



**AN BILLE LUACHÁLA (LEASÚ) (UIMH. 2), 2012
VALUATION (AMENDMENT) (NO. 2) BILL 2012**

*Mar a tionscnaíodh
As initiated*

ARRANGEMENT OF SECTIONS

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ACTS REFERRED TO

Charities Act 2009	2009, No. 6
Local Government (Business Improvement Districts) Act 2006	2006, No. 42
Public Service Management Act 1997	1997, No. 27
Valuation Act 2001	2001, No. 13



**AN BILLE LUACHÁLA (LEASÚ) (UIMH. 2), 2012
VALUATION (AMENDMENT) (NO. 2) BILL 2012**

BILL

entitled

5 AN ACT TO AMEND THE VALUATION ACT 2001 AND TO
PROVIDE FOR SELF-ASSESSMENT BY OCCUPIERS OF
THE VALUATION OF CERTAIN PREMISES, TO
PROVIDE FOR OTHER MATTERS RELATING TO PROP-
ERTY AND TO PROVIDE FOR RELATED MATTERS.

10 BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

1.—In this Act “Principal Act” means the Valuation Act 2001. Definition.

2.—Section 3 of the Principal Act is amended— Amendment of
section 3 of
Principal Act.

(a) by inserting, after the definition of “agricultural land”,
the following:

15 “ ‘alternative valuation’ means the valuation (other than
the initial valuation) accepted by the officer of the Com-
missioner under section 26D(3);”,

(b) by substituting for the definition of “charitable organis-
ation” the following:

20 “ ‘charitable organisation’ means a charitable organisation
within the meaning of section 2 of the Charities Act 2009
that is entered in the register of charitable organisations
pursuant to Part 3 of that Act;”,

25 (c) by inserting, after the definition of “company”, the
following:

“ ‘current valuation list’ means the most recent valuation
list for a rating authority area and includes, where applic-
able, the existing valuation list;

30 ‘determined valuation’ means a valuation determined by
an officer of the Commissioner under section 26E;”,

(d) by inserting, after the definition of “domestic premises”
the following:

“ ‘effective date’ has the meaning assigned to it by section 21;”

- (e) by inserting, after the definition of “global valuation certificate”, the following:

“ ‘initial valuation’ means the valuation submitted by the occupier in relation to a property pursuant to regulations made under section 26B;”

- (f) in the definition of “material change of circumstances”, by substituting “property, or” for “property;” in paragraph (f) and by inserting after that paragraph the following:

“(g) relevant property moved or transferred from the jurisdiction of one rating authority to another rating authority;”

- (g) by substituting for the definition of “rating authority” the following:

“ ‘rating authority’ means each of the following:

(a) a county council;

(b) a city council;

(c) a borough council;

(d) a town council;

(e) Inland Fisheries Ireland;”

- (h) by deleting the definition of “revision officer”,

- (i) by inserting, after the definition of “repealed enactments”, the following:

“ ‘revision manager’ has the meaning assigned to it by subsections (2)(a) and (3) of section 28;”

- (j) by inserting, after the definition of “society” the following:

“ ‘substituted valuation’ means a valuation substituted by an officer of the Commissioner under section 26D(1)(b);”

Amendment of section 4 of Principal Act.

3.—Section 4 of the Principal Act is amended by substituting for subsection (1)(b) the following:

“(b) an appeal made to the Tribunal under section 34, or”.

Amendment of section 15 of Principal Act.

4.—Section 15 of the Principal Act is amended by deleting subsection (3).

Amendment of section 17 of Principal Act.

5.—Section 17(3) of the Principal Act is amended by substituting “revision manager” for “revision officer”.

Amendment of section 19 of Principal Act.

6.—Section 19 of the Principal Act is amended—

- (a) by substituting for subsections (1) and (2) the following:

5 “(1) The Commissioner, after consultation with the
Minister for the Environment, Community and Local
Government and the rating authority concerned, may
make an order (in this Act referred to as a ‘valuation
order’) specifying a rating authority area as being an area
in relation to which the Commissioner proposes to appoint
a person under subsection (2) to organise and secure the
carrying out of a valuation of relevant property situate in
that area (other than any property specified in paragraph
10 (a) or (b) of that subsection).

(1A) A valuation order may specify that the valuation
of a rating authority area, or a portion thereof, shall be
carried out in accordance with regulations made under
section 26B.

