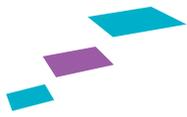
The cover features a large white graphic element resembling a document page with rounded corners and a drop shadow, set against a background of a blue-toned architectural structure with curved, repetitive elements. The text is centered within the white graphic.

**Valuation Office**

Annual Report

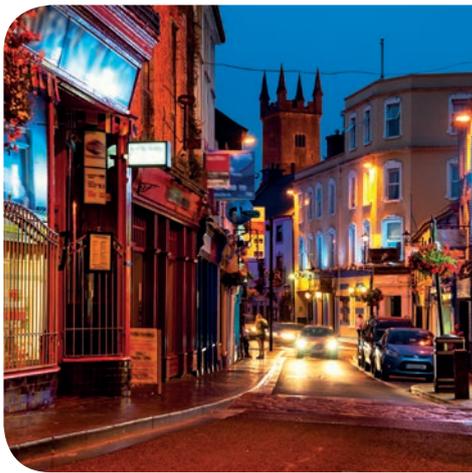
**2018**

Ireland's State Property  
Valuation Organisation



Valuation Office  
Oifig Luachála

**Delivering an effective and impartial  
property valuation service for citizens  
and other stakeholders**





# Foreword

I am pleased to present the Annual Report of the Valuation Office (VO) for 2018 to the Minister for Housing, Planning and Local Government, in accordance with Section 41 of the Valuation Act 2001.

Following the transfer of the functions of the VO from 1st January 2018, to now operate under the aegis of the Department of Housing, Planning and Local Government (DHPLG), a new Strategic Plan covering the period 2018 to 2020 was prepared and submitted to the Minister in June 2018.

This Annual Report provides a comprehensive account of the activities of the Office during 2018 and the work of our staff in meeting the needs of our customers, as well as the progress we have made in advancing the strategic goals and priorities set out in our Strategic Plan.

Over the course of the year, we have built many productive relationships with our new colleagues in DHPLG and I wish to thank them for their support and assistance. I also want to express my gratitude to colleagues in other Departments and Offices, especially in the Office of the Chief State Solicitor, with whom we worked very closely and who provided invaluable assistance throughout the year.

I thank the members of the Management Board of the VO for their continued support and their efforts in ensuring that 2018 has been a very successful year for our organisation. And, of course, I want to take this opportunity to thank and commend our staff for their dedication and commitment throughout 2018, without which we could not have achieved our objectives and delivered our plans so effectively. Their dedication and engagement underpins everything that we do and I look forward to continuing our work together in 2019 and beyond.

Ní neart go cur le chéile!

John O'Sullivan  
Commissioner of Valuation  
February 2019

# 2018

## At A Glance



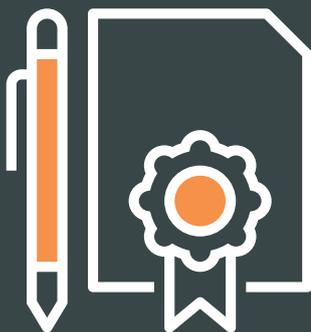
Self-assessment **PILOT**  
**PROJECT SUCCESSFULLY**  
**COMPLETED** in County Laois



Publication of new  
**VALUATION OFFICE**  
**STRATEGIC PLAN 2018 -2020**



Revaluation advanced  
in **8 LOCAL AUTHORITIES:**  
Reval 2019



**766 CERTIFICATES ISSUED**  
through Public Office  
and Archives service



**1,915 NEW PROPERTIES**  
valued for the first time  
yielding **OVER €34.56**  
**MILLION ADDITIONAL**  
**REVENUE** for  
Local Authorities

# Table of Contents

Mission and Values	1
Role of the Valuation Office	2
Tailte Éireann	3
Our Work	4
Corporate Governance	5
Finance & Staffing Levels	7
Advancing the National Revaluation Programme	8
Ongoing Revision of Valuations	10
Partial Exemption from Commercial Rates for Community Sport Clubs	11
Exemption from Commercial Rates for Community Childcare Facilities	12
Valuation Appeals	13
Infrastructural and State Property Valuations	14
Other Services and Activities	15
Training and Development	17
Procurement	18
Public Office Services	19
Archive Records	20
Appendix 1 – 2018 in Figures	21
Appendix 2 – Expenditure and Income 2018	23
Appendix 3 – Valuation Appeals 2018	24
Appendix 4 – Persons who have served as Commissioner of Valuation and Chief Boundary Surveyor	25
Appendix 5 – 2018 Annual Rate on Valuation (ARV)	26
Appendix 6 – Statement of Internal Controls	27



# Mission and Values

(Source: Valuation Office Strategic Plan 2018-2020)

## 1.1 Mission

The Valuation Office is the State property valuation organisation and has carried out valuation functions since 1830. The mission of the Valuation Office is to support Government policy by delivering an effective and impartial property valuation service for citizens and other stakeholders.

## 1.2 Corporate Values, Behaviours, and Culture

As set out in our Strategic Plan 2018-2020, each member of staff is committed to the successful delivery of our mission and the ongoing development of our organisation. The core values to which we subscribe are:

### *Integrity and Respect*

We carry out our work with integrity and respect for our customers and for each other. We recognise that the success of our organisation is based on strong and committed leadership, individual contributions and co-ordinated team efforts.

### *Public Interest First*

We are committed to meeting the needs of our stakeholders through the provision of high quality services carried out in the public interest. We strive to ensure that our systems and processes are flexible, adaptable and innovative and are capable of responding continuously to the demands of our stakeholders.

### *Accountability*

We Promote a working environment in which each member of staff takes personal ownership of, and responsibility and accountability for, their actions, behaviours, decisions and results.

### *Commitment to Excellence*

We foster an environment where everyone is encouraged to reach his or her full personal potential and where everyone's contribution is recognised.

