



Revaluation Information Leaflet



Introduction

The Valuation Office is Ireland's State property valuation organisation. The core business of the Valuation Office is to provide ratepayers and local authorities with accurate, up-to-date valuations of commercial and industrial properties. Local authorities calculate commercial rates on the basis of valuations provided to them by the Valuation Office.

What is the National Revaluation Programme?

The purpose of the National Revaluation Programme is to have a modern valuation base for the levying of commercial rates on a fair and equitable basis across all economic sectors and to ensure that rates remain as a stable contributor to funding Local Government.

Conducting a revaluation is an extensive, evidence-based statutory process. It is a process by which all rateable properties in a local authority area are valued periodically, and at the same time, by reference to a single valuation date. Following revaluation there is a much closer and uniform relationship between contemporary rental values of property and the commercial rates liability of properties.

After the first revaluation of a local authority area is completed, revaluation is then scheduled to take place every five to ten years on a recurring basis, in order to take account of changes in economic circumstances since the last revaluation took place. The current progress of the programme is shown in the map on page 4.

Will the Revaluation increase my commercial rates liability?

Following revaluation, your commercial rates liability may increase, decrease or remain unchanged. Until all properties in your local authority area have been revalued and your local authority has determined a post revaluation Annual Rate on Valuation (ARV) it will not be possible to predict how an individual property will be affected. An illustrative example is shown on page 4.

Is the Valuation of my property the same as my Rates liability?

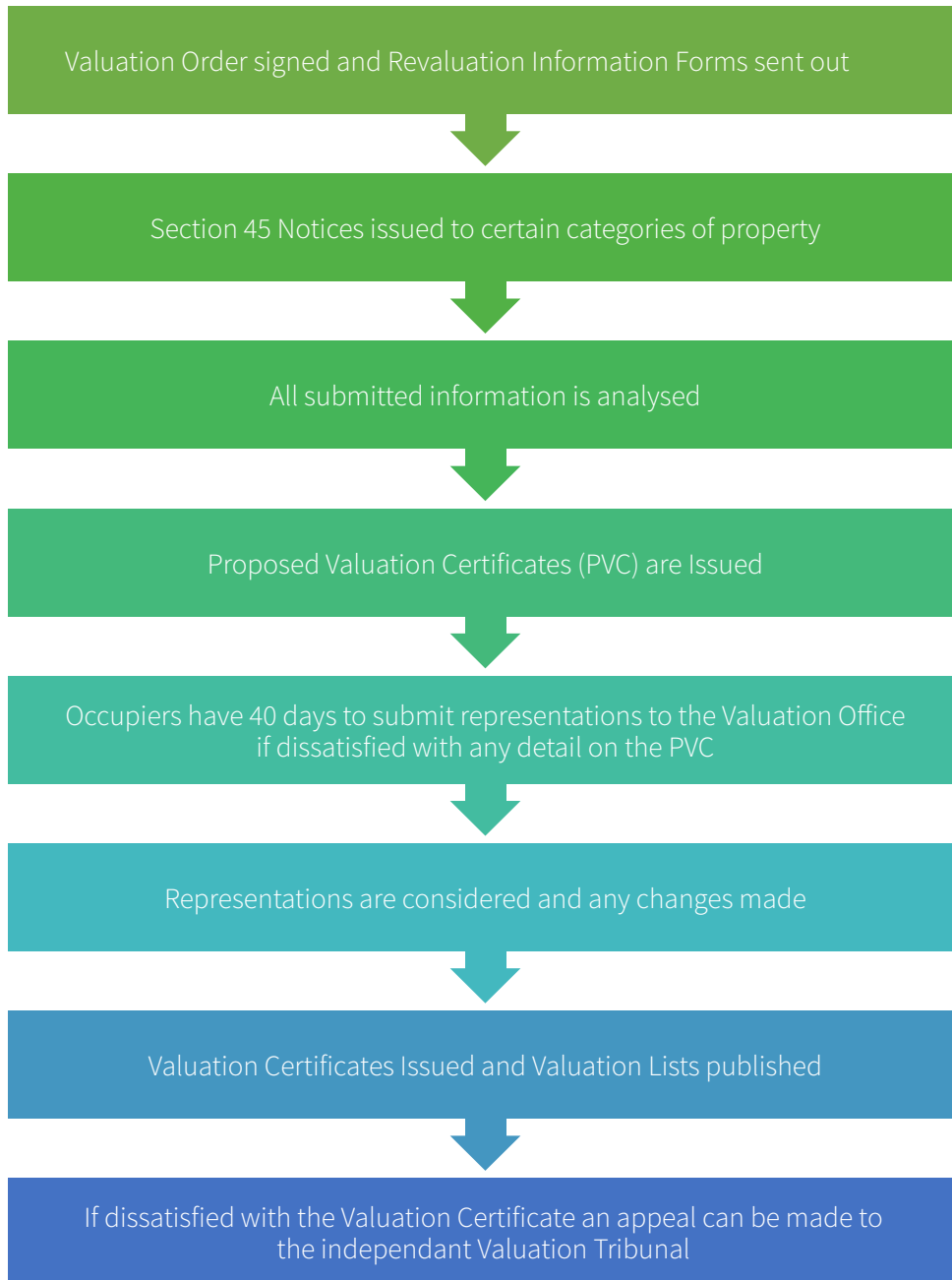
No, your valuation is not your rates liability. Your valuation is the basis on which local authorities calculate and levy rates on your property but is not your rates liability. Your rates liability is a product of your valuation, as assessed by Officers of the Commissioner, multiplied by the Annual Rate on Valuation (ARV) which is set by the local authority.

