



Guidelines for completing the Representations Form

This document provides guidance on completing a Representation Form. You should read this document carefully prior to submitting Representations.

Before making your representation - Verification of the physical elements of your Property

It is necessary for you to verify which of the details in relation to the physical nature of your property are correct before you proceed with making your representation.

- You must familiarise yourself with the breakdown of your valuation provided with your Proposed Certificate.
- You must confirm which physical elements are correct by ticking the appropriate boxes.
- If any elements are incorrect, you must complete Section 1 of the Form ‘The Valuation is incorrect based on “Matters of Fact” / Physical Elements of the property and guidance is provided below.
- Be advised that if there are any elements of your property which are not represented in the breakdown of your valuation, you are required to include these elements in your opinion of value at Section 5 of the Form.

Grounds which may give rise to the making of Representations (Section 1 – 7 on the Form)

1. The Valuation is incorrect “Matters of Fact” / Physical Elements of the property

“Matters of Fact” / Physical Elements are matters that relate to the physical characteristics of the property; for example, the size of the property, its location within a building, number of car spaces etc.

This also covers sub-divisions i.e., where a property should be divided to reflect multiple occupiers or amalgamations i.e., where two or more properties should be grouped together under one occupier. If you have selected this Ground (Section 1) you are required to tick one or more of the 5 boxes specifying what elements are incorrect.

Supporting evidence must be provided in the form of floor plans with schedule of areas or any other documentary evidence deemed relevant. These should be included with the submission and must be received within the statutory deadline and **must include the Property Number**.

2. The Valuation is incorrect based on the Annual Rent of the Subject Property

If you consider that the valuation of your property is incorrect relative to the Annual Rent of your property, you should tick the box and upload supporting evidence. You should also state how this evidence supports your opinion of value.

You may submit your lease details on the Representations Form. Alternatively, you may submit a copy of your lease, licence or rental agreement including any “side letters”, or details of any informal agreement. These may be referenced in the text and included with the form but must be received within the statutory deadline and **must include the Property Number**.

3. The Valuation is incorrect based on the Annual Rent(s) of Comparable Properties

If you consider that the valuation of your property is incorrect based on annual rents of other properties you are aware of and which you consider would be comparable to your own, you should tick the box and outline that evidence under this Section and submit the supporting evidence. You should state how this evidence supports your opinion of value.

Supporting evidence: Supply the Property Number (if known) and addresses of comparable rented properties, including the annual rent of these comparable properties, the date the rents were fixed and any factors or agreements that contributed to or led to the determination of that rent.



4. The Valuation is incorrect having regard to the Audited Accounts and/or Trading Data

(This section applies to the following properties only: Pubs, Night Clubs, Hotels, Guesthouses and B&B's, Hostels, Service Stations, Nursing Homes, Cinemas, Wind Farms, Campsites, Caravan Parks, Stadia, Racetracks, Car Parks, Quarries and Ports, Marina's, Asylum Seekers, Visitor Attractions,)

If you are the occupier of one of the above categories of property and consider that the valuation of your property is incorrect having regard to the Audited Accounts and Trading Data of that property, you should outline that evidence under this Section and forward on the supporting documentation as detailed below. State how this evidence supports your opinion of value.

Supporting evidence for all properties outlined under this Section: Full details and particulars of the supporting information required are available on our website:

<https://www.tailte.ie/valuation/revaluation/proposed-valuation-certificate/supporting%20evidence%20to%20be%20provided%20at%20representations/?pageNumber=1>

In order for your representation to be valid you must submit the required information, unless you have already done so. You may reference these documents under this Section, but the documents must be received within the statutory deadline together with the representation and **must include the Property Number**.

5. Opinion of Value

Note: If you have selected grounds under Sections 1 – 4 you are required to complete this section.

State what you consider the valuation ought to be and set out how you have calculated this. You should consult the basis of valuation provided with your Proposed Valuation Certificate. Your calculations should have regard to this. Your opinion of value should be provided in the same format as that shown with your Proposed Valuation Certificate.

6. The property should not be included on the Valuation List

Please refer to Schedule 4 of the Valuation Acts 2001 - 2020 for a detailed list of properties which are not rateable. If you are seeking exemption under Schedule 4, tick this box, outline the details under this section and provide relevant supporting evidence. If you are seeking exemption under paragraph 16 or 17 of Schedule 4, your Memorandum and Articles of Association, Deed of Trust or other relevant documents should be submitted. For exemption claims under any other part of Schedule 4, the documentary evidence you deem relevant should be submitted within the statutory deadline.

7. Other grounds

This refers to the correction of other details contained in the Proposed Valuation Certificate, which may include items such as Property Category and Use, Occupier Name, Trading Name, Correspondence Details and Property Address. If you have selected this Ground (Section 7) you are required to tick one or more of the 5 boxes detailing what is incorrect and provide the correct information.

Supporting Documentation

This section requires the Occupier or his/her agent to confirm whether they have submitted additional supporting documentation with their representation. These documents must be received within the statutory deadline and **must include the Property Number**.

Declaration

This section requires the Occupier or his/her agent to confirm that the information contained in the representation is correct and it must be completed and signed in all cases.