# Role of the Valuation Office

- 2.1** The core function of the Valuation Office is the establishment and maintenance of a uniform and equitable valuation base on which commercial rates may be levied by local authorities, in accordance with the Valuation Acts 2001 to 2015. These valuations are integral to the commercial rating system in Ireland and form the basis for levying approximately €1.5 billion of local government funding each year.
- 2.2** We also provide a valuation service to various Government Departments, State agencies and other public bodies. We carry out open market capital and rental valuations including valuations for rent reviews for these customers. Open market valuations are provided for properties being transferred between Government Departments, State bodies and other public authorities and agencies, both local and national.
- 2.3** In carrying out our business, we work with a wide range of customers and other stakeholders, including ratepayers and other members of the public, local authorities, professional agents and representative bodies acting on behalf of ratepayers and other clients, genealogical researchers/agents and staff of other Government Departments and Offices, including the independent Valuation Tribunal.



The Valuation Office has been responsible for Ireland's State valuation service since **1830**



We spend approximately **€10 million** in delivering our services each year



We employ approximately **130 people**



We are an independent office under the aegis of the **Minister for Housing, Planning and Local Government**



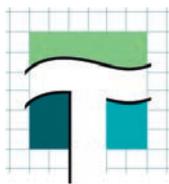
Our work leads to the collection of approximately **€1.5 billion** in Local Authority revenue each year

# Tailte Éireann

**3.1** As part of the Government's programme of rationalisation of State bodies, a merger of the Valuation Office, Property Registration Authority (PRA) and Ordnance Survey Ireland (OSi) is underway. The new organisation arising from the merger will be known as Tailte Éireann and will have responsibility for several important functions, including:

- The State property registration system
- The State mapping and surveying infrastructure
- The State property valuation service
- The development and maintenance of State geospatial information
- Dealing with applications for purchase of ground rents and

The functions of the merging organisations were transferred from the Department of Justice and Equality and have operated under the aegis of the Department of Housing, Planning and Local Government since 1st January 2018.



**Tailte Éireann**

Clárúchán | Luacháil | Suirbhéireacht  
Registration | Valuation | Surveying

# Our Work

- 4.1** The Valuation Office is currently engaged in a national programme to revalue all commercial and industrial properties in Ireland. The purpose of this programme is to bring more equity, uniformity and transparency into the local authority rating system for non-domestic property.
- 4.2** In addition to rolling out the national revaluation programme, the Office provides valuation services for rating purposes to all local authorities whereby existing properties have their valuations revised and new properties have their valuations entered in the Valuation List as part of a process known as “Revision” of valuation. Applications for Revision arise from a material change to an existing commercial property such as an extension, a subdivision or an amalgamation of two or more properties or the completion of a completely new commercial property.
- 4.3** The Commissioner of Valuation, who is also Chief Boundary Surveyor and Accounting Officer for the Valuation Office (Vote 16 of the Appropriation Accounts), has responsibility for the overall management of the Valuation Office including management of staff, delivery of the remit of the Office including provision of up to date valuations of commercial and industrial properties to ratepayers and to rating authorities, delivery of the national revaluation programme, delivery of a programme for revision, provision of a valuation consultancy service to Government organisations and, as Chief Boundary Surveyor, advising on the fixing of maritime and statutory boundaries.
- 4.4** A list of persons who have served as Commissioner of Valuation and Chief Boundary Surveyor, since the establishment of both positions, is included at Appendix 4.



# Corporate Governance

## Management Board

**5.1** The Commissioner of Valuation is the Chairperson of the Management Board of the Valuation Office. The role of the Management Board is to support the Commissioner in reaching decisions on the strategic direction of the Valuation Office, the development and implementation of appropriate strategies and in meeting the corporate governance responsibilities of the Office. Membership of the Board consists of the Commissioner, the Head of Valuation Services, the Head of Corporate Services, the Chief Information Officer and Managing Valuers.



Members of the Valuation Office Management Board

(L to R): Terry Fahey, Patrick Kyne, Mary Smyth, Commissioner John O'Sullivan, Liam Butler, Carol Spain  
(Absent: Declan Lavelle and Martin Fagan)

## Financial Reporting

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

**5.3** Throughout 2018, the Valuation Office continued to adhere to the relevant aspects of the *Public Spending Code* published by the Department of Public Expenditure and Reform.

## Risk Management

**5.4** The Valuation Office operates a formal Risk Management policy and maintains a Risk Register in accordance with Department of Public Expenditure and Reform guidelines, which is maintained on an ongoing basis. The maintenance of the register is designed to ensure that risks are identified and assessed and that appropriate mitigating actions are, where resources allow, put in place. The Risk Register, which includes mitigation measures, is compiled on behalf of the Management Board and reviewed by the members of the Board on at least a quarterly basis.

**5.5** Reflecting the key priorities for the organisation, the main potential risks to the Valuation Office at the end of 2018 were:

- *Potential operational impact of new Valuation Tribunal Rules*
- *Failure to meet the needs of our stakeholders, in the provision of Revision services in line with the VO Strategic Plan 2018-2020*
- *Failure to secure appropriate funding for a major new ICT system, known as Project AXIA.*

## Other

**5.6** During 2018, the Valuation Office complied with the relevant provisions of the *Code of Practice for the Governance of State Bodies* published by the Department of Public Expenditure and Reform.

**5.7** An Oversight Agreement and a Performance Delivery Agreement between the Commissioner of Valuation and the Department of Housing, Planning and Local Government was finalised in May 2018. The Oversight Agreement mandates ongoing compliance with the relevant requirements of the *Code of Practice for the Governance of State Bodies*.

**5.8** During 2018, the Valuation Office responded to approximately 11 Parliamentary Questions, 45 Political Representations and 10 press queries.



# Finance & Staffing Levels

## Staffing Levels

- 6.1** At the end of 2018, a total of 128.35 full-time equivalent staff were serving in the Valuation Office. All staff are civil servants and are remunerated in accordance with Civil Service pay scales. No staff were in receipt of additional non-pay benefits.

