



SEANAD ÉIREANN

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

**LEASUITHE COISTE
COMMITTEE AMENDMENTS**

SEANAD ÉIREANN

AN BILLE LUACHÁLA (LEASÚ) (UIMH. 2), 2012 —AN COISTE

VALUATION (AMENDMENT) (NO. 2) BILL 2012 —COMMITTEE STAGE

*Leasuithe
Amendments*

**Government amendments are denoted by an asterisk*

SECTION 2

*1. In page 3, to delete lines 13 to 17.

2. In page 3, line 23, after “Act” to insert the following:

“, or sporting, community or other non-profit making entity not currently defined as a charity, other than part of premises used to sell alcohol”.

—*Senators Kathryn Reilly, David Cullinane, Trevor Ó Clochartaigh.*

3. In page 3, between lines 23 and 24, to insert the following:

“(c) in the definition “community hall” by deleting “other than a premises of a club” and substituting “other than the licensed premises, of a club”.

—*Senators Thomas Byrne, Mark Daly, Terry Leyden, Marc Mac Sharry, Paschal Mooney, Brian Ó Domhnaill, Labhrás Ó Murchú, Darragh O'Brien, Denis O'Donovan, Ned O'Sullivan, Averil Power, Jim Walsh, Mary M. White, Diarmuid Wilson.*

*4. In page 3, to delete lines 24 to 30.

*5. In page 4, to delete lines 8 to 21 and substitute the following:

“(f) by substituting for the definition of “material change of circumstances” the following:

‘material change of circumstances’ means a change of circumstances that consists of—

(a) the coming into being of a newly erected or newly constructed relevant property or of a relevant property, or

(b) a change in the value of a relevant property caused by—

(i) the making of structural alterations to that relevant property, or

(ii) the total or partial destruction of any building or other erection which forms part of that relevant property, by fire or any other physical cause,

or

[SECTION 2]

- (c) the happening of any event whereby any property or part of any property begins, or ceases, to be treated as a relevant property, or
- (d) the happening of any event whereby any relevant property begins, or ceases, to be treated as property falling within Schedule 4, or
- (e) property previously valued as a single relevant property becoming liable to be valued as 2 or more relevant properties, or
- (f) property previously valued as 2 or more relevant properties becoming liable to be valued as a single relevant property, or
- (g) the fact that relevant property has been moved or transferred from the jurisdiction of one rating authority to another rating authority, or
- (h) relevant property or part of any relevant property becoming licensed or ceasing to be licensed under the Licensing Acts 1833 to 2011;”,

(g) by inserting, after the definition of “occupier”, the following:

“ ‘officer of the Commissioner’ means—

- (a) a person who is an officer of the Commissioner, or
- (b) a person who is empowered, by virtue of arrangements entered into under section 9(11), to perform functions or portions of functions under this Act;”,

(h) by substituting for the definition of “rating authority” (inserted by the Local Government Reform Act 2014) the following:

“ ‘rating authority’ means each of the following:

- (a) a county council;
- (b) a city council;
- (c) a city and county council;
- (d) Inland Fisheries Ireland;”,

(i) in the definition of “rating authority area”, by substituting “and in the case of Inland Fisheries Ireland, its functional area is the State and its territorial waters, and cognate expressions shall be construed accordingly” for “, and cognate expressions shall be construed accordingly”.

***6.** In page 4, to delete lines 27 to 29 and substitute the following:

“(j) in the definition of “value”—

- (i) in paragraph (a), by deleting “specified in paragraph 1(o) of that Schedule or”, and
- (ii) by deleting paragraph (b).”.

[SECTION 3]

SECTION 3

7. In page 4, between lines 29 and 30, to insert the following:

“3. An occupier shall not be liable for any unpaid rates due to a rating authority if such rates were incurred during the occupancy of the relevant property by a previous occupier.”.

—*Senators Thomas Byrne, Mark Daly, Terry Leyden, Marc Mac Sharry, Paschal Mooney, Brian Ó Domhnaill, Labhrás Ó Murchú, Darragh O'Brien, Denis O'Donovan, Ned O'Sullivan, Averil Power, Jim Walsh, Mary M. White, Diarmuid Wilson.*

SECTION 4

*8. In page 4, between lines 32 and 33, to insert the following:

“Amendment of section 9 of Principal Act

4. Section 9(11) of the Principal Act is amended by substituting for “under this Act” the following:

“under this Act, including the entering into arrangements with persons (other than officers of the Commissioner) to perform such functions or portions of such functions, including with respect to different classes of relevant properties or different geographical areas within rating authority areas”.

[Acceptance of this amendment involves the deletion of section 4 of the Bill.]

9. In page 4, between lines 32 and 33, to insert the following:

“4. Section 15 of the Principal Act is amended to read as follows:

(3) (a) As a matter of principle any relevant property, being a building or part of a building, land or a waterway or a harbour directly occupied by the State (including any land or building occupied by any Department or office of State, the Defence Forces or the Garda Síochana or used as a prison or place of detention), shall be valued and that valuation and future ratable income be published.

(b) Subject to section 16, relevant property, being a building or part of a building, land or a waterway or a harbour directly occupied by the State (including any land or building occupied by any Department or office of State, the Defence Forces or the Garda Síochana or used as a prison or place of detention), shall be rateable.”.

—*Senator Sean D. Barrett.*

[Acceptance of this amendment involves the deletion of section 4 of the Bill.]

