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## Revaluation of Limerick City and County Council rating authority area

### EXPLANATORY LETTER

Dear Occupier,

As you are aware, the Valuation Office has been conducting a revaluation of all rateable properties in the Limerick City and County Council rating authority area as part of its ongoing programme to revalue all such properties in the State. To this end, I now enclose, on a separate document, your **Proposed Valuation Certificate**, as provided by Section 26 of the Valuation Act 2001.

The enclosed Proposed Valuation Certificate states the *Net Annual Value* (annual rental value) of your property which I propose to enter on the new Limerick City and County Council valuation list which will be published on **31<sup>st</sup> December 2014**. The proposed valuation of your property was arrived at following analysis of relevant market information in Limerick, at the specified valuation date of the **1<sup>st</sup> March 2012**, and represents my estimate of the annual rental value of your property at that date.

#### Reviewing your proposed valuation

The Proposed Valuation Certificate is an important document and it is in your interest to review it immediately, as it is proposed to use the valuation therein to calculate your rates charge for 2015 and subsequent years.

You should also review the online Valuation Report showing how your proposed valuation has been calculated. You may do this, using your **Property Number** and **PIN** provided on the enclosed Proposed Valuation Certificate, by visiting the Valuation Office website at **www.valoff.ie** and following the "*Limerick Revaluation*" links.

In particular, I recommend that you check each of the following:

- The amount of the proposed valuation. You should consider whether this amount is in line with the annual rental value you would have expected your property to command on the open market on **1<sup>st</sup> March 2012**.
- Where applicable, the floor areas used to calculate your valuation. These are available in the online Valuation Report.
- The "Category" and "Use(s)" we have assigned to your property on the enclosed Proposed Valuation Certificate.

#### Making "representations"

If you consider that any of the above or any of the other details contained in the enclosed Proposed Valuation Certificate are incorrect, you should bring this to my attention by making "representations". The Valuation Office does not charge a fee for representations. A valid representation must be made within 28 days from the date of issue of the Proposed Valuation Certificate. Accordingly, the final date for receipt of representations in respect of the enclosed Proposed Valuation Certificate is **7<sup>th</sup> July 2014**. Consideration of representations may require a valuer from the Valuation Office to visit your property.

#### How do I make representations to the Valuation Manager?

You may make representations to the Valuation Manager on or before **7<sup>th</sup> July 2014**, as follows:

- (1) Online: Using your **Property Number** and **PIN**, provided on the Proposed Valuation Certificate, you can make representations by visiting the Valuation Office website at **www.valoff.ie** and following the "*Limerick Revaluation*" links to complete and submit the online Representations Form, or

**Please see over**

- (2) Download and print the Representations Form. The form is available from the Valuation Office website at [www.valoff.ie](http://www.valoff.ie) under the "Revaluation forms" link. You can complete the paper form and return it by post to "Limerick Representations, Freepost, Valuation Office, Block 2, Irish Life Centre, Abbey Street Lower, Dublin 1." It is essential that you include your Property Number on this form, or
- (3) If you contact the Valuation Office directly, we will arrange to forward a Representations Form to you. Again, it is essential that you include your Property Number when returning this form.

#### Is there a special form for making representations?

To be valid, representations must be made Online, or on the specified Representations Form. The form, including the declaration at the end of the form, must be completed in full and the appropriate supporting information as indicated on the form must be submitted on time.

#### What if I am dissatisfied following the consideration of my representations?

If you are dissatisfied with the outcome of your representations, there is a right of appeal to the Valuation Tribunal after the publication of the Valuation List on 31<sup>st</sup> December 2014. The Valuation Tribunal is an independent body set up to settle disputed valuations between the Valuation Office and ratepayers or local authorities.

Under the Valuation Act 2001, there is also a prior right of appeal to the Commissioner of Valuation. However, legislative proposals have been published by the Government in the Valuation (Amendment) (No.2) Bill 2012 which, if enacted, would result in this right of appeal being removed. It is a matter for the Oireachtas to determine whether and how such legislative proposals proceed or otherwise.

#### How are commercial rates calculated?

The annual Commercial Rates charge levied by your local authority is calculated by multiplying the **Net Annual Value** of the property, assessed by the **Valuation Office**, by the "Annual Rate on Valuation" (**ARV**) which is adopted by your **local authority** at its budget meeting each year.

Limerick City and County Council will provide an **indicative** ARV on its websites [www.lcc.ie](http://www.lcc.ie) and [www.limerickcity.ie](http://www.limerickcity.ie) which you may use to estimate your indicative rates liability for 2015, based on the Net Annual Value stated on the enclosed Proposed Valuation Certificate. The local authority will adopt the actual ARV for 2015 at its annual budget meeting. More details on how the ARV is calculated are available from your local authority.

The Valuation Office and the local authority are entirely independent of each other in carrying out their respective functions.

A revaluation of a local authority area under the Valuation Act 2001 is not intended to increase the total amount of rates income available to the local authority. The purpose of a revaluation is to redistribute the rates burden more equitably in line with the relative changes in the value of properties within the local authority area since it was last valued. As a result, individual ratepayers may see an increase or decrease in their rates bills following revaluation.

If you need clarification on any aspect of this letter you may e-mail [limerickreval@valoff.ie](mailto:limerickreval@valoff.ie) or contact our **Helpline** by telephoning **01 8171003** between 9.30am and 5.30pm Monday to Friday, excluding public holidays.

Patrick Conroy  
Valuation Manager  
10<sup>th</sup> June 2014

Más mian leat cóip Ghaeilge den doiciméad seo a fháil, seol ríomhphost chuig [limerickreval@valoff.ie](mailto:limerickreval@valoff.ie) nó glaoigh ar **01 8171003**, le do thoil.