## Valuation Office Voted Expenditure & Receipts

- 6.2** The Valuation Office operates as an independent Office under the aegis of a Minister of the Government and is funded by its own Vote (Vote 16). From 1st January 2018, Ministerial responsibility for the Office transferred from the Minister for Justice and Equality to the Minister for Housing, Planning and Local Government.

Vote 16 covers two programmes; Programme A relates to the work of the Valuation Office itself and Programme B relates to the administration work of the independent Valuation Tribunal. The Commissioner of Valuation is the Accounting Officer for all expenditure and income under Vote 16. This Annual Report relates to the work of the Valuation Office only and does not report on the work of the Valuation Tribunal.

- 6.3** At the end of 2018, total gross expenditure for Vote 16 was €9.9 million, which represented 86% of the total vote provision for the year. The income received in Appropriations-in-Aid amounted to €1.8 million and this income represents 160% of the amount estimated in the vote for the year. Overall, net expenditure at the end of the year was 77% of the total net vote of €10.44 million.

The following table summarises budget allocations and outcomes for the period 2016 – 2018 for Vote 16 which includes both the Valuation Office and the Valuation Tribunal:

	2016	2017	2018
	€000	€000	€000
Budget Allocation	10,641	11,368	11,587
Budget Outcome	9,491	9,681	9,914

*Appendix 2 – Expenditure and Income* provides an unaudited breakdown of the outcome for the Valuation Office vote (Vote 16) for 2018.

## Audits

- 6.4** In its audit of the 2017 Appropriation Account for Vote 16, the Office of the Comptroller and Auditor General did not find any significant weaknesses in any of the areas covered by its audit.

The Valuation Office Internal Audit and Risk Unit concluded one internal audit review during 2018 and had advanced two other reviews to draft report stage by the end of 2018.

# Advancing the National Revaluation Programme

- 7.1** In accordance with the Valuation Acts 2001-2015, a national programme is being rolled out progressively for the revaluation of all commercial and industrial properties in the State. This is the first nationwide revaluation programme since the middle of the nineteenth century and is a strategic priority for Government.
- 7.2** There are approximately 150,000 commercial and industrial properties which are liable for payment of rates in Ireland. The purpose of a revaluation is to redistribute commercial rates liabilities among ratepayers based on up-to-date market rental values. Accordingly, following revaluation, there is a much closer relationship between contemporary rental values and commercial rates liability. Some ratepayers experience reduced rates liability while others experience increased liability from the process of redistribution but, overall, there is a more equitable and uniform distribution of the rates burden.
- 7.3** Advancing the National Revaluation Programme is a central element of the Valuation Office's *Strategic Plan 2018-2020*, and has been a key priority throughout 2018.

## Occupier Assisted Valuation

- 7.4** The revaluation of Laois County Council rating authority area began on 26th February 2018 using part 5A of the Valuation Acts, 2001-2015, a new provision which allows a revaluation to be conducted using elements of self-assessment known as "Occupier Assisted Valuation". This requires the occupier of a commercial property to submit a valuation of their property for rating purposes for consideration by the Valuation Office. During the Laois revaluation, new valuations were arrived at by taking information received from occupiers into consideration and by reference to relevant local market information and trading data collected and analysed by the Valuation Office at a valuation date of 30th October 2015.

On the 18th October 2018, 1,903 Valuation Certificates were issued to all ratepayers in Laois and a new Valuation List was published on 26th October 2018. These new valuations are effective for rates purposes from 1st January 2019. The representations rate for Laois was approximately 9.8%. The closing date for appeals to the independent Valuation Tribunal in relation to the revaluation of the Laois rating authority area was the 22nd November 2018 and the appeal rate in Laois was 1%. Approximately 65% of ratepayers in the Laois rating authority area will experience a reduction in rates in 2019 as a result of the revaluation project.

