



An Binse Luachála
Valuation Tribunal

Valuation Tribunal

Annual Report 2023

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About Us

The Valuation Tribunal is an independent statutory body initially established under the Valuation Act 1998 and continued by the Valuation Acts 2001, as amended, to hear appeals against decisions of the Valuation Division of Tailte Éireann on the valuation of commercial properties for rating purposes.

The Tribunal also hears appeals made by owners of derelict sites against the determination by local authorities of the market value of these sites under the Derelict Sites Act 1990. Since the commencement of the Urban Regeneration and Housing Act 2015, the Tribunal also hears appeals on the determination by local authorities of the market value of vacant sites under that Act.

The Tribunal provides all necessary administrative and clerical support in the fulfilment of our statutory obligations under:

the Valuation Acts 2001 – 2020,
the Derelict Sites Act 1990, and
the Urban Regeneration Housing Act 2015.



Valuation Tribunal

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Foreword

Welcome to the Annual Report of the Valuation Tribunal. This report aims to set out the activities of the Tribunal during 2023. This report is prepared in line with *Code of Practice for the Governance of State Bodies* under which the Tribunal operates.

It was a busy year for the Tribunal as the National Revaluation Programme of Tailte Éireann continued. This resulted in the Tribunal receiving and registering 1,550 Revaluation appeals between September 2023 and December 2023. The Tribunal has been working steadily to finalise older appeals and as of the end of 2023 was in a position to begin scheduling 2023 Revaluation appeals for hearing in 2024.

In September 2023, following close collaboration with the Office of the Government Chief Information Officer (OGCIO) and with the assistance of the Department of Housing, Local Government and Heritage, the Tribunal successfully migrated its ICT systems to the Government network securing our communication technology into the future. I thank the OGCIO and the Department for their support during this process and since.

The term of office of the Chairperson of the Tribunal, Ms Carol O'Farrell, BL, came to an end in June 2023. The Tribunal is at the loss of the expertise and dedication of Ms. O'Farrell, who worked tirelessly and set high standards for the Tribunal. The Tribunal welcomed the appointment of Ms. Majella Twomey, BL, as Interim Chairperson in June 2023. Ms. Twomey remained in the position of Interim Chairperson for the remainder of 2023 and her knowledge and commitment allowed a seamless transition, enabling the work of the Tribunal to continue uninterrupted. I thank both Chairpersons for their invaluable commitment to the Tribunal.

In 2023, the term of office of three other of our Tribunal Members also came to an end in addition to one of Member resigning. These departures saw the appointment of two new Deputy Chairpersons from within the Tribunal membership and the appointment of six new Members following a recruitment campaign undertaken by the Public Appointments Service (PAS). I thank our former Members for their hard

work and contributions and welcome and look forward to working with our new Members.

In addition to registering the 2023 Revaluation appeals, the Tribunal closed 801 appeals in 2023. This was achieved as a result of the efforts and determination of the Tribunal staff working together as a team, critically reviewing procedures and implementing improvements. I thank the staff of the Tribunal for their drive and commitment.

As has been our stated guiding principle, the Valuation Tribunal will continue to deliver our principal statutory function of hearing appeals, which allows all our stakeholders (local authorities, commercial ratepayers and owners of derelict sites or vacant sites) function with greater financial security. We will continue to endeavour to support all appellants and assist them to see their appeals through to completion while working with all our stakeholders to allow for the best use of resources available. We remain committed to the principles of corporate governance, resulting in greater correctness, fairness and uniformity in respect of valuation of commercial and industrial property, derelict sites and vacant sites.

Ann Gill

Registrar of the Valuation Tribunal

Role of the Valuation Tribunal

The Valuation Tribunal is an independent statutory body initially established under the Valuation Act 1998 and continued by the Valuation Acts 2001, as amended, to hear appeals against decision of the Valuation Division of Tailte Éireann on the valuation of commercial properties for rating purposes. The Tribunal also hears appeals made by owners of derelict sites against the determination by local authorities of the market value of these sites under the Derelict Sites Act 1990. Since the commencement of the Urban Regeneration and Housing Act 2015, the Tribunal also hears appeals on the determination of the market value of vacant sites under that Act.

An appeal to the Tribunal under the Valuation Act may be on grounds of the quantum of the valuation of a property or the rateability of a property. The Tribunal may disallow an appeal and thereby affirm the decision of Tailte Éireann; allow an appeal and amend the valuation of the property; or decide that the property under appeal should be included in or excluded from the valuation list.

Decisions and determinations of the Tribunal are published and are available to the general public, relevant practitioners and other interested parties on the Tribunal's website www.valuationtribunal.ie. Subject to a right of appeal to the High Court on a point of law, the decision of the Tribunal is final.

Constitution of the Valuation Tribunal (Tribunal Members)

The Tribunal has sanction for 36 members. Members are mainly drawn from the legal and chartered surveyor professions and comprise 1 Chairperson, 9 Deputy Chairpersons and 26 Ordinary Members. As of December 2023, the Tribunal comprised 35 Members, with four membership terms having ended and one Member having resigned in 2023. Two Deputy Chairperson vacancies were filled from within the Tribunal Membership. The Tribunal also welcomed six new Members in 2023. The current Tribunal membership has gender balance of 40% female and 60% male members which is in line with the Government target to achieve 40% representation of each gender in the membership of all State Boards as per the *Code of Practice for the Governance of State Bodies*.

Ordinary Members are appointed for a term of up to five years and may be re-appointed for a further term (to a maximum of 8 years). Ordinary Members may be considered for the role of Deputy Chairperson. The membership of the Tribunal is set out at [Appendix A](#).

Tribunal members are appointed by the Minister for Housing, Local Government and Heritage following a recruitment process conducted by the Public Appointments Service.

The Valuation Tribunal meets in divisions of three, chaired by either the Chairperson or one of the Deputy Chairpersons. Changes introduced to Schedule 2 of the Valuation Act 2001 (made under the Valuation (Amendment) Act 2015) mean that a single Member of the Tribunal can determine an appeal where it is considered that an appeal can be decided without an oral hearing (i.e. a document based appeal).

Members are paid in accordance with the Schedule of Fees sanctioned by the Department of Public Expenditure NDP Delivery and Reform, for hearing appeals and attending divisional meetings, attending site inspections, for writing and reviewing of judgements, together with an allowance for travel and subsistence. Membership of the Tribunal requires a high level of expertise, integrity and impartiality, and typically members would display a varied and robust skillset.

Key amongst those skillsets is knowledge of the legislative framework governing the valuation of rateable property in Ireland and the procedures in place for appealing valuations determined by Tailte Éireann and local authorities. In carrying out their statutory role, Valuation Tribunal Members consistently display sound judgement, tact, discretion and fairness in determining appeals before them.

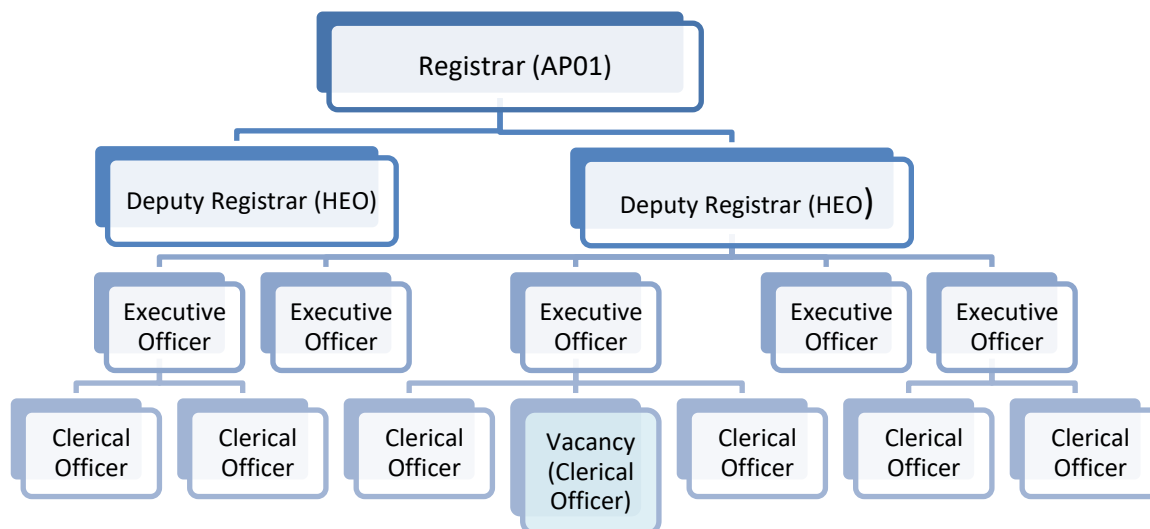
Members of the Valuation Tribunal receive administrative support from the complement of staff at the Valuation Tribunal offices in Holbrook House, Holles Street, Dublin 2.

Administrative Support

The Valuation Tribunal staff support the administration function of the Tribunal and oversee its day-to-day running. The Registrar is the senior officer of the Tribunal, supported by a Deputy Registrar (Higher Executive Officer), Office Administrative Manager (Higher Executive Officer), five Executive Officers and seven Clerical Officers. The Valuation Tribunal introduced Blended Working similar to that operated by the Department of Housing, Local Government and Heritage.

In 2023, the administrative staff were involved in the closing of 801 appeals, a process that has involved case managing listings, providing general assistance to appellants, respondents, and interested parties, issuing statutory correspondence and supporting the Tribunal members on a daily basis.

As of December 2023, the Tribunal had 14 full-time staff with one vacancy at CO level.



Statutory Underpinning of the Valuation Tribunal

The primary legislation supporting the work of the Valuation Tribunal includes:

- The Valuation Acts 2001-2020 (No. 13 of 2001) which originally came into effect on 2nd May 2002
- The Valuation (Amendment) Act 2015 (No. 10 of 2015) which came into effect of 23rd April 2015
- The Derelict Sites Act 1990 (No. 14 of 1990) which came into effect on 27th June 1990
- The Urban Regeneration and Housing Act 2015 (No. 33 of 2015) which came into effect on the 28th July 2015
- Civil Law and Criminal Law (Miscellaneous Provisions) Act 2020 (Section 31) Order 2020 – S.I. No. 518/2020
- The Tailte Éireann Act, 2022

The Valuation Acts 2001-2020

The principal legislation governing the valuation of property for rating purposes in Ireland is the Valuation Act 2001. Section 12 of the Valuation Act 2001 provides for the continued establishment of the Valuation Tribunal. Sections 34 to 40 of the Act set out the mechanism for appeals to be made to the Tribunal. Schedule 2 of the Act outlines the operational procedures for the Valuation Tribunal itself.

The Valuation (Amendment) Act 2015

This Act updates and amends certain provisions of the Valuation Act 2001. Specifically, in respect of the Valuation Tribunal. The Valuation (Amendment) Act 2015 amends the circumstances and the grounds on which an appeal may be made to the Tribunal. Section 38 of this Act allows for the Tribunal to determine a case based on written, document based submissions of evidence only, rather than by oral appeal.

The Derelict Sites Act 1990

The owner of a Derelict Site can appeal to the Valuation Tribunal against the determination of the market value of that site made by the local authority. In accordance with section 22(4) of the Derelict Sites Act 1990, an owner of urban land can appeal to the Valuation Tribunal against a determination of the market value of a site as determined by a local authority under subsection 1 of section 22 of the Act. The Tribunal has the power to deal only with the determination of market value under this Act for the purposes of calculating the derelict sites levy imposed by the local authority.

The Urban Regeneration and Housing Act 2015

In accordance with section 13(1) of The Urban Regeneration and Housing Act, 2015, an owner of a vacant site can appeal to the Valuation Tribunal against a determination of the market value of a site as determined by a local authority under the Act. The Tribunal has the power to deal only with the determination of market value under this Act for the purposes of calculating the vacant sites levy imposed by the local authority and it is not empowered to deal with any other issues arising between the parties.

Civil Law and Criminal Law (Miscellaneous Provisions) Act 2020 (Section 31) Order 2020 – S.I. No. 518/2020

This statutory instrument designates the Valuation Tribunal as a body that can hold hearings before it remotely.

The Tailte Éireann Act, 2022

On 1st March 2023 the Valuation Office became part of a new State agency brought about by the merger of the Property Registration Authority (PRA), the Valuation Office, and Ordnance Survey Ireland (OSI). Tailte Éireann is an independent Government agency under the aegis of the Department Housing, Local Government and Heritage. Providing a property registration system, property valuation service and the national mapping and surveying infrastructure for the State.

The Tailte Éireann Act 2022 provided for the dissolution of the PRA and OSI and the transfer of the functions of those bodies, along with the functions of the Commissioner of Valuation and the Boundary Surveyor to Tailte Éireann.

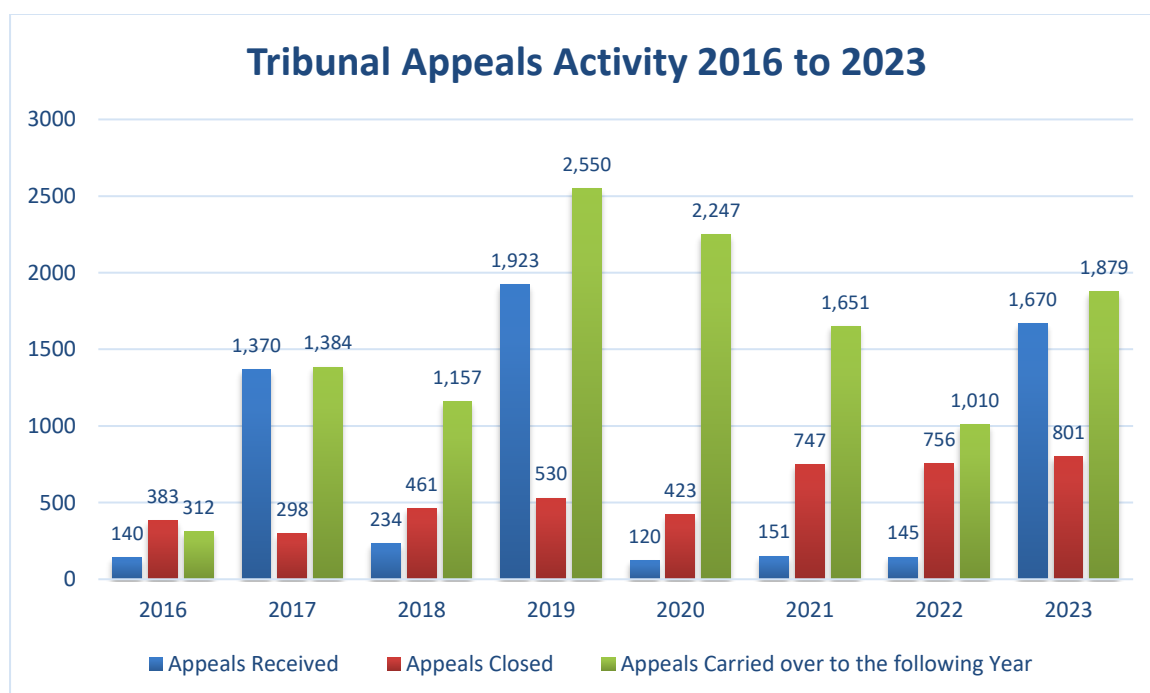
The functions and day to day business of the Valuation Tribunal remain unchanged as a result of the merger.

Valuation Tribunal Appeals Activity

The Valuation Tribunal operates in a strategic environment, and its decisions impact directly on the finances of both the business sector and local authorities. Since the commencement of the National Revaluation Programme being undertaken by the Valuation Division of Tailte Éireann there has been an exponential increase in the volume of appeals submitted to the Tribunal and this trend is expected to continue as the programme continues.

National Revaluation Programme

The National Revaluation Programme, (by the Valuation Division of Tailte Éireann), involves the valuation of all commercial and industrial rateable properties. Completing the first national revaluation since the mid-nineteenth century, and getting properties in every rating authority area onto the subsequent ongoing cycle of revaluations provided for in the Valuation Acts 2001-2020, represents a sea-change and fundamental modernisation of the rateable valuation system. The National Revaluation Programme has significantly increased the volume of appeals submitted to the Valuation Tribunal.



The increase in the number of appeals received by the Tribunal in the years 2017¹ and 2019² relates to elements of the National Revaluation Programme carried out across selected tranches of rating authority administrative areas.

The next significant revaluation was due in 2021 however owing to Covid-19 the proposed 2021 revaluation was deferred until 2023.

In 2023 the Valuation Division of Tailte Éireann undertook the revaluation of Donegal, Mayo, Galway City, Galway County, Clare, Kerry and Dun Laoghaire - Rathdown rating authorities. The 2023 revaluation of Dun Laoghaire - Rathdown was the second revaluation under the National Revaluation Programme. The new valuations under the 2023 revaluation programme, published in September 2023, will become effective for rates purposes from January 2024.

