



Tuarascáil Bhliantúil 2022



Brollach ón gCoimisinéir Luachála

Tá áthas orm Tuarascáil Bhliantúil deiridh na hOifige Luachála don bhliain 2022 a chur faoi bhráid an tAire Tithíochta, Rialtais Áitiúil agus Oidhreachta, de réir Alt 41 den Acht Luachála 2001, arna leasú. Faoin Acht um Thailte Éireann 2022, chomhcheangail an Oifig Luachála, an tÚdarás Clárúcháin Maoine agus Suirbhéireacht Ordanáis Éireann le Tailte Éireann an 1 Mártá 2023, comhlacht Stáit nua a bhfuil sé de chúram air feidhmeanna na dtrí aonán cumaiscthe a chomhlíonadh.

Tugann an tuarascáil seo cuntas cuimsitheach ar ghníomhaíochtaí na hOifige Luachála le linn 2022 agus ar an obair a rinne ár bhfoireann thar ceann ár ngeallsealbhóirí go léir. Ag teacht chun cinn ó phaindéim Covid 19, d'éirigh leis an Oifig clár suntasach gníomhaíochta agus seachadta a chothabháil i rith na bliana, ag teacht leis na cuspóirí agus na tosaíochtaí straitéiseacha atá leagtha amach inár bPlean Straitéiseach trí bliana 2021 - 2023. Tá na héachtaí seo leagtha amach go mion sa tuarascáil seo.

D'éirigh leis an Oifig polasaí oibre cumaisc a ghlacadh a chuir ar chumas ár bhfoireann oibriú go sábháilte agus go héifeachtach ón oifig agus ón mbaile i rith na bliana. Ba cheart a thabhairt faoi deara go bhfuil dul chun cinn suntasach déanta maidir le hathluacháil iarchurtha na maoine inrátaithe i limistéir na n-údarás rátúcháin de Chomhairlí Contae an Chláir, Dhún na nGall, na Gaillimhe, Chiarraí, Mhaigh Eo agus Dhún Laoghaire-Ráth an Dúin agus Chomhairle Cathrach na Gaillimhe, leis na liostaí luachála deiridh le foilsíú i Meán Fómhair 2023. I dtéarmaí ár gClár Athbhreithnithe, críochnaíodh 8,242 iarratais athbhreithnithe in 2022, an leibhéal is airde ó 2018, agus tugadh os cionn 800 Achomharc Athluachála agus Athbhreithnithe chuig an mBinse Luachála chun críche i rith na bliana. D'ainneoin timpeallacht dhúshlánach earcaíochta agus coinneála, lean an Oifig ag leathnú ár bhfoireann Luachála Maoine Stáit in 2022 chun freastal ar an éileamh méadaitheach ar ár seirbhísí agus chun na caighdeáin tuairiscithe feabhsaithe a bhfuil ár gcomhpháirtithe san earnáil phoiblí ag súil leo a sholáthar. Táthar ag súil go mbeidh gá le forbairt agus leathnú leanúnach ar sheirbhísí luachála stáit faoi Thailte Éireann chun freastal ar riachtanais na gcustaiméirí.

Táim an-bhuíoch de mo chomhghleacaithe ar Bhord Bainistíochta na hOifige as a dtiomantas agus a dúthracht i rith 2022 agus sna blianta roimhe sin. Tugadh aghaidh ar go leor dúshlán nua agus éagsúil agus déileáladh leo ar bhealach gairmiúil agus muid ag iarraidh ár gcuspóirí straitéiseacha, spriocanna feidhmíochta agus riachtanais na ndaoine a bhfreastalaímid orthu a bhaint amach. Is fianaise breise iad na héachtaí a bhfuil cur síos orthu sa tuarascáil seo ar a gcumas, a ndearcadh dearfach agus a n-eitic oibre. Ba mhaith liom freisin aitheantas a thabhairt do thacaíocht agus do chomhoibriú na bhfoirne ceannaireachta san Údarás Clárúcháin Maoine agus Suirbhéireacht Ordanáis Éireann agus iad ag ullmhú do bhunú Thailte Éireann.

Gabhaim buíochas le foireann ár máthair-Roinne, an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta, as a dtacaíocht agus a gcúnamh luachmhar i rith na bliana, agus as a dtiomantas chun an cumasc a chur chun cinn le Tailte Éireann.

Is mian liom freisin mo buíochas a chur in iúl do chomhghleacaithe i Ranna agus in Oifigí Rialtais eile agus in údarás áitiúla, go háirithe in Oifig an Phríomh-Aturnae Stáit, Oifig na nOibreacha Poiblí (OOP), agus an Binse Luachála lena leanaimid ag obair go dlúth agus go comhoibríoch.

Mar fhocal scoir, le brón is mian liom an deis dheireanach seo a ghlacadh chun foireann na hOifige Luachála a mholadh as a dtiomantas agus a ndúthracht le linn 2022 agus le blianta fada anuas ar an bhfód san Oifig. Tá súil agam go mbeidh an diógrais, an fuinneamh agus an

nuálaíocht chéanna in úsáid ag gach ball fairne i dTailte Éireann agus muid ag leanúint ar aghaidh ag obair le chéile chun luach poiblí a sholáthar dár ngeallsealbhóirí iomadúla.

Colm Lavery

Colm Lavery
Coimisinéir Luachála

Gluais

Mír	Cur Síos
Cód Cleachtas um Rialachas Comhlachtaí Stát	Soláthraíonn an Cód creat chun dea-chleachtas a chur i bhfeidhm i rialachas corparáideach ag comhlachtaí Stát tráchtala agus neamhchráchtala. https://www.per.gov.ie/en/revised-code-of-practice-for-the-governance-of-state-bodies/
DPER	An Roinn Caiteachais Phoiblí agus Athchóirithe
Clár Náisiúnta Athluachála	An clár a sheol an Oifig Luachála as a n-eascaíonn athluacháil chórásach ar gach maoin inráitithe in Éirinn ar bhonn údaráis áitiúil de réir údaráis áitiúil. Is é seo an chéad chlár náisiúnta athluachála ó lár an naoú haois déag
OPW	Oifig na nOibreacha Poiblí
Tionscadal AXIA	An t-ainm intí ar thionscadal as ar tháinig mórchóras nua athsholáthair ríomhaireachta a thacaíonn le croí-oibríochtaí agus feidhmeanna na hOifige Luachála
Athluacháil	An próiseas trína sanntar luachálacha inráitithe bunaithe ar luachanna ciosa comhaimseartha do gach réadmhaoin i limistéar údaráis áitiúil ag an am céanna
Reval2023	An chéim reatha den Chlár Náisiúnta Athluachála, a chlúdaíonn athluacháil gach réadmhaoine inráitithe i gComhairlí Contae an Chláir, Dhún na nGall, na Gaillimhe, Chiarráí agus Mhaigh Eo agus Chomhairle Cathrach na Gaillimhe agus an dara Athluacháil ar Dhún Laoghaire-Ráth an Dúin.
Leasú	Is é athbhreithniú an próiseas reachtúil trína ndéantar réadmhaoine aonair a luacháil chun críocha rátála, ar iarratas ó údaráis áitiúla agus íocóirí rátaí, idir athluachálacha. Is príomhghné é maidir le cothabháil leanúnach na liostaí luachála
Tailte Éireann	An eagraíocht nua mar thoradh ar chumasc na hOifige Luachála, Suirbhéireacht Ordánais Éireann agus an túdarás Clárúcháin Maoine
Binse Luachála	An comhlacht reachtúil neamhspleách, a bunaíodh ar dtús faoin Acht Luachála 1988, agus ar lean an tAcht Luachála 2001 air, chun éisteacht le hachomhairc i gcoinne chinntí an Choimisinéara Luachála ar luacháil agus athluacháil réadmhaoine tráchtála chun críocha rátála
Liosta Luachála	Liosta maoine agus a luachálacha inráitithe i limistéar Údaráis Rátála ar leith ar a ngearrtar rátaí tráchtála
COL	Is é Córas Oifige Luachála (COL) córas leictreonach inmhéánach reatha na hOifige Luachála trína ndéantar sonraí ábhartha gach réadmhaoine ar liosta luachála a thaifeadadh agus a phróiseáil. Is é COL an bunachar sonraí lárnoch de gach taifead luachála do mhaoin inráitithe

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Tuarascáil Bhliantúil 2022 na hOifige Luachála

Misean agus Luachanna (Foinse: Plean Straitéiseach na hOifige Luachála 2021-2023)

1.1 Misean

Is í an Oifig Luachála eagraíocht luachála maoine Stáit na hÉireann agus tá feidhmeanna luachála curtha i gcrích aici ó 1830 i leith. Is é ár misean seirbhís luachála réadmhaoine neamhchlaonta agus iontaofa a sholáthar, ar bhealach éifeachtach, chun tacú le Rialtas na hÉireann.

1.2 Ár Luachanna Corparáideacha

Mar atá leagtha amach inár bPlean Straitéiseach 2021-2023, tá gach ball foirne san Oifig Luachála tiomanta do sheachadadh rathúil ár misean agus d'fhorbairt leanúnach ár n-eagraíochta. Is iad seo a leanas na bunluachanna a bhfuilimid tiomanta dóibh:

Tiomantas don Sármhaítheas

Táimid tiomanta do sheirbhísí ardchaighdeáin a sholáthar, ar bhealach inbhuanaithe, ar mhaithe le saoránaigh agus geallsealbhóirí eile.

Comhoibriú

Aithnímid go bhfuil caidreamh dearfach agus obair bhuíne, lenár gcomhghleacaithe agus lenár gcompháirtithe, lárnach chun ár ngealltanais a chomhlíonadh.

Solúbthacht

Glacaimid leis an nuálaíocht agus cuireann muid feabhas leanúnach ar ár gcórais agus ár bpróisis chun torthaí níos fearr a bhaint amach.

Ionracas agus Cuntasacht

Oibrímid ar bhealach neamhchlaonta trédhearcach agus tá gach duine againn cuntasach as a ndéanaimid. Déanaimid cumarsáid go hionraic agus go hosailte lena chéile, agus leis na daoine aonair agus leis na heagraíochtaí lena mbímid ag idirgníomhú.

Meas

Glacaimid le comhionannas, éagsúlacht agus cuimsitheacht. Tacaímid le timpeallacht ina gcaitear le daoine le dínit agus ina gcurtlear luach ar a n-indibhidiúlacht.