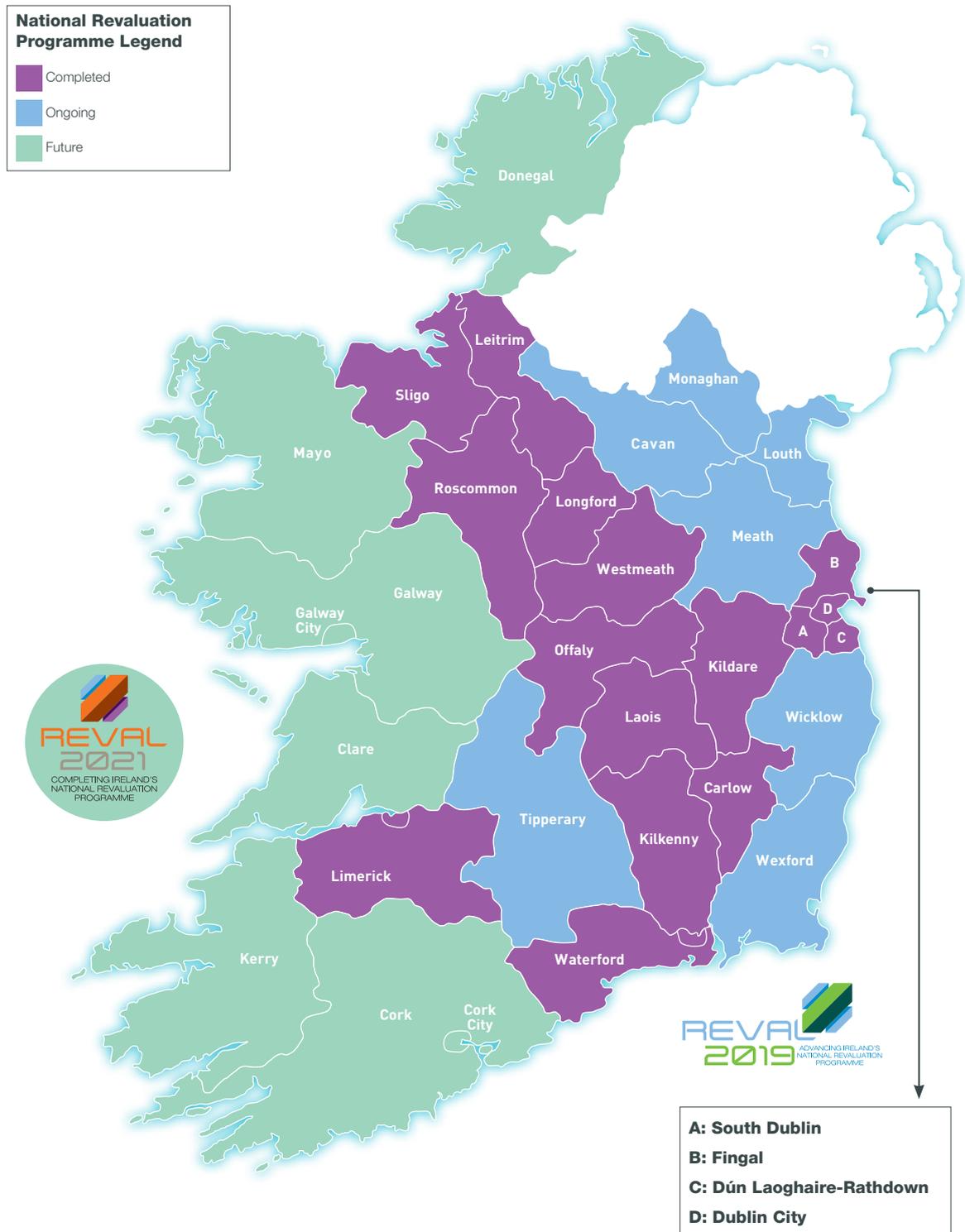
## REVAL 2019

- 7.5** The next phase of the national revaluation programme – known as Reval 2019 – is now well underway. Reval 2019 will result in the revaluation of approximately 35,000 properties in Cavan, Fingal, Louth, Meath, Monaghan, Tipperary, Wexford and Wicklow County Councils. The new valuations for the eight local authority areas will be published in 2019 and become effective for rates purposes from 2020 onwards.

## Annual Rate on Valuation

**7.6** Commercial rates are calculated by multiplying the valuation of the property by the “Annual Rate on Valuation” (ARV) which is set by the local authorities.

The ARV for 2018 for each of the 31 local authorities is included at Appendix 5.



# Ongoing Revision of Valuations

- 8.1** In addition to advancing the National Revaluation Programme, the Valuation Office continues to carry out an ongoing Revision programme in relation to the existing valuation lists, at the request of local authorities and ratepayers. In carrying out the Revision programme, the Office continuously explores ways to enhance its capacity to deliver a high quality and timely service.
- 8.2** The Office continued its efforts to streamline the Revision process in 2018 resulting in the revision of 9,672 properties. The Revision of an additional 1,335 properties was in progress at the end of 2018 and it is expected that these will be concluded in the early months of 2019.
- 8.3** During 2018 there were 1,915 new buildings valued for commercial rates purposes for the first time, which generated an additional rates income of €34.56 million for local authorities.
- 8.4** Also, additional rates income arose for local authorities in 2018 due to the valuation of alterations and extensions to some 4,706 commercial buildings nationally. This generated an additional income of €8.885 million.
- 8.5** During 2018, as in other years, properties that moved from rateable to non-rateable status under the provisions of Schedule 4 of the Valuation Acts were removed from valuation lists. These 2,320 properties, notionally worth €8.499 million in rates, include exempted properties operated by charities, buildings used for the provision of educational services by not for profit providers, premises converted to domestic use and properties otherwise deemed to be no longer capable of beneficial occupation.
- 8.6** Accordingly, the total net additional income for local authorities from the 2018 revision programme was of the order of €34.946 million.
- 8.7** As a result of new provisions in the Valuation (Amendment) Act 2015, the Valuation Office has been streamlining the computerised online revision application system with all local authorities during 2018. The system, based on improved sharing of data, enables all local authorities to upload survey and other relevant data to the Valuation Office computer system.

This initiative significantly streamlines the existing Revision process and is an essential component underpinning the ongoing programme of process improvement in the Valuation Office. The data, which is generally extracted from the local authority planning process, is critical in enabling the Office to carry out its function in an efficient and effective manner. The Office has been encouraged by the positive responses received from local authorities involved in the new system throughout 2018. Sharing property plans and other details that have already been provided by the ratepayer reduces the compliance burden and minimises duplication of effort and the risk of errors for all parties.

- 8.8** During 2018, a 'Data Sharing' protocol document, which gives effect to a provision introduced by the Valuation (Amendment) Act 2015, was agreed with the local authorities. This facilitates improved sharing of data between the Valuation Office and all local authorities on a two-way basis. Specifically, it will enable 'as-built' survey data to be electronically accessed by the Valuation Office from a central repository. This initiative will significantly streamline the existing process and give rise to a more effective Revision service.

# Partial Exemption from Commercial Rates for Community Sport Clubs

- 9.1** The Valuation (Amendment) Act 2015 introduced a new partial exemption from commercial rates for Community Sports Clubs registered under the Registration of Clubs (Ireland) Act 1904. However, buildings or part of buildings used for or in conjunction with the sale or consumption of alcohol or food, retail use or hire to non-community organisations, continue to be liable for rates.
- 8.2** In order to avail of this partial exemption, Community Sports Clubs registered under the Registration of Clubs (Ireland) Act 1904 are required to complete and submit an application claiming the partial exemption. A total of 22 such requests for partial exemption were lodged during 2018.