Valuation x ARV = Rates E.g. €10,000 x 0.25 = €2,500

Will the Revaluation increase the commercial rates income of the Local Authority?

No. Revaluation is essentially a revenue neutral exercise. The total amount of rates liable to be collected by the local authority in the year following a revaluation will not increase by virtue of the revaluation. There will however be an allowance for inflation

Revaluation Process



How will the Revaluation be carried out?

A Revaluation Information Form, which you are required to complete, is included with this correspondence. You can complete the Form on line by visiting www.valoff.ie. Alternatively, you may complete the hardcopy version of the Form and return it to the Valuation Office. It is expected that certain categories of property, for example licenced premises, hotels etc., will also receive an additional S45 Notice requesting further information. If you receive a S45 Notice, you are legally obliged to comply with it. All information provided to the Valuation Office will be kept confidential.

The Valuation Office will analyse the returned rental information and other available information and set a valuation on your property in line with rental values in your area at the valuation date. Should an inspection and/or survey of your property be required you will be notified in advance.

The next step is for the Valuation Office to send you a proposed valuation certificate which will show the details and the valuation proposed for your property.

What if I am unhappy with my Proposed Valuation?

You will have the opportunity to make representations (within 40 days from the date of issue of the proposed certificate) if you are unhappy with anything contained in the proposed valuation certificate.

Following consideration of your representations the Valuation Office will send you a valuation certificate. This valuation is the basis on which your local authorities will calculate rates on your property going forward.

Can I make an appeal against my Valuation Certificate?

Yes, if you are dissatisfied with any aspect of your valuation certificate, there is a right of appeal to the Valuation Tribunal. The Valuation Tribunal is an independent body established to determine appeals against the Commissioner of Valuation by ratepayers or local authorities

You can visit the Valuation Tribunal website at www.valuationtribunal.ie for information on how to make an appeal.

