



# **THE VALUATION TRIBUNAL**

**Freedom of Information Acts 1997 and 2003**

**Sections 15 & 16 Reference Book**

**A Guide to the Functions, Records, Rules and Practices of  
the Valuation Tribunal**

**JUNE 2008**

**Valuation Tribunal,  
Ormond House,  
Ormond Quay Upper,  
Dublin 7.**

**An Binse Luachála,  
Áras Urmhumhan,  
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## SECTION 15 REFERENCE BOOK

### **Background**

This Valuation Tribunal FOI Sections 15 and 16 Reference Book – A Guide to the functions, records, rules and practices of the Valuation Tribunal, May 2006 is compiled in accordance with the Freedom of Information Act 1997, as amended by the Freedom of Information Act 2003. All references in this manual to the Freedom of Information Act or Acts refer to the 1997 Act as amended by the 2003 Act.

The Freedom of Information (FOI) Acts, effective from 21st April 1998, establish three new statutory rights:

- a legal right for each person to access information held by public bodies;
- a legal right for each person to have official information relating to him/herself amended where it is incomplete, incorrect or misleading; and
- a legal right to obtain reasons for decisions affecting oneself.

The Acts assert the right of members of the public to obtain access to official information to the greatest extent possible consistent with the public interest and the right to privacy of individuals.

### **Purpose of Reference Book**

This reference book has been prepared and published in accordance with the requirements of Sections 15 and 16 of the FOI Acts.

In accordance with **Section 15** of the Act, the purpose of this reference book is to facilitate access to official information held by the Valuation Tribunal, by outlining the structure and functions of this organisation, details of the services we provide and how they may be availed of, information on the classes of records we hold, and information on how to make a request to the Tribunal under the Freedom of Information Acts, 1997 and 2003.

**Section 16** of the FOI Act requires us to publish a book containing:

- the rules, procedures, practices, guidelines and interpretations used by the Tribunal, and an index of any precedents kept, for the purposes of decisions under any enactment or scheme administered by us ‘with respect to rights, privileges,

benefits, obligations, penalties or other sanctions to which members of the public are or may be entitled or subject under the enactment or scheme’ together with

- ‘appropriate information in relation to the manner or intended manner of administration of any such enactment or scheme.’

## **How to use this Reference Book**

**Part 1** of the Book - **Access to Information** - explains how to access information from us under the FOI Acts and any fees that may arise.

**Part 2** of the Book - **“Our Role and Structure”** - outlines the role of the Valuation Tribunal and its organisational structure. This part gives a breakdown of our internal structure and organisation. Information is provided under the following headings:

- **Role** – outlines the main work we do.
- **Structure** – gives details of our personnel structure.
- **Work we do** – provides a synopsis of our main activities.
- **Classes of records held** – details the categories under which we hold records.
- **Contact points**– how to contact us for assistance.
- **Rules and Practices** – this information is provided in accordance with Section 16 of the FOI Act as amended. Where we provide any scheme impacting on the public within the meaning of Section 16 of the Act, as outlined under the heading Purpose of Reference Book earlier, then the rules and practices that we use in delivery of this scheme are outlined or referenced under the Rules and Practices heading.

## **Availability of this Reference Book**

Copies of this publication are available free of charge:

- on the Valuation Tribunal website: [www.valuation-trib.ie](http://www.valuation-trib.ie),
- by email from [info@valuation-trib.ie](mailto:info@valuation-trib.ie)
- by landmail, telephone or to personal callers from **The Registrar, Valuation Tribunal, Ormond House, Ormond Quay Upper, Dublin 7. Telephone 01-8728177. Fax 01-8728060**

# Part 1 - Access to Information

## Routinely Available Information

The Tribunal's website - [www.valuation-trib.ie](http://www.valuation-trib.ie) – contains the Notice of Appeal form to the Tribunal and Guidelines for its completion; details of the composition and current membership of the Tribunal; a description of the appeal process; the Rules and Guidelines of the Tribunal; all Tribunal valuation appeal determinations from the commencement the Tribunal in 1988 to a current date; the Valuation Act 2001 and the Derelict Sites Act 1990 from which the Tribunal derives its powers. All of the foregoing information is also available in hard copy format on application to **The Registrar, Valuation Tribunal, Ormond House, Ormond Quay Upper, Dublin 7. Telephone 01-8728177. Fax 01-8728060.**

A charge of €3 is payable for each hard copy of a Tribunal appeal determination.