# Exemption from Commercial Rates for Community Childcare Facilities

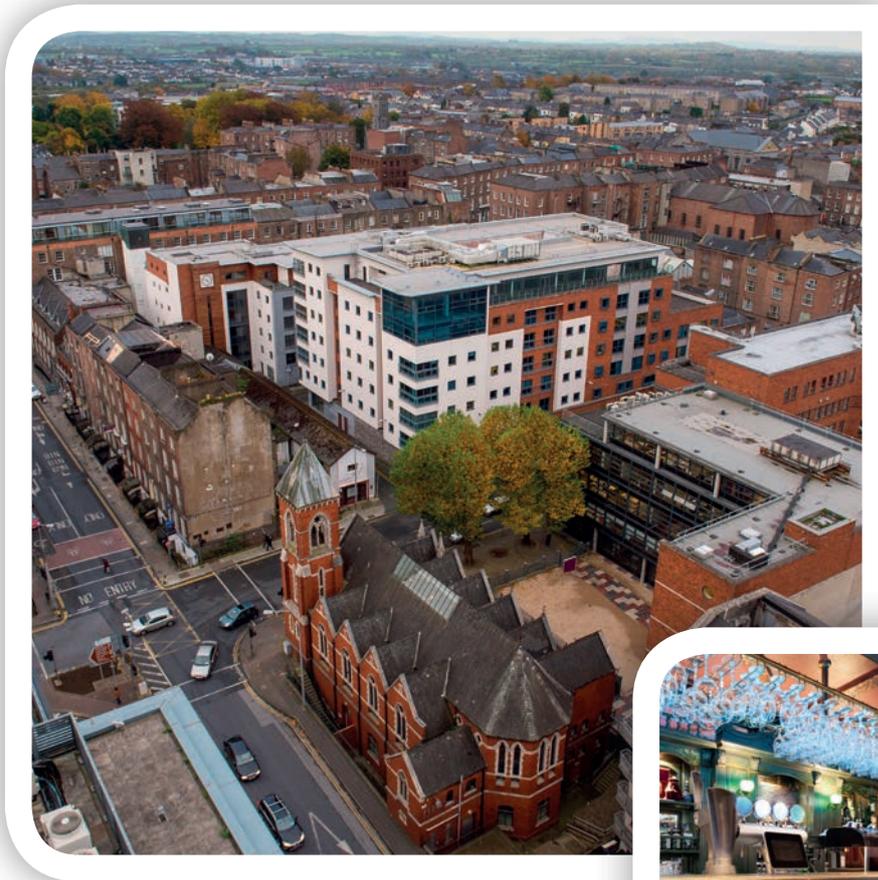
**10.1** In 2018, the Valuation Office continued to implement a new provision of the Valuation (Amendment) Act 2015 in connection with Community Childcare facilities. The Act amended Schedule 4, paragraph 22, of the Valuation Act 2001 and provides an exemption from commercial rates for such properties

**10.2** In 2018, 3 requests for exemptions were lodged in relation to Community Childcare Facilities.



# Valuation Appeals

- 11.1** Prior to the commencement of the Valuation (Amendment) Act 2015, ratepayers could appeal a final valuation firstly to the Commissioner of Valuation and subsequently to the Valuation Tribunal. Since the passing of this Act, appeals are now made solely to the Valuation Tribunal. However, it is also the case that a dissatisfied ratepayer can, in the first instance, make representations to the Valuation Office within 40 days of the date of the issue of a proposed valuation certificate. If, following consideration of the representations, any ratepayer is still dissatisfied with the valuation to be placed on their property, they have a right to lodge a formal appeal with the Valuation Tribunal within 28 days of the new valuation appearing on a valuation list.
- 11.2** Appendix 3 sets out further details relating to appeals work conducted by the Valuation Office during 2018.



# Infrastructural and State Property Valuations

## Global Valuations

**12.1** Section 53 of the Valuation Act, 2001 makes provision for the valuation of the network elements of certain public utility undertakings on a “global” basis, that is taken as a whole as respects the particular undertaking. There are 11 such undertakings valued on a global basis and each undertaking is revalued every 5 years.

## Market Value Services

**12.2** The Valuation Office carries out a number of types of market valuations for various Government Departments and Offices and non-commercial State bodies for a variety of purposes, as outlined hereunder.

Major customers include:

- Department of Agriculture, Food and the Marine
- Department of Housing, Planning and Local Government
- Health Service Executive
- Office of Public Works (OPW)
- Property Registration Authority
- Commissioners of Irish Lights
- Courts Service
- TUSLA
- National Sports Campus Development Authority
- Local Authorities

**12.3** The State Property Asset Management Plan was launched by OPW in 2013. As part of this plan, the Valuation Office carries out open market valuations for Government Departments, State agencies and local authorities in accordance with the Department of Public Expenditure and Reform *Circular 11/15: Protocols for the Transfer and Sharing of State Property Assets*. During 2018, the Office concluded valuations of 50 such properties from 35 requests, with a total combined capital value of €78.115 million.

**12.4** All valuations for market value purposes are carried out in accordance with the International Valuation Standards 2013 and the Royal Institute of Chartered Surveyors Valuation Professional Standards 2014 (“Red Book”).

**12.5** Table 3 at Appendix 1 summarises the outcome of the Market Value services conducted by the Valuation Office during 2018.

# Other Services and Activities

## On-line Services

**13.1** The Valuation Office continues to expand the range of online services which it provides to customers and a summary of the main online activities is set out at Appendix 1, Table 4.

## Freedom of Information Requests

**13.5** Nine requests were made to the Valuation Office during 2018 under the Freedom of Information Act 2014. One FOI request has been referred to the Information Commissioner.

## Customer Complaints

**13.6** The Valuation Office received two complaints under its Customer Charter in 2018. Both complaints received were upheld.