Appeals Activity 2018– 2023

At the beginning of 2023 the Tribunal had some 1,010 appeals on hand. A breakdown of the Tribunal's Appeals Activity 2018– 2023 is set out below.

	2018	2019	2020	2021	2022	2023
Number of Appeals On Hand at Beginning of Year	1,384	1,157	2,550	2,247	1,651	1,010
Number of Appeals Received	2018	2019	2020	2021	2022	2023
Revaluation Programme	20	1,842	0	0	0	1,552
Revision	194	55	106	123	120	54
Vacant Sites	10	16	8	7	12	8
Derelict Sites	10	8	4	20	13	56
Global	0	2	2	1	0	0
Total	234	1,923	120	151	145	1,670

¹ Carlow, Kildare, Kilkenny, Leitrim, Longford, Offaly, Roscommon, Sligo, Westmeath and South Dublin.

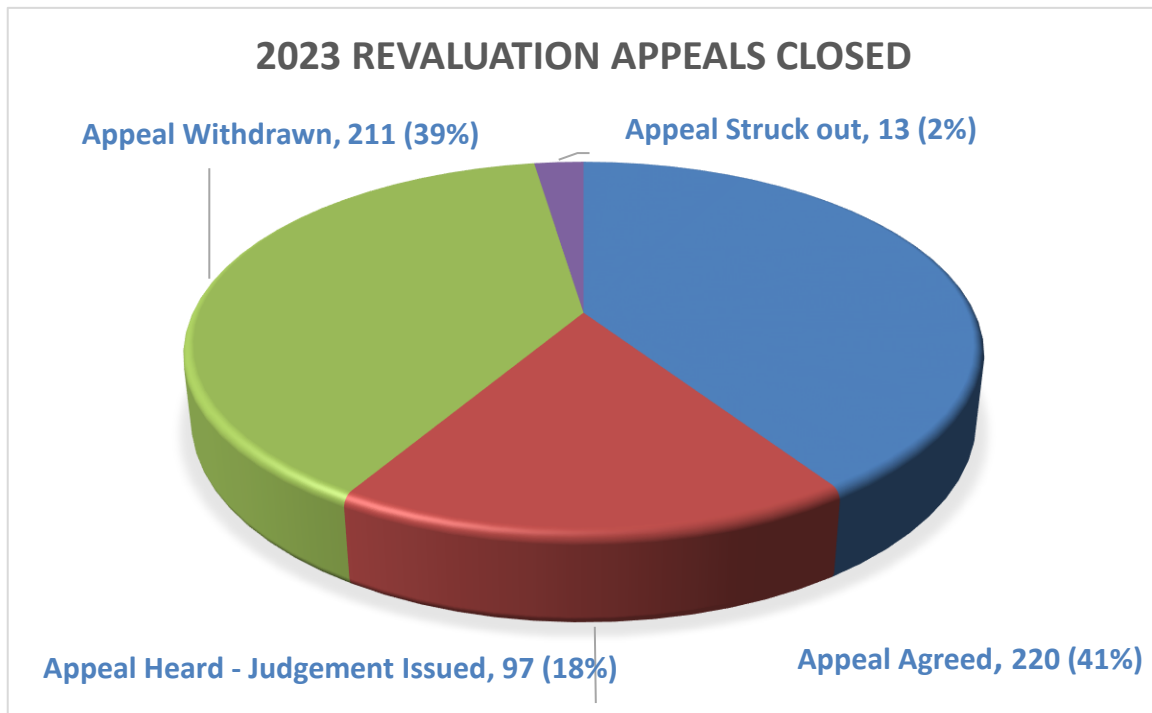
² Cavan, Fingal, Louth, Meath, Monaghan, Tipperary, Wexford and Wicklow

Number of Appeals Closed	2018	2019	2020	2021	2022	2023
Revaluation Programme	388	478	376	577	633	541
Revision	64	46	44	139	123	200
Vacant Sites	2	4	0	16	14	20
Derelict sites	7	2	3	15	14	38
Global					2	2
Total	461	530	423	747	786	801

There were 1,879 appeals on hand at the 1st January 2024. In 74 of these appeals the Appellant or the Respondent have requested or initiated a request for a Case Stated to the High Court. In addition, 60 of these appeals on hand were heard and were pending final determination.

Revaluation Appeals Concluded 2023

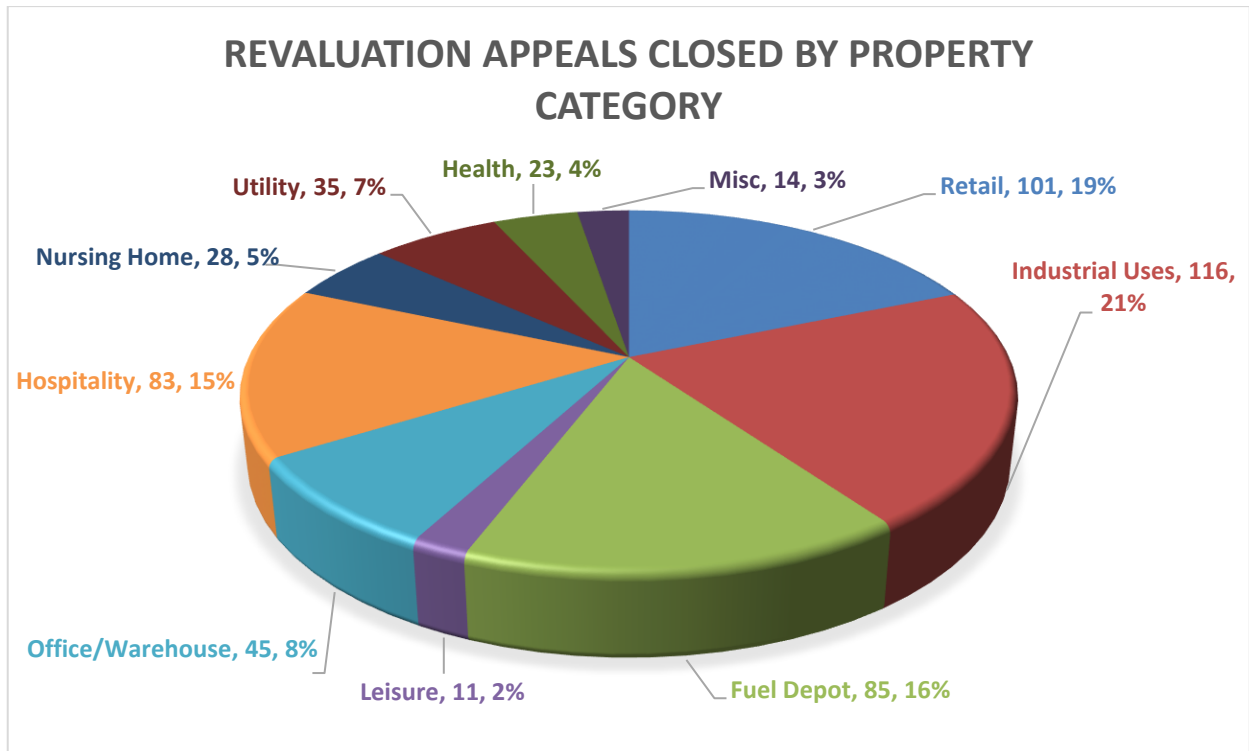
Of the 801 appeals closed by the Valuation Tribunal during 2023, 541 related to revaluation appeals.



As set out in the above chart 220 (41%) of the revaluation appeals closed were agreed without recourse to a full hearing, with 97 (18%) being heard by the Tribunal

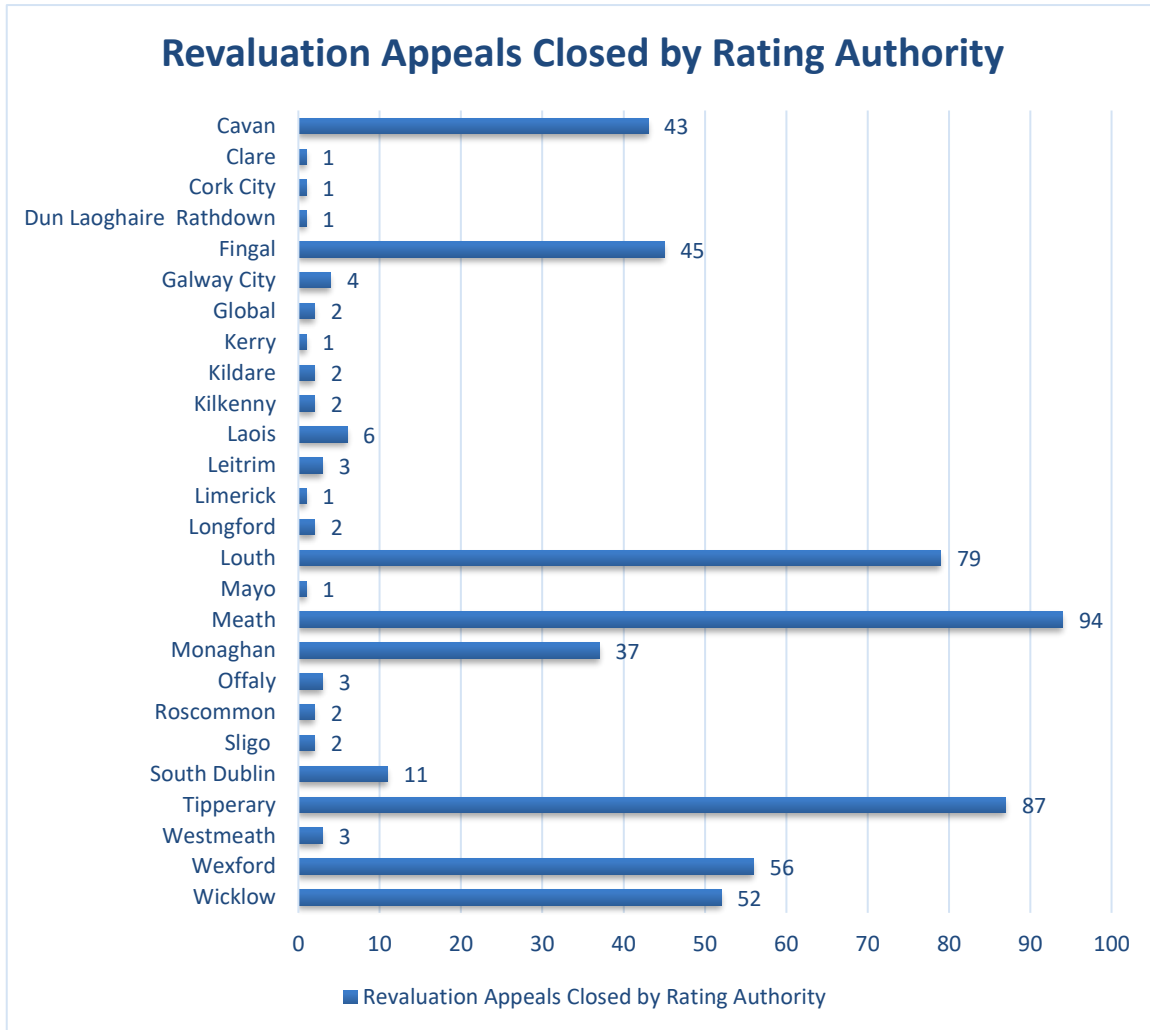
and a final judgement subsequently issued. Of the remaining 224 appeals, 211 (39%) were withdrawn and 13(2%) were struck out.

The breakdown of the property categories of the 541 revaluation appeals closed in 2023 is set out in the following chart. Industrial Use, Retail and Fuel Depot /Garage were the three largest categories accounting for 116, 101 and 85 appeals respectively equating to 56% of all appeals closed.



Revaluation Appeals Closed by Rating Authority

The following chart sets out the number of Revaluation appeals closed during 2023 by rating authority administrative area.



Revision Appeals Concluded 2023

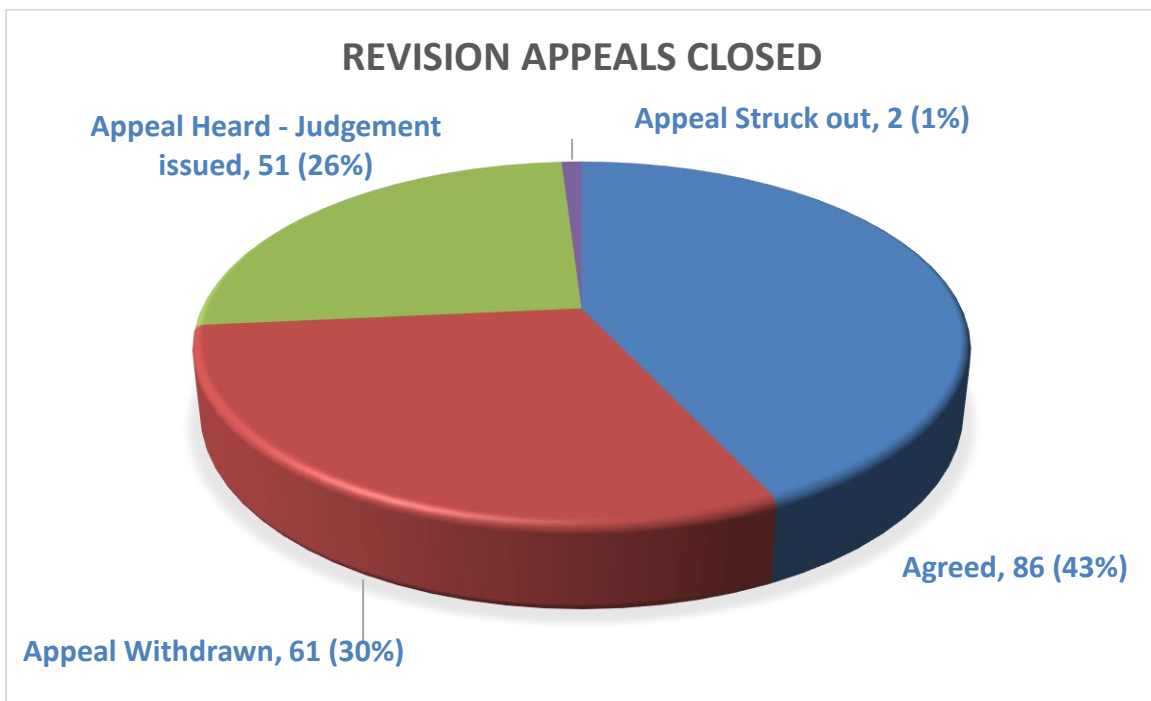
A Revision is the process through which individual properties are valued for rating purposes between revaluation periods. Revision applications can arise from a “Material Change of Circumstances”³ to an existing commercial or industrial property such as an extension, a subdivision or an amalgamation of two or more properties or the completion of a new property.

Revision appeals accounted for 200 (25%) of the 801 appeals closed by the Tribunal in 2023.

Revision Appeals Concluded in 2023

Of the 801 appeals closed by the Valuation Tribunal during 2023, 200 related the revision appeals.

2023 Revision Appeals Closed



³ Material Change of Circumstances is defined in the Valuation Act 2001. The main criteria for satisfying the Material Change of Circumstances rule are as follows:

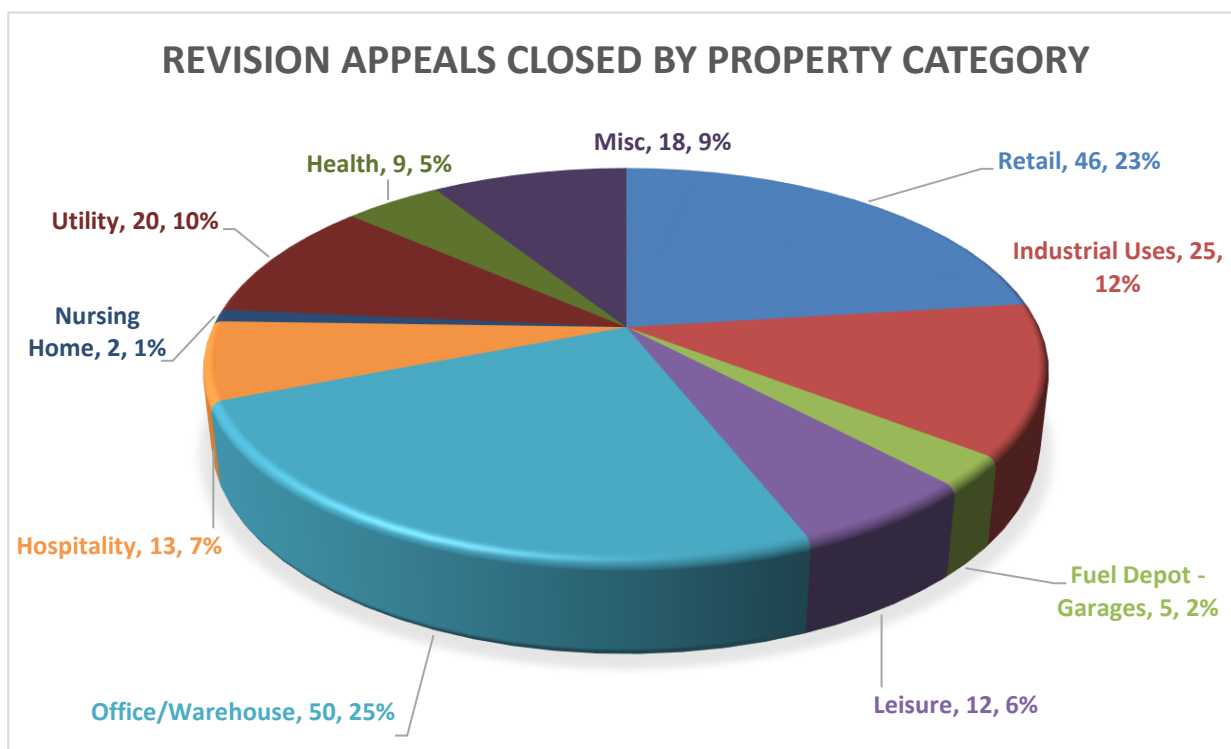
1. The property is an existing property whose value has changed by virtue of structural/physical alterations (including damage by fire or other physical cause).
2. The property is an existing property which has been divided into 2 or more separate properties.
3. Two or more existing properties have been amalgamated into a single property.
4. There has been a change in the rateable status of an existing property. This occurs when a property which was previously rateable becomes no longer rateable or a property which was not previously rateable has now become rateable.
5. The property is a new property that has never been valued before.