In the case of each individual appeal to the Tribunal all documentation submitted to the Tribunal by either party, or a notice party, to the appeal is statutorily available to each other party or notice party.

## Applications under the FOI Act

Under the FOI Act, anyone is entitled to apply for access to information not otherwise publicly available. Each person has a right to:

- Access to records held by the Tribunal not covered by one of the exemptions in the Act.
- Correction of personal information relating to oneself held by the Tribunal where it is inaccurate, incomplete or misleading.
- Access to reasons for decisions made by the Tribunal directly affecting oneself.

The following records come within the scope of the Act:

- All records relating to personal information held by the Tribunal irrespective of when created.
- All other available records created from commencement date of the Act i.e. 21st April 1998.

- Any other records necessary to the understanding of a current record.
- Personnel records, if any, of serving staff created from 21st April 1995 and those created prior to that date where they are being used or proposed to be used in a way which adversely affects or may affect the person involved.

The Tribunal will normally be obliged to respond to a request within 4 weeks. A week is defined in the Act to mean 5 consecutive weekdays, excluding Saturdays and public holidays (Sundays are also excluded, as they are not week days).

Applications under the FOI Act should be addressed to:

**The Registrar, Valuation Tribunal, Ormond House, Ormond Quay Upper, Dublin 7.**

### **Compiling your FOI application**

- (i) Your application should be in writing and, if applicable, accompanied by the appropriate fee (see "fees" below). The relevant fee should be paid by bank draft, postal order or by cheque drawn on a bank in the Republic of Ireland made payable to the Valuation Tribunal.

Your application must indicate that the information is sought under the Freedom of Information Act.

- (ii) If you require a reply in a particular format i.e. photocopy, computer disk, etc. please mention this in your application.
- (iii) Please be as detailed and as specific as possible when compiling your application as this will assist us in dealing with it. It can also result in lesser charges being incurred on search and retrieval in cases where these fall to be paid. Where possible please try to indicate the time period for which you wish to access records e.g. records created between May 2003 and December 2003. If you have any difficulty in preparing your application our staff will be happy to assist you in this regard.

- (iv) You may be required to prove your identity, especially when seeking personal information, so you may, therefore, be asked to produce your Birth Certificate, Driving Licence, Passport or other form of identity.
- (v) Please include a daytime telephone number, if possible, so that you may be contacted quickly if it is necessary to clarify details of your request.

We are happy to provide assistance to members of the public who seek advice on making a request.

### **Assistance to persons with a disability**

We are available to provide assistance to persons with a disability to exercise their rights under the FOI Act (e.g. accepting oral requests from requesters who are unable to read, print and/or write due to their disability, enabling the requester to inspect or have records explained to him or her).

### **FOI Decision Making in the Valuation Tribunal**

The Freedom of Information Acts set down strict time limits for the processing of your application:

- You should receive an acknowledgement within *two* weeks of receipt of your request. You will also then be given the name of the person dealing with your application;
- You should receive a reply within *four* weeks of receipt of your application. However the Valuation Tribunal may extend this period if:
  1. Your application relates to a very large number of records, or,
  2. A large number of applications for the same record(s) have been made, or,
  3. The records relate to a third party who may have to be contacted.

If the period is extended, you will receive notice of this before the end of the initial four-week period, and the reasons for the delay will be given.

If the Valuation Tribunal considers that your application should have been sent to another public body, your application will be forwarded to that body and you will be notified that this has happened. This must be done not later than two weeks from the

receipt of your application. Your application will then be treated as though you had sent it to the second public body on the date on which it was forwarded to them by the Valuation Tribunal.

If the Valuation Tribunal holds some, but not all, of the records you have requested, then you will be sent a letter informing you of this, and supplying you with the name(s) and contact details of the other bodies to whom you should apply for those records not held by the Valuation Tribunal.

If your application is granted:

- You will receive a letter stating that your application has been granted;
- You will be told the day on which access to the relevant records will be granted, and the manner in which it will be granted;
- You will be given details of the fee, if applicable.

If your application is refused:

- You will receive a letter stating that your application has been refused and giving reasons for the refusal;
- You will be informed of your rights of appeal and review, as set out below.