## Protected Disclosures

**13.7** The Valuation Office updated its Protected Disclosures policy in 2017. The policy is designed to facilitate and encourage staff to raise concerns about possible wrongdoings in the workplace and to allow these concerns to be investigated in a manner appropriate to the circumstances of the case. Responsibility for organising the investigation of disclosures under the policy was assigned to the Head of Internal Audit and Risk. There were no Protected Disclosures received in the Valuation Office during 2018.

## Data Protection

**13.8** The General Data Protection Regulation (GDPR) came into effect on 25th May 2018. It provides new regulation in relation to the collection, processing and use of personal data by organisations. As part of its actions to comply with the requirements of GDPR, the Valuation Office appointed a Data Protection Officer and held a number of GDPR information sessions for all staff in the organisation in advance of the new regulation coming into force. In addition, we updated our privacy statement and Code of Practice on the Protection of Personal Data, and prepared a new overview of our Data Protection Policy. Detailed information regarding our Data Protection policies is available on the VO website [www.valoff.ie](http://www.valoff.ie)

## Valuation Office Strategic Plan 2018-2020

**13.9** The provisions of the Public Services Management Act 1997 require the Valuation Office to prepare a statement of strategy within six months of a new Minister of the Government having charge of the Office. The transfer of functions relating to the Valuation Office to the Minister for Housing, Planning and Local Government from 1st January 2018 was such an event. Accordingly, in June 2018 the Valuation Office published a new Strategic Plan covering the period 2018 - 2020. This plan builds on the achievements of its immediate predecessor – Valuing our Potential - and outlines how we will focus on meeting our responsibilities and on implementing Government policies and initiatives over the next three years. Our strategic objectives, and how we as an organisation intend to deliver on these objectives, are outlined in this plan, which is available on our website [www.valoff.ie](http://www.valoff.ie)

## Project AXIA

**13.10** In 2017, the Valuation Office's core ICT operational system, known as VOS, was assessed by independent experts, within the context of preparing a new ICT Strategy for the Office. This assessment concluded that the current system is not fit for purpose in the short to medium term and that it should be replaced by an up-to-date system which has the ability to take full advantage of modern technology developments. Accordingly, in 2018, we established an in-house project – known as AXIA – to advance the replacement of VOS. As part of the project, the Office conducted a procurement for advisory services for the specification of requirements and the tendering of the replacement system. In December 2018, experts from the Institute of Revenues, Rating and Valuation (IRRV) in association with the International Property Tax Institute (IPTI) were awarded the contract and they will undertake an extensive consultation process with all relevant stakeholders commencing in early 2019.



# Training and Development

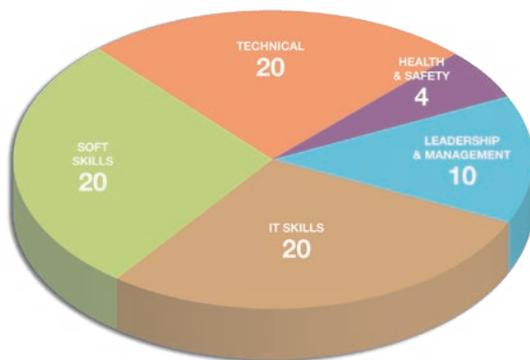
## On-line Services

**14.1** The details overleaf outline the level of training and development undertaken by staff in the Valuation Office, during normal working hours, during 2018. In addition, the Office supported 5 staff members pursuing third level qualifications in their own time, through the Refund of Fees scheme.

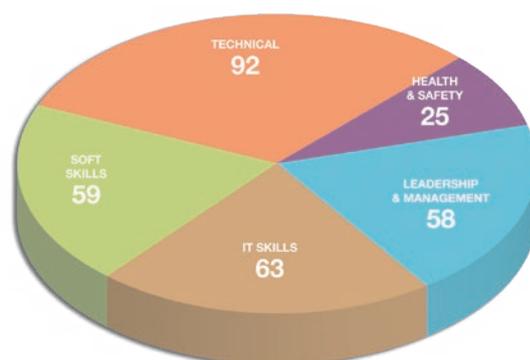
Training-related expenditure for 2018 was approx. €74,000.

### Training – 2018 Category Analysis

2018 Training - Category Analysis  
- by Number of Events



2018 Training - Category Analysis  
- by Number of Days



Category	Number of events	Number of individuals	Number of participants	Number of days
Health & Safety	4	25	25	25
Leadership & Management	10	24	38	58
IT Skills	20	36	47	63
Soft Skills	20	29	38	59
Technical	17	17	37	92
<b>2018 Annual Totals</b>	<b>71</b>	<b>80</b>	<b>185</b>	<b>297</b>

\* A difference between the number of individuals and the number of participants occurs where an individual participates in more than one event in the category, or period, reported.

# Procurement

**15.1** The Procurement Unit had a significant involvement in 14 procurement competitions during 2018, of which 10 were completed and contracts signed. The 4 remaining competitions were in progress at the end of 2018.

Purchasing Unit	Number of competitions	Value of contracts signed	Estimated value of competitions In Progress
ICT	10	€280,000	€250,000
Corporate Services	1	€0	€90,000
Management Support	3	€70,000	€90,000
Total	14	€350,000	€430,000



# Public Office Services

**16.1** The Public Office maintained by the Valuation Office provides an extensive range of services to customers including:

- Preparing and issuing current certificates of rateable valuation
- Providing historical certificates of rateable valuation
- Producing certified copies of valuation maps
- Facilitating inspection of archival records
- Issuing certificates of Rateable Valuation under Section 67 of the Valuation Act 2001

Details of activities during 2018 are set out at Appendix 1, Table 5.

**16.2** The Office has a manuscript archive containing rateable valuation information of all property in the State from mid 1850s until the early 1990s, and records of commercial property only from that time. This archive is recognised as a census substitute for the period from the 1850s to 1901 (the earliest complete census record for Ireland). The archive may be used to trace the occupiers of a particular property over a period of years.

**16.3** Facilities for members of the public undertaking genealogical research are provided in the Public Office to view current and archive records and maps. Copies of entries in the valuation records and of the relevant map identifying the property location are available.