Ról na hOifige Luachála

- 2.1 Is í príomhfheidhm na hOifige Luachála bonn luachála aonfhoirmeach agus cothrom a bhunú agus a chothabháil, de réir an Achta Luachála 2001, arna leasú, ar a bhféadfaidh údarás áitiúla rátaí tráchtála a ghearradh. Tá na luachálacha seo lárnach don chóras rátala tráchtála in Éirinn agus is bonn iad chun breis is €1.5 billiún de mhaoiniú rialtais áitiúil a thobhach gach bliain.
- 2.2 Cuirimid seirbhís luachála ghairmiúil ar fáil freisin do Ranna Rialtais éagsúla, do ghníomhaireachtaí Stáit agus do chomhlachtaí poiblí eile. Déanaimid luachálacha caipítíl agus cíosa ar an margadh oscailte do na custaiméirí seo. Soláthraítear luachálacha margaidh oscailte do réadmhaoin atá á n-aistriú idir Ranna Rialtais, Comhlachtaí stáit agus údarás agus gníomhaireachtaí poiblí eile, áitiúil agus náisiúnta araon.
- 2.3 I bhfeidhmiú ár ngnó, oibrímid le raon leathan custaiméirí agus geallsealbhóirí eile, lena n-áirítear íocóirí rátaí agus daoine eile den phobal, údarás áitiúla, gníomhairí gairmiúla, agus comhlachtaí ionadaíocha a ghníomhaíonn thar ceann íocóirí rátaí agus cliant eile, taighdeoirí/gníomhairí gineolaíocha agus foireann Ranna agus Oifigí Rialtais eile, lena n-áirítear baill agus foireann an Bhinse Luachála neamhspleáach.

Ár nObair

- 3.1 Tá an Oifig Luachála i mbun clár náisiúnta faoi láthair chun gach réadmhaoin tráchtála agus tionsclaíochta in Éirinn a athluacháil. Is é cuspóir an chláir seo níos mó cothromais, aonfhoirmeachta agus tréadhearcachta a thabhairt isteach i gcóras rátala na n-údarás áitiúil le haghaidh réadmhaoine neamh-thí.
- 3.2 Chomh maith leis an gclár náisiúnta athluachála a rolladh amach, cuireann an Oifig seirbhísí luachála ar fáil do gach údarás áitiúil trína féidir luachálacha réadmhaoine inrráitithe a athbhreithniú agus trína bhféadfar luachálacha réadmhaoine nua a chur isteach ar Liosta Luachála den chéad uair. “Athbhreithniú” ar luachálacha a thugtar ar an bpróiseas seo. Eascaíonn larratais ar Athbhreithniú as athrú ábhartha ar réadmhaoin tráchtála atá ann cheana, mar shíneadh, foroinn nó cónascadh dhá réadmhaoin níos mó nó críochnú réadmhaoine tráchtála iomlán nua.
- 3.3 Tá an Coimisinéir Luachála, atá ina Phríomh-Suirbhéir Teorann agus ina Oifigeach Cuntasáiochta don Oifig Luachála (Vóta 16 de na Cuntas Leithreasa), freagrach as bainistíocht iomlán na hOifige Luachála lena n-áirítear bainistiú fairne, seachadadh shainchúram na hOifige lena n-áirítear luachálacha cothrom le dáta ar mhaoine tráchtála agus tionsclaíochta a sholáthar d’íocóirí rátaí agus d’údarás rátala, seachadadh an chláir náisiúnta athluachála, soláthar seirbhísí luachála éagsúla do Ranna Rialtais, gníomhaireachtaí Stáit agus comhlachtaí poiblí eile agus mar Phríomh-Shuirbhéir Teorann, comhairle a thabhairt maidir le teorainneacha muirí agus reachtúla a shocrú.
- 3.4 Tá liosta de na daoine a d’fhón mar Choimisinéir Luachála agus mar Phríomh-Suirbhéir Teorann, ó bunaíodh an dá phost, in Aguisín 4.

Rialachas Corparáideach agus Comhlíonadh

An Bord Bainistíochta

4.1 Is é ról an Bhoird Bainistíochta ná forbairt agus cur i bhfeidhm straitéisí agus pleannan cuí a threorú chun cur ar chumas na hOifige a mandáid a sheachadadh. Déanann an Bord maoirseacht freisin ar fhreagrachtaí rialachais chorparáidigh na hOifige. Tá ballraíocht an Bhoird comhdhéanta den Choimisinéir Luachála, Ceann na Seirbhísí Luachála, Ceann na Seirbhísí Corparáideacha, an Príomhoifigeach Faisnéise agus Stiúrthóirí na Seirbhísí Luachála. Is é an Coimisinéir Cathaoirleach Bhord Bainistíochta na hOifige Luachála.

Tuairisciú Airgeadais

4.2 Cuireadh Tuarascálacha Airgeadais a thaispeánann sonraí caiteachais in aghaidh an bhuiséid faoi bhráid an Bhoird Bainistíochta agus breithníodh iad ar bhonn míosúil i rith na bliana.

4.3 I rith 2022, lean an Oifig Luachála ag cloí leis na gnéithe ábhartha den *Chód Caiteachais Phoiblí* a d'fhoilsigh an Roinn Caiteachais Phoiblí agus Athchóirithe.

Bainistiú Riosca

4.4 Feidhmíonn an Oifig Luachála polasaí Bainistíochta Riosca foirmiúil agus coinníonn sé Clár Rioscaí de réir threoirínta na Roinne Airgeadais. Tá cothabháil an chláir deartha lena chinntíú go n-aithnítear rioscaí agus go ndéantar measúnú orthu agus go gcurtear bearta maolaithe cuí i bhfeidhm, nuair is indéanta. An Clár Riosca, a chuimsíonn bearta maolaithe, a thiomsú thar ceann an Bhoird Bainistíochta agus a athbhreithniú ag comhaltaí an Bhoird ar bhonn ráithiúil ar a laghad.

4.5 Ag léiriú na bpriomhthosaíochtaí don eagraíocht agus don chomhshaol ina bhfeidhmíonn sé, ba iad na priomhrioscaí féideartha don Oifig Luachála ag deireadh 2022 ná:

- Teip freagra éifeachtach agus éifeachtúil a thabhairt ar achomhairc a eascraíonn as riachtanais mhéadaitheacha agus athraitheacha an Bhinse Luachála.
- Teip freastal ar riachtanais ár bpáirtithe leasmhara, i soláthar seirbhísí Athbhreithnithe.
- Teip freastal ar riachtanais ár ngeallsealbhóirí, i seachadadh an Chláir Náisiúnta Athluachála mar a comhaontaíodh leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta.
- Tionchar imeachtaí móra athraithe ar chumas na heagraíochta gnó mar is gnách a chur i gcrích.
- Teip freastal ar riachtanais ár ngeallsealbhóirí, i seachadadh na seirbhise Luachála Maoine Stáit i gcomhréir le spriocanna ár bPlean Straitéiseach 2021 - 2023.
- Teip ár gcumas eagraíochtúil a neartú i gcomhréir le spriocanna ár bPlean Straitéiseach 2021 - 2023 .

Cód Cleachtais um Rialachas Comhlachtaí Stáit

4.6 I rith 2022, chomhlíon an Oifig Luachála forálacha ábhartha an *Chód Cleachtais um Rialachas Comhlachtaí Stáit* arna fhoilsíú ag an Roinn Caiteachais Phoiblí agus Athchóirithe.

4.7 Cuireadh Comhaontú Maoirseachta agus Comhaontú Seachadta Feidhmíochta idir an Coimisinéir Luachála agus an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta i

bhfeidhm i mBealtaine 2022. Sainordaíodh sa Chomhaontú Maoirseachta comhlíonadh leanúnach na gceanglas ábhartha den *Chód Cleachtas um Rialachas Comhlacthaí Stáit*.

An tAcht um Brústocaireacht a Rialáil 2015

- 4.8 Cuireadh túis leis an Acht um Brústocaireacht a Rialáil 2015 i bhfeidhm an 1^ú Meán Fómhair 2015. Ceanglaíonn alt 6(4) den Acht ar gach comhlacht poiblí liosta d'oifigigh phoiblí ainmnithe an chomhlachta a fhoilsiú ar a shuíomh gréasáin. I rith 2022, ba é an Coimisinéir Luachála an t-aon Duine Ainmnithe san Oifig Luachála, faoi fhorálacha Alt 6 den Acht.

Leibhéal Airgeadais agus Foirne

Leibhéal Foirne

- 5.1 Ag deireadh 2022, bhí 127.9 ball foirne coibhéiseach lánaimseartha (FTE) ag fónamh san Oifig Luachála.

Is státseirbhísigh iad gach ball foirne agus faigheann siad luach saothair de réir scálaí pá na Státseirbhís atá sainithe go lárnach. Ní raibh aon bhall foirne ag fáil sochair bhereise neamhphá.

Caiteachas agus Fáltais Vótáilte na hOifige Luachála

- 5.2 Feidhmíonn an Oifig Luachála mar Oifig neamhspleách faoi choimirce an tAire Tithíochta, Rialtais Áitiúil agus Oidhreachta agus tá sí maoinithe ag a Vóta féin (Vóta 16).

Clúdaíonn Vóta 16 clár amháin; Clár A, Seirbhís Luachála Stáit a Sholáthar, a bhaineann le hobair na hOifige Luachála. Is é an Coimisinéir Luachála an tOifigeach Cuntasaiochta do gach caiteachas agus ioncam faoi Vóta 16

- 5.3 Ag deireadh 2022, b'ionann an t-ollchaiteachas iomlán do Vóta 16 agus €15.165m, arbh ionann é agus 75% den soláthar iomlán vótáil don bhliain. €0.78m san iomlán a fuarthas mar Leithreasaí i gCabhair

Déanann an tábla seo a leanas achoimre ar leithdháiltí buiséid agus torthaí don tréimhse 2020 go 2022 do Vóta 16, a chuimsíonn an Oifig Luachála agus an Binse Luachála do na blianta ar fad ach amháin 2022. Is toradh sealadach é toradh 2022 roimh iniúchadh a dhéanamh ar an gCuntas Leithreasa do 2022.

	2020 €000	2021 €000	2022 €000
Leithdháileadh Buiséid	17,637	17,579	20,226
Toradh Buiséid	10,282	12,130	15,165

Soláthraíonn *Aguisín 2 – Caiteachas agus Ioncam* miondealú neamhiniúchta ar thoradh vóta na hOifige Luachála do 2022.

Iniúchtaí

- 5.6 Ina hiniúchadh ar Chuntas Leithreasa 2021 do Vóta 16, níor aimsigh Oifig an Ard-Reachtaire Cuntas agus Ciste aon laigí suntasacha in aon cheann de na réimsí a chlúdaigh a hiniúchadh.
- 5.7 Thug Aonad Iniúchta Inmheánaigh agus Riosca na hOifige Luachála dhá athbhreithniú iniúchta inmheánaigh chun críche le linn 2022 agus ba ghá mionleasú téacs a chur i gcrích leis an tríú athbhreithniú. Cuireadh iniúchadh eile chun cinn in 2022 agus críochnófar é in 2023.