15 (2) As soon as may be after the making of a valuation
order, the Commissioner shall appoint a person to organ-
ise and secure the carrying out of a valuation of every rel-
evant property on the current valuation list situate in the
rating authority area specified in the order and any rel-
evant property entered on that list between the making of
20 the valuation order and the publication of the list, other
than—

(a) any relevant property the subject of an order
under section 53, or

25 (b) any relevant property specified in Schedule 4.”,

and

(b) by inserting after subsection (4) the following:

30 “(5) Where the person proposed under subsection (1)
is an officer of the Commissioner, the Commissioner may
enter into an arrangement with a person or persons (other
than officers of the Commissioner) to assist that officer
in performing that function or a portion of that function
including with respect to different classes of relevant
properties or different geographical areas within the rating
35 authority area.

(6) Where the person proposed under subsection (1) is
not an officer of the Commissioner, the Commissioner
may, with the consent of the Minister for Public Expendi-
40 ture and Reform, enter into an arrangement (with such
conditions as may be agreed between the parties) with that
person (who may be assisted by other persons) to perform
that function.

(7) Where subsection (5) applies and the Commissioner
45 considers it appropriate, an officer of the Commissioner
may assist the valuation manager.”.

7.—Section 21 of the Principal Act is amended—

(a) by substituting for subsection (1) the following:

“(1) A valuation order shall specify—

Amendment of
section 21 of
Principal Act.

(a) a date (in this Act referred to as the ‘publication date’) on which the Commissioner proposes to cause to be published under section 23 a list comprising every relevant property that has been the subject of the valuation mentioned in the order, and the value of that property as determined by that valuation, and 5

(b) a date (in this Act referred to as the ‘effective date’) on which that list becomes effective for rates purposes.”, 10

and

(b) in subsection (4), by inserting “or a different effective date for the effective date specified therein” after “the publication date specified therein”.

Amendment of section 23 of Principal Act.

8.—Section 23 of the Principal Act is amended in subsection (3) by substituting “On the effective date” for “On being so published”. 15

Amendment of section 24 of Principal Act.

9.—Section 24 of the Principal Act is amended by inserting after subsection (2) the following:

“(3) Without prejudice to subsections (1) and (2), the Commissioner may, at any time, amend a valuation list so as to— 20

(a) correct any clerical (including electronic) error therein, or

(b) amend any other detail appearing on the list that in the opinion of the Commissioner is inaccurate (other than the valuation of any property).” 25

Amendment of section 26 of Principal Act.

10.—Section 26 of the Principal Act is amended—

(a) in subsection (2), by substituting “40 days” for “28 days”, and

(b) by substituting for subsection (3) the following:

“(3) The valuation manager referred to in subsection (1) may— 30

(a) having considered or caused to be considered any representations made to him or her by an occupier under and in accordance with subsection (2), or 35

(b) in the absence of any such representations, of his or her own volition,

if he or she thinks it appropriate to do so, cause the terms of the valuation certificate referred to in subsection (1) to be amended and that certificate, in the terms as so amended, to be issued under that section accordingly.” 40

Self-assessment.

11.—The Principal Act is amended by inserting after Part 5 the following:

“PART 5A

SELF-ASSESSMENT

5
Definition
(Part 5A).

26A.—In this Part ‘accurate’, in relation to a valuation, means a valuation that correctly assesses the net annual value of the property concerned.

10
Regulations
may provide
for valuation
by self-
assessment.

26B.—(1) The Commissioner may make regulations providing for the carrying out of the valuation of relevant properties under this Act within one or more rating authority areas by the occupier of each property concerned and the procedure to be followed under such assessment.

15
(2) Without prejudice to the generality of subsection (1), regulations under this section may provide for any or all of the following:

- 20 (a) the issuing of guidelines by the Commissioner to the occupier regarding submission of valuations;
- (b) the notice to be sent to the occupier regarding the requirements under such regulations;
- 25 (c) the submission by the occupier to the Commissioner of such particulars of the relevant property as the Commissioner considers appropriate;
- (d) the submission by the occupier to the Commissioner of his or her valuation in respect of his or her property;
- 30 (e) the deadline by which the valuation shall be submitted by the occupier, or by his or her agent, to the Commissioner;
- 35 (f) the records that the occupier shall be required to keep of the basis upon which the valuation was submitted;
- (g) the length of time the occupier shall be required to keep records of the basis upon which the valuation was submitted;
- 40 (h) the forms to be used by the occupier for the submission of his or her valuation;
- (i) the inclusion or exclusion of particular classes of properties within the rating authority area to be the subject of valuation under the regulations;
- 45 (j) the inclusion or exclusion of particular geographical areas within the rating authority area to be the subject of valuation under the regulations.