## **Rights of Review and Appeal**

The Act sets out a series of exemptions to protect sensitive information where its disclosure may damage key interests of the State or of third parties. Where the Tribunal invokes these provisions to withhold information, the decision may be appealed. Decisions in relation to deferral of access, charges, forms of access, etc. may also be the subject of appeal. Details of the appeals mechanisms are as follows:

### **Internal Review**

You may seek internal review of the initial decision which will be carried out by the Registrar if:

- (a) you are dissatisfied with the initial response received i.e. refusal of information, form of access, charges, etc., or

- (b) you have not received a reply within 4 weeks of your initial application. This is deemed to be a refusal of your request and allows you to proceed to internal review.

Requests for internal review should be submitted in writing and, if applicable, accompanied by the appropriate fee, (see under Fees) to: **The Registrar, Valuation Tribunal, Ormond House, Ormond Quay Upper, Dublin 7. Telephone 01-8728177. Fax 01-8728060**

The relevant fee should be paid by bank draft, postal order or by cheque drawn on a bank in the Republic of Ireland made payable to the Valuation Tribunal.

Such a request for internal review must be submitted within 4 weeks of the initial decision. We must complete the review within 3 weeks. Internal review must normally be completed before an appeal may be made to the Office of the Information Commissioner.

### **Review by the Information Commissioner**

Following completion of internal review, you may seek independent review of the decision from the Information Commissioner. Also if you have not received a reply to your application for internal review within 3 weeks, this is deemed to be a refusal and you may appeal the matter to the Information Commissioner.

Appeals in writing, and, if applicable, accompanied by the appropriate fee, (see under Fees below) may be made directly to the Information Commissioner at the following address:

**Office of the Information Commissioner  
18 Lower Leeson Street,  
Dublin 2**

**Telephone: 01-6395689**

**Fax: 01-6395676**

**E-mail: info@oic.ie**

**Website: <http://www.oic.ie>**

## **Fees**

### **Application fees**

A standard application fee of **€15** must accompany an FOI request made under section 7 of the Act for a record or records **containing non-personal information**.

A reduced fee of **€10** applies if the person making such a request is covered by a medical card.

The following requests/applications are exempt from application fees:

- (a) A request under section 7 for a record or records containing only personal information related to the requester.
- (b) An application under section 17 (right of amendment of records relating to personal information).
- (c) An application under section 18 (right of person to information regarding acts of public bodies affecting the person).

### **Internal review fees**

A standard application fee of **€75** must accompany an application for internal review under section 14 of the Act.

A reduced fee of **€25** applies if the person bringing the application is a medical card holder or a dependant of a medical card holder.

The following internal review applications are exempt:

- (a) An application in relation to a decision concerning records containing only personal information related to the applicant.
- (b) An application in relation a decision under section 17 (right of amendment of records relating to personal information).
- (c) An application in relation to a decision under section 18 (right of person to information regarding acts of public bodies affecting the person).
- (d) An application in relation to a decision to charge a fee or deposit, or a fee or deposit of a particular amount.

- (e) An appeal of a decision which is deemed to be refused because the original request was not replied to within the required time limits.

### **Review by Information Commissioner - fees**

A standard application fee of **€150** must accompany applications to the Information Commissioner for review of decisions made by public bodies under section 34 of the Act.

A reduced fee of **€50** applies if

- (a) the person bringing the application is a medical card holder or a dependant of a medical card holder or
- (b) the person is specified in section 29(2) i.e. a third party with the right to apply directly to the Information Commissioner where a public body decides to release their information on public interest grounds.

The following applications to the Information Commissioner do not require an application fee:

- (a) An application concerning records containing only personal information related to the applicant.
- (b) An application in relation a decision under section 17 (right of amendment of records relating to personal information).
- (c) An application in relation to a decision under section 18 (right of person to information regarding acts of pubic bodies affecting the person).
- (d) An application in relation to a decision to charge a fee or deposit exceeding **€25.00** under section 47 in respect of search and retrieval and photocopying of records (decisions in relation to the charging of fees or deposits for search and retrieval and/or photocopying of less than **€25** are not subject to review by the Information Commissioner).
- (d) An application in relation to a decision to charge a fee under section 47(6A), or a fee of a particular amount under section 47(6A), on the grounds that the records concerned do not contain only personal information related to the requester or the requester is not a medical card holder or a dependant of a medical card holder.

- (e) An appeal of an internal review decision which is deemed to be refused because that decision was not made within the required time limits.