An Clár Náisiúnta Athluachála a chur chun cinn

- 6.1 De réir na nAchtanna Luachála 2001, arna leasú, tá clár náisiúnta ar bun le haghaidh athluacháil gach réadmhaoine tráchtála agus tionsclaíochta sa Stát. Is é seo an chéad chlár náisiúnta athluachála ó lár an naoú haois déag agus is tosaíocht straitéiseach é don Rialtas.
- 6.2 Tá thart ar 150,000 réadmhaoin tráchtála agus tionsclaíochta faoi dhliteanas rátaí a íoc in Éirinn. Clúdaíonn Vóta 16 clár amháin; Clár A, Seirbhís Luachála Stáit a Sholáthar, a bhaineann le hobair na hOifige Luachála. Dá réir sin, tá gaol i bhfad níos dlúithe idir luachanna cíosa comhaimseartha agus dliteanas réadmhaoine aonair do rátaí tráchtála tar eis athluachála. Bíonn rátaí dliteanais laghdaithe ag roinnt íocóirí rátaí agus bíonn dliteanas méadaithe ag cuid eile de bharr an phróisis athdháilte ach, ar an iomlán, tá dáileadh níos cothroime agus níos comhionann ar an ualach.
- 6.3 Ba ghné lárnach de *Phlean Straitéiseach na hOifige Luachála 2021-2023 é an Clár Náisiúnta Athluachála a chur chun cinn agus bhí sé ina phríomhthosaíocht le linn 2022.*
- 6.4 I mí an Mhárta 2022 d'aontaigh an tAire Tithíochta, Rialtais Áitiúil agus Oidhreachta an gCoimisinéir Luachála go ndéanfadh an Coimisinéir athluacháil 34,000 réadmhaoin inrrátaithe a iarchur sna limistéir údaráis áitiúil de Chomhairlí Contae an Chláir, Dhún na nGall, Dhún Laoghaire-Ráth an Dúin, na Gaillimhe, Chiarraí agus Mhaigh Eo agus Chomhairle Cathrach na Gaillimhe go dtí 2023 mar gheall ar thionchar COVID-19.
- 6.5 I mí Mheán Fómhair, chúlghair an Coimisinéir Luachála, le toiliú an tAire Tithíochta, Rialtais Áitiúil agus Oidhreachta, na hOrduithe Luachála a bhí ann cheana maidir le hathluacháil réadmhaoine tráchtála agus tionsclaíochta sna limistéir údaráis áitiúil thusa.
- 6.6 Tar eis próiseas comhairliúcháin reachtúil a bheith curtha i gcrích idir an Coimisinéir Luachála, an tAire Tithíochta, Rialtais Áitiúil agus Oidhreachta agus na hÚdaráis Áitiúla ábhartha, rinne an Coimisinéir Orduithe Luachála nua do na limistéir údaráis áitiúil seo.
- 6.7 Mar thoradh air sin, is é an chéim reatha den Chlár Náisiúnta Athluachála ná Reval 2023, an teideal nua do Thionscadail Athluachála Comhnaasca Reval 2021 agus Dún Laoghaire-Ráth an Dúin.
- 6.8 Is é seo an 2^ú Athluacháil ar limistéar údaráis rátála de Chomhairle Contae Dhún Laoghaire-Ráth an Dúin agus an 1^ú Athluacháil ar limistéir na n-údarás rátála i gComhairlí Contae an Chláir, Dhún na nGall, na Gaillimhe, Chiarraí agus Mhaigh Eo agus Chomhairle Cathrach na Gaillimhe.
- 6.9 Ar an 23^ú Meán Fómhair 2022, eisíodh Teastais Luachála Beartaithe chuig thart ar 30,500 ráta-íocóirí sna limistéir údaráis áitiúil thuasluaite. Íocóirí rátaí a bhí míshásta le haon ghné ábhartha den Luacháil Beartaithe
D'fhéadfadh teastas uiríll a dhéanamh chuig an mbainisteoir luachála suas go dtí agus lena n-áirítear 1 Samhain 2022.
- 6.10 Eiseofar na Teastais Luachála Beartaithe eile chuig ráta-íocóirí idir Feabhra agus Bealtaine 2023.

- 6.11 Foilseofar luachálacha nua a eascraíonn as an athluacháil anois ar an 22^ú Meán Fómhair 2023 agus beidh siad in éifeacht chun críocha rátaí ó Eanáir 2024 ar aghaidh.
- 6.12 **Ráta Bliantúil ar Luacháil**
Ríomhtar méid na rátaí tráchtála a bhfuil íocóir rátaí faoi dhliteanas ina leith trí luacháil na maoine a iolrú faoin “Ráta Bliantúil ar Luacháil” (RBL) a shocraíonn comhaltaí tofa gach údaráis áitiúil. Tá an RBL do 2022 arna leagan síos ag gach ceann de na 31 údarás áitiúil san áireamh in Agusín 5.

Athbhreithniú Leanúnach ar Luachálacha

- 7.1 Déanann an Oifig Luachála an clár náisiúnta “Athbhreithnithe” freisin, maidir le cothabháil leanúnach na liostaí luachála, ar iarratas ó íocóirí rátaí agus údaráis áitiúla.
- 7.2 I gcomhar leis na 31 údarás áitiúil ar fad, tá úsáid fhorfheidhmithe an Chórais Bainistíochta um Rialú Foirgníochta (CBRF) méadaithe ag an Oifig Luachála is feidhmchlár bogearraí ar líne é a chuireann ar chumas na n-údarás áitiúil sonraí tógála a uaslódáil go díreach chuig an Oifig Luachála, ag feabhsú éifeachtúlachtaí gnó agus torthaí athbhreithnithe. Bhí ról tábhachtach ag úsáid an ardáin seo maidir le críochnú 8,242 iarratas athbhreithnithe a chumasú in 2022, an leibhéal is airde ó 2018 nuair a eisíodh 9,670 teastas deiridh.
- 7.3 Leanfaidh an oifig ar aghaidh ag cur leis na socruithe comhroinnte sonraí atá ag na húdaráis áitiúla atá ann cheana féin chomh maith le leanúint ar aghaidh ag feabhsú agus ag neartú na gcaidreamh oibre leis na geallsealbhoírí go léir chun an toradh is fearr a fháil ar ghnó, ar shaoránaigh agus ar an Stát.
- 7.4 Rinneadh luacháil ar 1,325 foirgneamh nua chun críocha rátaí tráchtála den chéad uair, agus meastar go nginfidh siad ioncam breise ó rátaí de €26,466,845 d’údaráis áitiúla in 2023.
- 7.5 Ina theannta sin, meastar go nginfidh ioncam breise ó rátaí d’údaráis áitiúla ó luacháil síntí agus athruithe ar 3,179 réadmhaoin tráchtála go náisiúnta ioncam breise de €15,043,312 thar 2023.
- 7.6 Ag teacht le hathbhreithnithe sna blianta roimhe seo, bhog 2,133 réadmhaoin ó stádas inrátaithe go stádas neamh-rátaithe de réir Sceideal 4 de na hAchtanna Luachála. B'ionann a bhaint €8,061,938 go barúlach i rátaí a tharscaoileadh ag réadmhaoin a bhí átithe ag carthanais, forais oideachais, foirgnimh a athraíodh go húsáid tí agus réadmhaoin a measadh a bheith mí-oiriúnach le haghaidh áitíochta tairbhiúil.
- 7.7 Is é an glanioncam iomlán a bheidh ar fáil do gach údarás áitiúil ó chlár athbhreithnithe 2022 ná thart ar €33,448,219 ar an leibhéal buacach is airde a baineadh amach le deich mbliana anuas.
- 7.8 D'éirigh le soláthróir seirbhísé seachtrach riaráiste de 6,000 iarratas athbhreithnithe a ghlanadh i rith na bliana a coinníodh ar bhonn aonuaire. Rinneadh na hathbhreithnithe seo i gContaetha an Chláir, Chorcaí, Dhún na nGall, na Gaillimhe, Chiarraí agus Mhaigh Eo. Cuireadh moill ar an obair seo mar gheall ar shrianta COVID-19 agus críochnaíodh í sular eisíodh deimhnithe REVAL 23 sna tíortha sin.

Achomhairc chuig an Bhinse Luachála

- 8.1 Is féidir le híocóirí rátaí atá míshásta le haon ghné de theastas luachála a eisítear tar éis Athbhreithnithe nó Athluachála achomharc a dhéanamh chuig an mBinse Luachála neamhspleách. Bainistíonn an Binse Luachála sceidealú éisteachaí achomhairc trí chóras ‘glao-thar’ agus eisíonn sé treoracha chuig na páirtithe de réir na Rialacha.
- 8.2 Thug an Binse Luachála isteach rialacha nua do gach achomharc a thaisceadh tar éis an 16 Meán Fómhair 2019. Leanfar le hachomhairc a taisceadh roimh an dáta seo a éisteacht faoi na rialacha roimhe seo. Tá thart ar 200 mír fós ann a tháinig roimh Rialacha 2019 agus atá fós le tabhairt chun críche ag an mBinse. Baineann cuid acu seo le hachomhairc a rinne ceachtar páirtí nó an dá pháirtí in aghaidh chinntí an Bhinse chuig an Ard-Chúirt.
- 8.3 Forálann Rialacha an Bhinse Luachála (Achomhairc) 2019 d’achomhairc a dhiúscairt gan éisteacht ó bhéal, ag brath ina ionad sin ar aighreachtaí doiciméadacha, agus rannán duine amháin ag cinneadh an achomharc. Léiríonn sé seo feabhas suntasach a d’fhéadfadh a bheith ar an am a thógann sé ar an mBinse Luachála déileáil le hachomharc.
- 8.4 Bhí 336 achomharc Athbhreithnithe ar feitheamh os comhair an Bhinse ag túis 2022. Rinneadh 153 achomharc Athbhreithnithe breise a thaisceadh leis an mBinse i rith na bliana. Le 153 achomharc tugtha chun críche, bhí iarmhéid deiridh de 336 achomharc ag deireadh na bliana.
- 8.5 Bhí 1,641 achomharc Athluachála idir lámha ag an Oifig ag túis 2022, agus cuireadh 40 mír eile leis i rith na bliana. Críochnaíodh 665 achomharc Athluachála i rith na bliana, rud a d’fhág iarmhéid deiridh de 1,016 cás gan réiteach.
- 8.6 D’eisigh an Binse tuairim is 150 cinneadh scríofa le linn 2022. Tá moill riachtanach idir eisiúint an chinnidh agus an tOrdú Cinnidh a fháil, rud is gá chun an cás a dhúnadh. Ligeann an tréimhse seo do na páirtithe achomharc a dhéanamh chun na hArd-Chúirte ar aon ghné den dlí a eascraíonn as an gcinneadh. Ciallaíonn sé seo freisin nach bhféadfar cásanna a thugtar chun críche den chuid is mó sna míonna deiridh de bhliain féilire a eisiúint go dtí an bhliain féilire ina dhiaidh sin.
- 8.7 Tugann Aguisín 3 léargas níos doimhne ar an obair achomhairc a rinne an Oifig Luachála le linn 2022.

