

Valuation for Rating

A Basic Guide

What are Local Authority Rates?

Rates are a property tax levied by Local Authorities on the occupiers of commercial and industrial property. Local Authorities collect rates based on property valuations.

What is the basis for my valuation?

The valuation of your property is assessed by reference to the values of comparable properties on the valuation list.

How is my rates bill calculated?

The valuation of your property is multiplied by the annual rate on valuation (ARV) to give the amount of rates payable per annum to the Local Authority.

Ratepayers do not pay rates to the Valuation Office

Your Local Authority sets the annual rate of valuation. Any queries you may have regarding the amount of rates, method of payment, etc. should be made directly to the Rates Office of your Local Authority.

Example: Valuation €10, ARV €60, Payable €600.

Who can apply to have the valuation of property revised or altered?

The occupier or owner of property, the rating authority, or an occupier of other property appearing on the valuation list may apply, in writing to the Commissioner of Valuation, to have the valuation of property revised. The application for revision by a person other than the Rating Authority must be accompanied by the appropriate fee. The Commissioner of Valuation may also initiate revisions of valuation.

Who will assess the valuation of my property?

A valuer, called a “*revision officer*”, from Valuation Office Ireland will call to assess the value of your property.

Will I be contacted about my valuation?

After inspecting your property, the revision officer will send you a draft certificate containing the proposed valuation and other details of your property. If you are unhappy with the valuation or other details contained in the draft certificate, you may make representations, in writing, to the revision officer within 28 days of the issue of the draft certificate.

Following consideration of your representations the revision officer will send you the final valuation certificate.

Can I appeal against my valuation?

You can appeal against the valuation to the Commissioner of Valuation, within 40 days from the date of issue of the final valuation certificate. The appeal must be made on the prescribed form and accompanied by the appropriate fee.

The Commissioner of Valuation will consider your appeal and make a decision within six months of receiving the appeal.

Address:

**The Commissioner of Valuation
Valuation Office Ireland
Irish Life Centre
Abbey Street Lower
Dublin 1**

What if I am still unhappy with my valuation?

There is a further right of appeal to the Valuation Tribunal. This is an independent body set up to settle disputed valuations between the Commissioner of Valuation and ratepayers or Local Authorities.

To be valid, an appeal to the Valuation Tribunal must follow the initial appeal to the Commissioner. It must be in writing and must specify the grounds of appeal. The appeal must be made within 28 days and must be accompanied by the appropriate fee.

The address of the Valuation Tribunal is:

The Registrar
Valuation Tribunal
Holbrook House, 3rd Floor
Holles Street
Dublin 2.

Is the Valuation Tribunal's decision final?

The decision of the Valuation Tribunal is final on the amount of the valuation. There is a further right of appeal to the High Court and ultimately to the Supreme Court on a point of law.

Fees

Revisions of valuation, appeals to the Commissioner of Valuation, and appeals to the Valuation Tribunal attract fees.

1. Revision Fees

There is a standard fee of €250 in respect of each property revised.

2. Appeals to the Commissioner of Valuation

The amount of the fee is determined by the valuation of the property. See table below:

Valuation	Fee
Not exceeding €50	€60
Exceeding €50 and not exceeding €150	€125
Exceeding €150 and not exceeding €650	€250
Exceeding €650	€375

Appeals to the Valuation Tribunal

The amount of the fee is determined by the valuation of the property. See table below:

Valuation	Fee
Not exceeding €50	€95
Exceeding €50 and not exceeding €150	€125
Exceeding €150 and not exceeding €650	€300
Exceeding €650	€500

More detailed information on rating procedures and legislation, including Freedom of Information, is available from:

**Valuation Office Ireland
Irish Life Centre
Abbey Street Lower
Dublin 1
Website: www.valoff.ie**

