



Frequently Asked Questions

Why did I receive this Revaluation Information Form?

The Valuation Office is now, as part of a national programme, commencing the revaluation of all rateable properties in your local authority area.

What is the purpose of a Revaluation?

The purpose of a revaluation is to bring more equity, uniformity, fairness and transparency into the local authority rating system resulting in a more equitable distribution of commercial rates among ratepayers. Following revaluation there will be a much closer relationship between the rental value or valuation of a property and its commercial rates liability.

What should I do when I receive the Revaluation Information Form?

You should read the documents carefully and then proceed to complete the Revaluation Information Form, preferably on line by visiting the Valuation Office website **www.valoff.ie** and using the **Property No and PIN Code** printed on page 1 of the Form. Alternatively, you may complete the copy of the Form you have received and return it by post using the enclosed Business Reply Envelope.

If you are returning the paper form you might want to make note of the Property Number and PIN in case you need to contact the Valuation Office in relation to your property at a later date.

Why do I need to fill in this Revaluation Information Form?

In order to carry out a Revaluation the Valuation Office needs access to as much reliable rental information as possible. Your completion of this Form is an important first step in the revaluation process.

How long do I have to complete and return this Form?

You are required to complete and return the Form within 28 days from the date on the letter page of the Form.

Can the Revaluation Information Form be completed online?

Yes. For your convenience the Form may be completed online at **www.valoff.ie**. You will need the **Property No and PIN Code** printed on page 1 of the Form.

Am I obliged to complete a Revaluation Information Form?

Yes, you are legally obliged to complete a Revaluation Information Form within 28 days of the date on the letter page of the Form.

Under the legislation, a person who fails to comply with this requirement or who provides information which is false in a material respect, knowing it to be false or reckless as to whether it is false, shall be guilty of an offence and liable to a Class A fine.

The legal obligations in this regard are set out in detail in section 46, and the penalties for offences are specified in section 65 of the Valuation Act 2001, as amended by the Valuation (Amendment) Act 2015.

What happens with the information provided?

The information provided in a Revaluation Information Form will be kept confidential. It will be used by the Valuation Office for the purpose of conducting the revaluation process only and any consequential appeal. Subject to the legal obligations of the Valuation Office, the information will not be passed to any third party.

What information relating to my property is passed to my local authority when the revaluation is complete?

Under Irish law, there is a distinct separation of function between the **valuation** of rateable property and the setting and collection of commercial rates. The amount of rates payable by a ratepayer in any calendar year is a product of the **valuation** (known as Net Annual Value or NAV) set by the Valuation Office multiplied by the **Annual Rate on Valuation** (ARV) decided annually by the elected members of the local authority. It is essential, therefore, that the Valuation Office notifies the local authority of the outcome of a revaluation in relation to each rateable property in that local authority area so that the correct amount of rates can be levied subsequently in respect of each property by the local authority. Accordingly, on completion of a revaluation programme the following information is provided to the relevant local authority in respect of each rateable property in their area:

- Name and address of the occupier of the property
- Location details relating to the property
- "Trading as" details, where available
- Name of immediate lessor, where available
- Valuation Office Property Number
- Local authority rating number
- Category and uses of the property
- Amount of new valuation
- Date of issue of valuation certificate to occupier

The legal basis for providing this information is contained in Section 71 of the Valuation Act 2001, as inserted by section 37 of the Valuation (Amendment) Act 2015 and available at <http://www.irishstatutebook.ie/eli/2015/act/10/section/37/enacted/en/html#sec37>

Will the Revaluation increase the commercial rates income of the local authority?

No. Under the Valuation Act 2001 the commercial rates income of the local authority is capped in the year following a revaluation. Any increase will be limited to the rate of inflation.

The purpose of revaluation is to redistribute the commercial rates liability more equitably between ratepayers rather than to increase the total amount of commercial rates collected by a local authority.

Who should I contact for further information?

Further details of the Revaluation programme are contained in the enclosed Explanatory Guide. However, if you require further information, or If you have any queries in relation to the completion of the Revaluation Information Form, you can contact the **Revaluation Helpline** by emailing **Reval2019@valoff.ie** or by telephone on 01 817 1033.

The helpline is in operation from 9.30am to 5.30pm Monday to Friday, excluding public holidays.