Luacháil Dhomhanda ar Ghnóthais Fóntas Poiblí

- 9.1 Déanann Alt 53 den Acht Luachála 2001 foráil do luacháil gnéithe líonra de ghnóthais áirithe fóntais phoiblí ainmnithe ar bhonn “domhanda”, gach cúig bliana. Tá an chéad luacháil domhanda eile dlite in 2024.
- 9.2 Tá 12 eintiteas san iomlán ainmnithe ag an tAire mar ghnóthais fóntais phoiblí chun críocha an phróisis luachála iomláin, mar a fhoráltear le halt 53 den Acht Luachála. Is iad seo:
- 2RN
 - BT Communications Ireland Limited
 - Eircom Limited
 - Eirgrid
 - ESB Networks
 - Lónraí Gás Éireann
 - Iarnród Éireann
 - Uisce Éireann
 - Meteor Mobile Communications Limited
 - Three Ireland (Hutchison) Limited
 - Virgin Media Ireland Limited agus
 - Vodafone Ireland Limited.
- 9.3 I gcomhréir le hAlt 53, déantar luacháil gach gnóthas fóntais phoiblí a chionroinnt idir na húdaráis rátála sin a bhfuil sócmhainní maoine an ghnóthais fóntais phoiblí suite ina limistéar riarracháin.
- 9.4 Tá sonraí na luachálacha domhanda go léir leagtha amach sa “Lár Liosta Luachála” arna chothabháil ag an gCoimisinéir Luachála de réir alt 55 den Acht Luachála 2001, arna leasú le halt 30 den Acht Luachála (Leasú), 2015. Ba é luach iomlán, chun críocha rátaí, an dá ghnóthas fóntais phoiblí dhéag ar an “Lár Liosta Luachála” an 31ú Nollaig 2022 ná €949,590,000.

Luachálacha Maoine Stáit

Seirbhísí Margaidh agus Luach Sócmhainní

- 10.1 Soláthraíonn an Oifig Luachála seirbhís luachála ghairmiúil do Ranna Rialtais éagsúla, do Ghníomhaireachtaí Stáit agus do chomhlactaí poiblí eile. Baineann an obair seo le luachálacha caipítíl agus cíosa, lena n-áirítear luachálacha chun críocha athbhreithnithe cíosa, do na custaiméirí seo. Cuirtear luachálacha ar fáil freisin do réadmhaoin atá á n-aistriú idir Ranna Rialtais, comhlactaí Stáit agus údaráis agus gníomhaireachtaí poiblí eile, idir áitiúil agus náisiúnta de réir Chiorclán 11/15.

I measc na gcustaiméirí tá:

- An Bord um Fhaisnéis do Shaoránaigh
- Coimisinéirí Soilse na hÉireann
- An tSeirbhís Chúirteanna
- An Roinn Talmhaíochta, Bia agus Mara
- An Roinn Cosanta
- An Roinn Oideachais
- An Roinn Tithíochta, Rialtais Áitiúil, agus Oidhreachta
- An Roinn Forbartha Tuaithe agus Pobail
- An Roinn Leasa Shóisialaigh
- An Ghníomhaireacht um Chaomhnú Comhshaoil (GCC)
- Fáilte Éireann
- Feidhmeannacht na Seirbhise Sláinte (FSS)
- Institiúidí Teicneolaíochta / Ollscoileanna Teicneolaíochta (iolra)
- Soilse na hÉireann
- Seirbhís Phríosún na hÉireann
- An Ghníomhaireacht Forbartha Talún (LDA)
- Údaráis Áitiúla (iolra)
- Oifig na nOibreacha Poiblí (OPW)
- An t-Údarás Clárúcháin Maoine Éireann (PRAI)
- Coimisinéirí Ioncaim
- Tusla
- An Coláiste Ollscoile, Baile Átha Cliath
- Údarás na Gaelteachta
- Boird Oideachais agus Oiliúna Éagsúla (BOOanna)
- Uiscebhealaí Éireann

- 10.2 I rith 2022, lean rannóg Luachála Maoine an Stáit den Oifig Luachála ag cur caighdeáin chun cinn, faoi Scéim Chláraithe Luachála RICS (SCL), a cheadaíonn don Oifig Luachála urraíocht a dhéanamh ar Luachálaithe Cláraithe aonair laistigh den eagraíocht. Leantar de chaighdeáin tuairiscithe agus chomhlíonta a fheabhsú go hábhartha chun ceanglais rialála agus ionchais na gcliant a chomhlíonadh, agus chun teacht le caighdeáin ESG sa nuashonrú is déanaí ar Chaighdeáin Ghairmiúla Luachála Institiúid Ríoga na Suirbhéirí Cairte 2022 (Leabhar Dearn).
- 10.3 Lean an fhoireann Luachála Maoine Stáit ag méadú measartha i rith 2022 chun freastal ar an éileamh méadaitheach ar na seirbhísí agus chun na caighdeáin tuairiscithe feabhsaithe a bhfuiltear ag súil leo a sholáthar. Foirmíonn sé seo na bunsraitheanna don fhorbairt agus don fhás a theastaíonn chun freastal ar riachtanais na gcustaiméirí.
- 10.4 Déantar gach luacháil chun críocha luacha margaidh de réir na gCaighdeán Luachála Idirnáisiúnta (CLI) 2022 agus an Leabhar Dearn 2022.

- 10.5 I rith 2022, thuairiscigh muid luachanna do 339 réadmhaoin, thar 187 luacháil a eisíodh do chliaint, ar luach comhiomlán beagán os cionn €507.6 milliún. Cuimsítear leis seo:
- 3 Treoir Luachála Sócmhainní ar bhonn Luach Cóir le 32 tuairisc, agus 203 sócmhainn aonair, agus luach comhiomlán beagán os cionn €393.7 milliún.
 - 38 maon, le luach margaidh comhiomlán de thart ar €26.45 milliún, arna luacháil do Ranna Rialtais, do ghníomhaireachtaí Stáit agus d'údarás áitiúla de réir Chiorclán 11/15 ón Roinn Caiteachais Phoiblí agus Athchóirithe (DPER): Prótacail maidir le hAistriú agus Roinnt Sócmhainní Maoine Stáit.
 - 28 réadmhaoin eile arna luacháil ar bhonn luach an mhargaidh chun críocha eile, le luach comhiomlán beagán faoi bhun €54 milliún.
 - 60 réadmhaoin ar soláthraíodh comhairle cíosa margaidh ina leith, go leor acu bainteach le hathbhreithnithe cíosa agus athnuachan léasa/ceadúnas, le luach cíosa comhcheangailte beagán os cionn €1.035 milliún in aghaidh na bliana.
 - 8 réadmhaoin ar soláthraíodh comhairle luach margaidh ina leith, le luach comhiomlán beagán faoi bhun €33 milliún.
- 10.6 Déanann Tábla 3 in Agusín 1 achoimre ar thoradh na Luachálacha Maoine Stáit, lena n-áirítear seirbhísí Luach Sócmhainní, a rinne an Oifig Luachála i rith 2022.

Seirbhísí Oifige Poiblí

- 11.1 Soláthraíonn an Oifig Phoiblí atá á cothabháil ag an Oifig Luachála raon leathan seirbhísí do chustaiméirí lena n-áirítear:
- Teastais luachála inrátaithe reatha a ullmhú agus a eisiúint
 - Teastais stairiúla luachála inrátaithe a sholáthar
 - Cóipeanna deimhnithe de léarscáileanna luachála a tháirgeadh
 - Iniúchadh ar thaifid chartlainne a éascú
 - Deimhnithe Luachála Inrátaithe a eisiúint faoi Alt 67 den Acht Luachála 2001
- Tá sonraí na ngníomhaíochtaí le linn 2022 leagtha amach in Agusín 1, Tábla 5.
- 11.2 Tá cartlann lámhscríofa ag an Oifig ina bhfuil faisnéis luachála inrátaithe ar gach maoin sa Stát ó lár na 1850idí go dtí túis na 1990idí, agus taifid ar mhaoin thráchtála amháin ón uair dheireanach. Aithnítear an chartlann seo mar ionadach daonáirimh don tréimhse ó na 1850idí go 1901 (na taifid iomlána daonáirimh is luaithe atá ar fáil in Éirinn).
- 11.3 Cuirtear áiseanna ar fáil san Oifig Phoiblí do bhaill den phobal atá i mbun taighde ginealaísh chun taifid agus léarscáileanna reatha agus cartlainne a fheiceáil. Tá cóipeanna d'iontrálacha sna taifid luachála agus den léarscáil ábhartha a shainaithníonn suíomh na maoine ar fáil. Laghdaíodh an tseirbhís seo in 2020 mar gheall ar shrianta COVID-19. D'athoscail an Oifig Phoiblí i mBealtaine 2021 do líon teoranta ball den phobal agus trí choinne amháin. Leanann an fhoireann ar aghaidh ag cur cúnamh breise ar fáil do bhaill an phobail trí sheirbhísí gutháin, ríomhphoist agus poist. In 2022 mhéadaíomar líon na gcoinní chun éileamh ar ár seirbhísí a éascú.
- 11.4 Cuireann an tAcht um Míchumas 2005 oibleagáid ar chomhlachtaí poiblí a gcuid foirgneamh poiblí, seirbhísí agus faisnéis a dhéanamh inrochtana do dhaoine faoi mhíchumas. De réir an Acharta, tá beirt bhall foirne ainmnithe ag an Oifig Luachála le freagracht as cúnamh agus treoir a sholáthar do dhaoine faoi mhíchumas chun rochtain a fháil ar sheirbhísí na hOifige.