(3) Regulations made under this section may be—

- (a) general in nature and apply to all valuation orders where section 19(1A) applies, or 5
- (b) specific to a particular valuation order.

Act to apply. 26C.—Where section 19(1A) applies and regulations have been made under section 26B—

- (a) this Part shall apply, and
- (b) this Act (other than sections 24 and 26) shall apply with any necessary modifications. 10

Functions of officer of Commissioner under self-assessment. 26D.—(1) Where an occupier has submitted an initial valuation, an officer of the Commissioner may, at any time (including after the effective date)— 15

- (a) without prejudice to any other powers (including the powers under Part 10) so enabling the officer in that regard, make such enquiries or require the production of such information or records as he or she may require to satisfy himself or herself that the initial valuation submitted was accurate, and 20
- (b) subject to subsection (2), substitute his or her own valuation, issue a valuation certificate to that effect and enter that valuation on the valuation list, if he or she forms the view that the initial valuation has not been made in accordance with this Act and regulations made under it. 25 30

(2) Prior to an officer of the Commissioner performing the functions specified in subsection (1)(b), he or she shall invite the occupier to submit an alternative valuation within 28 days. 35

(3) Where an occupier duly submits an alternative valuation under subsection (2) and—

- (a) where the officer of the Commissioner accepts it, the officer shall enter that alternative valuation on the valuation list, or 40
- (b) where the officer of the Commissioner does not accept it, the officer shall substitute his or her own valuation, issue a valuation certificate to that effect and enter that valuation on the valuation list. 45

5 Where occupier fails to submit valuation. 26E.—Where the occupier of a property fails to submit a valuation to an officer of the Commissioner by the deadline provided, the officer may determine the appropriate valuation in respect of the property concerned, issue a valuation certificate to that effect and enter that valuation on the valuation list.

10 Valuation to apply for rates purposes from effective date. 26F.—(1) For rates purposes—
(a) the initial valuation, or
(b) where section 26D(3) applies, the alternative valuation,

shall apply from the effective date.

15 (2) For rates purposes—
(a) where subsection (1)(b) or (3)(b) of section 26D applies, the substituted valuation, or
(b) where section 26E applies, the determined valuation, or
20 (c) where section 34 applies, the value as confirmed or amended by the Tribunal under section 37,

shall, together with interest at the rate of interest applicable to a High Court civil judgement debt, apply from the effective date.

25 Offence where occupier fails to submit valuation. 26G.—An occupier of relevant property to whom this Part applies who fails to submit a valuation by the deadline provided shall be guilty of an offence.

30 Where person submits false valuation. 26H.—A person who knowingly or recklessly submits a false valuation to the Commissioner shall be guilty of an offence.”.

12.—The Principal Act is amended by substituting for section 28 the following:

Revision manager to revise valuation lists.

35 “28.—(1) In this section ‘property concerned’ means a property in relation to which a person, by virtue of his or her appointment under this section, is entitled to exercise the powers conferred by this section.

40 (2) (a) The Commissioner may of his or her own volition appoint an officer of the Commissioner to exercise, in relation to such one or more properties as the Commissioner considers appropriate, the powers expressed by this section to be exercisable by a revision manager, and such an officer who is so appointed is referred to in this Act as a ‘revision manager’.
45

(b) A revision manager appointed under paragraph (a) or subsection (3) may assign to another officer of the Commissioner any of his or her functions under this section, subject to the revision manager's general superintendence and control, without prejudice to the performance by the revision manager of such functions. 5

(3) If an application under section 27 is made to the Commissioner, the Commissioner shall appoint an officer of the Commissioner to exercise, in relation to the property or properties to which the application relates, the powers expressed by this section to be exercisable by a revision manager, and such manager who is so appointed is also referred to in this Act as a 'revision manager'. 10

(4) A revision manager, if he or she considers that a material change of circumstances which has occurred since a valuation under section 19 was last carried out in relation to the rating authority area in which the property concerned is situate or, as the case may be, since the last previous exercise (if any) of the powers under this subsection in relation to the property warrants the doing of such, may, in respect of that property— 15 20