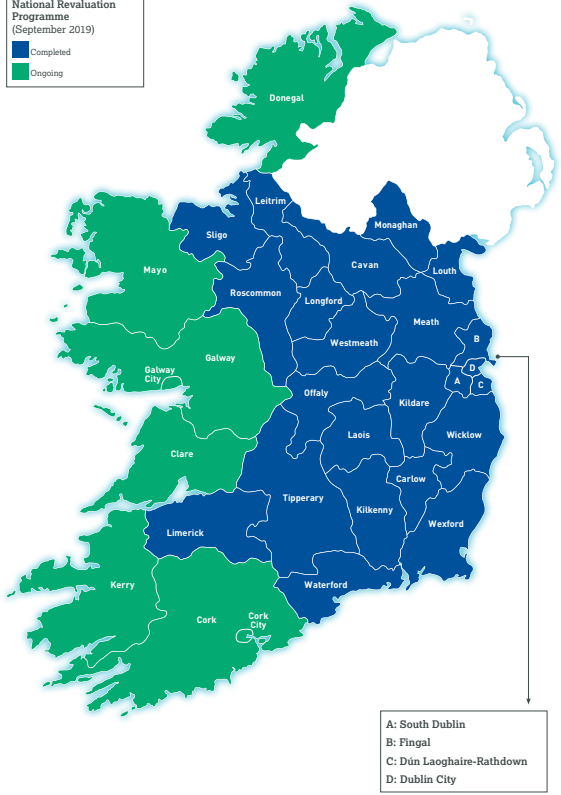
Enquiries and Further Information

There is further information on revaluation available on the Valuation Office website www.valoff.ie. Information is also available through the Valuation Office Twitter account [@VO_Ireland](https://twitter.com/VO_Ireland)

You can also email specific queries to reval2021@valoff.ie or contact us by telephone on **01-817 1033**.

National Revaluation Programme (September 2019)

- Completed
- Ongoing



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

Illustrative Example

3 properties A, B and C, each with a current rates liability of €4,000.

Following the revaluation, they have valuations of €13,000, €16,000 and €18,000 respectively.

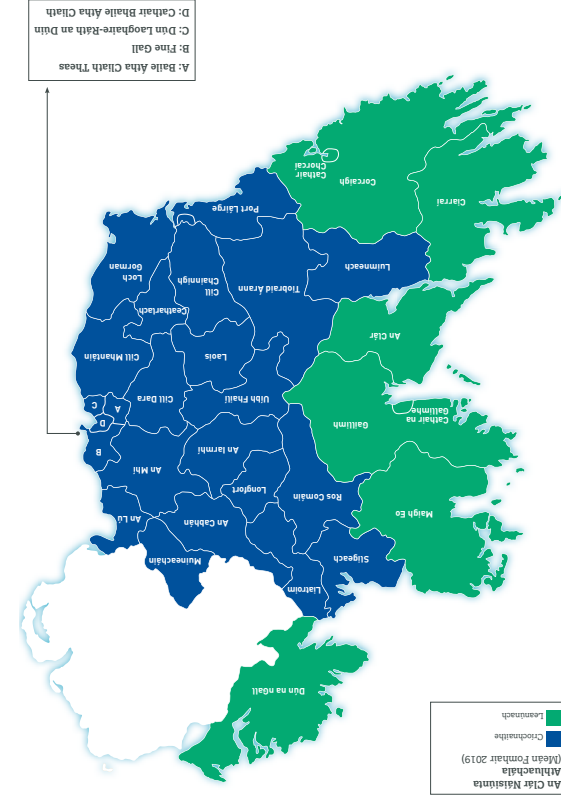
Assuming that the Local Authority sets an ARV of 0.25, the table below shows the potential change in the rates liability of each property following revaluation.

| | Property A | Property B | Property C |
|---|------------|------------|------------|
| Rates Liability before revaluation | €4,000 | €4,000 | €4,000 |
| Valuation following revaluation | €13,000 | €16,000 | €18,000 |
| Assumed ARV set by Local Authority on revaluation | 0.25 | 0.25 | 0.25 |
| Rates liability after revaluation | €3,250 | €4,000 | €4,500 |
| Change in rates liability due to revaluation | -€750 | No change | +€500 |

| Maoin C | Maoin B | Maoin A | |
|---------|-----------|---------|---|
| €4,000 | €4,000 | €4,000 | Diteanas Rátaí roimh luacháil |
| €18,000 | €16,000 | €13,000 | Luacháil i ndiaidh athluachála |
| 0.25 | 0.25 | 0.25 | ARV sílte arna leagan amach ag Udarás Áitiúil i ndiaidh athluachála |
| €4,500 | €4,000 | €3,250 | Diteanas rátaí i ndiaidh athluachála |
| +€500 | No change | -€750 | Change in rates liability due to revaluation |