Taifid Cartlainne

Digitíú Leabhair Cartlainne

- 12.1 Is acmhainn náisiúnta uathúil agus do-athsholáthair iad taifid luachála stairiúla nach mór a chaomhnú don todhchaí agus a bheith inrochtana do dhaoine a bhfuil gá acu le leas a bhaint as taifid den sórt sin. Tá Tionscadal Caomhnaithe Cartlainne na hOifige Luachála deartha chun na leabhair thaifid luachála lámhscríbhinné agus na léarscáileanna gaolmhara ó na 1850idí a chaomhnú agus chun an fhaisnéis seo a sholáthar go digiteach do chustaiméirí.
- 12.2 Tá digitíú na leabhar cartlainne do Cheatharlach, Cabhán, Clár, Corcaigh, Dún na nGall, Baile Átha Cliath, Gaillimh, Ciarraí, Cill Dara, Cill Chainnigh, Luimneach, Maigh Eo, An Mhí, Muineachán, Uíbh Fhailí, Ros Comáin agus Tiobraid Árann agus Loch Garman críochnaithe agus tá na taifid seo ar fáil le haghaidh féachana leictreonach ag custaiméirí a fhreastalaíonn ar an Oifig Luachála.

- 12.3 Leanadh leis an gclár chun na leabhair thaifead luachála lámhscríbhinne a dhigitú in 2022. Tá tú curtha le digitú na dtaifead atá fágtha agus na léarscáileanna cartlainne nár scanadh go fóill agus an tairgeoir rathúil ceaptha. Leanfaidh an tionscadal ar aghaidh go dtí 2023 le digitú na dtaifead seo, agus curfear na híomhána sin ar fáil do chustaiméirí a luaithe is féidir. Tá cuid de na léarscáileanna cartlainne ar fáil faoi láthair do chustaiméirí a thagann isteach inár nOifig Phoiblí agus tá súil againn cur leis na taifid seo de réir mar a bheidh siad ar fáil dúinn.

Seirbhísí agus Gníomhaíochtaí Eile

Seirbhísí Ar Líne

- 13.1 Leanann an Oifig Luachála ag leathnú an raon seirbhísí ar líne a sholáthraíonn sí do chustaiméirí agus tá achoimre ar na príomhgníomhaíochtaí ar líne le linn 2022 leagtha amach in Agusín 1, Tábla 4.

Iarratais ar Shaoráil Faisnéise

- 13.2 Rinneadh ceithre iarratas déag chuig an Oifig Luachála le linn 2022 faoi na hAchtanna um Shaoráil Faisnéise. Tá achoimre ar na hiarratais sin leagtha amach in Agusín 1, Tábla 6.

Gearán ó Chustaiméirí

- 13.3 Fuair an Oifig Luachála deich ngearán, ar seasadh le ceann acu, faoina *Cairt Chustaiméirí* le linn 2022. Tá achoimre ar na hiarratais sin leagtha amach in Agusín 1, Tábla 7.

Nochtadh Cosanta

- 13.4 Rinne an Oifig Luachála nuashonrú ar a beartas um Nochtadh Cosanta i mí na Nollag 2021. Tá an polasaí deartha chun an fhoireann a éascú agus a spreagadh chun imní a ardú faoi éagóir fhéideartha san ionad oibre agus chun gur féidir na hábhair imní seo a phiosrú ar bhealach a oireann do chuínsí an chás. Féadfaidh oibrí, a chreideann le réasún, go bhfuil éagóir san ionad oibre, an t-ábhar a thuairisciú (a) chuig ac(h)ainisteoir Líne, (b) chuig an gcéad leibhéal bainistíochta is airde eile suas go dtí agus lena n-áirítear comhalta den Bhord Bainistíochta nó (c) chuig an gCeannasaí Inniúchta Inmheánaigh agus Riosca.
- 13.5 Sannadh an fhreagracht maidir le himscrúdú ar nochtadh faoin mbeartas a eagrú do Cheann an Inniúchta Inmheánaigh. Ní dhearnadh aon Nochtadh Cosanta chuig an Oifig Luachála le linn 2022.

Cosaint Sonrai

- 13.6 Dhéileáil an tOifigeach Cosanta Sonrai (OCS) le 7 gceist um chosaint sonrai in 2022, agus níor ghá fógra a thabhairt don Choimisiún um Chosaint Sonrai maidir le sárú ar chosaint sonrai le haon cheann acu.
- 13.7 Tá faisnéis mhionsonraithe maidir le polasaí Cosanta Sonrai na hOifige Luachála ar fáil ag www.valoff.ie

Tionscadal AXIA

- 13.8 Is é Tionscadal AXIA an tionscadal chun athsholáthar a dhéanamh ar an gCóras Luachála TFC oibriúcháin lárnach atá ann cheana féin, a choinníonn gach faisnéis luachála ábhartha, cothrom le dáta agus stáiriúil, maidir le hathluacháil agus athbhreithniú réadmhaoine.
- 13.9 Bronnadh conradh ar chuibhreannas i mí Dheireadh Fómhair 2021 agus cuireadh tús leis an obair díreach ina dhiaidh sin. Baineadh úsáid as acmhainní suntasacha ar fud na heagraíochta de réir mar a lean an obair seo ar aghaidh i rith 2022. Tabharfar an córas nua isteach ar bhonn céimnithe ag tosú i Ráithe 2 2023.
- 13.10 Is tionscadal cloachlaitheach é seo agus táimid ag súil go mbeidh sé mar bhonn agus mar thaca ag ár gcuid oibre do na deich mbliana atá romhainn agus ina dhiaidh sin. Tá sé ailínithe le *Cónascadh Rialtais 2030: Straitéis Dhigiteach agus TFC do Straitéis Sonraí Seirbhise Poiblí agus Seirbhise Poiblí na hÉireann 2019-2023*.

Dualgas um Chomhionannas agus Cearta Daonna na hEarnála Poiblí

- 13.11 Leagan Alt 42 den Acht um Choimisiún na hÉireann um Chearta an Duine agus Comhionannas 2014 freagracht ar gach comhlacht poiblí comhionannas a chur chun cinn, idirdhealú a chosc agus cearta daonna a fhoirne agus a gcuistaiméirí araon a chosaint. Tugtar "Dualgas um Chomhionannas agus Cearta Daonna na hEarnála Poiblí" ar an bhfreagracht seo agus is dualgas dlíthiúil í.

- 13.12 In 2022, agus cur i bhfeidhm ár nDualgas um Chomhionannas agus Cearta Daonna san Earnáil Phoiblí á cur chun cinn, chuir an Oifig imeachtaí éagsúla ar bun don fhoireann ar Éagsúlacht agus Cuimsiú:

- Reáchtail an Oifig cainteanna don fhoireann le linn 2022 ar ábhair na néar-éagsúlachta, ár meabhairshláinte, ár n-athléimneacht agus ár bhfolláine a choimeád, agus strus a bhainistiú san ionad oibre,
- D'éascaigh an Oifig tinreamh foirne ar chúrsaí ar fheasacht chultúrtha, athléimneacht, agus folláine fhisiciúil agus mheabhrach.
- Tá ár mBeartas um Nochtadh Cosanta ar fáil don fhoireann ar fad ar ár Inlín. Shínigh an Oifig an Gealltanás um Ionracas ag Obair agus phostáil sé in áiteanna poiblí laistigh den Oifig.
- D'fhreastail roinnt ball foirne ar cheardlanna ar sceithireacht (le Transparency International Ireland)
- Maidir le comórtais ardaithe céime inmheánacha, chinntigh an Oifig Luachála, mar fhostóir comhdheiseanna, gur cuireadh comhaltaí an Bhoird Roghnúcháin ar an eolas maidir le saincheisteanna comhionannais.
- Mar chuspóir tosaíochta ina Plean Straitéiseach 2021 – 2023, bhí an Oifig tiomanta deireadh a chur le haon idirdhealú, comhionannas deiseanna a chur chun cinn agus cearta daonna na foirne agus na gcuistaiméirí a chosaint i gcomhréir lena Dualgas um Chomhionannas agus Cearta Daonna san Earnáil Phoiblí. Cinníonn luach Meas inár bPlean Straitéiseach go gcuimsímid comhionannas, éagsúlacht agus ionchuimsitheacht. Tacaímid le timpeallacht ina gcaitear le daoine le dínt agus ina gcuirtear luach ar a n-indibhidiúlacht.

Ceisteanna Parlaiminte, Uírill Polaitíochta agus Fiosruithe Preasa

- 13.12 I rith 2022, d'fhreagair an Oifig Luachála 7 gCeist Pharlaiminte agus 54 ionadaíocht pholaitiúil ó chomhaltaí tofa an Oireachtas agus na gComhairlí Cathrach agus Contae.
- 13.13 Fuarthas 3 cheist ón bpreas.

Oiliúint agus Forbairt

- 14.1 Leagtar amach sa tábla thíos na cúrsaí oiliúna agus forbartha a rinne foireann na hOifige Luachála in 2022 le linn uaireanta oibre. Ina theannta sin, thug an oifig tacaíocht do 5 bhall fairne a bhí ag gabháil do cháilíochtaí tríú leibhéal ina gcuid ama féin, tríd an scéim Aisíoc Táillí.

Anailís Catagóire	Líon na nlmeachtaí Oiliúna	Líon na Rannpháirtithe	Líon na Laethanta Oiliúna
Scileanna TFC	2	2	2
Ceannaireacht agus Bainistíocht	8	15	14
Forbairt Foirne	51	116	57
Oiliúint Luachála Teicniúil	15	490	15
Iomlána Bliantúla 2022	76	623	88

Ba é an caiteachas a bhain le hoiliúint do 2022 ná **€52,232**.

Soláthar

- 15.1 Cuireann an tAonad Soláthair tacaíocht agus comhairle ar fáil d'fhoireann atá ag tairiscint earraí agus seirbhísí lena chinntíú go gcomhlíonnann gníomhaíochtaí soláthair na hOifige dlí an AE agus na Treoirlínte Náisiúnta. Is é an tAonad Soláthair a bhainistíonn comórtais a bhfuil luach measta os cionn €5,000 acu, i bhformhór na gcásanna. Soláthraíonn an tAonad Soláthair stór lárnach do chomhaid soláthair dar luach measta €5,000 nó os a chionn agus coinníonn sé Clár Conarthaí na hOifige Luachála.
- 15.2 Bhí an tAonad Soláthair páirteach in 11 chomórtas/conradh soláthair le linn 2022.

Aguisín 1 – 2022 i bhFígiúirí

Tábla 1: Leibhéal foirne dheireadh na bliana 2019 go 2022

Leibhéal foirne ag deireadh na bliana	2020	2021	2022
Coibhéisí lánaimseartha (FTE)	140.35	135.75*	127.9

* Nuair a choigeartaíodh é don fhoireann a bhí ag fónamh sa Bhinse Luachála (14), ba é líon iomlán na foirne a bhí ag fónamh san Oifig Luachála ag deireadh 2021 ná 121.75 FTE.