(a) if that property appears on the valuation list relating to that area, do whichever of the following is or are appropriate—

(i) amend the valuation of that property as it appears on the list, 25

(ii) exclude that property from the list on the ground that the property is no longer relevant property, that the property no longer exists or that the property falls within Schedule 4, 30

(iii) amend any other material particular in relation to that property as it appears on the list,

(b) if that property does not appear on the said valuation list and it is relevant property (other than relevant property falling within Schedule 4 or to which an order under section 53 relates), do both of the following— 35

(i) carry out a valuation of that property, and

(ii) include that property on the list together with its value as determined on foot of that valuation. 40

(5) A revision manager shall, if the property concerned is property that has been the subject of an application under section 27, within 6 months from the date of his or her appointment under subsection (3) in respect of that application—

(a) make a decision as to whether the circumstances referred to in subsection (4) exist for the exercise by him or her of the powers under that subsection in relation to that property, 45

(b) if he or she decides that those circumstances do exist, exercise those powers in relation to that property accordingly. 50

5 (6) If a revision manager exercises, in relation to the property concerned, any of the powers under subparagraph (i) or (ii) of paragraph (a) of subsection (4) or paragraph (b) of that subsection, he or she shall issue to the occupier of that property and to the rating authority in whose area the property is situate a new valuation certificate or, as the case may be, a valuation certificate in relation to the property.

10 (7) If a revision manager exercises, in relation to the property concerned, the powers under subsection (4)(a)(ii), he or she shall issue to the occupier of that property and to the rating authority in whose area the property is situate a notice indicating the manner in which those powers have been exercised in relation to that property.

15 (8) A certificate under subsection (6) or a notice under subsection (7) shall be issued no later than 7 days before the relevant amendment to the valuation list under subsection (10) is made.

20 (9) If a revision manager decides that the circumstances referred to in subsection (4) do not exist for the exercise of the powers under that subsection in relation to a property referred to in subsection (5) he or she shall, forthwith after the making of that decision, issue to the occupier who applied under section 27(1) in respect of the property, a notice of the decision.

25 (10) The revision manager concerned shall amend the relevant valuation list in the appropriate manner to take account of the exercise by him or her of the powers under subsection (4) in relation to a property.

30 (11) Without prejudice to the preceding provisions of this section, the Commissioner may, at any time, amend a valuation list so as to—

(a) correct any clerical (including electronic) error therein, or

35 (b) amend any other detail appearing on the list that in the opinion of the Commissioner is inaccurate (other than the valuation of any property).

(12) The Commissioner may also, at any time, amend a valuation list so as to take account of any alteration in a boundary that is made under or by virtue of any enactment.

40 (13) If the Commissioner exercises any of the powers under subsection (11) or (12) he or she shall, as soon as may be after the occasion concerned of their being exercised, issue to each occupier of a property that is affected by such exercise and to the rating authority in whose area that property is situate a new valuation certificate in relation to that property.

45 (14) An amendment of a valuation list made under subsection (10), (11) or (12) shall have full force, from the date of its making, for the purposes of the rating authority concerned making a rate in relation to the property concerned by reference to that list as so amended.

50 (15) Where—

- (a) an amount of monies is paid on account of a rate made in respect of a property, and
- (b) it appears, consequent on an amendment of the value of the property made pursuant to an exercise of the powers under this section, that that payment involved an overpayment or an underpayment of the amount due in respect of such a rate,

then the balance owing or owed, as the case may be, to or by the person concerned may be paid or recovered, as appropriate—

- (i) in the case of an overpayment, by making a refund to the person concerned of an amount equal to that balance or allowing an amount equal to that balance as a credit against the amount owed by the person concerned on account of a rate made in respect of that or any other property, and
- (ii) in the case of an underpayment, by recovering from the person concerned an amount equal to that balance as arrears of the rate concerned (and, accordingly, any of the means provided under any enactment for the recovery of a rate may be employed for that purpose).”.

Amendment of section 29 of Principal Act.

13.—Section 29 of the Principal Act is amended—

- (a) in subsections (1) and (3), by substituting “revision manager” for “revision officer” in each place where it occurs, and
- (b) in subsection (2)—
 - (i) by substituting “40 days” for “28 days”, and
 - (ii) by substituting “revision manager” for “officer” in each place where it occurs.