Tá trí mhaoin, A,B agus C a bhfuil dliteanas rátaí €4,000 ag baint le gach ceann acu. I ndiaidh athluachála, tá luachálacha €13,000, €16,000 agus €18,000 acu faoi seach. Ag glacadh leis go leagann an tUdarás áitiúil síos ARV 0.25, léiríonn an tábla thíos an t-athrú ionchasach ar an dliteanas rátaí i leith gach maoin i ndiaidh athluachála.

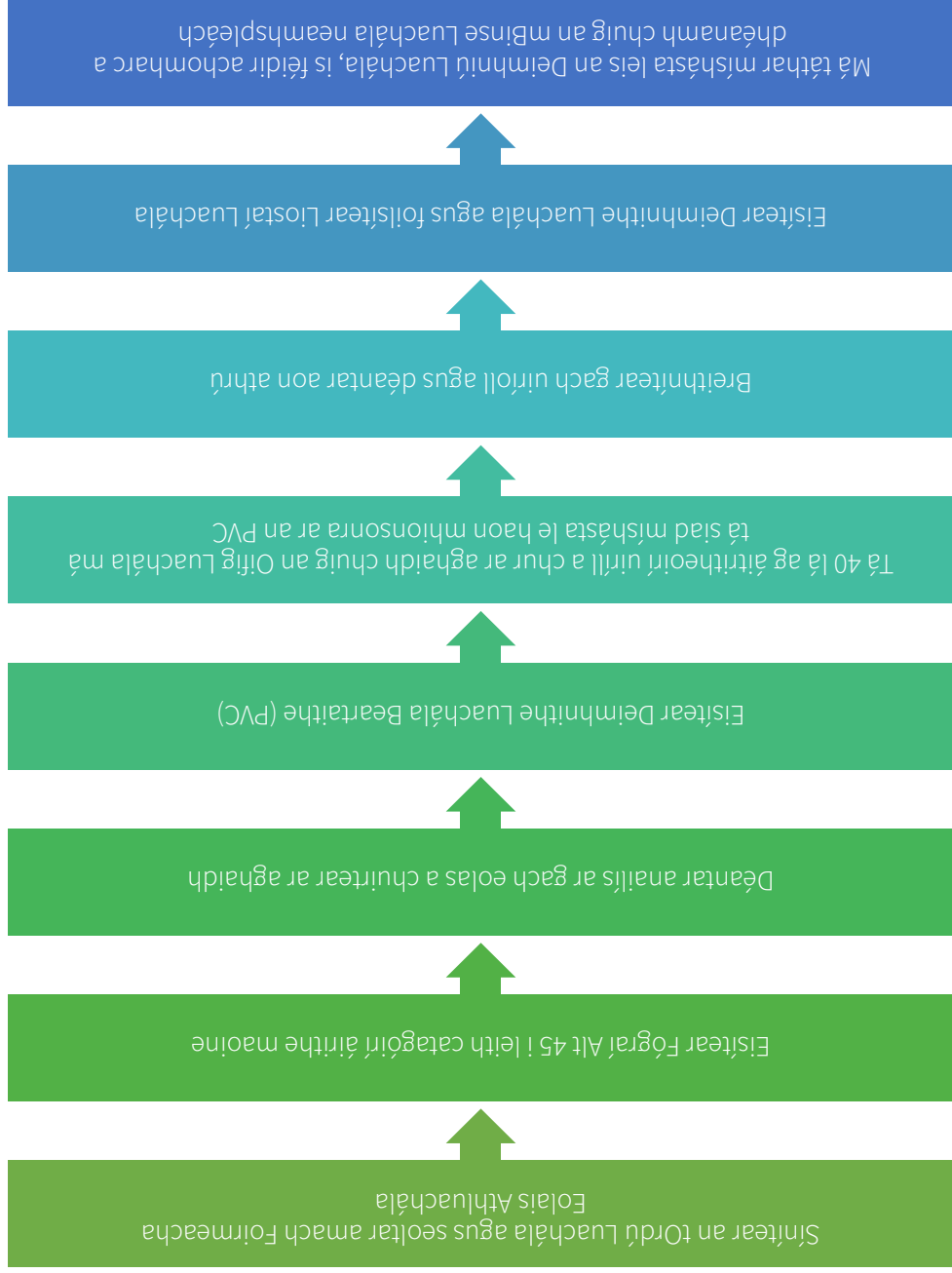
Sampla Léiritheach



An Chár Náisiúnta
 (Mánuil Fómhair 2019)
 Chomhlábaithe
 Leantúnach

A: Baile Átha Cliath Theas
 B: Fingal
 C: Dún Laoghaire-Ráth an Dúin
 D: Cathair Bhaile Átha Cliath

Próiseas Athluachála



Conas a chuirtear an Athluacháil i gcrích?

Tá Foirm Eolais Athluachála, nach mór duit a chomhlánu, curtha san áireamh leis an gcomhfhreagras seo. Is féidir leat an Fhoirm a chomhlánu ar líne trí dhul chug www.valloff.ie. De rogha air sin, féadfaidh tú an chóip chrua den Fhoirm a chomhlánu agus í a sheoladh ar ais chug an Oifig Luachála.

Táthar ag súil go bhfaighidh roinnt catagóirí maoinne, áitribh cheadúnaithe, óstáin, etc., mar shampla, Fógairt 545 breise ina n-iarrtar tuilleadh eolais. Má fhaigheann tú Fógairt 545, tá oblaeagáid ort de réir dlí é a chomhlíonadh. Coinneofar faoi rún gach eolas a chuirtear ar fáil don Oifig Luachála. Déanfaidh an Oifig Luachála anailís ar an eolas a sheoltar ar ais agus eile atá ar fáil agus leagfar síos luacháil ar do mhaoin de réir luachanna cíosa i do limistéar ar dháta na luachála. Tabharfar fógairt roimh ré má bhíonn gá le scrúdú agus/nó suirbhé a dhéanamh ar do mhaoin.