As set out in the chart above, 86 (43%) of the revision appeals closed were agreed without recourse to a full hearing, with 51 (25%) being heard by the Tribunal and a judgment subsequently issuing. Of the remaining 63 appeals, 61 (30%) were withdrawn and 2 (1%) were struck out.

The breakdown of the property categories of the 200 revision appeals closed in 2023 is set out below.

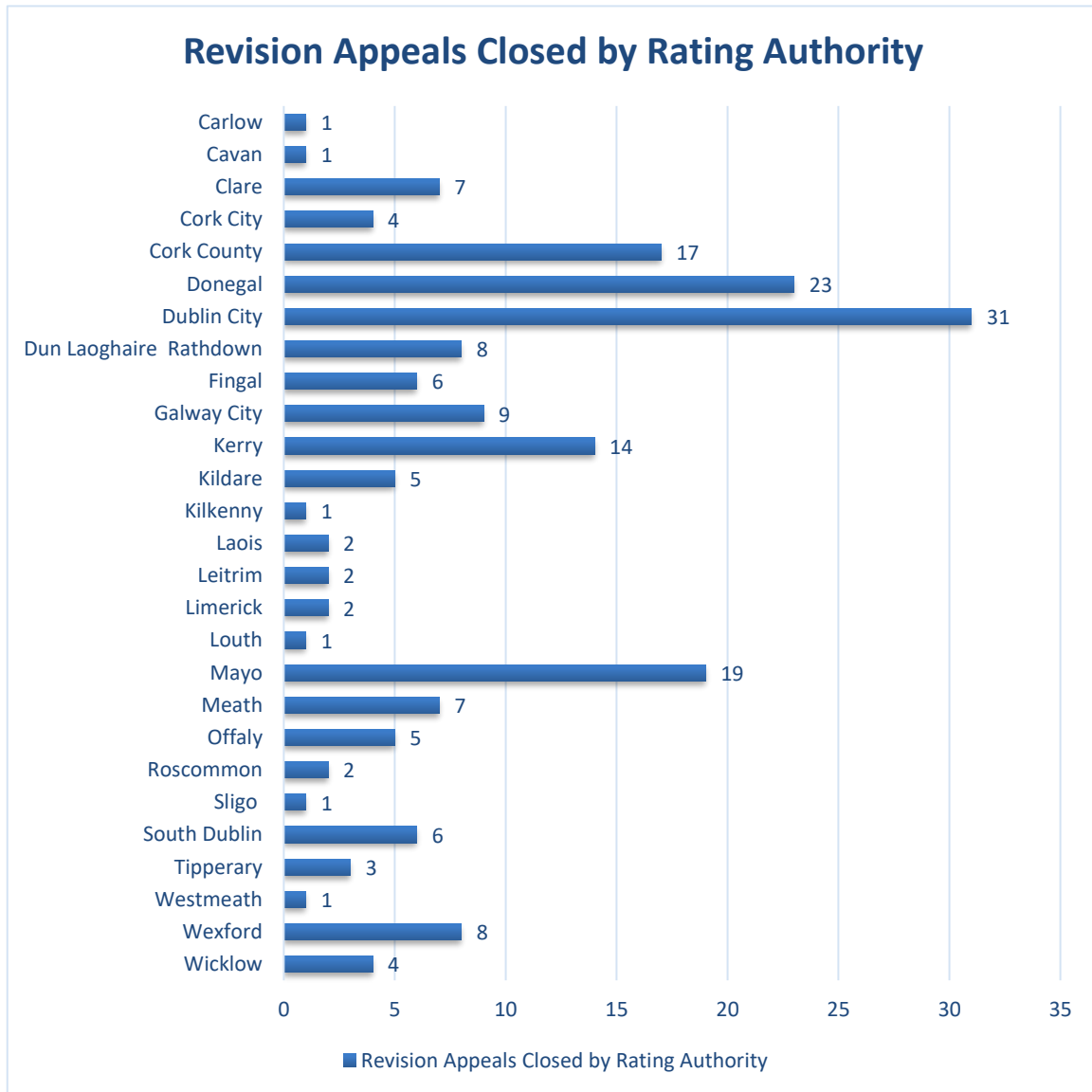
Offices / Warehouses, Retail and Industrial Use were the largest three categories accounting for 50, 46 and 25 appeals respectively equating to 61% of all appeals closed.

The breakdown of the property categories of the 200 Revision appeals closed in 2023 is set in the Chart below.



The following table sets out the number of Revision appeals closed during 2023 by rating authority administrative area.

Revision Appeals Closed by Rating Authority



Derelict Site and Vacant Site Appeals Concluded 2023

The volume of derelict site appeals and vacant site appeals received and closed although having increased in 2023 remains small relative to the overall Tribunal workload. In 2023, the Tribunal concluded 38 Derelict site appeals and 20 vacant site appeals. The details of these appeals are set out below.

The following table sets out the number of Derelict Site appeals closed during 2023 by rating authority area

Local Authority	Agreed	Withdrawn	Judgement Issued	Closed / Struck out
Carlow		1		
Cork County			1	
Dublin City	3	3		1
Dun Laoghaire - Rathdown				
Galway City				1
Kildare		1		
Limerick	5	10	1	1
Mayo		4	1	1
Meath				1
Offaly		1		
Sligo		1		
South Dublin				1
Total	8	21	3	6

The following table sets out the number of Vacant Site appeals closed during 2023 by rating authority area

Local Authority	Agreed	Withdrawn	Judgement Issued	Closed / Struckout
Clare	1		1	
Cork City		2		
Dublin City	2	1		
Dun Laoghaire - Rathdown		1	2	
Laois			1	
Limerick			1	
Meath			1	
Sligo	5			
Waterford	1			
Wicklow	1			
Total	10	4	6	0

Global Appeals Concluded 2023

Two Global appeals were closed in 2023

Voted Expenditure and Receipts

Funding for the Valuation Tribunal is provided from the Department of Housing, Local Government and Heritage. Valuation Tribunal staff are employed by the Department.

The Valuation Tribunal operates as an independent office and is funded under Vote 34 as set out in the Revised Estimates Volumes for the Public Service 2023.

Subhead C.6 from Programme C Local Government of Vote 34 relates specifically to the funding provided for work of the Valuation Tribunal.

The Secretary General of the Department of Housing, Local Government and Heritage is the Accounting Officer for all expenditure and income under Vote 34. The follow table sets out the expenditure of the Tribunal for 2018-2023.

	2018	2019	2020	2021*	2022	2023
	€000	€000	€000	€000	€000	€000
Valuation Tribunal Voted Allocation Current	1,099	1,349	1,349	1,349	1,912	1,770
Subhead 34 - Programme C – Provision of Administration Services to the Valuation Tribunal Outturn	2018	2019	2020	2021	2022	2023
	€000	€000	€000	€000	€000	€000
Salaries and Wages	284	282	283	397	583	620
Valuation Tribunal Board Pay					465	442
Non-Pay expenditure	487	508	344	274	100	106
Programme C – Total Current Expenditure	771	790	627	671	1,148	1,168

In addition there was a capital budget allocation for 2023 of €225,000 for the development of an integrated case management ICT system for the Valuation Tribunal.

Tribunal Workload Capacity

The Tribunal office operates from two on-site appeal hearing rooms. Hearings on average last half a day, but given the complexity of some appeals they can take more than one sitting to conclude. The introduction of remote hearings provides the Tribunal with increased capacity to facilitate and schedule an increased number of appeals for hearing with 57% of hearing scheduled for remote hearing in 2023 and the remaining 43% scheduled for in person hearing. In 2023, 78% of appeals were agreed or withdrawn. Irrespective of whether an appeal results in a full Tribunal hearing, a substantial amount of work must be undertaken by the administrative staff in the Valuation Tribunal (with all cases being prepared on the basis that it will result in a full hearing by the Tribunal). Similarly, Valuation Tribunal members undertake a considerable amount of research and preparative work on each appeal to which they are assigned.

Valuation Tribunal - Operational Developments

The Valuation Tribunal is demand led and as such it is not possible to accurately forecast appeals workload as the regulatory process means that this is dependent on whether commercial ratepayers appeal the valuation of their property. Similarly, this holds for revision appeals and appeals against the market value of derelict and vacant sites set by local authorities.

The Tribunal is a body designated to hear appeals remotely under the Civil Law and Criminal Law (Miscellaneous Provisions) Act 2020 (Section 31) Order 2020 (S.I. 518/2020). Appeals conducted remotely mirror the rules and procedure in place for oral hearings. The Tribunal remote hearing protocols are available on the Tribunal website <https://www.valuationtribunal.ie/about-us/publications>.

Remote hearings are a significant feature in the work of the Tribunal, allowing appeals to progress in a more streamlined manner while maintaining the integrity of the hearings. Remote hearings allow the Tribunal to expedite the optimum number of appeals possible. While not all appeals are suitable for determination by remote hearings (some appeals have substantive legal issues at their core and the complexity / volume of evidence for such appeals necessitates a physical hearing) the Tribunal continues to progress a significant number of appeals via remote hearings. Remote hearings facilitate parties to the appeal by eliminating the need for parties to attend the Tribunal Offices, thereby reducing time required and travel costs.

Oversight Agreement

The ***Code of Practice for the Governance of State Bodies*** states that Departments should have written oversight arrangements in place with State bodies under their aegis, appropriate to the scale, nature, responsibilities and functions of the State body. Good governance in the public sector enables entities to achieve their intended outcomes as defined in their governing legislation and Statements of Strategy while acting in the public interest.

Certain requirements of the Code may not directly apply to the Tribunal, given the nature and scale of the activities and governing statutes.

The Tribunal has an Oversight and Performance Delivery Agreement with the Department of Housing, Local Government and Heritage for 2023/2024. The purpose of the Oversight and Performance Delivery Agreement is to define the terms of the relationship between the Valuation Tribunal and the Department of Housing, Local Government and Heritage. The Agreement outlines governance arrangements, and aims to ensure clarity in terms of accountability and in respect of the roles and responsibilities of the Tribunal and the Department in ensuring that the Tribunal discharges its statutory functions in an efficient and effective manner.

Valuation Tribunal Strategic Plan 2021-2023

The preparation and adoption of a strategic plan is a primary responsibility of each State body. Such plans set appropriate objectives and goals and identify relevant indicators and targets against which performance can be clearly measured. The Valuation Tribunal finalised and published its first **Strategic Plan 2021-2023** in April 2021.

The Strategic Plan outlined the Tribunal's ambitions and set out the organisation's strategic direction over three years. The actions outlined in the Plan underpinned the overarching aim of providing the most efficient service to all those who participate in the appeals process. The key strategic objectives for the three-year period of the Strategy were:

- **Improved Governance and Oversight**
- **Transforming and Enabling the Tribunal**
- **Modernising the ICT Appeals Process**

The Tribunal continued in 2023 to strive to achieve the strategic goals set.

Improved Governance and Oversight

The Tribunal signed an Oversight and Performance Delivery Agreement with the Department in 2023. This Agreement will continue to the end of 2024. Certain requirements of the Code may not directly apply to the Tribunal, given the nature and scale of our activities and our governing statutes. The Tribunal will continue to work with the Department to ensure continued compliance with the Code and to review elements of the Code that may not apply to the Tribunal.

Transforming and Enabling the Tribunal

The Department has supported the Tribunal in providing staffing and resources necessary to enable the Tribunal to conduct its business in an efficient manner. Staffing at the Tribunal has increased from a total of 9 in 2020 to a staffing of 14 in 2023. Prior to the implementation of the Strategic Plan, in 2020 the Tribunal had a Registrar at Assistant Principal level, one Higher Executive Officer, two Executive Officers and 5 Clerical Officers. At the end of 2023 the Tribunal had one additional

Higher Executive Officer, 3 additional Executive Officers and one additional Clerical Officer. The increased staffing levels and the changes in the staffing grade structure has enabled the Tribunal to hear and finalise more appeals.

Modernising the ICT Appeals Process

In 2023, the Tribunal migrated its ICT to the services of the Office of the Government Chief Information Officer (OGCIO). This migration has secured the Tribunal's ICT structure going forward, reducing potential ICT vulnerabilities.

The Tribunal continues to work towards modernising the management of appeals and appeal processes and to enhance the services provided.

Freedom of Information

The Freedom of Information Acts apply to the Valuation Tribunal. Further information on the functions and records, and on the rules and practices of the Valuation Tribunal, is available in the [Sections 15 & 16 Reference Book – A Guide to Functions, Records, Rules and Practices of the Valuation Tribunal](#) published in accordance with the Freedom of Information Act.

During 2023, the Tribunal received no requests under the Freedom of Information Acts.

Provision of Information to Members of the Oireachtas

In accordance with D/PER Circular 25/2016 – **Protocol for the Provision of Information to Members of the Oireachtas by State Bodies under the aegis of Government Departments**, the Tribunal provides and maintains a dedicated email address for Oireachtas members (oireachtas@valuationtribunal.ie). The Tribunal endeavours to comply with target deadlines and standards in terms of acknowledgements and responses to queries. In 2023 the Tribunal received and responded to one Oireachtas enquiry.

Fees Collected

Appeals to the Tribunal are subject to a prescribed fee payable by the person who brings the proceeding concerned. Fees paid to the Valuation Tribunal are accounted for as Appropriations-in-Aid. In 2023, appeal fees received by the Tribunal amounted to €343,326 and formed part of the appropriation-in-aid to the Department.

The current fees payable for each type of appeal are set out at [Appendix B](#).

Data Protection

The General Data Protection Regulation (GDPR) provides regulation in relation to personal data processing, including its collection and use by organisations, and protection of that data. Individuals have a right, inter alia, to obtain a copy of any information relating to them that is kept by the Valuation Tribunal. Further

information on the data held by the Tribunal is set out in our [Privacy Policy](#), which can be found on our website www.valuationtribunal.ie.

Risk Management

The Valuation Tribunal has prepared a Risk Register in accordance with Department of Public Expenditure NDP Delivery and Reform guidelines. The maintenance of the register is designed to ensure that risks are identified and assessed and that appropriate mitigating actions are put in place.

The Risk Register, which includes mitigation measures, is compiled by the Registrar on behalf of the Valuation Tribunal and is reviewed on an ongoing basis.

The Valuation Tribunal and the Department of Housing, Local Government and Heritage address risk with regard to ensuring the Tribunal is fully resourced to carry out its functions.

Valuation Tribunal Customer Charter

The Valuation Tribunal has prepared our [Customer Charter](#) setting out the level of service a customer can expect. The charter is displayed on our website (under the publications page) and states the Tribunal's commitment to providing services to our customers in accordance with the twelve Principles of Quality Customer Service for Customers and Clients of the Public Service. It also informs customers of contact and feedback mechanisms.

Protected Disclosures

The Protected Disclosures Act 2014 and Protected Disclosure (Amendment) Act 2022 requires every public body to establish and maintain procedures for dealing with protected disclosures. In accordance with section 21(2) of the Protected Disclosures Act 2014, the Tribunal has provided its employees with written information relating to the protected disclosures established and maintained. No protected disclosures were received in the Valuation Tribunal in the period covered by this report.

Rate of Remuneration for Valuation Tribunal Members

Members are paid in accordance with the Schedule of Fees sanctioned by the Department of Public Expenditure NDP Delivery and Reform in December 2020 for hearing appeals, attending divisional meetings, and for writing and reviewing of judgments, together with an allowance for travel and subsistence.

The schedule of fees is set out at [Appendix C](#).