### **Search and retrieval and photocopying fees**

Fees may also be charged for search and retrieval of records as follows:

- In respect of personal records, fees in respect of the cost of copying the records requested will apply.
- In respect of other (non-personal) information, fees may be charged in respect of the time spent in efficiently locating and copying records, based on a standard hourly rate of €20.95. No charges shall apply in respect of the time spent by public bodies in considering requests.

A deposit may be payable where the total fee is likely to exceed €50.79. In these circumstances, we will, if requested, assist the member of the public to amend the request so as to reduce or eliminate the amount of the deposit.

Charges may be waived in the following circumstances:

- where the cost of collecting and accounting for the fee would exceed the amount of the fee; or
- where the information would be of particular assistance to the understanding of an issue of national importance; or
- in the case of personal information, where such charges would not be reasonable having regard to the means of the requester.

Section 47 of the FOI Act sets out the rules for applying search and retrieval fees. Fees are currently set as follows in accordance with Statutory Instruments Nos. 264 of 2003, 139 of 1998 and 13 of 1997:

- €20.95 per hour - search and retrieval
- €0.04 per sheet for a photocopy
- €0.51 for a 3½ inch computer diskette
- €10.16 for a CD-ROM
- €6.35 for a Radiograph (X-Ray)

## **Part 2 – Role and Structure of the Valuation Tribunal**

### **Mandate**

The Valuation Tribunal came into operation on 22nd July 1988 by order of the Minister for Finance under the provisions of the Valuation Act 1988. That Act was repealed by the Valuation Act 2001, which provided for the continued operation of the Tribunal.

The Tribunal is an independent body set up to deal with appeals to it against decisions of the Commissioner of Valuation on the rateable valuation of commercial properties. Previously these appeals were heard in the Circuit Court. Subject to a right of appeal to the High Court on a point of law, the decision of the Tribunal is final.

Since 1990, under the provisions of the Derelict Sites Act 1990, the Tribunal also deals with appeals against determinations of market value on derelict sites made by local authorities under that Act.

The vast majority of appeals to the Tribunal are valuation appeals under the Valuation Act 2001.

### **Policy on Confidentiality**

The Tribunal undertakes to treat as confidential any information provided to it in confidence by individuals or others, subject to its obligations under law, including the Freedom of Information Act. If, for any reason, you wish that information provided by you to the Tribunal should not be disclosed because of its sensitive nature, then **you** must, when supplying the information, make clear this wish and specify the reasons for the sensitivity of the information. We will consult with you before making a decision on any Freedom of Information request received involving sensitive information which you may have supplied.

### **Role**

The Tribunal is an independent body set up to determine appeals to it against decisions of the Commissioner of Valuation on the rateable valuation of commercial properties.

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

There are 2 categories of valuation appeal to the Tribunal distinguished by the informal terms of “revision appeal” and “revaluation appeal”.

A revision appeal is an appeal to the Tribunal against a decision of the Commissioner of Valuation on the revision of the valuation of a commercial property under Part 6 of the Valuation Act 2001.

A revaluation is the production of an up-to-date Valuation List of all commercial and industrial property, within a rating authority area, by reference to current property rental values at a particular date. This is provided for in Part 5 of the Valuation Act 2001.

A revaluation of all commercial properties in Fingal rating authority area has been completed by the Commissioner of Valuation and the Valuation List resulting from that exercise was published on 31<sup>st</sup> December 2009. A similar revaluation exercise is currently under way in Dún Laoghaire-Rathdown rating authority area.

A revaluation appeal is an appeal to the Tribunal against a decision of the Commissioner on the revaluation of a commercial property.

The Tribunal is also empowered under section 22 of the Derelict Sites Act 1990 to hear appeals from owners of urban land against determinations of the market value of such land as determined by a local authority under subsection 1 of section 22 of the Act. An appeal to the Tribunal under that Act may be on grounds that relate to the market value determined by the local authority.

## **Structure**

### **Composition of the Tribunal**

The members of the Tribunal are appointed by the Minister for Finance. The number of members is at the discretion of the Minister and comprises one Chairperson, Deputy Chairpersons and ordinary members drawn from the legal and property valuation professions. The appointments are part time for a period not exceeding five years and members are eligible for re-appointment.

### **Current Membership of the Tribunal**

There are currently [June 2008] fourteen members of the Tribunal, all of whom have been appointed for five-year periods.