Is é an chead cheim eile go seofaídh an Oifig Luachála deimhníú luachála beartaithe chugat ina léirithear na sonraí agus an luacháil atá beartaithe do do mhaoin.

Cad is féidir a dhéanamh má tá mé míshásta le mo Luacháil Bheartaithe? Má bhíonn tú míshásta le rud ar bith a chuimsítear sa deimhníú luachála beartaithe, beidh an deis agat uirill a dhéanamh (laistigh de 40 lá ó dháta eisithe an deimhnithe bheartaithe).

Seofar deimhníú luachála chugat i ndiaidh don Oifig Luachála do chuid uirill a bhreithníú. Is é an luacháil an bonn ar a ndéanfaidh na húdaráis áitíúla rátaí i ndáil le do mhaoin a ríomh amach anseo.

An féidir liom achomharc a dhéanamh in aghaidh mo Dheimhnithe Luachála?

Is féidir, má tá tú míshásta le gné ar bith a bhaineann le do dheimhníú luachála, tá sé de cheart agat achomharc a dhéanamh chug an mBhinse Luachála. Is comhlacht neamhspleách atá sa Bhinse Luachála a bunáidh chun achomhairc ó focóirí rátaí agus údaráis áitíúla in aghaidh an Choimisiúnaera Luachála a chinneadh. Is féidir leat cuairt a thabhairt ar láithreán gréasáin an Bhinse Luachála ag www.valuationtribunal.ie chun eolas a fháil faoi mar is féidir achomharc a dhéanamh.

Fiosrúcháin agus Tuilleadh Eolais

Tá tuilleadh eolais faoi athluacháil le fáil ar láithreán gréasáin na hOifige Luachála www.valloff.ie. Tá eolas ar fáil freisin trí chuntas Twitter na hOifige Luachála [@VO_Ireland](https://twitter.com/VO_Ireland).

Chomh maith leis sin, is féidir leat fiosrúithe faoi leith a sheoladh chug reval2021@valloff.ie nó glaoch a chur ar [01-817 1033](tel:01-817-1033).