Appendix A - Membership of the Valuation Tribunal

Name	First Appointed	Reappointed	Expiry Date	Position Type
Allen Morgan	05/11/2018	05/11/2023	04/11/2026	Tribunal Member
Annamaria Gallivan	26/02/2019		25/02/2024	Tribunal Member
Avril Sheridan	01/11/2023		31/10/2028	Tribunal Member
Barra McCabe	01/05/2018	01/11/2023	03/04/2026	Deputy Chairperson
Barry Smyth	15/01/2014	26/02/2019	25/02/2024	Deputy Chairperson
Brian Meldon	01/12/2021		30/11/2026	Tribunal Member
Caroline Murphy	01/05/2018	01/05/2023	30/04/2026	Tribunal Member
Claire Hogan	18/12/2015	18/12/2020	17/12/2025	Tribunal Member
Dairine Mac Fadden	18/12/2015	18/12/2021	17/12/2025	Deputy Chairperson
Donal Madigan	19/12/2016	19/12/2021	18/12/2026	Deputy Chairperson
Eamonn Maguire	01/12/2020		30/11/2025	Tribunal Member
Emma Slattery	01/11/2023		31/10/2028	Tribunal Member
Eoin McDermott	19/12/2016	19/12/2021	18/12/2026	Deputy Chairperson
Fergus Keogh	05/11/2018	05/11/2023	04/11/2026	Tribunal Member
Fiona McLafferty	01/11/2023		31/10/2028	Tribunal Member
Frank O'Grady	19/12/2016	19/12/2021	18/12/2026	Tribunal Member
Gerard O'Callaghan	01/12/2020		30/11/2025	Tribunal Member
Hugh Markey	18/12/2015	18/12/2020	17/12/2025	Deputy Chairperson
John Stewart	18/12/2015	18/12/2020	17/12/2025	Deputy Chairperson
Kenneth Enright	01/05/2018	01/05/2023	30/04/2026	Tribunal Member
Killian O'Higgins	01/12/2021		31/11/2026	Tribunal Member
Liam Daly	18/12/2015	18/12/2020	17/12/2025	Tribunal Member
Majella Twomey	18/12/2015	18/12/2020	17/12/2025	Interim Chairperson
Martin Connolly	01/12/2020		30/11/2025	Tribunal Member
Mema Byrne	27/04/2022		26/04/2026	Tribunal Member
Michael Brennan	05/11/2018	05/11/2023	04/11/2026	Deputy Chairperson
Michelle O'Gorman	01/11/2023		31/10/2028	Tribunal Member
Orla Coyne	18/12/2015	18/12/2020	17/12/2025	Tribunal Member
Paul McElearney	01/11/2023		31/10/2028	Tribunal Member
Peter Stapleton	19/12/2021		18/12/2026	Tribunal Member
Raymond J. Finlay	05/11/2018	05/11/2023	04/11/2026	Tribunal Member
Sarah Reid	26/02/2019		25/02/2024	Tribunal Member
Suzy Quirke	01/11/2023		31/10/2028	Tribunal Member
Thomas Kearns	01/12/2021		30/11/2026	Tribunal Member
Una Ní Chatháin	26/02/2019		25/02/2024	Tribunal Member

Appendix B - Appeal Fees Payable

Fees Payable in Respect of Revaluation Appeals to the Valuation Tribunal	
Valuation of property as determined by Tailte Eireann	Appeal Fee
Not exceeding €20,000	€95
Exceeding €20,000 and not exceeding €50,000	€125
Exceeding €50,000 and not exceeding €250,000	€300
Exceeding €250,000	€500

Fees Payable in Respect of Standard Revision Appeals to the Valuation Tribunal	
Valuation of property as stated on the Valuation Certificate or Notification	Appeal Fee
Not exceeding €50	€95
Exceeding €50 and not exceeding €150	€125
Exceeding €150 and not exceeding €650	€300
Exceeding €650	€500

Fees Payable in Respect of Derelict Site Appeal to the Valuation Tribunal	
Valuation of property as determined by the Respondent	Appeal Fee
Not exceeding €65,000	€60
Exceeding €65,000 and not exceeding €130,000	€125
Exceeding €130,000	€190

Fees Payable in Respect of Vacant Site Appeals to the Valuation Tribunal	
Valuation of property as determined by the Local Authority	Appeal Fee
Not exceeding €100,000	€165
Exceeding €100,000 but not exceeding €500,000	€350
Exceeding €500,000 but not exceeding €1,000,000	€500
Exceeding €1,000,000	€1,000

Appendix C - Rate of Remuneration for Valuation Tribunal Members

Appeals assigned to a division of the Tribunal consisting of 3 members under the Valuation Act 2001, Schedule 2, Paragraph 3(4), as amended.

	Chairperson		Deputy Chairperson	Ordinary Member
	Senior Counsel	Junior Counsel/Solicitor		
Daily fee ⁶	€925.00	€875.00	€730.00	€650.00
Appeal withdrawn	€462.50	€437.50	€365.00	€325.00
Appeal settled	€520.00	€462.50	€424.00	€340.00
Single session	€462.50	€437.50	€365.00	€325.00

Preparation of Written Judgement	Fee
Draft complex legal and quantum judgment	€1,500
Draft standard quantum judgment	€510
Review of draft judgment	€175

Appeal on the basis of written documentation assigned to a division of the Tribunal consisting of 1 member under the Valuation Act 2001, Schedule 2, Paragraph 4(2), as amended.

Single Quantum Appeal

Value of Appeal as Per Final Valuation Certificate	Fee
Up to €50,000	€650
€50,001 to €250,000	€850
€250,001 and above	€1,050

⁶ The daily fee is based on the Tribunal sitting for two sessions per day.

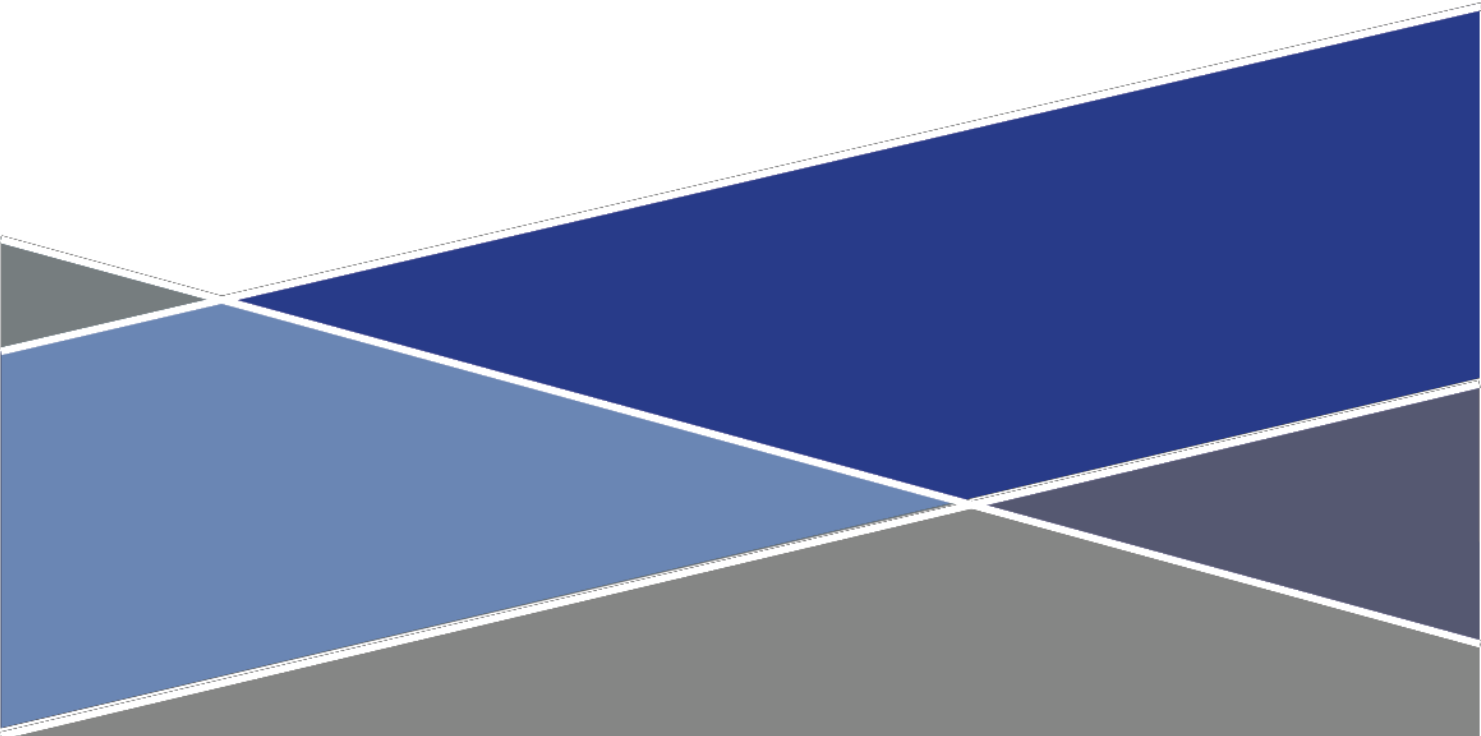
Batched Quantum Appeal

Number of Appeals Determined	Highest Value of Appeal in Batch as Per Final Valuation Certificate	Fee	Fee for Each Additional Judgement in Batch
2 or more	Up to €50,000	€650	€100
	> than €50,000	€850	€100

Legal appeal

Fee	€1,850
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**An Binse Luachála
Valuation Tribunal**





An Binse Luachála
Valuation Tribunal

An Binse Luachála

Tuarascáil Bhliantúil 2023

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Fúinne

Is comhlacht reachtúil neamhspleách í an Binse Luachála a bunaíodh ar dtús faoin Acht Luachála 1998 agus a bhunaítear leis na hAchtanna Luachála 2001, arna leasú, chun achomhairc i gcoinne chinntí na Rannóige Luachála Thailte Éireann ar luacháil réadmhaoine tráchtála a éisteacht chun críocha rátála.

Éisteann an Binse freisin le hachomhairc a dhéanann úinéirí láithreán tréigthe i gcoinne chinneadh na n-údarás áitiúil ar luach margaidh na láithreán seo faoin Acht um Láithreáin Thréigthe 1990. Ó thosach feidhme an Achta um Athbheochan Uirbeach agus Tithe 2015, éisteann an Binse freisin le hachomhairc ar chinneadh údarás áitiúil ar luach margaidh na láithreán folamh faoin Acht sin.

Soláthraíonn an Binse gach tacaíocht riaracháin agus chléireachais riachtanach chun ár n-oibleagáidí reachtúla a chomhlíonadh faoi:

na hAchtanna Luachála 2001 – 2020,
an tAcht um Láithreáin Thréigthe 1990, agus
an tAcht um Athbheochan Uirbeach agus Tithe 2015.



An Binse Luachála

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Brollach

Fáilte chuig Tuarascáil Bhliantúil an Bhinse Luachála. Tá sé mar aidhm ag an tuarascáil seo gníomhaíochtaí an Bhinse le linn 2023 a leagan amach. Ullmhaíodh an tuarascáil seo de réir an *Chóid Cleachtais um Rialachas Comhlachtaí Stáit* faoina bhfeidhmíonn an Binse.

Ba bhliain ghnóthach í don Bhinse mar a lean Clár Athluachála Náisiúnta Rannóg Luachála Thailte Éireann ar aghaidh. Fuair agus chláraigh an Binse 1,550 achomharc Athluachála idir Meán Fómhair 2023 agus Nollaig 2023 dá thoradh. Bhí an Binse ag obair go seasta chun achomhairc níos sine a thabhairt chun críche, agus ó dheireadh 2023 bhí sé in ann tús a chur le sceidealú achomharc Athluachála 2023 lena n-éisteacht in 2024.

I Meán Fómhair 2023, tar éis comhoibriú go dlúth le hOifig Phríomh-Oifigeach Faisnéise an Rialtais (OPOFR), agus le cúnamh ón Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht, bhog an Binse a chórais TFC go rathúil chuig líonra an Rialtais, rud a chosnóidh ár dteicneolaíocht chumarsáide as seo amach. Gabhaim mo bhuíochas le OPOFR agus leis an Roinn as a dtacaíocht le linn an phróisis sin agus ó shin i leith.

Tháinig deireadh le téarma oifige Chathaoirleach an Bhinse, an Bhean uasal Carol O'Farrell, BL, i mí an Mheithimh 2023. Tá an Binse thíos le cailleadh saineolais agus díograise na Mná Uasail O'Farrell, a d'oibrigh gan stad gan staonadh, agus a shocraigh ardchaighdeáin don Bhinse. Chuir an Binse fáilte roimh cheapadh na Mná uasail Majella Twomey, BL, ina Cathaoirleach eatramhach i mí an Mheithimh 2023. Lean an Bhean Uasal Twomey uirthi ag obair mar Chathaoirleach eatramhach ar feadh a raibh fágtha de 2023, agus ceadaíodh lena heolas agus lena tiomantas aistriú rianúil, a chuir ar chumas an Bhinse leanúint ar aghaidh lena chuid oibre gan stad. Gabhaim mo bhuíochas leis an mbeirt Chathaoirleach as a dtiomantas sárluachmhar don Bhinse.

In 2023, tháinig deireadh chomh maith le téarma oifige triúir eile dár gComhaltaí Binse i dteannta le héirí as oifig duine amháin dár gComhaltaí. Mar thoradh air sin, ceapadh beirt Chomhaltaí den Bhinse ina Leas-Chathaoirligh nua, agus ceapadh seisear Comhaltaí nua tar éis feachtas earcaíochta a rinne an tSeirbhís um Cheapacháin

Phoiblí (SCP). Gabhaim mo bhuíochas lenár n-iarchomhaltaí as a n-obair chrua agus a gcúnamh agus is mé atá ag súil go mór le bheith ag obair lenár gComhaltaí nua.

I dteannta na hachomhairc Athluachála 2023 a chlárú, thug an Binse 801 achomharc chun críche in 2023. Baineadh sé sin amach mar thoradh ar iarrachtaí agus ar dhíograis fhoireann an Bhinse a d'oibrigh as lámh a chéile chun nósanna imeachta a athbhreithniú go géar agus chun feabhsuithe a chur i bhfeidhm. Gabhaim mo bhuíochas le baill foirne an Bhinse as a dtreallús agus a dtiomantas.

Mar a léiríodh lenár dtreoirphrionsabal, leanfaidh an Binse Luachála ag comhlíonadh ár bpríomhfheidhme reachtúil maidir le hachomhairc a éisteacht, lena dtugtar cead dár bpáirtithe leasmhara go léir (údaráis áitiúla, rátíocóirí tráchtála agus úinéirí láithreán tréigthe nó láithreán folamh) feidhmiú le tuilleadh sláine airgeadais. Leanfaimid orainn ár ndícheall a dhéanamh chun tacaíocht a thabhairt do gach achomharcóir agus chun cabhrú leo a n-achomhairc a thabhairt chun críche agus sinn ag obair lenár ngeallsealbhóirí go léir ar mhaithe leis an úsáid is fearr a bhaint as na hacmhainní atá ar fáil. Táimid fós tiomanta do phrionsabail an rialachais chorparáidigh, as a dtagann níos mó cirte, cothroime agus aonfhoirmeachta maidir le luacháil réadmhaoine tráchtála agus tionsclaíochta, láithreáin thréigthe agus láithreáin fholmha.

Ann Gill

Cláraitheoir an Bhinse Luachála

Ról an Bhinse Luachála

Is comhlacht neamhspleách é an Binse Luachála a bunaíodh ar dtús faoin Acht Luachála 1998, agus a bhunaítear leis na hAchtanna Luachála 2001, arna leasú, chun éisteacht le hachomhairc i gcoinne chinntí na Rannóige Luachála Thailte Éireann ar luacháil réadmhaoine tráchtála chun críocha rátála. Éistean an Binse freisin le hachomhairc a dhéanann úinéirí láithreán thréigthe i gcoinne chinneadh na n-údarás áitiúil ar luach margaidh na láithreán seo faoin Acht um Láithreáin Thréigthe 1990. Ó thosach feidhme an Achta um Athbheochan Uirbeach agus Tithe 2015, éistean an Binse freisin le hachomhairc ar chinneadh ar luach margaidh na láithreán folamh faoin Acht sin.

Féadfaidh achomharc a dhéanamh chuig an mBinse faoin Acht Luachála ar fhoras chandam luachála réadmhaoine nó inráitithe réadmhaoine. D'fhéadfaidh an Binse achomharc a chur as an áireamh agus ar an gcaoi sin an cinneadh Thailte Éireann a dhaingniú, achomharc a chur san áireamh agus luacháil an réadmhaoine a leasú; nó a chinneadh gur cheart an réadmhaoine atá faoi achomharc a áireamh ar an liosta luachála nó a eisiáimh ón liosta luachála.