#### **Chairperson :**

John L. O'Donnell, Senior Counsel

#### **Deputy Chairpersons (4)**

Fred Devlin FRICS. FSCS

John Kerr, BBS. ASCS. ARICS. FIAVI

Michael P. M. Connellan, Solicitor

Maurice Ahern, Valuer

#### **Members (9)**

Michael F. Lyng, Valuer

Frank O'Donnell, Valuer

Pat Riney, FSCS. MIAVI

Joseph Murray, Barrister

Brian Larkin, Barrister

Mairéad Hughes, Hotelier

Leonie Reynolds, Barrister

Damian Wallace, QFA, MIPAV

Aidan McNulty, Solicitor

## **Registrar and Support Staff**

The Tribunal is supported by a Registrar at Assistant Principal Officer 1 level, Executive Officers and Clerical Officers. The number of support staff varies depending on the volume of work before the Tribunal.

## **Making an Appeal to the Tribunal**

A person making an appeal to the Valuation Tribunal under the Valuation Act 2001 is appealing a decision of the Commissioner of Valuation under section 33 of the Act. The Act provides that any of the following persons may appeal the Commissioner's decision to the Tribunal:

- “(a) an occupier of property, in respect of that property,
- (b) an occupier of relevant property, in respect of any other property situate in the same rating authority area as that relevant property is situate,
- (c) a rating authority, in respect of any property situate in its area, and
- (d) a person, in respect of any property in relation to which he or she is an interest holder,”

The appeal must be made within 28 days of the issue by the Commissioner of the valuation certificate or the notification conveying that decision. A Notice of Appeal Form to the Tribunal normally accompanies the Commissioner's decision. The Notice of Appeal Form and Guidelines on its completion are also available:

- on the Tribunal website: [www.valuation-trib.ie](http://www.valuation-trib.ie),
- by email from **info@valuation-trib.ie**
- by landmail, telephone or to personal callers from **The Registrar, Valuation Tribunal, Ormond House, Ormond Quay Upper, Dublin 7. Telephone 01-8728177. Fax 01-8728060**

A person making an appeal to the Valuation Tribunal under the Derelict Sites Act 1990 is an owner of urban land appealing a determination of market value made by a local authority in respect of that land. The appeal must be made within 28 days from the day on which the relevant notice from the local authority is received by the owner of the urban land. A Notice of Appeal Form to the Tribunal normally accompanies the

local authority notice. The Notice of Appeal Form and Guidelines on its completion are also available from the contact points listed in the preceding paragraph.

### **Appeal Fees**

Each Valuation Appeal and Derelict Site Appeal to the Tribunal must be accompanied by the appropriate appeal fee. The current fees are:

#### **Valuation Appeals**

##### ***Revision Appeals***

| <b>Valuation of the Property</b>      | <b>Appeal Fee</b> |
|---------------------------------------|-------------------|
| Not exceeding €50                     | €5                |
| Exceeding €50 and not exceeding €150  | €125              |
| Exceeding €150 and not exceeding €500 | €300              |
| Exceeding €500                        | €500              |

##### ***Revaluation Appeals***

| <b>Valuation of the Property</b>             | <b>Appeal Fee</b> |
|--|-------------------|
| Not exceeding €20,000                        | €5                |
| Exceeding €20,000 and not exceeding €50,000  | €125              |
| Exceeding €50,000 and not exceeding €250,000 | €300              |
| Exceeding €250,000                           | €500              |

#### **Derelict Site Appeals**

| <b>Market Value of Site</b> | <b>Appeal Fee</b> |
|-----------------------------|-------------------|
| Less than €55,000           | €60               |
| €55,000 to €130,000         | €125              |
| €130,000 or over            | €190              |

The appeal process is described later in this book.

### **Classes of Records Held**

The main class of records held by the Tribunal relates to appeals i.e. the “appeal files” in which all records relating to an appeal are filed. These files are retained for a number of years and then securely disposed of under licence from the National Archive.

Other records held by the Tribunal relate to general administration including correspondence with Members and service providers, hearing lists, payments and accounts, office management, supplies and equipment.

## **Legislation**

Valuation Act 2001

Derelict Sites Act 1990

Both Acts are accessible on the Tribunal website [www.valuation-trib.ie](http://www.valuation-trib.ie)

## **Rules and Practices**

The Rules of the Tribunal made under paragraph 11 of the Second Schedule to the Valuation Act 2001, replacing the Rules made under the now repealed Valuation Act 1988, came into effect on 1<sup>st</sup> June 2008.