Where revision manager decides not to revise valuation.

14.—Part 6 of the Principal Act is amended by inserting after section 29 the following:

“29A.—(1) Where a revision manager decides not to revise the valuation of a relevant property under section 28, the occupier of the property may, within 40 days from the date of issue of the notice under section 28(9), make representations to the Commissioner in respect of the decision.

(2) The Commissioner may, having regard to all the circumstances, amend the valuation and any other detail appearing on the list that, in the opinion of the Commissioner, is inaccurate.”.

Repeal of sections 30 to 33 of Principal Act.

15.—Sections 30 to 33 of the Principal Act are repealed.

Appeals to Tribunal.

16.—The Principal Act is amended by substituting for section 34 the following:

“34.—(1) In relation to a property, a specified person may appeal in writing to the Tribunal against—

- (a) a determination under section 19 (other than where section 19(1A) applies) or section 28 of the value,
- (b) any other detail stated in the relevant valuation list,
- 5 (c) any decision under this Act to include or not to include the property in the relevant valuation list or to exclude the property from that list,
- (d) a substitution of an amount under subsection (1)(b) or (3)(b) of section 26D,
- (e) a determination under section 26E,
- 10 (f) any decision by the revision manager under section 28(4)(a) or (b), or section 28(9), or
- (g) in the case of a decision by the revision manager concerned to so exclude the property, any detail stated in the notice concerned issued under section 28(7).

15 (2) An appeal under subsection (1) shall be made within 28 days from the relevant date.

(3) In this section—

‘relevant date’ means, as appropriate—

- 20 (a) the date of the relevant valuation list being caused to be published under section 23,
- (b) the date that the valuation certificate was issued pursuant to subsection (1)(b) or (3)(b) of section 26D, or section 26E,
- 25 (c) the date of issue under section 28(6) of a valuation certificate in relation to the property, or
- (d) the date of issue under section 28(7) or (9) of a notice in relation to the property;

‘specified person’ means—

- (a) an occupier of property, in respect of that property,
- 30 (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
- 35 (d) a person, in respect of any property in relation to which he or she is an interest holder.”.

17.—Section 35 of the Principal Act is amended—

Amendment of section 35 of Principal Act.

(a) in paragraph (a), by substituting for subparagraphs (i) and (ii) the following:

- 40 “(i) the grounds on which the appellant considers that the value of the property, the subject matter of

the appeal (in this section referred to as ‘the property concerned’), being the value as determined by the valuation manager or revision manager, is incorrect, and

- (ii) by reference to values stated in the valuation list in which the property concerned appears or, if no such comparable properties exist, by reference to the valuation levels of other properties stated in the valuation list what the appellant considers ought to have been determined as the property’s value,”

- (b) in paragraph (b), by deleting “issued under section 33(2) or in the notification concerned made under that section”,

and

- (c) in paragraph (c), by deleting “by the Commissioner under section 33(2)”.

Amendment of section 37 of Principal Act.

18.—Section 37 is amended by substituting the following for subsection (1):

“(1) The Tribunal shall, by reference to values of comparable properties stated in the valuation list in which the property concerned appears, or if no such comparable properties exist, by reference to the valuation levels of other properties stated in the valuation list, consider an appeal made to it under section 34 and may, as it thinks appropriate—

- (a) disallow the appeal and, accordingly, confirm the decision made, or
- (b) allow the appeal, and, accordingly, do any or all of the following:
 - (i) amend the value of, or any other detail in relation to, the property, the subject of the appeal, as stated in the valuation certificate,
 - (ii) decide that the property, the subject of the appeal, ought to be included in, or, as the case may be, ought to be excluded from, the valuation list and, in the case of a decision that the property ought to be so included, determine the value of the property,
 - (iii) amend any detail as stated in the notice issued under section 28(7) in relation to the property, the subject of the appeal.”.

Amendment of section 45 of Principal Act.

19.—Section 45 of the Principal Act is amended by substituting for subsection (1) the following:

“(1) An officer of the Commissioner, or a person performing functions under this Act or a person acting on that person’s behalf, may serve a notice on a person who is the occupier of any property (whether relevant property or not) or an interest

holder requiring him or her to supply, within a period specified in the notice (being a period of not less than 28 days beginning on the date of the service of the notice), and in a manner specified in the notice, to the person who served it such information as is specified in the notice, being information which is necessary for the purpose of the performance by that or any other officer of the Commissioner or other such person of his or her functions under this Act.”.