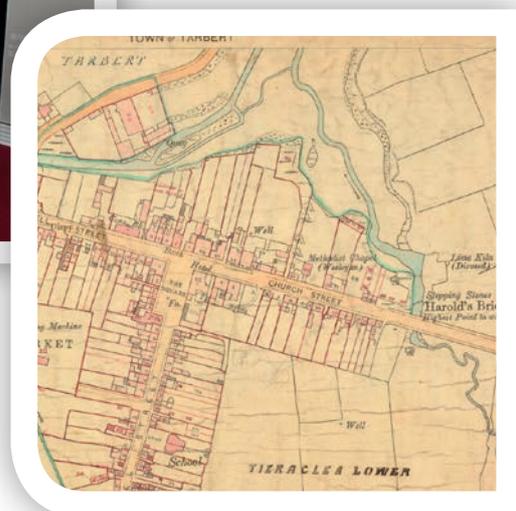
**16.4** The Disability Act 2005 places an obligation on public bodies to make their public buildings, services and information accessible to people with disabilities. In accordance with the Act, the Valuation Office has designated two members of staff with responsibility for the provision of assistance and guidance to persons with disabilities in accessing the services of the Office.



# Archive Records

## Digitisation of Archive Books

- 17.1** Historical valuation records maintained by the Valuation Office constitute a unique and irreplaceable national resource which must be preserved for posterity while being accessible to persons who need recourse to such records. The Valuation Office Archive Preservation Project is designed to preserve the manuscript valuation record books and associated maps dating from the 1850s and to provide this information digitally to our customers.
- 17.2** Digitisation of the archive books for Carlow, Cavan, Clare, Cork, Donegal, Dublin, Galway, Kerry, Kildare, Limerick, Mayo, Meath, Monaghan, Offaly, Roscommon and Tipperary are now complete. The programme for preservation of the manuscript valuation record books continued in 2018 when the third phase of digitisation of these unique records was completed. As a result, the digital images for Kilkenny and Wexford will be available for viewing electronically by our customers in early 2019. The project is continuing with the digitisation of the remaining manuscript books, and we will make these images available as soon as possible to customers.



# Appendix 1

## 2018 in Figures

**Table 1: End of year staffing levels 2016 to 2018**

Staff levels at end of year	2016	2017	2018
Full time equivalents	118.85	125.25	128.35

**Table 2: Summary of Revision Programme 2018**

Revision Category	No. of cases
Revision applications processed	9,672
Revision applications in progress at end 2018	1,335
New buildings valued	1,915
Alterations and extensions valued	4,706
Properties removed - deemed not rateable	2,320
Community Sports Clubs exemption applications	22
Community Childcare facilities exemption applications	3

**Table 3: Summary of Infrastructural and State Property Valuations 2018**

Type of Valuation	No. of Requests	No. of Properties	Total Valuations
DPER Circular 11/15 cases	35	50	€78,115,000
Asset Valuations	4	99	€93,055,254
Other Capital Valuations	25	26	€33,063,600
Rental Valuations	70	70	€825,070

**Table 4: Summary of Online Services 2018**

Online Service	No. of Transactions
Revision applications submitted online	4,119
Revaluation Information Forms submitted online	527
Revision Representations made online	420
Website - no. of sessions	123,374
Website - no. of users	53,617

**Table 5: Summary of Certificates and Archives Services 2018**

Certificate Type	Description	No. of applications received	No. of certificates issued
Certificate of current valuation	Certified extract from existing Valuation list	38	38
Section 67 certificate	Certificate issued pursuant to an application made under Section 67 Valuation Act 2001	119	119
Historical Valuation Certificate and Certified Valuation Map	Certified extract from Valuation Office record for specified period and Certified Valuation Office map	548	477
General search of Valuation Records	Uncertified copies of Valuation Office records	132	132

**Table 6: Summary of requests under Freedom of Information Acts for 2018**

Freedom of Information Requests	No. of cases
Cases Received in 2018	9
Requests granted in 2018	7
Requests refused in 2018	2
Requests subject of internal review	1
Cases referred to the Information Commissioner	1

**Table 7: Summary of customer complaints received during 2018**

Customer Complaints	No. of cases
Number of complaints received under Valuation Office's <i>Customer Charter</i>	2
Number of complaints upheld	2

## Appendix 2

# Expenditure and Income 2018

Expenditure and Income – Vote 16	2018 €000	2017 €000
<b>Programme A – Provision of a State Valuation Service</b>		
<b>Current Expenditure</b>		
Salaries and Wages	7,008	6,482
Travel and Subsistence	194	182
Training and Development and Incidental Expenses	553	333
Postal and Telecommunications Services	114	94
Office Equipment and IT Services	585	582
Office Premises Expenses	87	71
Consultancy Services and VFM Policy Reviews	44	80
Legal Costs	5	1
National Revaluation Programme	553	1,276
<b>Programme A – Total Current Expenditure</b>	<b>9,143</b>	<b>9,101</b>

<b>Programme B – Provision of Administration Services to the Valuation Tribunal</b>		
Salaries and Wages	284	242
Non-Pay Expenditure	487	338
<b>Programme B – Total Current Expenditure</b>	<b>771</b>	<b>580</b>

<b>Vote 16 Total Gross Expenditure</b>	<b>9,914</b>	<b>9,681</b>
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<b>Income (Appropriations-in-Aid)</b>		
Fees	1,488	1,008
Miscellaneous	46	20
Pension Related Deduction on Remuneration	299	276
<b>Vote 16 Total Income</b>	<b>1,833</b>	<b>1,304</b>

<b>Vote 16 Total Net Expenditure</b>	<b>8,081</b>	<b>8,377</b>
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### Note:

The above Table outlines the expenditure and income for the entire Vote 16 which covers both the Valuation Office (Programme A) and the independent Valuation Tribunal (Programme B). The work of the Valuation Tribunal is not within the scope of this Annual Report. The expenditure and income for 2018 is subject to audit by the Office of the Comptroller and Auditor General.