Foilsítear cinntí agus deimhnithe an Bhinse, agus tá siad ar fáil don phobal i gcoitinne, do chleachtóirí ábhartha agus do pháirtithe leasmhara eile ar shuíomh gréasáin an Bhinse www.valuationtribunal.ie. Faoi réir ceart achomhairc chun na hArd-Chúirte ar phointe dlí, is cinneadh críochnaitheach cinneadh an Bhinse.

Bunreacht an Bhinse Luachála (Comhaltaí an Bhinse)

Tá ceadú ag an mBinse do 36 chomhalta. Den chuid is mó, tagann comhaltaí ó ghairmeacha an dlí agus an tsuirbhéara cairte, agus cuimsíonn siad 1 Chathaoirleach, 9 Leas-Chathaoirleach agus 26 Gnáthchomhalta. Ó mhí na Nollag 2023, bhí 35 comhalta ar an mBinse, tháinig deireadh le ceithre théarma comhaltais, agus d'éirigh comhalta amháin as in 2023. Ceapadh beirt Chomhaltaí den Bhinse ina Leas-Chathaoirligh. Chuir an Binse fáilte roimh sheisear comhaltaí nua freisin in 2023. Tá cothromaíocht inscne de 40% comhaltaí fireanna agus de 60% comhaltaí baineanna i gcomhaltas an Bhinse faoi láthair atá i gcomhréir le sprioc an Rialtais go n-ionadófar fir agus mná ag 40% sa chomhaltas gach Boird Stáit de réir an *Chóid Chleachtais do Rialachas Bord Stáit*.

Ceaptar gnáthchomhaltaí ar feadh téarma suas le cúig bliana, agus is féidir iad a athcheapadh ar feadh téarma breise (go huasmhéid 8 mbliana). Féadfar gnáthchomhaltaí a mheas le haghaidh ról an Leas-Chathaoirligh. Leagtar comhaltas an Bhinse amach in **Aguisín A**.

Ceapann an tAire Tithíochta, Rialtais Áitiúil agus Oidhreachta comhaltaí an Bhinse tar éis próiseas earcaíochta arna dhéanamh ag an tSeirbhís um Cheapacháin Phoiblí.

Buaileann an Binse Luachála le chéile i rannáin de thriúr, faoi chathaoirleacht an Chathaoirligh nó duine de na Leas-Chathaoirligh. Ciallaíonn athruithe a tugadh isteach ar Sceideal 2 den Acht Luachála 2001 (arna ndéanamh faoin Acht Luachála (Leasú) 2015) gur féidir le comhalta aonair den Bhinse achomharc a chinneadh i gcás ina meastar gur féidir achomharc a chinneadh gan éisteacht ó bhéal (i.e. a achomharc bunaithe ar dhoiciméid).

Íoctar comhaltaí de réir Sceideal na dTáillí arna cheadú ag an Roinn Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe chun éisteacht le hachomhairc agus freastal ar chruinnithe rannáin, freastal ar chigireachtaí láithreáin, as breithiúnais a scríobh agus a athbhreithniú, mar aon le liúntas taistil agus cothabhála. Teastaíonn ardleibhéal saineolais, ionracais agus neamhchlaontachta le bheith ina mball den Bhinse, agus go hiondúil léireodh comhaltaí tacar sainscileanna éagsúla agus láidre.

Is é atá rithábhachtach i measc na dtacar scileanna sin ná eolas ar an gcreat reachtaíochta a rialaíonn luacháil réadmhaoine inrátaithe in Éirinn agus ar na nósanna imeachta atá i bhfeidhm chun achomharc a dhéanamh ar luachálacha arna gcinneadh ag an Tailte Éireann agus ag údaráis áitiúla. Agus a ról reachtúil á gcomhlíonadh acu, léiríonn Comhaltaí an Bhinse Luachála breithiúnas, tuisceana, discríd agus cothroime go seasta agus iad ag cinneadh ar achomhairc os a gcomhair.

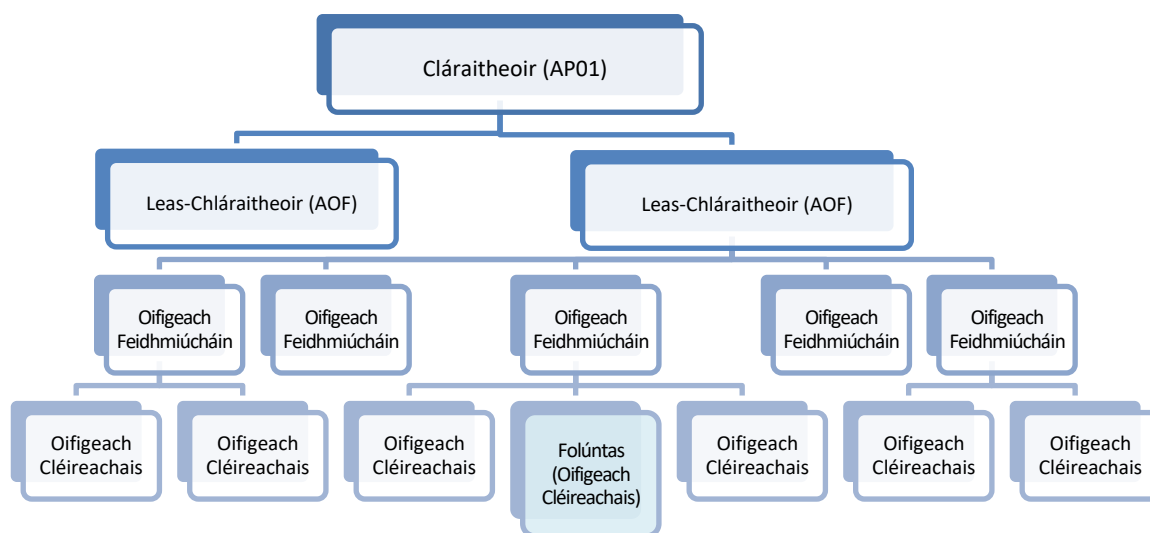
Faigheann comhaltaí an Bhinse Luachála tacaíocht riaracháin ón líon foirne ag oifigí an Bhinse Luachála i dTeach Holbrook, Sráid Holles, Baile Átha Cliath 2.

Tacaíocht Riaracháin

Tacaíonn foireann an Bhinse Luachála le feidhm riaracháin an Bhinse, agus maoirsíonn siad a reáchtáil ó lá go lá. Is é an Cláráitheoir oifigeach sinsearach an Bhinse, le tacaíocht ó Leas-Chláráitheoir (Ardoifigeach Feidhmiúcháin), Bainisteoir Riaracháin Oifige (Ardoifigeach Feidhmiúcháin), cúigear Oifigeach Feidhmiúcháin agus seachtar Oifigeach Cléireachais. Tá córas Oibre Hibride á feidhmiú ag an mBhinse Luachála atá cosúil leis siúd atá á feidhmiú ag an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta.

In 2023, bhí an fhoireann riaracháin rannpháirteach i dtabhairt chun críche 801 achomharc, próiseas a bhfuil liostú bainistithe cásanna, soláthar cúnaimh ghinearálta d'achomharcóirí, do fhreagróirí agus do pháirtithe leasmhara, eisiúint comhfhreagrais reachtúil agus tacú le comhaltaí an Bhinse mar chuid de ar bhonn laethúil.

Ó mhí na Nollag 2023, bhí 14 bhall foirne lánaimseartha ag an mBhinse agus folúntas amháin ag leibhéal an OC



Tacaíocht Riaracháin an Bhinse Luachála 2023

Buntaca Reachtúil an Bhinse Luachála

Áirítear leis an reachtaíocht phríomha a thacaíonn le hobair an Bhinse Luachála ná:

- Na hAchtanna Luachála 2001-2020 (Uimh. 13 de 2001) a tháinig i bhfeidhm ar dtús an 2 Bealtaine 2002
- An tAcht Luachála (Leasú), 2015 (Uimh. 10 de 2015) a tháinig i bhfeidhm an 23 Aibreán 2015
- An tAcht um Láithreáin Thréigthe, 1990 (Uimh. 14 de 1990) a tháinig i bhfeidhm ar an 27 Meitheamh 1990
- An tAcht um Athbheochan Uirbeach agus Tithe 2015 (Uimh. 33 de 2015) a tháinig i bhfeidhm an 28 Iúil 2015
- An tOrdú fán Acht um an Dlí Sibhialta agus um an Dlí Coiriúil (Forálacha Ilghnéitheacha), 2020 (Alt 31), 2020 – I.R. Uimh. 518/2020
- An tAcht um Thailte Éireann, 2022

Na hAchtanna Luachála 2001-2020

Is é an tAcht Luachála 2001 an phríomhreachtaíocht lena rialaítear luacháil réadmhaoine chun críocha rátála in Éirinn. Forálann Alt 12 den Acht Luachála 2001 do bhunú leanúnach an Bhinse Luachála. Leagtar amach in ailt 34 go 40 den Acht an mheicníocht chun achomharc a dhéanamh chuig an mBinse. Imlíonn Sceideal 2 den Acht, na nósanna imeachta oibriúcháin don Bhinse Luachála féin.

An tAcht Luachála (Leasú), 2015

Déanann an tAcht seo forálacha áirithe den Acht Luachála 2001 a nuashonrú agus a leasú. Maidir leis an mBinse Luachála go sonrach. leasaítear leis an Acht Luachála (Leasú) 2015 na himthosca agus na forais ar a bhféadfar achomharc a dhéanamh chuig an mBinse. Ceadaíonn alt 38 den Acht seo don Bhinse cinneadh a dhéanamh ar chás bunaithe ar aighneachtaí fianaise i scríbhinn, bunaithe ar dhoiciméid amháin, seachas trí achomharc ó bhéal.

An tAcht um Láithreáin Thréigthe 1990

Is féidir le húinéir Láithreán Tréigthe achomharc a dhéanamh chuig an mBinse Luachála i gcoinne chinneadh an údaráis áitiúil ar luach margaidh an láithreáin sin. De réir alt 22(4) den Acht um Láithreáin Thréigthe 1990, féadfaidh úinéir talún uirbigh achomharc a dhéanamh chuig an mBinse Luachála i gcoinne cinnidh ar mhargadhluach láithreáin arna chinneadh ag údarás áitiúil faoi fho-alt 1 d'alt 22 den Acht. Níl de chumhacht ag an mBinse déileáil ach le cinneadh ar luach margaidh faoin Acht seo chun críocho an tobhach ar láithreáin thréigthe a fhorchuireann an t-údarás áitiúil a ríomh.

An tAcht um Athbheochan Uirbeach agus Tithe 2015

De réir alt 13(1) den Acht um Athbheochan Uirbeach agus Tithe, 2015, is féidir le húinéir láithreáin fholamh achomharc a dhéanamh chuig an mBinse Luachála i gcoinne cinnidh ar luach margaidh láithreáin mar a chinnfidh údarás áitiúil faoin Acht. Níl de chumhacht ag an mBinse déileáil ach le cinneadh ar luach margaidh faoin Acht seo chun críocho an tobhach ar láithreáin fholmha a fhorchuireann an t-údarás áitiúil a ríomh agus níl sé de chumhacht aige déileáil le haon saincheistanna eile a eascraíonn idir na páirtithe.

An tOrdú fán Acht um an Dlí Sibhialta agus um an Dlí Coiriúil (Forálacha Ilghnéitheacha), 2020 (Alt 31), 2020 – I.R. Uimh. 518/2020

Ainmníonn an ionstraim reachtúil seo an Binse Luachála mar chomhlacht ar féidir éisteachtaí os a chomhair go cianda.

An tAcht um Thailte Éireann, 2022

Ar an 1 Márta 2023 rinneadh an Oifig Luachála a ionchorprú i ngníomhaireachta Stáit nua de dhroim cumasc an Údaráis Clárúcháin Maoine (ÚCM), na hOifige Luachála, agus Suirbhéireachta Ordanáis Éireann (SOÉ). Is gníomhaireacht neamhspleách Rialtais í Tailte Éireann faoi choimirce na Roinne Tithíochta, Rialtais Áitiúil agus Oidhreachta. Cuireann Tailte Éireann córas clárúcháin maoine, seirbhís luachála maoine, agus bonneagar náisiúnta mapála agus suirbhéireachta ar fáil don Stát. Foráladh leis an Acht Thailte Éireann 2022 do dhíscaoileadh an ÚCM agus na SOÉ agus d'aistriú feidhmeanna na gcomhlachtaí sin, mar aon le feidhmeanna an Choimisinéara Luachála agus an tSuirbhéara Theorann do Thailte Éireann.

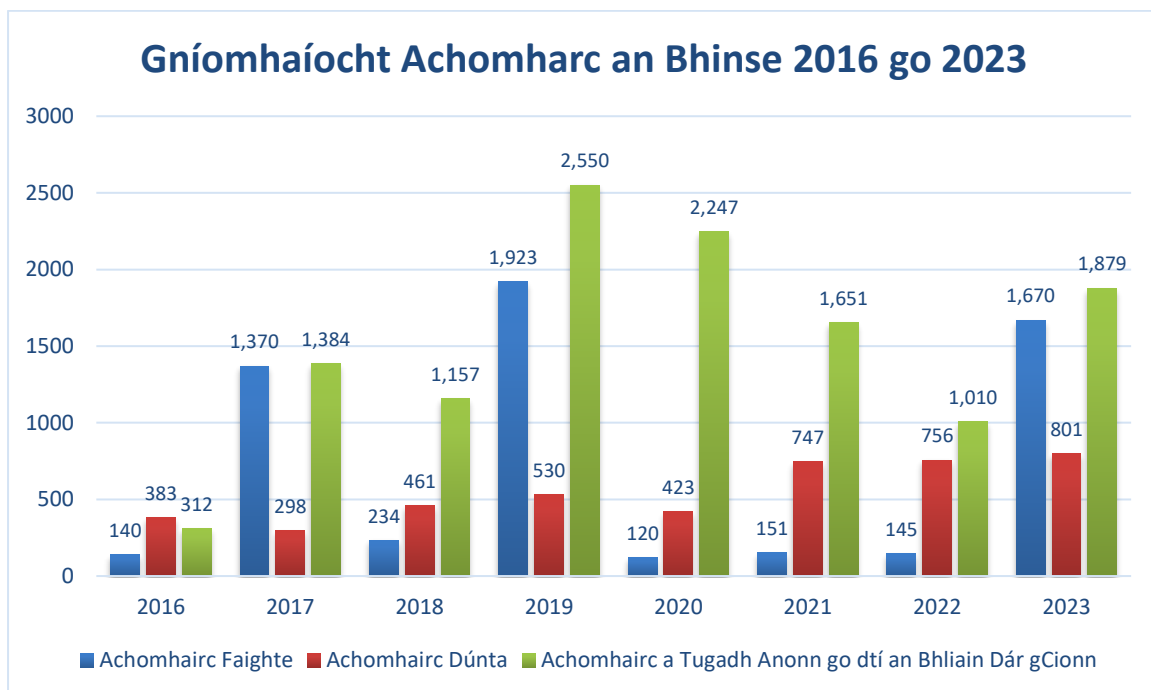
Níor tháinig aon athrú ar fheidhmeanna agus gnó lá go lá an Bhinse Luachála de bharr an chumaisc.

Gníomhaíocht Achomharc an Bhinse Luachála

Feidhmíonn an Binse Luachála i dtimpeallacht straitéiseach, agus bíonn tionchar díreach ag a chinntí ar airgeadas na hearnála gnó agus na n-údarás áitiúil araon. Ó chuir Rannóg Luachála Thailte Éireann tús leis an gClár Athluachála Náisiúnta, tá méadú an-sciobtha tagtha ar líon na n-achomharc a chuirtear faoi bhráid an Bhinse, agus táthar ag súil go leanfaidh an treocht sin ar aghaidh de réir mar a leanfaidh an clár ar aghaidh.

Clár Náisiúnta Athluachála

Tá luacháil gach réadmhaoine a bhféadfaí a rátáil mar réadmhaoin tráchtála nó tionscail mar chuid d'obair an Chláir Athluachála Náisiúnta (ag Rannóg Luachála Thailte Éireann). Is athrú mór agus nuachóiriú bunúsach ar an gcóras luachála inráitithe iad an chéad athluachála náisiúnta ó lár an naoú haois déag a chríochnú, agus réadmhaoin i ngach limistéar údaráis rátála a fháil ar an timthriall leanúnach athluachála ina dhiaidh sin dá bhforáiltear sna hAchtanna Luachála, 2001-2020. Tá méadú suntasach tagtha ar líon na n-achomharc a chuirtear faoi bhráid an Bhinse Luachála leis an gClár Náisiúnta Athluachála.



Baineann an méadú ar líon na n-achomharc a fuair an Binse sna blianta 2017⁴ agus 2019⁵ le gnéithe den Chlár Náisiúnta Athluachála a rinneadh thar thráinsí roghnaithe de limistéir riaracháin na n-údarás rátála.

Bhíothas ag súil leis an gcéad athluacháil suntasach eile in 2021, ach mar gheall ar Covid-19 cuireadh siar í go dtí 2023.

