme B – Capital Expenditure	57	40
Total Expenditure Programme B	710	628
Vote 16 Total Gross Expenditure	12,132	10,282
Income (Appropriations-in-Aid)		
Fees	699	660
Miscellaneous	7	8
Pension Related Deduction on Remuneration	251	229
Vote 16 Total Income	957	895
Vote 16 Total Net Expenditure	11,175	9,387

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

Appendix 3

Valuation Appeals 2021

Appeals made to the Valuation Tribunal in 2021

Type of Appeal	Number of Cases Appealed	% of Total Cases Appealed
Revision Appeals	108	2.5%
Revaluation Appeals	17	N/A

Appeals Concluded in 2021

Type of Appeal	Number of Appeals Concluded
Revision Appeals	104
Revaluation Appeals	541

Breakdown of Concluded Appeals by Outcome

Revision and Revaluation Appeals to Valuation Tribunal - Breakdown		
Outcome	Number	% of total
Outcome Agreed or Appeal Conceded	448	69.5%
Full Hearing before Tribunal	30	4.7%
Document Only Appeal	5	0.7%
Withdrawn / Struck Out	162	25.1%

Breakdown of the 104 Revision Appeals concluded before Valuation Tribunal		
Outcome	Number	% of total
Outcome Agreed or Appeal Conceded	49	47.2%
Full Hearing before Tribunal	12	11.5%
Document Only Appeal	0	0.0%
Withdrawn / Struck Out	43	41.3%

Breakdown of the 394 Revaluation Appeals concluded before Valuation Tribunal		
Outcome	Number	% of total
Outcome Agreed or Appeal Conceded	399	73.8%
Full Hearing before Tribunal	18	3.3%
Document Only Appeal	5	0.9%
Withdrawn / Struck Out	119	22.0%

* "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 - 2021
Declan Lavelle	2021

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

Appendix 5

Annual Rates on Valuation (ARV) for 2021 as published by Local Authorities

Local Authority	2021 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	0.2400
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.

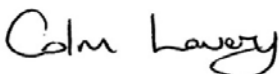
I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of Effectiveness

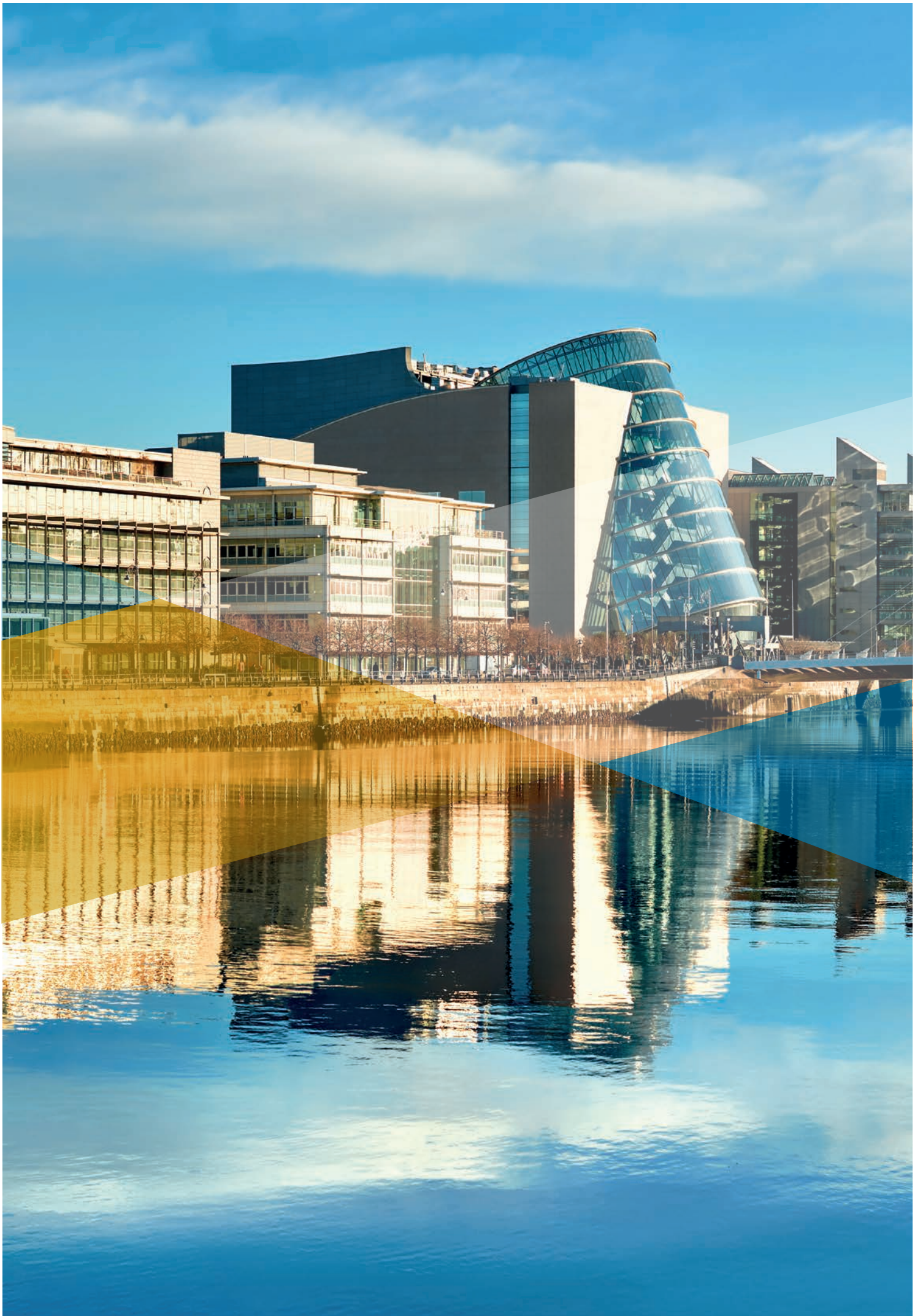
I confirm that the Valuation Office has procedures to monitor the effectiveness of its risk management and control procedures. The Office's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior 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 2021 that resulted in, or may result in, a material loss.



Colm Lavery,
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Oifig Luachála
Valuation Office