Réamhtra

Is í an Oifig Luachála an eagraíocht a dhéanann luacháil ar mhaoin don Stát in Éirinn. Is é gnó lárnach na hOifige Luachála luachálacha cruinne, cothrom le dáta ar mhaoin trachtála agus tionclaíochta a chur ar fáil d'fócorí rátaí agus d'údarais áitúla. Riomhann údarais áitúla rátaí trachtála ar bhonn luachálacha arna gcur ar fáil dóibh ag an Oifig Luachála.

Céard atá i gceist leis an gClár Náisiúnta Athluachála?

Is é is cuspóir leis an gClár Náisiúnta Athluachála bonn luachála nua-aimseartha a chur ar fáil chun rátaí trachtála a ghearradh ar bhealach atá cóir agus cothrom ar fud gach earmaíil gheilleagrách agus lena chinntiú go mbeidh rátaí ag cur go seasmhach le maoiniú Riailtas Áitúil.

Is próiseas reachtúil fairsing, fianaise-bhunaithe é athluacháil a dhéanamh. Is próiseas é trina ndéantar gach maoin inráilte i limistéar údarais áitúil a luacháil go tréimhsíúil, agus ag an am céanna, tri thagairt a dhéanamh do dháta luachála amháin. I ndiaidh na hathluachála bíonn ceangal níos dlúithe agus níos aonfhóirmi idir luachanna cosa maoinne comhaimseartha agus an dliteanas maidir le rátaí trachtála ar mhaoinne.

Nuair a thugtar chéad athluacháil limistéar údarais áitúil chun críche, socraítear an

athluacháil a dhéanamh gach cúig bliana go deich mbliana, ar bhonn athfhillitheach,

d'fhonn athruithhe ar imthosca eacnamaíochta ó rinneadh an athluacháil deiridh a

ghlacadh san áireamh. Léirítear dul chun cinn reatha an chláir sa léarscáil ar leathanach 4.

An mbeidh rátaí trachtála níos airde le hóc agam mar thoradh ar an athluacháil?

I ndiaidh athluachála, d'fhéadfadh méadú teacht ar do dhiliteanas maidir le rátaí trachtála, d'fhéadfadh laghdú teacht air nó d'fhéadfadh sé fanacht gan athrú. Go dtí go ndéanfar athluacháil ar gach maoin i do limistéar údarais áitúil agus go gcinntfidh d'údarás áitúil Ráta Bliantúil ar Luacháil (ARV) iar-athluachála, ní bheifear in ann a mheas conas mar a rachaidh sé i bhfeidhm ar mhaoin aonair. Léirítear sampla léiritheach ar leathanach 4.

An ionann Luacháil mo mhaoinne agus mo Dhiliteanas Rátaí?

Ní hionann do Luacháil agus do Dhiliteanas Rátaí is bonn í an luacháil don údarás áitúil chun rátaí i ndáil le do mhaoin a ríomh agus a ghearradh ach ní hionann sin is an dliteanas rátaí. Is mar thoradh ar do luacháil, arna mheas ag Oifigíilgh an Choimisiúnéara, iolraithe faoin Ráta Bliantúil ar Luacháil (ARV) atá leagtha amach ag an údarás áitúil, atá do dhiliteanas rátaí.

$$\text{Luacháil} \times \text{ARV} = \text{Rátaí} \quad \text{E.g. } \text{€10,000} \times 0.25 = \text{€2,500}$$

An mbeidh méadú ar an teacht isteach ó rátaí trachtála ag an Údarás Áitúil mar thoradh ar an Athluacháil?

Ní bheidh. Beart is ea athluacháil atá neodrach ó thaobh ioncam de tríd is tríd. Ní bheidh méadú ar an líon iomlán rátaí atá dlite le bailiú ag an údarás áitúil le linn na bliana i ndiaidh athluachála de bhua na hathluachála. Cuirfear boilsciú san áireamh, áfach.



Bileog Eolais Athluachála

Offg Luachála
Valuation Office

