



**NOTICE OF APPEAL TO THE VALUATION TRIBUNAL  
(VALUATION ACT, 2001)**

For Office Use	
Appeal No	
Valid	

**Property Number.....**

**1. Exact Postal address of property, the rateable valuation of which is being appealed**

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**2. Detailed description of above property (i.e. shop, office, factory etc)**

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**3. Name of rating authority area in which property is situated**

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**4. (a) (i) Name of appellant**

**(a) (ii) Name and address of occupier (if not the appellant)**

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**(b) Capacity of appellant to appeal (See Section 30(1),34(1) and 40(5) of the Act)**

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**5. (a) Contact Address (of appellant)**

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**(b) Daytime Tel. No.** \_\_\_\_\_

**6. Grounds of Appeal – Section 35 and 40(5) of the Act. (Additional sheet may be attached if necessary)**  
Parties should note that this Notice must set out exhaustively the Grounds of Appeal upon which the appellant intends to rely. Those Grounds of Appeal may NOT be changed or extended (and liberty to amend will not be granted) save in exceptional circumstances.

**(a) The Valuation is incorrect**

**(i)** Set out the grounds including, if relevant, grounds relating to material change of circumstances on which the appellant considers that the rateable valuation of the property is incorrect.

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**and**

**(ii)** State the rateable value which the appellant considers ought to have been determined as being the rateable value of the property concerned \_\_\_\_\_

**(b) A detail on the valuation certificate or in the notification made under section 33(2) or Section 40(4) is incorrect.**

**(i)** Set out the grounds on which the appellant considers any detail in relation to the property other than rateable value) as stated in the valuation certificate is incorrect.

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**(ii)** Set out the grounds on which the appellant considers any detail in relation to the property (other than rateable value) in the notification made under Section 33(2) or Section 40(4) is incorrect.

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(c) **The property should have been included in or excluded from the relevant valuation list.**

- (i) Set out the grounds on which the appellant contends that the property ought to have been included in the relevant valuation list

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- (ii) If it is contended that the property ought to have been included in the relevant valuation list set out what the appellant contends ought to be determined as the property's rateable value.

\_\_\_\_\_

- (iii) If it is contended that the property in question ought to have been excluded from the relevant valuation list set out the grounds on which the appellant so relies in this regard.

\_\_\_\_\_

\_\_\_\_\_

(d) **Amendment of Valuation List in relation to similarly circumstanced property (Section 40).**

- (i) Set out the grounds on which the appellant considers that the property in question is not similarly circumstanced \_\_\_\_\_

\_\_\_\_\_

(e) **Other grounds on which it is intended to rely at the hearing of the Appeal.**

\_\_\_\_\_

\_\_\_\_\_

7. **Date of issue of valuation certificate or notification under Section 33(2) or 40(4) of the Act.**

Day \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_

8. **Rateable Valuation as stated on the valuation certificate:** \_\_\_\_\_

9. **Appropriate fee** made payable to the **Valuation Tribunal** should be enclosed. Fee bands are set out below:

*(Tick appropriate fee below)*

Rateable Valuation of property as stated on the valuation certificate or notification	Appeal Fee	Tick Below
- Not exceeding €50	€5	
- Exceeding €50 and not exceeding €150	€125	
- Exceeding €150 and not exceeding €650	€300	
- Exceeding €650	€500	

10. **If represented by a Solicitor/Agent** please state name and address below

\_\_\_\_\_

\_\_\_\_\_ Tel No \_\_\_\_\_

Declaration by Appellant (or Agent on behalf of Appellant)

**I hereby give Notice of Appeal to the Valuation Tribunal**

Signed.....

Date.....

*Please note that Appeals should be sent to the Tribunal at the address below **within 28 days** from the date on which the Commissioner issued the Valuation Certificate or made the Notification concerned under Section 33(2) or 40(4) of the Act.*

**The Registrar;  
Valuation Tribunal,  
Floor One,  
Ormond House,  
Ormond Quay Upper,  
Dublin 7**

**An Cláraitheoir,  
An Binse Luachála,  
Urlár a hAon,  
Áras Urmhumhan,  
Cé Urmhumhan Uacht,  
Baile Átha Claithe 7.**

Phone: **01-8728177 (3 Lines)** Fax: **01-8728060**



## Valuation Tribunal

### Guidelines for completion of the Notice of Appeal

*The legal basis for the Notice of Appeal to the Tribunal is set out in sections 34 and 35 of the Valuation Act, 2001 (referred to below as “the Act”). The following guidelines are merely an aid to the appellant and do not purport to have any legal interpretation.*

#### Question No

1. Fill in full details of the postal address including postcode.
2. Provide a full description of the property (e.g. warehouse, factory, shop licensed premises).
3. Name the rating authority in whose area the property is located.
4. (a) State name of appellant and name of occupier if appeal is not being brought by the occupier.

#### (b) Capacity to Appeal:

Sections 30(1), 34(1) and 40(5) of the Valuation Act, 2001 provide a right of appeal to the Tribunal to the following categories of people:

- an occupier of property
- an occupier of relevant property (rateable property) in respect of any other relevant property in the same rating area
- a rating authority in respect of any property in their rating area
- An interested third party
- An occupier of property the valuation of which has been amended as being similarly circumstanced to a property the valuation of which has been amended in the valuation list following a Tribunal, High Court or Supreme Court decision

#### **State under which of the above categories the appeal is being made.**

5. Here provide a contact address if different from the postal address of the property and a daytime telephone number and e-mail address if any.
6. In answer to this question the appellant is requested to state, in the very specific terms of the Act, the grounds on which the appeal is being taken. Section 35 and 40(5) of the Act confine appeals to the grounds set out in this question at (a) – (d).
7. Under the Act, ratepayers are notified by the Commissioner of Valuation of amendments made to the valuation of their property either by notice or by the issue of a valuation certificate. Question 7 requests that the appellant state the date of the certificate or notification, as the appeal must be made to the Tribunal within 28 days from the date of issue of the certificate or notification.
8. State the rateable valuation of the property as set out in the valuation certificate or notification.

9. Indicate in the appropriate box the fee to accompany the appeal. The level of fee is dictated by the valuation determined. The appropriate fee rate is shown opposite the valuation band. **Please note that an appeal to the Tribunal can only be accepted as a valid appeal if it is accompanied by the correct fee.**
10. If it is your intention to be represented at the appeal, the name, address and contact number of the agent/solicitor should be stated here.
11. The form must be signed and dated by the appellant (or agent on his or her behalf) before being forwarded, with the prescribed fee, to the Tribunal at the address provided at the end of the Notice of Appeal and set out below.

**The Registrar;  
Valuation Tribunal,  
Floor One,  
Ormond House,  
Ormond Quay Upper,  
Dublin 7**

**An Cláritheoir,  
An Binse Luachála,  
Urlár a hAon,  
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Cé Urmhumhan Uacht,  
Baile Átha Claith 7.**

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