In 2023, thug an Rannóg Luachála de Thailte Éireann faoi athluacháil údarás rátála Dhún na nGall, Mhaigh Eo, Chathair na Gaillimhe, Chontae na Gaillimhe, an Chláir, Chiarraí agus Dhún Laoghaire - Ráth an Dúin. Ba í athluacháil 2023 Dhún Laoghaire - Ráth an Dúin an dara hathluacháil faoin gClár Luachála Náisiúnta. Beidh feidhm ag na luachálacha nua faoi chlár athluachála 2023, arna fhoilsiú i mí Mheán Fómhair 2023, chun críoch rátaí ó mhí Eanáir 2024.

⁴ Ceatharlach, Cill Dara, Cill Chainnigh, Liatroim, An Longfort, Uíbh Fhailí, Ros Comáin, Sligeach, an Iarmhí agus Áth Cliath Theas.

⁵ An Cabhán, Fine Gall, Lú, an Mhí, Muineachán, Tiobraid Árann, Loch Garman agus Cill Mhantáin

Gníomhaíocht Achomharc 2018– 2023

Ag tús 2023, bhí thart ar 1,010 achomharc idir lámha ag an mBinse. A tá miondealú ar Ghníomhaíocht Achomharc an Bhinse 2018– 2023 leagtha amach thíos.

	2018	2019	2020	2021	2022	2023
Líon na nAchomharc Idir Lámha Ag Tús Na Bliana	1,384	1,157	2,550	2,247	1,651	1,010
Líon na nAchomharc a Fuarthas	2018	2019	2020	2021	2022	2023
Clár Athluachála	20	1,842	0	0	0	1,552
Athbhreithniú	194	55	106	123	120	54
Láithreáin Fholmha	10	16	8	7	12	8
Láithreáin Thréigthe	10	8	4	20	13	56
Domhanda	0	2	2	1	0	0
Iomlán	234	1,923	120	151	145	1,670
Líon na nAchomharc a Dúnadh	2018	2019	2020	2021	2022	2023
Clár Athluachála	388	478	376	577	633	541
Athbhreithniú	64	46	44	139	123	200
Láithreáin Fholmha	2	4	0	16	14	20
Láithreáin thréigthe	7	2	3	15	14	38
Domhanda					2	2
Iomlán	461	530	423	747	786	801

Bhí 1,879 achomharc idir lámha ar an 1^ú Eanáir 2024. I 74 cinn de na hachomhairc sin, d'iarr an tAchomharcóir nó an Freagróir Cás Sonraithe chuig an Ard-Chúirt, nó chuir siad tús le hiarratas air. Ina theannta sin, éisteadh 60 cinn de na hachomhairc sin a bhí idir lámha agus ar feitheamh cinneadh deiridh.

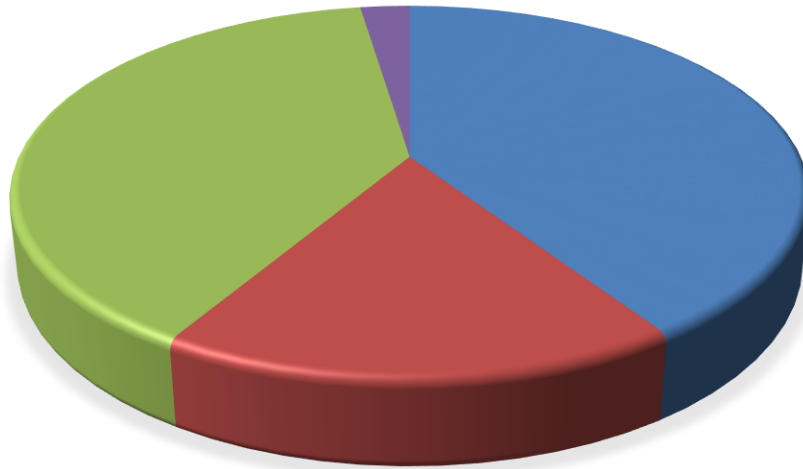
Achomhairc Athluachála Críochnaithe 2023

As na 801 achomharc a dhún an Binse Luachála le linn 2023, bhain 541 acu le hachomhairc athluachála.

ACHOMHAIRC ATHLUACHÁLA DÚNTA 2023

Achomharc Aistarraingthe, 211 (39%)

Scriosadh Achomharc amach, 13 (2%)



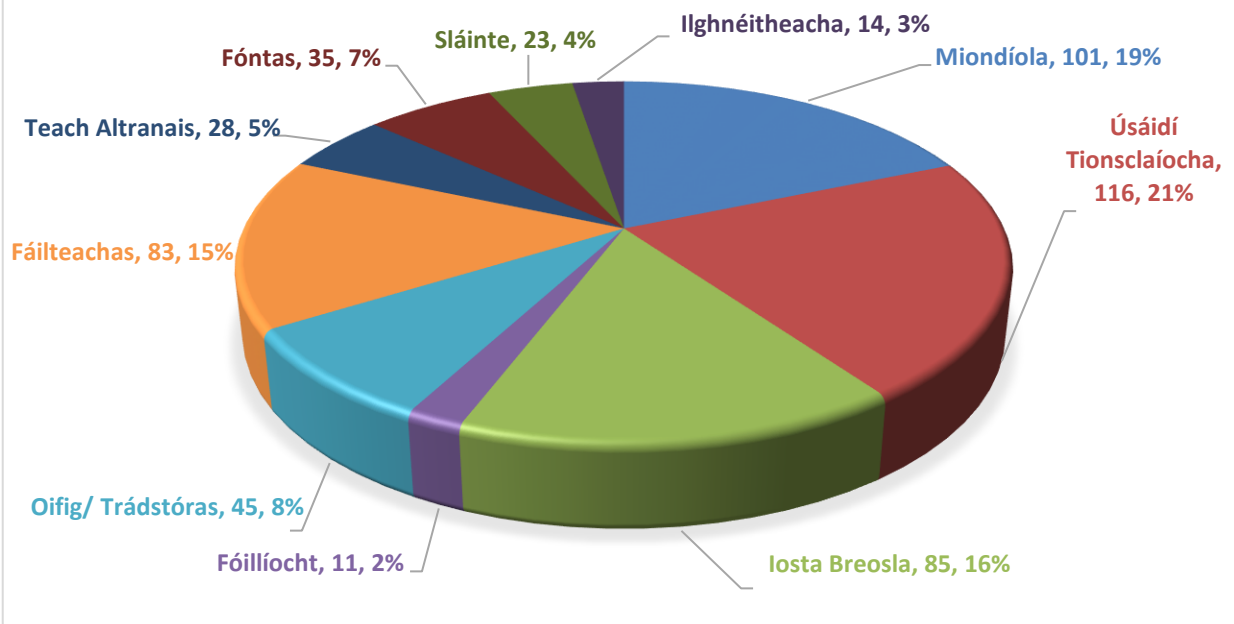
Achomharc Éiste - Eisiódh an Breithiúnas, 97 (18%)

Achomharc Comhaontaithe, 220 (41%)

Mar atá leagtha amach sa chairt thuas, comhaontaíodh 220 (41%) de na hachomhairc athluachála a dúnadh gan leas a bhaint as éisteacht iomlán, agus d'éist an Binse le 97 (18%) acu agus breithiúnas deiridh á eisiúint ina dhiaidh sin. As na 224 achomharc atá fágtha, tarraingíodh siar 211 (39%) acu, agus scriosadh amach 13(2%) acu.

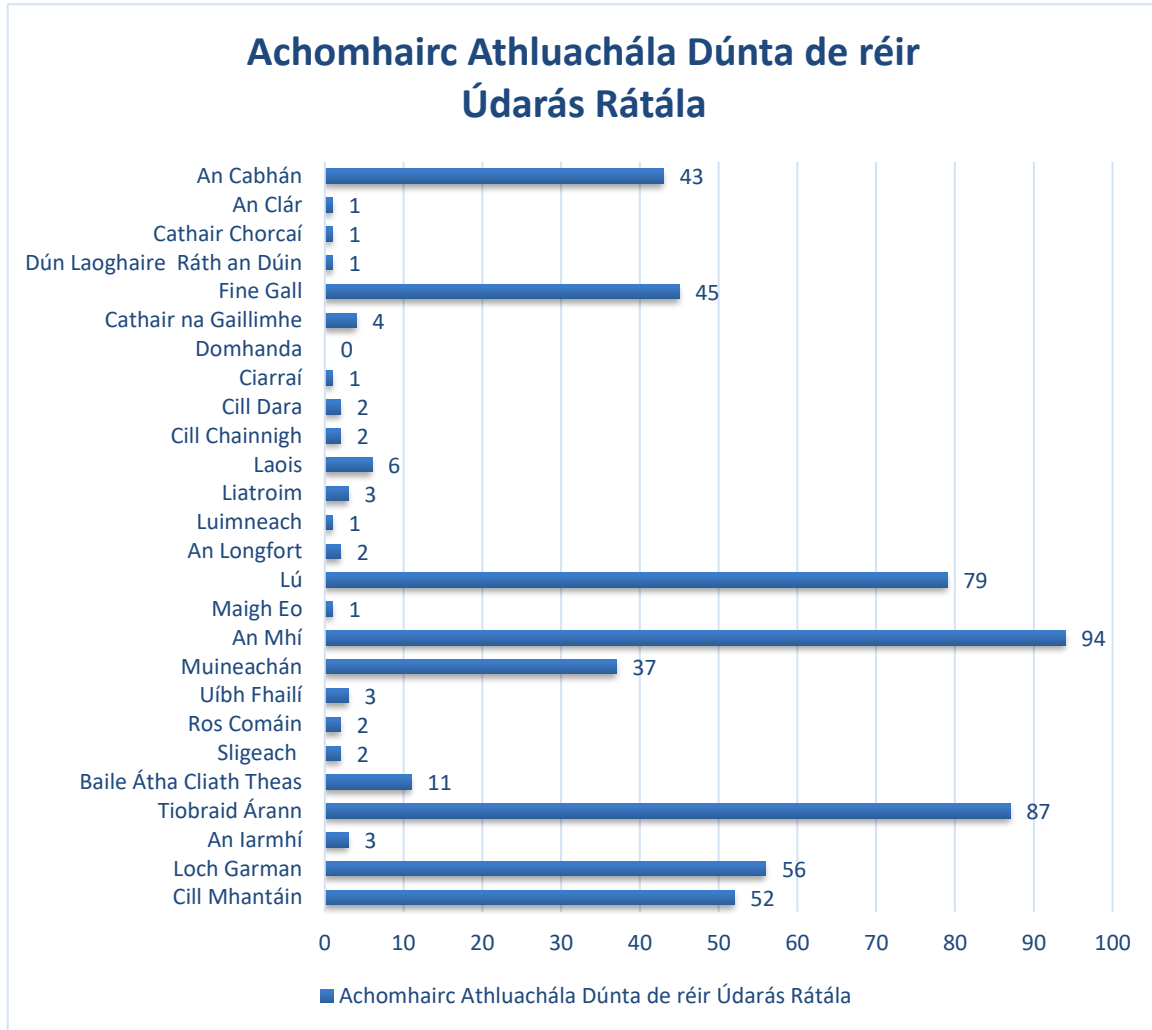
Tá miondealú na gcatagóirí réadmhaoine de na 541 achomharc athluachála a dúnadh in 2023 leagtha amach sa chairt seo a leanas. Ba iad Úsáid Thionsclaíoch, Miondíol agus Iosta Breosla/Garáiste na trí chatagóir ba mhó arb ionann iad agus 116, 101 agus 85 de na hachomhairc faoi seach agus 56% de na hachomhairc go léir a dúnadh.

ACHOMHAIRC ATHLUACHÁLA DÚNTA DE RÉIR CATAGÓIR RÉADMHAOINE



Achomhairc Athluachála Dúnta de réir Údarás Rátála

Leagtar amach sa chart seo a leanas líon na n-achomharc Athluachála a dúnadh le linn 2023 de réir limistéar riaracháin údaráis rátála.



Achomhairc Athbhreithnithe Críochnaithe 2023

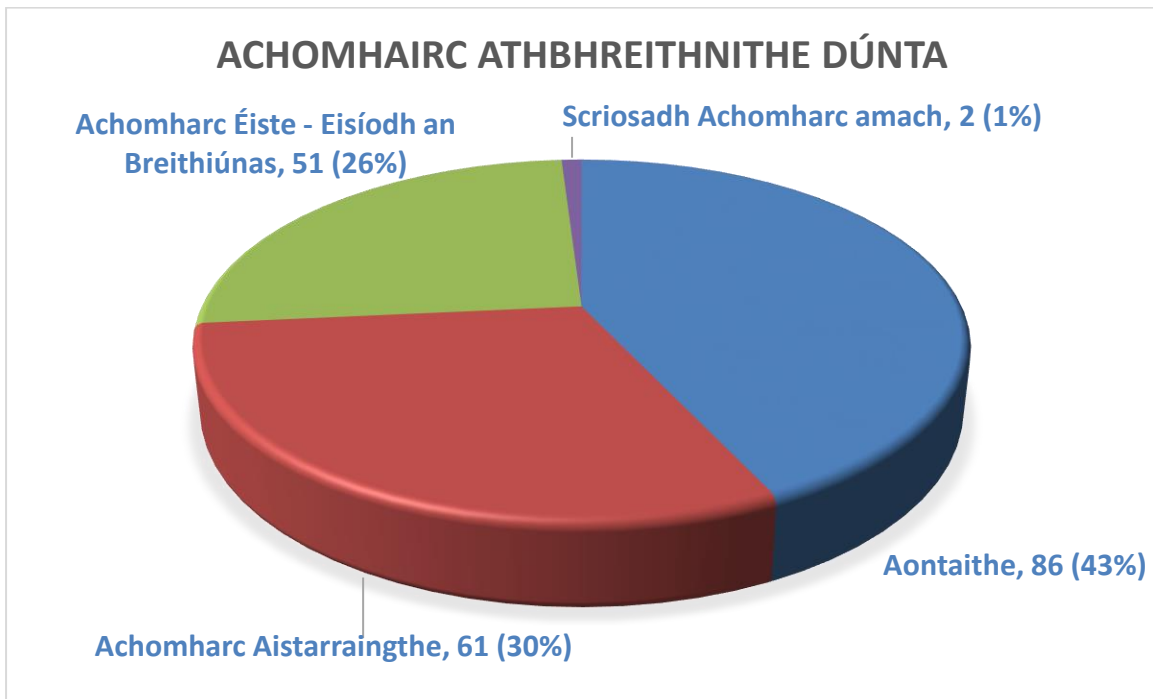
Is é Athbhreithniú an próiseas trína ndéantar luacháil ar réadmhaoine aonair chun críoche rátála idir tréimhsí athluachála. Féadfaidh iarratais ar athbhreithniú eascairt ó “Athrú Ábhartha Cúinsí”⁶ ar réadmhaoin tráchtála nó tionsclaíochta atá ann cheana féin mar shíneadh, foroinnt nó cónascadh dhá réadmhaoin nó níos mó nó críochnú réadmhaoine nua.

B’ionann achomhairc athbhreithnithe agus 200 (25%) de na 801 achomharc a dhún an Binse in 2023.

Achomhairc Athbhreithnithe a Tugadh chun Críche in 2023

As na 801 achomharc a dhún an Binse Luachála le linn 2023, bhain 200 acu le hachomhairc athbhreithnithe.