Tábla 2: Achoimre ar Chlár Athbhreithnithe 2022

Catagóir Athbhreithnithe	Líon na gcásanna
Iarratas athbhreithnithe próiseáilte	8,242
Iarratais athbhreithnithe ar siúl ag deireadh 2022	1,827
Foirgnimh nua luachálite	1,325
Athruithe agus síntí luachálite	3,179
Réadmhaoine bainte - meastar nach bhfuil siad inráitithe	2,133
Iarratais ar Athbhreithnithe Faichte - 2022	
Iarratais Athbhreithnithe faichte ó Údarás Áitiúla	5,943
Iarratais Athbhreithnithe faichte ó Íocóirí Rátaí	427
Iarratais Athbhreithnithe faichte ó Liostaí na gCoimisinéirí	523

Tábla 3: Achoimre ar Luachálacha Maoine Stáit a rinneadh le linn 2022

Cineál Luachálacha	Líon na Luachálacha	Líon na Réadmhaoine	Luachálacha Comhiomlána
Cásanna Ciorclán DPER 11/15 (Luach Margaidh)	38	39	€26,451,500
Luachálacha Sócmhainní (Luach Cothrom)	53 (6 Threoir)	203	€393,786,414
Luach Margaidh Eile	28	28	€53,639,862
Comhairle Luachála	8	8	€32,763,750
Luachálacha Cíosa	60	60	€1,035,640

Tábla 4: Achoimre ar Sheirbhísí Ar Líne 2022

Seirbhís Ar Líne	Líon na ndirbheart
Suíomh gréasáin - líon na n-úsáideoirí	14,000
Iarratais Athbhreithnithe curtha isteach ar líne	4,353
Léiriúcháin Athbhreithnithe déanta ar líne	330
Foirmeacha Faisnéise Athluachála curtha isteach ar líne	148
Léirithe Athluachála arna ndéanamh ar líne (Reval 2023)	2,996

Tábla 5: Teastais agus Seirbhísí Cartlainne 2022

Cineál iarratas	Cur Síos	Líon na n-iarratas faigthe	Líon na teastais a eisíodh
Deimhniú luachála reatha	Sliocht deimhnithe ón liosta Luachála atá ann cheana	22	19
Teastas alt 67	Teastas eisithe de bhun iarratais a rinneadh faoi Alt 67 den Acht Luachála 2001	59	43
Teastas Luachála Stairiúil agus Léarscáil Luachála Deimhnithe	Sliocht deimhnithe ó thaifead na hOifige Luachála ar feadh tréimhse sonraithe agus léarscáil na hOifige Deimhnithe Luachála	568	407
Guardach ginearálta ar Thaifid Luachála	Cóipeanna neamhdheimhnithe de thaifid na hOifige Luachála	319	284

Tábla 6: Achoimre ar iarratais faoi na hAchtanna um Shaoráil Faisnéise do 2022

Iarratais ar Shaoráil Faisnéise	Líon na gcásanna
Cásanna Faigthe in 2022	14
Iarratais arna ndeonú in 2022	13
Iarratais a diúltáiodh in 2022	1
Iarratais faoi réir athbhreithnithe inmheánaigh	0
Iarratais a tharraingt siar	0
Cásanna a cuireadh faoi bhráid an Choimisiúara Faisnéise	0

Tábla 7: Achoimre ar ghearán ó chustaiméirí a fuarthas le linn 2022

Gearán ó Chustaiméirí	Líon na gcásanna
Líon na ngearán a fuarthas faoi <i>Chairt Chustaiméirí</i> na hOifige Luachála	10
Líon na ngearán ar seasadh leo	1
Líon na ngearán a tharraingt siar	1

Aguisín 2 – Caiteachas agus Ioncam 2022

Caiteachas agus Ioncam – Vóta 16	2022 €000	2021 €000
Clár A – Soláthar Seirbhíse Luachála Stáit		
Caiteachas Reatha		
Tuarastail agus Pá	8,153	7,783
Taisteal agus Cothabháil	185	125
Oiliúint agus Forbairt agus Speanais Theagmhasacha	323	288
Seirbhísí Poist agus Teileachumarsáide	95	71
Trealamh oifige agus seirbhísí TF	938	610
Costais Áitreabh na hOifige	107	67
Seirbhísí Comhairliúcháin agus Athbhreithnithe Beartais VFM	15	37
Costais Dlí	168	12
Clár Náisiúnta Athluachála	1,674	1,399
Clár A – Caiteachas Reatha lomlán	11,658	10,392
Clár A – Caiteachas Caipítíl	3,507	1,030
Clár Caiteachais lomlán A	15,165	11,422
Clár B – Soláthar Seirbhísí Riaracháin don Bhinse Luachála		
Tuarastail agus Pá	0	436
Caiteachas Neamhpá	0	217
Clár B – Caiteachas Reatha lomlán	0	653
Clár B – Caiteachas Caipítíl	0	57
Clár Caiteachais lomlán B	0	710
Vóta 16 Ollchaiteachas lomlán	15,165	12,132
Ioncam (Leithreasáí-i-gCabhair)		
Táillí	221	699
Ilghnéitheach	4	7
Asbhaint a Bhaineann le Pinsean ar Luach Saothair	264	251
Vóta 16 Ioncam lomlán	489	957
Vóta 16 Glanchaiteachas lomlán	14,676	11,175

Nóta: Imlíníonn an Tábla thus an caiteachas agus an t-ioncam do Vóta 16 a áiríonn, don bhliain 2021, an Oifig Luachála (Clár A) agus an Binse Luachála neamhspleách (Clár B). D'aistrigh an Binse Luachála chuig an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta an 1 Eanáir 2022 agus níl sé laistigh de raon feidhme na Tuarascála Blantúla seo.

Nóta: Is é an caiteachas agus an t-ioncam do 2022 sealadach, faoi réir iniúchta ag Oifig an Ard-Reachtaire Cuntas agus Ciste le linn 2023.

Aguisín 3 – Achromhairc Luachála 2022

Achromhairc a rinneadh chuig an mBinse Luachála in 2022

Cineál Achromharc	An Líon Cásanna a Achromharc	% de na Cásanna Iomlána a Achromharc
Achromhairc Athbhreithnithe	153	1.807%
Achromhairc Athluachála	40	N/b

Achromhairc a Críochnaíodh in 2022

Cineál Achromharc	Líon na nAchromharc a Críochnaíodh
Achromhairc Athbhreithnithe	153
Achromhairc Athluachála	665

Iomlán na nAchromharc 818

Miondealú ar Achromhairc a Críochnaíodh de réir Toraidh

Achromhairc Athbhreithnithe agus Athluachála chuig an mBinse Luachála – Miondealú		
Toradh	Uimhir	% den iomlán
Toradh Comhaontaithe nó Achromharc Géillte (Lena n-áirítear Achromhairc Doiciméad Amháin)	422	51.60%
Éisteacht iomláin os comhair an Bhinse	189	23.10%
Tarraingthe siar / Scriosadh Amach	207	25.30%

Iomlán 818 Achromharc Binse Luachála

Miondealú ar na 153 Achromharc Athbhreithnithe a tugadh chun críche os comhair an Bhinse Luachála

Toradh	Uimhir	% den iomlán
Toradh Comhaontaithe nó Achromharc Géillte (Lena n-áirítear Achromhairc Doiciméad Amháin)	81	52.94%
Éisteacht iomláin os comhair an Bhinse	38	24.84%
Tarraingthe siar / Scriosadh Amach	34	22.22%

Iomlán 153 Achromharc Binse Athbhreithnithe

Miondealú ar na 665 Achromharc Athluachála a tugadh chun críche os comhair an Bhinse Luachála

Toradh	Uimhir	% den iomlán
Toradh Comhaontaithe nó Achromharc Géillte (Lena n-áirítear Achromhairc Doiciméad Amháin)	331	49.78%
Éisteacht lomláin os comhair an Bhinse	151	22.71%
Tarraingthe siar / Scriosadh Amach	173	26.01%

Iomlán 665 Achromharc Binse Athluachála

Aguisín 4 – Daoine a d’fhóin mar Choimisinéir Luachála agus mar Phríomh-Shuirbhéir Teorann

Ainm	Bliain
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
Colm Lavery	2022-i láthair

*Príomh-Suirbhéir Teorann ó 1825, Coimisinéir Luachála ó 1827

**Aguisín 5 – Rátaí Bliantúla ar Luacháil (RBL) do 2022 arna fhoilsiú ag
Údaráis Áitiúla**

Údarás Áitiúla	2022 RBL
Comhairle Contae Cheatharlach	0.2571
Comhairle Contae an Chabháin	0.2211
Comhairle Contae an Chláir	75.76
Comhairle Cathrach Chorcaí	74.75
Comhairle Contae Chorcaigh	76.99
Comhairle Contae Dhún na nGall	71.81
Comhairle Cathrach Bhaile Átha Cliath	0.2680
Comhairle Contae Dhún Laoghaire - Ráth an Dúin	0.1732
Comhairle Contae Fhine Gall	0.1796
Comhairle Cathrach na Gaillimhe	67.40
Comhairle Contae na Gaillimhe	70.59
Comhairle Contae Chiarraí	79.25
Comhairle Chontae Chill Dara	0.2246
Comhairle Contae Chill Chainnigh	0.2000
Comhairle Chontae Laoise	0.2217
Comhairle Contae Liatroma	0.2274
Comhairle Cathrach agus Chontae Luimnigh	0.2677
Comhairle Contae an Longfoirt	0.2400
Comhairle Contae Lú	0.2100
Comhairle Contae Mhaigh Eo	78.42
Comhairle Chontae na Mí	0.1938
Comhairle Contae Mhuineacháin	0.2260
Comhairle Chontae Uíbh Fhailí	0.2198
Comhairle Cathrach Ros Comáin	0.2250
Comhairle Contae Shligigh	0.2300
Comhairle Contae Átha Cliath Theas	0.2760
Comhairle Contae Thiobraid Árann	0.1919
Comhairle Cathrach agus Chontae Phort Láirge	0.2780
Comhairle Contae na hIarmhí	0.1940
Comhairle Chontae Loch Garman	0.2460
Comhairle Contae Chill Mhantáin	0.2170



Annual Report 2022



Foreword by the Commissioner of Valuation

I am pleased to present the final Annual Report of the Valuation Office for the year 2022 to the Minister for Housing, Local Government and Heritage, in accordance with Section 41 of the Valuation Act 2001, as amended. Under the Tailte Éireann Act 2022, the Valuation Office, Property Registration Authority and Ordnance Survey Ireland merged into Tailte Éireann on 1 March 2023, a new State body charged with carrying out the functions of the three merged entities.