## Appendix 3

# Valuation Appeals Concluded in 2018

Type of Appeal	Overall Number
Revision Appeals to Valuation Tribunal	61
Revaluation Appeals to Valuation Tribunal	200

261 Revision and Revaluation Appeals to Valuation Tribunal - Breakdown		
Outcome	Number	% of total
Agreed or conceded	92	35%
Full hearings (judgments delivered by Tribunal)	117	45%
Withdrawn	49	19%
Struck out	3	1%

61 Revision Appeals to Valuation Tribunal - Breakdown		
Outcome	Number	% of total
Agreed or conceded	21	34%
Full hearings (judgments delivered by Tribunal)	26	43%
Withdrawn	13	21%
Struck out	1	2%

200 Revaluation Appeals to Valuation Tribunal - Breakdown		
Outcome	Number	% of total
Agreed or conceded	71	35.5%
Full hearings (judgments delivered by Tribunal)	91	45.5%
Withdrawn	36	18%
Struck out	2	1%

## Appendix 4

# Persons who have served as Commissioner of Valuation and Chief Boundary Surveyor

Richard Griffith*	1825-1868
John Ball Greene	1869-1892
John G. Barton	1893-1916
James Carroll	1917-1921
Harris Firth	1921-1922
John Carbury	1922-1928
Joseph C. Gregg	1928-1932
John Herlihy	1932-1941
Cornelius McElligott	1941-1955
John N. McGrath	1955-1959
John Mooney	1959-1969
James Good	1969-1973
James M. McNicholl	1973-1975
Denis F. Ryan	1975-1982
Patrick B. Duffin	1982-1987
Thomas J. Barrett	1987-1988
Thomas P. O'Connor	1988-1990
James V. Rogers	1990-2005
Gilbert Storrs	2005
Aidan Murray	2005-2012
Dermot B. Quigley	2012
John O'Sullivan	2012-

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

## Appendix 5

# 2018 Annual Rate on Valuation (ARV)

Local Authority	ARV
Carlow County Council	0.2571
Cavan County Council	60.87
Clare County Council	72.99
Cork City Council	74.98
Cork County Council	74.75
Donegal County Council	71.81
Dublin City Council	0.2580
Dun Laoghaire - Rathdown County Council	0.1673
Fingal County Council	0.1470
Galway City Council	67.40
Galway County Council	66.59
Kerry County Council	79.25
Kildare County Council	0.2246
Kilkenny County Council	0.2000
Laois County Council	66.57
Leitrim County Council	0.2103
Limerick City and County Council	0.2627
Longford County Council	0.2400
Louth County Council	60.00
Mayo County Council	73.92
Meath County Council	69.625
Monaghan County Council	57.63
Offaly County Council	0.2198
Roscommon County Council	0.2250
Sligo County Council	0.2305
South Dublin County Council	0.2730
Tipperary County Council	56.77
Waterford City and County Council	0.2583
Westmeath County Council	0.183
Wexford County Council	73.67
Wicklow County Council	72.04

## Appendix 6

# Statement of Internal Control

### Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Valuation Office. This responsibility is exercised in the context of the resources available to me and my other obligations as Head of Office. Any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Human resource functions are provided on a shared services basis by the National Shared Service Office (NSSO). The Chief Executive Officer of the NSSO is Accounting Officer for that Vote, and is responsible for the operation of controls within the shared service centres. I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the Valuation Office and the National Shared Service Office for the provision of human resource services.

The Accounting Officer for Shared Services has put in place an audit process to provide independent assurance on the operation of controls within shared services. I understand that the audits are being conducted by a firm of accountants in accordance with the International Standard on Assurance Engagements (ISAE 3402) which is designed to report to user departments and their auditors on the controls within shared services.

The audits encompass (i) a readiness assessment to identify risks and related controls and provide a gap analysis, followed by (ii) a report on the design and existence of controls, and (iii) an annual report on whether controls operate effectively.

The Accounting Officer for Shared Services has provided me with a letter outlining progress in implementing the audit assurance process and the results of the audits on the design, existence and operation of controls are expected to be reported to me as set out in that letter.

I take assurance from the system of control within shared services as reported to me by the Accounting Officer for shared services.

### Financial control environment

I confirm that a control environment containing the following elements is in place:

- financial responsibilities have been assigned at management level with corresponding accountability
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned
- formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action
- there is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system

- procedures for all key business processes have been documented
- there are systems in place to safeguard the assets.

## Administrative controls and management reporting

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that:

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Valuation Office
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines in operation
- The Valuation Office ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant procurement guidelines.

## Internal Audit and Audit Committee

I confirm that the Valuation Office has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Valuation Office is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period.

The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

## Risk and Control Framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and assigns responsibility for operation of controls to specific staff.

## Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way.

I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

## Review of Effectiveness

I confirm that the Valuation Office has procedures to monitor the effectiveness of its risk management and control procedures. The Office's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Office responsible for the development and maintenance of the internal financial control framework.

## Internal Financial Control Issues

No weaknesses in internal financial control were identified in relation to 2018 that resulted in, or may result in, a material loss.



Block 2, Irish Life Centre,  
Abbey Street Lower, Dublin, D01E9X0

Tel: +353 1 817 1000

Fax: +353 1 817 1180

Web: [www.valoff.ie](http://www.valoff.ie)

**All Rating queries/requests  
for valuation reports etc.**

Email: [valuationservices@valoff.ie](mailto:valuationservices@valoff.ie)

**Public Office-Archive Research/  
Certified Extracts**

Email: [info@valoff.ie](mailto:info@valoff.ie)

**Public Office Opening Hours**

Monday to Friday, excluding public holidays: 9.15am to 4.30pm