2023 Achomhairc Athbhreithnithe a Dúnadh



⁶ Sainmhínítear Athrú Ábhartha Cúinsí san Acht Luachála 2001. Is iad seo a leanas na príomhchritéir chun an riail um Athrú Ábhartha Cúinsí a chomhlíonadh:

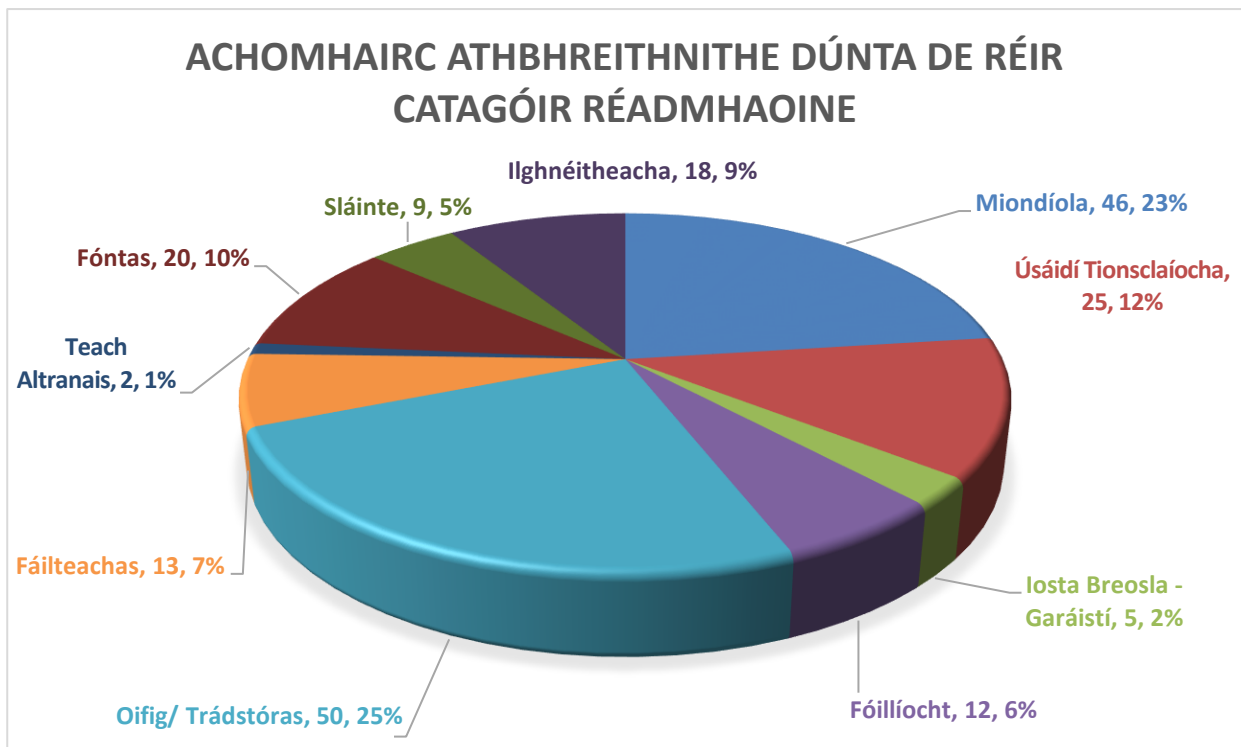
1. Is réadmhaoin í an réadmhaoin atá ann cheana a bhfuil a luach athraithe de bharr athruithe struchtúracha/fisiceacha (lena n-áirítear damáiste de bharr tine nó cúis fhisiciúil eile).
2. Is réadmhaoin reatha í an réadmhaoin atá roinnte ina 2 réadmhaoin ar leith nó níos mó.
3. Cónascadh dhá réadmhaoin reatha nó níos mó in aon réadmhaoin amháin.
4. Tá athrú tagtha ar stádas inráitithe réadmhaoine reatha. Tarlaíonn sé seo nuair nach mbíonn réadmhaoin a bhí inráitithe roimhe seo inráitithe a thuilleadh nó nuair a bhíonn réadmhaoin nach raibh inráitithe roimhe seo éirithe inráitithe.
5. Is réadmhaoin nua í an réadmhaoin nár luacháladh riamh roimhe seo.

Mar atá leagtha amach sa chairt thuas, comhaontaíodh 86 (43%) de na hachomhairc athbhreithnithe a tugadh chun críche gan leas a bhaint as éisteacht iomlán, le 51 acu (25%) á n-éisteacht ag an mBinse agus breithiúnas á eisiúint ina dhiaidh sin. As na 63 achomharc atá fágtha, tarraingíodh siar 61 (30%) acu, agus scriosadh amach 2 (1%) acu.

Tá miondealú na gcatagóirí réadmhaoine de na 200 achomharc athbhreithnithe a dúnadh in 2023 leagtha amach thíos.

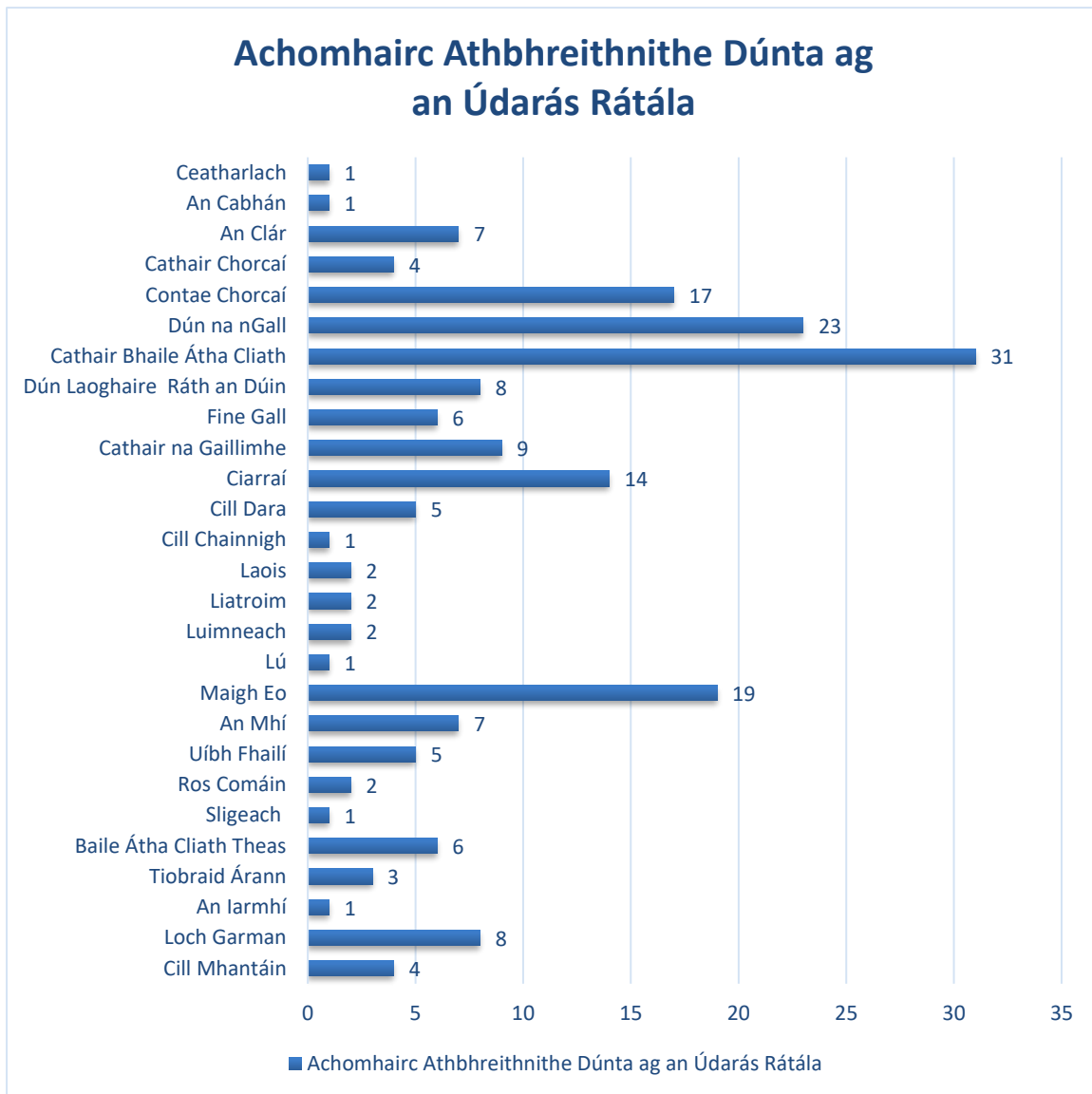
Ba iad Oifigí / Trádstórais, Miondíol agus Úsáid Thionsclaíoch na catagóirí ba mhó arb ionann iad agus 50, 46 agus 25 achomharc faoi seach, arb ionann é agus 61% de na hachomhairc go léir a dúnadh.

Tá miondealú na gcatagóirí réadmhaoine den 200 achomharc athbhreithnithe a dúnadh in 2023 leagtha amach sa Chairt thíos.



Leagtar amach sa chairt seo a leanas líon na n-achomharc Athbhreithnithe a dúnadh le linn 2023 de réir limistéar riaracháin údaráis rátála.

Achomhairc Athbheithnithe Dúnta ag an Údarás Rátála



Achomhairc maidir le Láithreáin Thréigthe agus Láithreáin Fholmha Críochnaithe 2023

Cé go bhfuil méadú tagtha ar líon na n-achomharc ar láithreáin thréigthe agus na n-achomharc ar láithreáin fholmha a fuarthas agus a dúnadh in 2023, tá na líonta sin fós beag i gcomparáid le hualach oibre iomlán an Bhinse. In 2023, thug an Binse 38 achomharc ar láithreáin Thréigthe agus 20 achomharc ar láithreáin fholmha chun críche. Tá sonraí na n-achomharc sin leagtha amach thíos.

Leagtar amach sa chairt seo a leanas líon na n-achomharc ar Láithreáin Thréigthe a dúnadh le linn 2023 de réir limistéar údaráis rátála

Údarás Áitiúil	Aontaithe	Aistarraingthe	Breithiúnas Eisithe	Dúnta / Scriosta amach
Ceatharlach		1		
Contae Chorcaí			1	
Cathair Bhaile Átha Cliath	3	3		1
Dún Laoghaire - Ráth an Dúin				
Cathair na Gaillimhe				1
Cill Dara		1		
Luimneach	5	10	1	1
Maigh Eo		4	1	1
An Mhí				1
Uíbh Fhailí		1		
Sligeach		1		
Baile Átha Cliath Theas				1
Iomlán	8	21	3	6

Leagtar amach sa chairt seo a leanas líon na n-achomharc ar Láithreáin Fholmha a dúnadh le linn 2023 de réir limistéar údaráis rátála

Údarás Áitiúil	Aontaithe	Aistarraingthe	Breithiúnas Eisithe	Dúnta / Scriosta amach
An Clár	1		1	
Cathair Chorcaí		2		
Cathair Bhaile Átha Cliath	2	1		
Dún Laoghaire - Ráth an Dúin		1	2	
Laois			1	
Luimneach			1	
An Mhí			1	
Sligeach	5			
Port Láirge	1			
Cill Mhantáin	1			
Iomlán	10	4	6	0

Achomhairc Uileghabhálacha Críochnaithe 2023

Dúnadh Dhá achomharc uileghabhálach in 2023

Caiteachas agus Fáltais Vótáilte

Is í an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta a sholáthraíonn cistiú don Bhinse Luachála. Is í an Roinn a fhostaíonn foireann an Bhinse Luachála.

Feidhmíonn an Binse Luachála mar oifig neamhspleách a mhaoinítear faoi Vóta 34 mar atá leagtha amach in Imleabhair na Meastachán Athbhreithnithe don tSeirbhís Phoiblí 2023. Baineann Fotheideal C.6 ó Chlár C Rialtais Áitiúil de Vóta 34 go sonrach leis an maoiniú a sholáthraítear d’obair an Bhinse Luachála.

Is é Ard-Rúnaí na Roinne Tithíochta, Rialtais Áitiúil agus Oidhreachta an tOifigeach Cuntasaíochta do gach caiteachas agus ioncam faoi Vóta 34. Leagtar amach sa tábla seo a leanas caiteachas an Bhinse do 2018-2023.

	2018	2019	2020	2021*	2022	2023
	€000	€000	€000	€000	€000	€000
Leithdháileadh Vótáilte Binse Luachála Reatha	1,099	1,349	1,349	1,349	1,912	1,770
Fotheideal 34 - Clár C - Soláthar Seirbhísí Riaracháin do Thoradh an Bhinse Luachála	2018	2019	2020	2021	2022	2023
	€000	€000	€000	€000	€000	€000
Tuarastail agus Pá	284	282	283	397	583	620
Pá Bhord an Bhinse Luachála					465	442
Caiteachas Neamhphá	487	508	344	274	100	106
Clár C - Caiteachas Reatha Iomlán	771	790	627	671	1,148	1,168

Ina theannta sin, leithdháileadh buiséad caipitil de €225,000 do 2023 chun córas TFC comhtháite um bainistiú cásanna a fhorbairt don Bhinse Luachála.

Cumas Ualach Oibre an Bhinse

Feidhmíonn oifig an Bhinse ó dhá sheomra éisteachta achomhairc ar an láthair. Ar an meán, maireann éisteachtaí leath lae, ach mar gheall ar na castachtaí a bhaineann le roinnt achomharc, d'fhéadfaí go mbeadh níos mó ná suí amháin ag teastáil chun iad a thabhairt chun críche. Le tabhairt isteach cianéisteachtaí, soláthraítear níos mó acmhainní don Bhinse chun líon méadaithe achomharc a éascú agus a sceidealú d'éisteacht, le 57% d'éisteachtaí arna sceidealú do chianéisteacht in 2023 agus an 43% eile díobh d'éisteacht phearsanta. In 2023, comhaontaíodh nó tarraingíodh siar 78% de na hachomhairc. Fiú mura dtarlóidh éisteacht Bhinse iomlán de dhroim achomhairc, ní mór don fhoireann riaracháin sa Bhinse Luachála méid oibre suntasach a dhéanamh (le gach cás á ullmhú ar an mbonn go dtarlóidh éisteacht Bhinse iomlán dá dhroim). Mar an gcéanna, tugann comhaltaí an Bhinse Luachála faoi chuid mhaith taighde agus oibre ullmhúcháin i leith gach achomhairc dá sanntar iad.

An Binse Luachála - Forbairtí Oibriúcháin

Tá an Binse Luachála faoi thionchar an éilimh agus mar sin, ní féidir ualach oibre na n-achomharc a thuar go cruinn toisc go gciallaíonn an próiseas rialála go bhfuil sé seo ag brath ar cé acu an ndéanann íocóirí rátaí tráchtála achomharc i gcoinne luacháil a gcuid réadmhaoine. Ar an gcaoi chéanna, baineann sé seo le hachomhairc athbhreithnithe agus achomhairc i gcoinne luach margaidh na láithreán tréigthe agus folamh atá socraithe ag údaráis áitiúla.

Is comhlacht é an Binse atá sannta chun achomhairc a éisteacht ó chian faoin Acht um an Dlí Sibhialta agus an Dlí Coiriúil 2020 (Forálacha Ilghnéitheacha) (Alt 31) Ordú 2020 (I.R. 518/2020). Baineann na rialacha agus na nósanna imeachta atá i bhfeidhm i gcomhair éisteachtaí ó bhéal le hachomhairc a dhéantar ó chian. Tá prótacail chianéisteachta an Bhinse ar fáil ar shuíomh Gréasáin an Bhinse

<https://www.valuationtribunal.ie/about-us/publications>.

Is cuid suntasach d'obair an Bhinse iad cianéisteachtaí, lena n-áirítear achomhairc a thabhairt chun chríche ar bhealach níos cuíchóirithe fad a chaomhnaítear ardchaighdeán na héisteachtaí. Ligeann cianéisteachtaí don Bhinse Luachála dlús a chur leis an líon is mó achomharc agus is féidir. Cé nach bhfuil gach achomharc oiriúnach lena chinneadh ag cianéisteachtaí (tá saincheisteanna substainteacha dlí mar chroílár roinnt achomharc agus éilíonn castacht / méid na fianaise d'achomhairc den sórt sin éisteacht fhisiciúil) leanann an Binse air líon suntasach achomharc a chur chun cinn trí mheán cianéisteachtaí.

Le cianéisteachtaí, is féidir achomhairc a éisteacht gan aon ghá do pháirtithe freastal ar Oifigí an Bhinse, agus ar an gcaoi sin, am agus costais taistil a spáráil.

Comhaontú Maoirseachta

Tugtar le fios leis an **gCód Cleachtais um Rialachas Comhlachtaí Stáit** gur cheart go mbeadh socruithe maoirsithe scríofa ag Ranna a bhfuil comhlachtaí Stáit faoina gcoimirce atá oiriúnach do scála, do chineál, do fhreagrachtaí agus d'fheidhmeanna an chomhlachta Stáit. Is éard atá i gceist le dea-rialachas san earnáil phoiblí ná a chinntiú go mbaineann eintitis a dtorthaí beartaithe amach mar atá sainmhínithe ina reachtaíocht rialaithe agus Ráitis Straitéise agus iad ag gníomhú ar mhaithe le leas an phobail.

D'fhéadfadh nach mbeadh feidhm dhíreach ag ceanglais áirithe den Chód leis an mBinse, i bhfianaise chineál agus scála na ngníomhaíochtaí agus na reachtanna rialaithe.

Tá Comhaontú Maoirseachta agus Seachadta Feidhmíochta ag an mBinse leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta do 2023/2024. Tá sé mar aidhm ag an gComhaontú Maoirseachta agus Seachadta Feidhmíochta téarmaí an chaidrimh idir an mBinse Luachála agus an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta a shainmhíniú. Leagtar amach socruithe rialachais sa Chomhaontú, agus tá sé mar aidhm leis soiléireacht ó thaobh chuntasachta de agus maidir le róil agus freagrachtaí an Bhinse agus na Roinne a áirithiú d'fhonn a áirithiú go gcomhlíonann an Binse a fheidhmeanna reachtúla ar bhealach éifeachtach agus éifeachtúil.