10 **20.**—Section 46 of the Principal Act is amended by substituting for subsection (3) the following: Amendment of section 46 of Principal Act.

“(3) The occupier of—

15 (a) a relevant property which comes into existence after the date on which a valuation order is made in relation to the rating authority area in which the property is situated,

(b) a relevant property which was not relevant property on the date on which such an order is made in relation to the rating authority area in which the property is situated, or

20 (c) a relevant property, on the coming into occupation of that property for the first time or on the entering into a new tenancy agreement in respect of that property,

25 (not being property referred to in paragraph (a) or (b) of section 19(2)) shall, within 28 days from the date on which the property has come into existence, become relevant property, come into occupation or entered into a new tenancy, as the case may be, provide in writing to the Commissioner the specified particulars with respect to that property.”.

30 **21.**—Section 47 of the Principal Act is amended— Amendment of section 47 of Principal Act.

(a) in subsection (1), by substituting “a person” for “an officer of the Commissioner”,

(b) in subsection (2), by substituting “A person” for “An officer of the Commissioner”, and

35 (c) in subsection (3), by substituting “a person” for “an officer of the Commissioner”.

22.—Section 48 of the Principal Act is amended by substituting for subsection (1) the following: Amendment of section 48 of Principal Act.

40 “(1) The value of a relevant property shall be determined under this Act by estimating the net annual value of the property in the manner the Commissioner considers appropriate and the amount so estimated to be the net annual value of the property shall, accordingly, be its value.

45 (1A) Without prejudice to the generality of subsection (1) and where the Commissioner is satisfied that it is appropriate to do so, the net annual value of particular properties or classes of properties may be determined using general market data, or

aggregated data (including statistical and computer-aided techniques), that are likely to be representative of a particular class of properties.”.

Amendment of
section 53 of
Principal Act.

23.—Section 53 of the Principal Act is amended—

(a) by inserting, after subsection (6), the following: 5

“(6A) Where a further global valuation in relation to a public utility undertaking is carried out in accordance with subsection (6), any value in relation to any property that comprised part of the previous global valuation of that public utility undertaking (being its value immediately before it was comprised in the global valuation) but does not comprise part of the further global valuation, shall be entered in a current valuation list on the same date as the further global valuation is entered in the central valuation list under section 55.”. 10 15

(b) by inserting, after subsection (7), the following:

“(7A) After the carrying out of a global valuation in relation to a public utility undertaking and prior to the carrying out of a further global valuation in accordance with subsection (6), any property or properties comprised in that global valuation shall, except where provided for in subsection (7B), not be subject to a valuation under Part 5 or a revision under Part 6. 20

(7B) Notwithstanding subsection (7A), after the determination of a global valuation in relation to a public utility undertaking and prior to the carrying out of a further global valuation in accordance with subsection (6), any property comprised in that global valuation list that is disposed of or, in the opinion of the Commissioner, no longer occupied by that public utility undertaking for the purposes set out in subsection (5), may be subject to a valuation under Part 5 or a revision under Part 6, unless it is subsequently occupied by another public utility undertaking that has been the subject of a global valuation under this section and, in the opinion of the Commissioner, used for the purposes set out in subsection (5). 25 30 35

(7C) Where a public utility undertaking that has been the subject of a global valuation—

(a) acquires a relevant property after that global valuation has been carried out, and 40

(b) that relevant property is, in the opinion of the Commissioner, used for the purposes set out in subsection (5),

such relevant property shall not be subject to a valuation under Part 5 or a revision under Part 6 until it meets the criteria set out in subsection (7B).” 45

and

(c) in subsection (9), by substituting “4 months” for “2 months”.

24.—Section 60 of the Principal Act is amended—

Amendment of
section 60 of
Principal Act.

- (a) in subsection (1), by substituting “by a person” for “by an officer of the Commissioner,” and
- (b) by substituting for subsection (2) the following:

5 “(2) The production to the Tribunal or a court of a document purporting to be a copy of a valuation list or part of such a list and to be certified as such a copy by an officer of the Commissioner or other person duly authorised to do so, shall, without proof of the signature of that officer or other person that he or she was duly authorised by the Commissioner to so certify the document, be sufficient evidence, until the contrary is proved, of the matters stated in the document.”.