The Rules and Guidelines are available in hard copy format from the contact points below and may also be downloaded from this website.

As required by the legislation the Rules make provision for:

- (a) notifying the parties of the date, time and place of the hearing of appeals by the Tribunal,
- (b) enabling the parties to present their cases to the Tribunal in person or through a representative,
- (c) the examination of witnesses by the Tribunal,
- (d) the examination and cross-examination of witnesses before the Tribunal by or on behalf of the other party or parties,
- (e) the determination by the Tribunal whether evidence at the Tribunal should be given on oath,
- (f) the administration of the oath to witnesses before the Tribunal,
- (g) the giving of a notice in writing to every interested party of every determination of the Tribunal in relation to an appeal to it, and
- (h) the making of a sufficient record of the proceedings of the Tribunal.

## **The Appeal Process**

As a Tribunal of appeal, the jurisdiction of the Valuation Tribunal arises from the notice of appeal of an appellant under the Valuation Act 2001 or the Derelict Sites Act 1990. The Valuation Act requires that the notice of appeal and all other documentation and information in writing submitted to the Tribunal in connection with the appeal be copied by the Tribunal to interested parties. The Derelict Sites Act requires that the notice of appeal be copied by the Tribunal to the relevant local authority and to any other person likely to be directly affected by the Tribunal's determination.

### **Registration, acknowledgment and notification of appeals**

On receipt in the Tribunal each appeal is registered, acknowledged and copied to statutorily prescribed persons. The appeal is assigned a unique reference number and a file is opened for it under that reference (the "appeal file"). The appeal file will contain all correspondence, documentation, submissions and evidence furnished in relation to the appeal.

### **Notice of Hearing**

The appeal is then listed for hearing and notices of hearing, setting out date, time and place of hearing, are issued to each party as soon as possible after receipt but allowing the parties, including any notice parties, sufficient time to prepare, file and exchange their evidence and submissions two weeks before hearing date. Both parties to the appeal and any identified interested third party are thus fully aware of any information being given to the Tribunal in respect of the appeal.

Appeal Hearing Lists are drawn up on a monthly basis to ensure the smooth flow of work and thus enable the Tribunal to comply with the statutory requirement that it make a decision on each valuation appeal within 6 months of receipt.

### **Agreed Appeals**

Where an appeal is agreed between the parties before hearing each party is required to furnish a letter of agreement to the Tribunal setting out the terms of the agreement. The appeal is then removed from the Appeal Hearing List.

### **Appeals proceeding to hearing**

Each appeal is heard by a Division of the Tribunal. A Division comprises three members of which one must be the Chairperson or a Deputy Chairperson of the Tribunal. The hearing of an appeal involves each party giving sworn evidence and making submissions in support of their case and cross-examining and being cross-examined by the other party/parties. Under the Act hearings are held in private. After the hearing and within the statutory time limit the Tribunal issues a reasoned decision setting out its findings and the basis for its decision and, where the matter is one of quantum, also setting out the calculation of the rateable valuation in detail or, as the case may be, the market value of urban land.

The decision is usually delivered orally at a sitting of the Tribunal and a written copy is furnished to each party and, in due course, is placed on the Tribunal's website.

The Tribunal may award costs to the successful party in appeals made on legal grounds.

Where either party is dissatisfied with the Tribunal's determination on a point of law they may request the Chairperson of the Tribunal to state and sign a case for the opinion of the High Court.

An Order bearing the seal of the Tribunal is made within 3-4 weeks of (i) the issue of the determination in heard appeals and (ii) receipt of letters of agreement in agreed appeals and a copy is issued to all parties.

### **Standards of Service**

The Valuation Tribunal is committed to delivering a high standard of customer service.

The office is open to the public from Monday to Friday (excluding public holidays) from 9.00am to 5.00pm. The office is closed for lunch from 1.00pm to 2.00pm.

Telephone and personal callers will be attended to promptly and courteously.

Enquiries by email and landmail will be answered as expeditiously as possible.

## **Contact points**

The Registrar,

Valuation Tribunal,

Ormond House,

Ormond Quay Upper,

Dublin, 7.

Telephone 01-8728177

Fax 01-8728060

[info@valuation-trib.ie](mailto:info@valuation-trib.ie)

website [www.valuation-trib.ie](http://www.valuation-trib.ie)