Plean Straitéiseach an Bhinse Luachála 2021-2023

Tá sé mar phríomhfhreagracht ar gach comhlacht Stáit plean straitéiseach a ullmhú agus a ghlacadh. Leagtar síos le pleananna dá leithéid cuspóirí agus spriocanna cuí agus sainaitnítear leo táscairí agus spriocanna ábhartha lenar féidir feidhmíocht a thomhas go soiléir. Thug an Binse Luachála a chéad **Phlean Straitéiseach 2021-2023** chun críche agus d'fhoilsigh sé é i mí na hAibreáin 2021.

Tugtar leis an bPlean Straitéiseach achoimre ar uailmhianta an Bhinse agus leagtar amach leis treoir straitéiseach na heagraíochta thar thréimhse trí bliana. Tá na gníomhartha a leagtar amach sa Phlean mar bhonn agus mar thaca faoin aidhm uileghabhálach i dtaca leis an seirbhís is éifeachtaí a sholáthar dóibh siúd go léir a ghlacann páirt sa phróiseas achomhairc. Ba iad seo a leanas na príomhchuspóirí straitéiseacha don thréimhse trí bliana den Straitéis:

- **Rialachas agus Maoirseacht Feabhsaithe**
- **An Binse a Athrú agus a Chumasú**
- **An Próiseas Achomhairc TFC a Nuachóiriú**

In 2023, lean an Binse ar aghaidh ag déanamh gach iarracht chun na cuspóirí straitéiseacha a bhaint amach.

Rialachas agus Maoirseacht Feabhsaithe

Shínigh an Binse Comhaontú Maoirseachta agus Seachadta Feidhmíochta leis an Roinn in 2023. Beidh feidhm ag an gcomhaontú sin go dtí deireadh 2024.

D'fhéadfadh nach mbeadh feidhm dhíreach ag ceanglais áirithe den Chód leis an mBinse, i bhfianaise chineál agus scála ár ngníomhaíochtaí agus ár reachtanna rialaithe. Leanfaidh an Binse ar aghaidh ag obair leis an Roinn le cinntiú go gcomhlíonfar an Cód go leanúnach agus chun athbhreithniú a dhéanamh ar ghnéithe an chóid a d'fhéadfaí nach mbeadh bainteach leis an mBinse.

An Binse a Athrú agus a Chumasú

Thacaigh an Roinn leis an mBinse i dtaca leis an bhfoireann agus na hacmhainní riachtanacha a sholáthar le go mbeidh sé de chumas ag an mBinse a chuid gnó a dhéanamh ar bhealach éifeachtach. Tá méadú tagtha ar líon foirne an Bhinse ó 9 san iomlán in 2020 go dtí 14 in 2023. In 2020, sular cuireadh an Plean

Straitéiseach i bhfeidhm, bhí Cláraitheoir ag leibhéal Príomh-Oifigigh Chúnta, Ardoifigeach Feidhmiúcháin amháin, beirt Oifigeach Feidhmiúcháin agus 5 Oifigeach Cléireachais ag an mBinse. Faoi deireadh 2023, bhí Ardoifigeach Feidhmiúcháin amháin sa bhreis, 3 Oifigeach Feidhmiúcháin sa bhreis agus Oifigeach Cléireachais amháin sa bhreis ag an mBinse. Mar gheall ar an líon méadaithe foirne agus ar na hathruithe ar struchtúr gráid na foirne, is féidir leis an mBinse éisteacht le níos mó achomharc agus iad a thabhairt chun críche.

An Próiseas Achomhairc TFC a Nuachóiriú

In 2023, d'aistrigh an Binse a chóras TFC chuig seirbhísí Oifig Phríomh-Oifigeach Faisnéise an Rialtais (OPOFR). Dhaingnigh an t-aistriú sin struchtúr TFC an Bhinse as seo amach, rud a laghdóidh leochaileachtaí féideartha TFC.

Tá an Binse ag leanúint air ag obair i dtreo bhainistiú achomhairc agus na próisis achomhairc a athchóiriú agus chun na seirbhísí a sholáthraítear a fheabhsú.

Saoráil Faisnéise

Baineann na hAchtanna um Shaoráil Faisnéise leis an mBinse Luachála. Tá tuilleadh faisnéise ar fheidhmeanna agus ar thaifid, agus ar rialacha agus cleachtais an Bhinse Luachála, ar fáil in [Ailt 15 & 16 an Leabhair Thagartha – Treoir ar Fheidhmeanna, Taifid, Rialacha agus Cleachtais an Bhinse Luachála](#) arna fhoilsiú i gcomhréir leis an Acht um Shaoráil Faisnéise.

Le linn 2023, ní bhfuair an Binse aon iarraidh faoi na hAchtanna um Shaoráil Faisnéise Achtanna.

Faisnéis a Sholáthar do Chomhaltaí den Oireachtas

De réir Chiorclán D/PER 25/2016 – **Prótacal um Sholáthar Faisnéise do Chomhaltaí an Oireachtais ag Comhlachtaí Stáit faoi choimirce Ranna Rialtais**, soláthraíonn agus coimeádann an Binse seoladh ríomhphoist tiomnaithe do chomhaltaí an Oireachtais (oireachtas@valuationtribunal.ie). Déanann an Binse a dhícheall spriocdhátaí agus caighdeáin sprice a chomhlíonadh ó thaobh admhálacha agus freagraí ar fhiosrúcháin de. In 2023 fuair an Binse fiosrúchán Oireachtais amháin ar a dtug sé freagra.

Táillí Bailithe

Tá achomhairc chuig an mBinse faoi réir táille fhorordaithe atá iníoctha ag an duine a thugann an t-imeacht lena mbaineann. Cuirtear táillí a íoctar leis an mBinse Luachála san áireamh mar Leithreasáí i gCabhair. In 2023, b'ionann na táillí achomhairc a fuair an Binse agus €343,326, agus bhí siad mar chuid den leithreasú i gcabhair don Roinn.

Tá na táillí reatha atá iníoctha do gach cineál achomhairc leagtha amach in [Aguisín B](#).

Cosaint Sonraí

Soláthraítear leis an Rialachán Ginearálta maidir le Cosaint Sonraí (RGCS) rialú maidir le próiseáil sonraí pearsanta, lena n-áirítear a mbailiú agus a n-úsáid ag eagraíochtaí, agus cosaint na sonraí sin. Tá sé de cheart ag daoine aonair, inter alia, cóip a fháil d'aon fhaisnéis a bhaineann leo atá á coimeád ag an mBinse Luachála. Tá tuilleadh eolais faoi na sonraí atá i seilbh an Bhinse leagtha amach inár [bPolasaí Príobháideachais](#), atá ar fáil ar ár suíomh gréasáin www.valuationtribunal.ie.

Bainistíocht Riosca

Tá Clár Riosca ullmhaithe ag an mBinse Luachála de réir threoirlínte na Roinne Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe. Tá cothabháil an chláir deartha lena chinntiú go n-aithnítear rioscaí agus go ndéantar measúnú orthu agus go gcuirtear bearta maolaithe cúí i bhfeidhm.

Tiomsaíonn Cláraitheoir an Clár Riosca, lena n-áirítear bearta maolaithe, thar ceann an Bhinse Luachála agus déantar athbhreithniú air ar bhonn leanúnach.

Tugann an Binse Luachála agus an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta aghaidh ar riosca maidir le háirithiú go bhfuil gach acmhainn ag an mBinse ar mhaithe lena fheidhmeanna a chomhlíonadh.

Cairt Chustaiméirí an Bhinse Luachála

D'ullmhaigh an Binse Luachála ár [gCairt do Chustaiméirí](#) a leagann amach an leibhéal seirbhíse ar féidir le custaiméir a bheith ag súil leis. Tá an chairt le feiceáil ar ár suíomh Gréasáin (faoi leathanach na bhfoilseachán), agus sonraítear inti gealltanas an Bhinse maidir le seirbhísí a sholáthar dár gcustaiméirí de réir an dá Phrionsabal déag um Sheirbhís Ardchaighdeáin do Chustaiméirí agus do Chliaint na Seirbhíse Poiblí. Cuireann sé custaiméirí ar an eolas freisin faoi mheicníochtaí teagmhála agus aiseolais.

Nochtadh Cosanta

Ceanglaítear ar gach comhlacht poiblí leis an Acht um Nochtadh Cosanta 2014 nósanna imeachta a bhunú agus a chothabháil chun déileáil le nochtadh cosanta. Soláthraíonn an Binse faisnéis maidir le nochtuithe cosantacha dá fhostaithe gach bliain.

Ní dhearnadh aon nochtadh cosanta sa Bhinse Luachála in 2023.

Ceanglaíonn an tAcht um Nochtadh Cosanta, 2014 agus an tAcht um Nochtadh Cosanta (Leasú), 2022 ar gach comhlacht poiblí nósanna imeachta a bhunú agus a chothabháil chun déileáil le nochtadh cosanta. De réir alt 21(2) den Acht um Nochtadh Cosanta, 2014, tá faisnéis scríofa curtha ar fáil ag an mBinse dá fhostaithe maidir leis na nochtuithe cosanta a bunaíodh agus atá á gcothabháil. Ní bhfuarthas aon nochtadh cosanta sa Bhinse Luachála le linn an tréimhse a chumhdaítear sa tuarascáil seo.

Ráta Luach Saothair do Chomhaltaí an Bhinse Luachála

Íoctar comhaltaí de réir Sceideal na dtÁillí arna cheadú i mí na Nollag 2020 ag an Roinn Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe as éisteacht le hachomhairc, freastal ar chruinnithe rannáin, agus as breithiúnais a scríobh agus a n-athbhreithniú, i dteannta liúntais taistil agus cothabhála.

Tá sceideal na dtáillí leagtha amach in [Aguisín C](#).

Aguisín A - Comhaltaí an Bhinse Luachála

Ainm	Ceapadh ar dtús	Athcheaptha	Dáta Éaga	Cineál Poist
Allen Morgan	05/11/2018	05/11/2023	04/11/2026	Comhalta den Bhinse
Annamaria Gallivan	26/02/2019		25/02/2024	Comhalta den Bhinse
Avril Sheridan	01/11/2023		31/10/2028	Comhalta den Bhinse
Barra McCabe	01/05/2018	01/11/2023	03/04/2026	Leas-Chathaoirleach
Barry Smyth	15/01/2014	26/02/2019	25/02/2024	Leas-Chathaoirleach
Brian Meldon	01/12/2021		30/11/2026	Comhalta den Bhinse
Caroline Murphy	01/05/2018	01/05/2023	30/04/2026	Comhalta den Bhinse
Claire Hogan	18/12/2015	18/12/2020	17/12/2025	Comhalta den Bhinse
Dairine Mac Fadden	18/12/2015	18/12/2021	17/12/2025	Leas-Chathaoirleach
Donal Madigan	19/12/2016	19/12/2021	18/12/2026	Leas-Chathaoirleach
Eamonn Maguire	01/12/2020		30/11/2025	Comhalta den Bhinse
Emma Slattery	01/11/2023		31/10/2028	Comhalta den Bhinse
Eoin McDermott	19/12/2016	19/12/2021	18/12/2026	Leas-Chathaoirleach
Fergus Keogh	05/11/2018	05/11/2023	04/11/2026	Comhalta den Bhinse
Fiona McLafferty	01/11/2023		31/10/2028	Comhalta den Bhinse
Frank O'Grady	19/12/2016	19/12/2021	18/12/2026	Comhalta den Bhinse
Gerard O'Callaghan	01/12/2020		30/11/2025	Comhalta den Bhinse
Hugh Markey	18/12/2015	18/12/2020	17/12/2025	Leas-Chathaoirleach
John Stewart	18/12/2015	18/12/2020	17/12/2025	Leas-Chathaoirleach
Kenneth Enright	01/05/2018	01/05/2023	30/04/2026	Comhalta den Bhinse
Killian O'Higgins	01/12/2021		31/11/2026	Comhalta den Bhinse
Liam Daly	18/12/2015	18/12/2020	17/12/2025	Comhalta den Bhinse
Majella Twomey	18/12/2015	18/12/2020	17/12/2025	Cathaoirleach
Martin Connolly	01/12/2020		30/11/2025	Comhalta den Bhinse
Mema Byrne	27/04/2022		26/04/2026	Comhalta den Bhinse
Michael Brennan	05/11/2018	05/11/2023	04/11/2026	Leas-Chathaoirleach
Michelle O'Gorman	01/11/2023		31/10/2028	Comhalta den Bhinse
Orla Coyne	18/12/2015	18/12/2020	17/12/2025	Comhalta den Bhinse
Paul McElearney	01/11/2023		31/10/2028	Comhalta den Bhinse
Peter Stapleton	19/12/2021		18/12/2026	Comhalta den Bhinse
Raymond J. Finlay	05/11/2018	05/11/2023	04/11/2026	Comhalta den Bhinse
Sarah Reid	26/02/2019		25/02/2024	Comhalta den Bhinse
Suzy Quirke	01/11/2023		31/10/2028	Comhalta den Bhinse
Thomas Kearns	01/12/2021		30/11/2026	Comhalta den Bhinse
Úna Ní Chatháin	26/02/2019		25/02/2024	Comhalta den Bhinse

Aguisín B - Táillí Achomhairc Iníoctha

Táillí Iníoctha maidir le hAchomhairc Athluachála leis an mBinse Luachála	
Luacháil réadmhaoine mar a chinneann Tailte Éireann	Táille Achomhairc
Nach bhfuil níos mó ná €20,000	€95
Níos mó ná €20,000 agus nach bhfuil níos mó ná €50,000	€125
Níos mó ná €50,000 agus nach bhfuil níos mó ná €250,000	€300
Níos mó ná €250,000	€500

Táillí Iníoctha maidir le hAchomhairc um Athbhreithniú Caighdeánach chuig an mBinse Luachála	
Luacháil réadmhaoine mar atá luaite ar an Deimhniú nó ar an bhFógra Luachála	Táille Achomhairc
Nach bhfuil níos mó ná €50	€95
Níos mó ná €50 agus nach bhfuil níos mó ná €150	€125
Níos mó ná €150 agus nach bhfuil níos mó ná €650	€300
Níos mó ná €650	€500

Táillí Iníoctha maidir le hAchomhairc ar Láithreán Tréigthe chuig an mBinse Luachála	
Luacháil réadmhaoine mar a chinneann an Freagróir	Táille Achomhairc
Nach bhfuil níos mó ná €65,000	€60
Níos mó ná €65,000 agus nach bhfuil níos mó ná €130,000	€125
Níos mó ná €130,000	€190

Táillí Iníoctha maidir le hAchomhairc ar Láithreán Folamh chuig an mBinse Luachála	
Luacháil réadmhaoine mar a chinneann an tÚdarás Áitiúil	Táille Achomhairc
Nach bhfuil níos mó ná €100,000	€165
Níos mó ná €100,000 ach nach bhfuil níos mó ná €500,000	€350
Níos mó ná €500,000 ach nach bhfuil níos mó ná €1,000,000	€500
Níos mó ná €1,000,000	€1,000

Aguisín C - Ráta Luacha Saothair do Chomhaltaí an Bhinse Luachála

Achomhairc a shanntar do rannán den Bhinse ar a bhfuil 3 comhaltaí faoin Acht Luachála 2001, Sceideal 2, Alt 3(4), arna leasú.

	Cathaoirleach		Leas-Chathaoirleach	Gnáth-Chomhalta
	Abhcóide Sinsearach	Abhcóide Sóisearach/Dlíod		
Táille laethúil ⁶	€925.00	€875.00	€730.00	€650.00
Achomharc aistarraingthe	€462.50	€437.50	€365.00	€325.00
Achomharc socraithe	€520.00	€462.50	€424.00	€340.00
Seisiún aonair	€462.50	€437.50	€365.00	€325.00

Breithiúnas Scríofa a Ullmhú	Táille
Dréacht-bhreithiúnas casta dlíthiúil agus candamach	€1,500
Dréacht-bhreithiúnas candamach caighdeánach	€510
Athbhreithniú ar an dréacht-bhreithiúnas	€175

Achomharc ar bhonn doiciméad scríofa arna sannadh do rannán den Bhinse ar a bhfuil comhalta amháin faoin Acht Luachála 2001, Sceideal 2, Alt 4(2), arna leasú.

Achomharc Candaim Aonair

Luach Achomhairc de réir an Deimhnithe Luachála Deiridh	Táille
Suas le €50,000	€650
€50,001 go €250,000	€850
€250,001 agus níos mó	€1,050

⁶ Tá an táille laethúil bunaithe ar shuí an Bhinse ar feadh dhá sheisiún in aghaidh an lae.

Achomharc Candaim Baisceáilte

Líon na nAchomharc a Socraíodh	Luach Achomharc is airde i mBaisc de réir an Deimhnithe Luachála Deiridh	Táille	Táille do gach Breithiúnas Breise sa Bhaisc
2 nó níos mó	Suas le €50,000	€650	€100
	> ná €50,000	€850	€100

Achomharc dlíthiúil

Táille	€1,850
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An Binse Luachála
Valuation Tribunal