25.—Section 62 of the Principal Act is amended—

Amendment of
section 62 of
Principal Act.

- 15 (a) in subsection (1)—
 - (i) by substituting “a person” for “an officer of the Commissioner”,
 - (ii) by substituting “revision managers” for “revision officers”, and
 - 20 (iii) by substituting “another person” for “another officer of the Commissioner”,

- (b) in subsection (2)—
 - (i) by substituting “A person” for “An officer of the Commissioner”, and
 - 25 (ii) by substituting “another person” for “another such officer”,
- and

- (c) in subsection (3)—
 - (i) in paragraph (a)—
 - 30 (I) by substituting “another person” for “another officer of the Commissioner”, and
 - (II) by substituting “person” for “officer of the Commissioner”,
- and
- 35 (ii) in paragraph (b), by substituting “person” for “officer of the Commissioner”.

26.—The Principal Act is amended by substituting for section 65 Penalties.
the following:

40 “65.—(1) A person guilty of an offence under this Act (other than under section 26H or paragraph 9 of Schedule 2) shall be liable, on summary conviction, to a class A fine.

(2) A person guilty of an offence under section 26H or paragraph 9 of Schedule 2 shall be liable, on summary conviction, to a class A fine or imprisonment for a term not exceeding 6 months or both.

(3) Where a person is convicted of an offence under this Act (other than section 26H) and there is a continuation of the contravention of the offence by the person after his or her conviction, the person shall be guilty of a further offence on every day on which the contravention continues and for each such offence shall be liable, on summary conviction, to a fine not exceeding €300.”.

Amendment of Part 13 of Principal Act.

27.—Part 13 of the Principal Act is amended by inserting after section 67 the following:

“Prohibition against unauthorised disclosure of confidential information.

68.—(1) In this section ‘confidential information’ means information that is expressed by the Commissioner to be confidential either as regards particular information or as regards information of a particular class or description.

(2) Except in the circumstances set out in subsection (3), a person shall not disclose confidential information obtained while performing any function under this Act.

(3) A person does not contravene subsection (2) by disclosing confidential information if the disclosure—

- (a) is authorised by the Commissioner,
- (b) is made to the Commissioner or the Tribunal,
- (c) is made to the Minister by or on behalf of the Commissioner or in compliance with this Act, or
- (d) is otherwise permitted by law.

Commissioner may charge fees for copies of valuation lists, etc. supplied.

69.—(1) The Commissioner may charge fees for copies and extracts of valuation lists, revisions and other documents (including maps and field books) in his or her custody or to which he or she has access.

(2) The Commissioner may, with the consent of the Minister, determine the fees to be charged for copies or extracts supplied.

(3) The Commissioner shall account for the fees collected in the annual report.”.

Amendment of Schedule 3 to Principal Act.

28.—Paragraph 1 of Schedule 3 to the Principal Act is amended by deleting subparagraph (o).

Amendment of Schedule 4 to Principal Act.

29.—Schedule 4 to the Principal Act is amended by inserting after paragraph 12 the following:

“12A.—Property, being a building or part of a building, land or a waterway or a harbour directly occupied by—

(a) a Department of State,

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(b) an office or branch of the public service specified in the Schedule to the Public Service Management Act 1997,

(c) the Defence Forces, or

(d) the Garda Síochána,

or used as a prison or place of detention, wherever situate.”.

10 **30.**—Where, prior to the commencement of any provision of this Act—

Transitional provision.

(a) a valuation list has been published under section 23 of the Principal Act, or

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(b) a valuation certificate or a notice has issued under section 28 of the Principal Act,

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the Principal Act shall apply in respect of such list, certificate or notice, as the case may be, as though this Act (other than this section) had not been enacted, but as if the references to 28 days in sections 26(2) and 29(2) of the Principal Act were references to 40 days.

31.—(1) This Act may be cited as the Valuation (Amendment) Act 2012.

Short title, collective citation and commencement.

(2) The Valuation Act 2001, section 8 of the Local Government (Business Improvement Districts) Act 2006 and this Act may be cited together as the Valuation Acts 2001 to 2012.

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(3) This Act shall come into operation on such day or days as the Minister may appoint by order or orders either generally or with reference to any particular purpose (including in respect of a particular valuation order or part thereof) or provision and different days may be so appointed for different purposes or different provisions.

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