

Deferral of Dún Laoghaire Rathdown Revaluation and REVAL 201 – Frequently Asked Questions

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What is a Revaluation?

Revaluation is a process by which all rateable properties in a local authority area are valued periodically, and at the same time, by reference to a single valuation date. This results in a more transparent and equitable system for all ratepayers.

What is the National Revaluation Programme?

The National Revaluation Programme is an ongoing national programme to ensure that the rateable valuations of all commercial and industrial property in Ireland are reviewed and updated on a regular cycle so as to maintain relativity between individual ratepayers in the same local authority area.

The National Revaluation Programme has been in place for a number of years and, to date, 23 local authorities have been revalued. After the first revaluation of a local authority area has been completed, subsequent revaluations are then scheduled to take place every five to ten years on a recurring basis.

Why was the decision made to defer the revaluations of the seven local authorities?

The deferral of revaluations is to allow for the impact of COVID-19 on the commercial property market to be assessed and reflected in the revaluation of these seven local authority areas. The new valuations for the areas undergoing revaluation will be published in October 2023 and will become effective for rates purposes from 2024 onwards.

Will the Valuation Office notify ratepayers of the deferral?

Yes. The Valuation Office will be writing to individual ratepayers in the Clare County Council, Donegal County Council, Dún Laoghaire-Rathdown County Council, Galway City Council, Galway County Council, Kerry County Council and Mayo County Council local authority areas shortly to notify them of the changed timelines and will also notify the trade bodies which represent businesses in these areas.

What is happening in relation to Local Authorities outside of those for whom the deferral relates?

The revaluations of the local authority areas of Cork City Council and Cork County Council are due to take place after the completion of the deferred revaluations. The remaining local authority areas have all been revalued at least once and have relatively modern valuation lists. Further revaluations of these local authority areas will take place in due course in accordance with the National Revaluation Programme.

Will an amendment to legislation be required?

Minor amendments to the Valuation Acts will be required to provide for the revaluations of rateable properties in Clare County Council, Donegal County Council, Dún Laoghaire-Rathdown County Council, Galway City Council, Galway County Council, Kerry County Council and Mayo County Council and the effect the deferral will have on the National Revaluation programme.

What is the new valuation date?

This is under consideration and we will update our website with these details as soon as they are available.

When will proposed valuation certificates be issued?

This is under consideration and we will update our website with these details as soon as they are available.

How can ratepayers contact the Valuation Office if they have any questions?

Ratepayers in any of the local authority areas concerned can contact the Valuation Office by emailing reval2021@valoff.ie