This report provides a comprehensive account of the activities of the Valuation Office during 2022 and of the work carried out by our staff on behalf of all our stakeholders. Emerging from the Covid 19 pandemic, the Office successfully maintained a significant programme of activity and delivery during the year, 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.

The Office successfully adopted a blended working policy which enabled our staff to work safely and effectively both from the office and home throughout the year. Of note, significant progress was made on the deferred revaluation of rateable properties in the rating authority areas of Clare, Donegal, Galway, Kerry, Mayo and Dún Laoghaire-Rathdown County Councils and Galway City Council, with the final valuation lists to be published in September 2023. In terms of our Revision Programme 8,242 revision applications were completed in 2022, the highest level since 2018, while over 800 Revaluation and Revision Appeals to the Valuation Tribunal were concluded during the year. Notwithstanding, a challenging recruitment and retention environment, the Office continued to expand our State Property Valuation team in 2022 to meet growing demand for our services and to provide the enhanced reporting standards expected by our public sector partners. It is expected that under Tailte Éireann continued development and expansion of state valuation services will be required to meet customer needs.

I am very grateful to my colleagues on the Office's Management Board for their dedication and commitment throughout 2022 and in the years preceding. Many new and varying challenges have been encountered and dealt with in a professional manner as we strived to meet our strategic objectives, performance targets and the requirements of those we serve. The achievements detailed in this report are further testament to their abilities, can-do attitude, and work ethic. I also wish to acknowledge the support and collaboration of the leadership teams in the Property Registration Authority and Ordnance Survey Ireland in the preparation for the establishment of Tailte Éireann.

I thank the staff of our parent Department, 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 into Tailte Éireann.

I also wish to express my gratitude to colleagues in other Government Departments and Offices and local authorities, especially in the Office of the Chief State Solicitor, the Office of Public Works (OPW), and the Valuation Tribunal with whom we continue to work very closely and collaboratively.

Finally, it is with a tinge of sadness that I wish to take this final opportunity to commend the staff of the Valuation Office for their dedication and diligence throughout 2022 and over the many years that the Office has been in existence. I trust that the same enthusiasm, energy, and innovation will be brought to bear by all staff in Tailte Éireann as we continue to work collectively to deliver public value for our many stakeholders.

Colm Lavery

Colm Lavery
Commissioner of Valuation

Glossary

Item	Description
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
Reval2023	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 and the second Revaluation of Dun Laoghaire-Rathdown.
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 resulting from the 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

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Valuation Office Annual Report 2022

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 Act 2001, as amended, 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.

Our Work

- 3.1 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.
- 3.2 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.
- 3.3 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.
- 3.4 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

4.1 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

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

4.3 Throughout 2022, 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

4.4 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.

4.5 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 2022 were:

- Failure to respond efficiently and effectively to appeals arising from increasing and variable requirements of the Valuation Tribunal.
- Failure to meet the needs of our stakeholders, in the provision of Revision services.
- Failure to meet the needs of our stakeholders, in the delivery of the National Revaluation Programme as agreed with the Department of Housing Local Government and Heritage.
- Impact of major change events on the ability of the organisation to carry out business as usual functions.
- Failure to meet the needs of our stakeholders, in the delivery of the State Property Valuation service in line with the goals of our Strategic Plan 2021 - 2023.
- Failure to strengthen our organisational capabilities in line with the goals of our Strategic Plan 2021 - 2023.

Code of Practice for the Governance of State Bodies

4.6 During 2022, 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.

4.7 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 2022. 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

- 4.8 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 2022, 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

- 5.1 At the end of 2022, 127.9 full-time equivalent (FTE) staff were serving in the Valuation Office.

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

- 5.2 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 one programme; Programme A, Provision of a State Valuation Service, which relates to the work of the Valuation Office. The Commissioner of Valuation is the Accounting Officer for all expenditure and income under Vote 16

- 5.3 At the end of 2022, total gross expenditure for Vote 16 was €15.165m, which represented 75% of the total vote provision for the year. Amounts received in Appropriations-in-Aid totalled €0.78m

The following table summarises budget allocations and outcomes for the period 2020 to 2022 for Vote 16, which, for all years but 2022, includes both the Valuation Office and the Valuation Tribunal. The 2022 outcome is provisional in advance of the audit of the Appropriation Account for 2022.

	2020 €000	2021 €000	2022 €000
Budget Allocation	17,637	17,579	20,226
Budget Outcome	10,282	12,130	15,165

Appendix 2 – Expenditure and Income provides an unaudited breakdown of the outcome for the Valuation Office vote for 2022.

Audits

- 5.6 In its audit of the 2021 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.
- 5.7 The Valuation Office's Internal Audit and Risk Unit brought two internal audit reviews to completion during 2022 with a third review requiring a minor text amendment to complete. A further audit was advanced in 2022 and will be completed in 2023.

Advancing the National Revaluation Programme

- 6.1 In accordance with the Valuation Acts 2001, as amended, 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.
- 6.2 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, there is a much closer relationship between contemporary rental values and the liability of individual properties for commercial rates after a revaluation. 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.
- 6.3 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 2022.
- 6.4 In March 2022 the Minister for Housing, Local Government and Heritage agreed with the Commissioner of Valuation that the Commissioner would defer the revaluation of 34,000 rateable properties in the local authority areas of Clare, Donegal, Dún Laoghaire-Rathdown, Galway, Kerry and Mayo County Councils and Galway City Council until 2023 due to the impact of COVID-19.
- 6.5 In September the Commissioner of Valuation, with the consent of the Minister for Housing, Local Government and Heritage, revoked the existing Valuation Orders for the revaluation of commercial and industrial properties in the above local authority areas.
- 6.6 Following the completion of a statutory consultation process between the Commissioner of Valuation, the Minister for Housing, Local Government and Heritage and the relevant Local Authorities, the Commissioner made new Valuation Orders for these local authority areas.
- 6.7 Consequently, the current phase of the National Revaluation Programme is Reval 2023, the new title for the merged Reval 2021 and Dún Laoghaire-Rathdown Reval Projects.
- 6.8 This is the 2nd Revaluation of the rating authority area of Dún Laoghaire-Rathdown County Council and the 1st Revaluation of the rating authority areas of Clare, Donegal, Galway, Kerry and Mayo County Councils and Galway City Council.
- 6.9 On the 23rd of September 2022, Proposed Valuation Certificates were issued to approximately 30,500 ratepayers in the above-mentioned local authority areas. Ratepayers who were dissatisfied with any material aspect of the Proposed Valuation Certificate could make representations to the valuation manager up to and including 1 November 2022.
- 6.10 The remaining Proposed Valuation Certificates will issue to ratepayers between February and May 2023.

6.11 New valuations arising from the revaluation will now be published on the 22nd of September 2023 and become effective for rates purposes from January 2024 onwards.

6.12 **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 2022 set by each of the 31 local authorities is included at Appendix 5.

Ongoing Revision of Valuations

- 7.1 The Valuation Office also carries out the national “Revision” programme, in relation to the ongoing maintenance of the valuation lists, at the request of ratepayers and local authorities.
- 7.2 In conjunction with all 31 local authorities, the Valuation Office has expanded implementation usage of the Building Control Management System (BCMS), which is an on-line software application that enables local authorities to upload building data directly to the Valuation Office, improving business efficiencies and revision outcomes. The use of this platform played an important role in enabling the completion of 8,242 revision applications in 2022, the highest level since 2018 when 9,670 final certificates were issued.
- 7.3 The office will continue to build on the existing local authority data sharing arrangements as well as continuing to enhance and deepen the working relationships with all stakeholders to maximise the return to business, citizens, and the State.
- 7.4 1,325 new buildings were valued for commercial rates purposes for the first time, which are expected to generate an additional rates income of €26,466,845 for local authorities in 2023.
- 7.5 Furthermore, additional rates income for local authorities from the valuation of extensions and alterations to 3,179 commercial properties nationally, are expected to generate an additional income of €15,043,312 across 2023.
- 7.6 In line with revisions in previous years, 2,133 properties moved from rateable to non-rateable status in line with Schedule 4 of the Valuation Acts. Their removal notionally represented €8,061,938 in rates forgone by properties occupied by charitable organisations, educational establishments, buildings converted to domestic uses and properties deemed unfit for beneficial occupation.
- 7.7 The total net income available for all local authorities from the 2022 revision programme will be in the order of €33,448,219 the highest buoyancy level achieved over the last decade.
- 7.8 A backlog of 6,000 revision applications was successfully cleared during the year by an external service provider retained on a once off basis. These revisions were in Counties Clare, Cork, Donegal, Galway, Kerry and Mayo. This work was delayed by COVID-19 restrictions and completed ahead of REVAL 23 certificates being issued in these countries.

Appeals to the Valuation Tribunal

- 8.1 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.
- 8.2 The Valuation Tribunal introduced new rules for all appeals lodged after 16 September 2019. Appeals lodged prior to this date will continue to be heard under the previous rules. There remain approximately 200 items which pre-date the 2019 Rules and remain to be concluded by the Tribunal. Some of these relate to appeals taken by either or both parties against decisions of the Tribunal to the High Court.
- 8.3 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.
- 8.4 There were 336 Revision appeals pending before the Tribunal at the start of 2022. A further 153 Revision appeals were lodged with the Tribunal during the year. With 153 appeals concluded, there was a closing balance of 336 appeals at year end.
- 8.5 The Office had 1,641 Revaluation appeals on hand at the start of 2022, with a further 40 items added over the course of the year. A total of 665 Revaluation appeals were concluded during the year, leaving a closing balance of 1,016 cases outstanding.
- 8.6 Approximately 150 written decisions were issued by the Tribunal during 2022. There is a necessary delay between the issue of the decision and the receipt of the Determination Order, which is required for the case to be closed. This period allows the parties to appeal to the High Court on any aspect of law arising from the decision. This also means that cases which are largely concluded in the latter months of a calendar year may not be issued until the following calendar year.
- 8.7 Appendix 3 provides a more in-depth view of the appeals work conducted by the Valuation Office during 2022.

Global Valuation of Public Utility Undertakings

- 9.1 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. The next global valuation is due in 2024.
- 9.2 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.
- 9.3 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.
- 9.4 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” on the 31st of December 2022 was €949,590,000.

State Property Valuations

Market and Asset Value Services

10.1 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 Defence
- Department of Education
- Department of Housing, Local Government and Heritage
- 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 Lights
- Irish Prison Service
- Land Development Agency (LDA)
- Local Authorities (multiple)
- Office of Public Works (OPW)
- Property Registration Authority Ireland (PRAI)
- Revenue Commissioners
- Tusla
- University College Dublin
- Údarás na Gaelteachta
- Various Education and Training Boards (ETB's)
- Waterways Ireland

10.2 During 2022, the State Property Valuation section of the Valuation Office continued to advance standards, 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 continue to be materially enhanced to meet regulatory requirements and client expectations, and to accord with the ESG standards in the most recent update of the Royal Institute of Chartered Surveyors Valuation Professional Standards 2022 (Red Book).

10.3 The State Property Valuation team has continued to moderately expand during 2022 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.

10.4 All valuations for market value purposes are carried out in accordance with the International Valuation Standards (IVS) 2022 and the Red Book 2022.

- 10.5 During 2022, we reported values for 339 properties, across 187 valuations issued to clients, with an aggregate value of just over €507.6 million. These included:
- 3 Asset Valuation instructions on the basis of Fair Value with 32 reports, and 203 individual assets, and an aggregate value of just over €393.7 million.
 - 38 properties, with an aggregate market value of some €26.45 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.
 - 28 other properties valued on a market value basis for other purposes, with an aggregate value of just under €54 million.
 - 60 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 over €1.035 million per annum.
 - 8 properties for which market value advice was provided, with an aggregate value of just under €33 million.
- 10.6 Table 3 in Appendix 1 summarises the outcome of the State Property Valuations, including Asset Value services, conducted by the Valuation Office during 2022.

Public Office Services

- 11.1 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 2022 are set out at Appendix 1, Table 5.
- 11.2 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 records available for Ireland).
- 11.3 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. In 2022 we have increased the number of appointments to facilitate demand for our services.
- 11.4 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

- 12.1 Historical valuation records maintained by the Valuation Office constitute a unique and irreplaceable national resource which must be preserved for posterity and remain 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.
- 12.2 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.

- 12.3 The programme for the digitisation of the manuscript valuation record books continued in 2022. Digitisation of the remaining records and archive maps not yet scanned has begun with the successful tenderer being appointed. The project will continue into 2023 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

- 13.1 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 2022 is set out at Appendix 1, Table 4.

Freedom of Information Requests

- 13.2 Fourteen requests were made to the Valuation Office during 2022 under the Freedom of Information Acts. A summary of these requests is set out in Appendix 1, Table 6.

Customer Complaints

- 13.3 The Valuation Office received ten complaints, of which one was upheld, under its *Customer Charter* during 2022. A summary of these requests is set out in Appendix 1, Table 7

Protected Disclosures

- 13.4 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.
- 13.5 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 2022.

Data Protection

- 13.6 The Data Protection Officer (DPO) dealt with 7 data protection queries in 2022, none of which required notification of a data protection breach to the Data Protection Commission.
- 13.7 Detailed information regarding the Valuation Office's Data Protection policy is available at www.valoff.ie

Project AXIA

- 13.8 Project AXIA is the project for the replacement of the existing core operational ICT Valuation System, which holds all relevant valuation information, up-to-date and historical, in relation to the revaluation and revision of properties.
- 13.9 A contract was awarded to a consortium in October 2021 and work commenced immediately thereafter. Significant resources were deployed across the organisation as this work continued throughout 2022. The new system will be introduced on a phased basis beginning in Quarter 2 2023.
- 13.10 This project is transformative in nature, and we expect it to underpin our work for the next decade and beyond. It is aligned with *Connecting Government 2030: A Digital and ICT Strategy for Ireland's Public Service* and *Public Service Data Strategy 2019-2023*.

Public Sector Equality and Human Rights Duty

- 13.11 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.
- 13.12 In 2022, 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:
 - The Office held talks for staff throughout 2022 on the topics of neurodiversity, minding our mental health, resilience, and well-being, and managing stress in the workplace,
 - The Office facilitated staff attendance at courses on cultural awareness, resilience, and physical and mental wellbeing.
 - Our Protected Disclosures Policy is available to all staff on our Intranet. The Office signed up to the Integrity at Work Pledge and posted it in public areas within the Office.
 - Several staff attended workshops on whistleblowing (with Transparency International Ireland)
 - 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

- 13.12 During 2022, the Valuation Office responded to 7 Parliamentary Questions and 54 political representations from elected members of the Oireachtas and City and County Councils.
- 13.13 3 press queries were received.

Training and Development

- 14.1 The table hereunder outlines the training and development courses undertaken in 2022 by Valuation Office staff during working hours. In addition, the office supported 5 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	2	2	2
Leadership & Management	8	15	14
Staff Development	51	116	57
Technical Valuation Training	15	490	15
2022 Annual Totals	76	623	88

Training-related expenditure for 2022 was **€52,232**.

Procurement

- 15.1 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.
- 15.2 The Procurement Unit was involved in 11 procurement competitions/contracts during 2022.

Appendix 1 – 2022 in Figures

Table 1: End of year staffing levels 2019 to 2022

Staff levels at end of year	2020	2021	2022
Full Time Equivalents (FTE)	140.35	135.75*	127.9

* 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 2022

Revision Category	No. of cases
Revision applications processed	8,242
Revision applications in progress at end 2022	1,827
New buildings valued	1,325
Alterations and extensions valued	3,179
Properties removed - deemed not rateable	2,133
Revision Requests Received - 2022	
Revision Applications received from Local Authorities	5,943
Revision Applications received from Ratepayers	427
Revision Applications received from Commissioners Listings	523

Table 3: Summary of State Property Valuations conducted during 2022

Type of Valuations	No. of Valuations	No. of Properties	Aggregate Valuations
DPER Circular 11/15 cases (Market Value)	38	39	€26,451,500
Asset Valuations (Fair Value) (6 Instructions)	53	203	€393,786,414
Other Market Value	28	28	€53,639,862
Valuation Advice	8	8	€32,763,750
Rental Valuations	60	60	€1,035,640

Table 4: Summary of Online Services 2022

Online Service	No. of Transactions
Website - no. of users	14,000
Revision Applications submitted online	4,353
Revision Representations made online	330
Revaluation Information Forms submitted online	148
Revaluation Representations made online (Reval 2023)	2,996

Table 5: Certificates and Archives services 2022

Request Type	Description	No. of applications received	No. of certificates issued
Certificate of current valuation	Certified extract from existing Valuation list	22	19
Section 67 certificate	Certificate issued pursuant to an application made under Section 67 Valuation Act 2001	59	43
Historical Valuation Certificate and Certified Valuation Map	Certified extract from Valuation Office record for specified period and Certified Valuation Office map	568	407
General search of Valuation Records	Uncertified copies of Valuation Office records	319	284

Table 6: Summary of requests under Freedom of Information Acts for 2022

Freedom of Information Requests	No. of cases
Cases Received in 2022	14
Requests granted in 2022	13
Requests refused in 2022	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 2022

Customer Complaints	No. of cases
Number of complaints received under the Valuation Office's <i>Customer Charter</i>	10
Number of complaints upheld	1
Number of complaints withdrawn	1

Appendix 2 – Expenditure and Income 2022

Expenditure and Income – Vote 16	2022 €000	2021 €000
Programme A – Provision of a State Valuation Service		
Current Expenditure		
Salaries and Wages	8,153	7,783
Travel and Subsistence	185	125
Training and Development and Incidental Expenses	323	288
Postal and Telecommunications Services	95	71
Office Equipment and IT Services	938	610
Office Premises Expenses	107	67
Consultancy Services and VFM Policy Reviews	15	37
Legal Costs	168	12
National Revaluation Programme	1,674	1,399
Programme A – Total Current Expenditure	11,658	10,392
Programme A – Capital Expenditure	3,507	1,030
Total Expenditure Programme A	15,165	11,422
Programme B – Provision of Administration Services to the Valuation Tribunal		
Salaries and Wages	0	436
Non-Pay Expenditure	0	217
Programme B – Total Current Expenditure	0	653
Programme B – Capital Expenditure	0	57
Total Expenditure Programme B	0	710
Vote 16 Total Gross Expenditure	15,165	12,132
Income (Appropriations-in-Aid)		
Fees	221	699
Miscellaneous	4	7
Pension Related Deduction on Remuneration	264	251
Vote 16 Total Income	489	957
Vote 16 Total Net Expenditure	14,676	11,175

Note: The above Table outlines the expenditure and income for Vote 16 which, for 2021, includes both the Valuation Office (Programme A) and the independent Valuation Tribunal (Programme B). The Valuation Tribunal transferred to the Department of Housing, Local Government and Heritage on 1 January 2022 and is not within the scope of this Annual Report.

Note: The expenditure and income for 2022 is provisional, subject to the audit by the Office of the Controller and Auditor General during 2023.

Appendix 3 – Valuation Appeals 2022

Appeals made to the Valuation Tribunal in 2022

Type of Appeal	Number of CasesAppealed	% of Total CasesAppealed
Revision Appeals	153	1.807%
Revaluation Appeals	40	N/a

Appeals Concluded in 2022

Type of Appeal	Number of Appeals Concluded
Revision Appeals	153
Revaluation Appeals	665

Total Appeals 818

Breakdown of Concluded Appeals by Outcome

Revision and Revaluation Appeals to Valuation Tribunal – Breakdown		
Outcome	Number	% of total
Outcome Agreed or Appeal Conceded (Incl. Document Only Appeals)	422	51.60%
Full Hearing before Tribunal	189	23.10%
Withdrawn / Struck Out	207	25.30%

Total 818 Valuation Tribunal Appeals

Breakdown of the 153 Revision Appeals concluded before Valuation Tribunal		
Outcome	Number	% of total
Outcome Agreed or Appeal Conceded (Incl. Document Only Appeals)	81	52.94%
Full Hearing before Tribunal	38	24.84%
Withdrawn / Struck Out	34	22.22%

Total 153 Revision Tribunal Appeals

Breakdown of the 665 Revaluation Appeals concluded before Valuation Tribunal		
Outcome	Number	% of total
Outcome Agreed or Appeal Conceded (Incl. Document Only Appeals)	331	49.78%
Full Hearing before Tribunal	151	22.71%
Withdrawn / Struck Out	173	26.01%

Total 665 Revaluation Tribunal Appeals

Appendix 4 – Persons who have served as Commissioner of Valuation and Chief Boundary Surveyor

Name	Years
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
Colm Lavery	2022-present

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

Appendix 5 – Annual Rates on Valuation (ARV) for 2022 as published by Local Authorities

Local Authority	2022 ARV
Carlow County Council	0.2571
Cavan County Council	0.2211
Clare County Council	75.76
Cork City Council	74.75
Cork County Council	76.99
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	70.59
Kerry County Council	79.25
Kildare County Council	0.2246
Kilkenny County Council	0.2000
Laois County Council	0.2217
Leitrim County Council	0.2274
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	0.2780
Westmeath County Council	0.1940
Wexford County Council	0.2460
Wicklow County Council	0.2170