SECTION 5

*10. In page 4, between lines 34 and 35, to insert the following:

“Amendment of section 13 of Principal Act

5. Section 13 of the Principal Act is amended—

[SECTION 5]

- (a) by inserting “(1)” before “The Commissioner”, and
- (b) by inserting after subsection (1) the following:

“(2) Without prejudice to the generality of subsection (1) or section 19(5), 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 data derived from statistical and computer-aided techniques), that are likely to be representative of a particular class of properties.”.

*11. In page 4, between lines 34 and 35, to insert the following:

“Amendment of section 17 of the Principal Act

5. Section 17 of the Principal Act is amended by substituting for subsections (2) and (3) the following:

“(2) Notwithstanding subsection (1), for the purposes of any valuation falling to be made under this Act, an officer may, if he or she thinks it proper to do so having regard to the circumstances of the matter—

- (a) value or cause to be valued contiguous relevant properties that are occupied by one person as a single relevant property even though those properties are held under different titles, and
- (b) if a relevant property comprises 2 or more parts capable of being occupied separately, value or cause to be valued the several parts as separate relevant properties even though those parts are occupied by the one person.

(3) Notwithstanding subsection (1), for the purposes of any valuation falling to be made under this Act, in the case of non-contiguous relevant properties that are occupied by the one person an officer may value or cause to be valued those properties as a single relevant property if, in the opinion of the officer, a valuation that reflects those properties’ true economic nature cannot be arrived at (because of the particular character of those properties) without treating them in that manner.

(4) Where the officer values or causes to be valued relevant properties or, as the case may be, parts of a relevant property in the manner referred to in subsection (2) or (3), the relevant properties or parts shall be treated as a single relevant property or, as the case may be, separate relevant properties for all the other purposes of this Act.

(5) In subsections (2) to (4) ‘officer’ means a valuation manager or a revision manager.”.

[Acceptance of this amendment involves the deletion of section 5 of the Bill.]

[SECTION 6]

SECTION 6

*12. In page 5, line 18, to delete “current”.

*13. In page 5, to delete lines 27 to 35 and substitute the following:

“(b) by substituting for subsections (3) and (4) the following:

“(3) The person so appointed is referred to in this Act as a ‘valuation manager’.

(4) For the purposes of subsection (2) a valuation manager shall, in accordance with subsection (5), arrange for—

(a) the carrying out of a valuation of each property concerned by one or more officers of the Commissioner (who may include that valuation manager), and

(b) the drawing up and compilation of a valuation list for the rating authority area concerned.

(5) The valuation list as referred to in this section shall be drawn up and compiled by reference to relevant market data and other relevant data available on or before the date of issue of the valuation certificates concerned, and shall achieve both (insofar as is reasonably practicable)—

(a) correctness of value, and

(b) equity and uniformity of value between properties on that valuation list,

and so that (as regards the matters referred to in paragraph (b)) the value of each property on that valuation list is relative to the value of other properties comparable to that property on that valuation list in the rating authority area concerned or, if no such comparable properties exist, is relative to the value of other properties on that valuation list in that rating authority area.”.

*14. In page 5, lines 38 and 39, to delete “Minister for Public Expenditure and Reform” and substitute “Minister”.

SECTION 7

*15. In page 6, to delete line 11 and substitute the following:

“(b) in subsection (3), by substituting “The publication date” for “The date”, and”.

SECTION 9

*16. In page 6, to delete lines 19 to 25 and substitute the following:

“(3) Without prejudice to subsection (1), the valuation manager may, at any time prior to the publication date, amend a valuation certificate so as to correct any error (including any electronic error) therein.”.

[SECTION 10]

SECTION 10

*17. In page 6, to delete lines 27 to 31 and substitute the following:

- “(a) in subsection (1), by deleting “not less than 3 months”,
- (b) in subsection (2), by substituting “within 40 days from the date of the issue of the notice to him or her, if he or she is dissatisfied with the value proposed to be stated, or any other material particular stated,” for “within 28 days from the date of the issue of the notice to him or her, if he or she is dissatisfied with any material particular stated”, and
- (c) by substituting for subsection (3) the following:

“(3) Without prejudice to subsections (4) to (6), the valuation manager referred to in subsection (1) may—”.

*18. In page 6, lines 40 to 41, to delete all words from and including “amended” in line 40 down to and including “accordingly” in line 41 and substitute “amended”.

*19. In page 6, between lines 41 and 42, to insert the following:

“(4) Notwithstanding anything in the preceding subsections and, in particular the fact (if such be the case) that the powers under subsection (3) have been exercised in relation to the certificate referred to in subsection (1), the valuation manager referred to in subsection (1) may where, in his or her opinion, it is necessary or expedient to do so, cause that certificate to be replaced with a new proposed certificate.

(5) Without prejudice to subsection (4), in the case of —

(a) a single property, the subject of a certificate referred to in subsection (1), that is subsequently subdivided into 2 or more properties, or

(b) 2 or more properties, each of which is the subject of such a certificate, that are subsequently amalgamated,

the valuation manager referred to in subsection (1) may cause the foregoing certificate or, as the case may be, each foregoing certificate to be replaced with, as the case may be—

(i) 2, or more than 2, proposed new certificates, or

(ii) a single new proposed certificate.

(6) Where the power under subsection (4) or (5) is exercised, then the valuation manager shall permit the occupier of the property concerned (or, in the case of a subdivision, the occupier of each property concerned) to make, to the same extent as is mentioned in subsection (2), representations to the valuation manager in relation to the terms of the proposed new certificate or certificates; where such representations are made a like power to that under subsection (3) is available to the valuation manager, having considered or caused to be

[SECTION 10]

considered those representations, to cause the terms of the certificate (or, as the case may be, of any of the certificates) to be amended.

(7) For the avoidance of doubt, any power conferred by this section to cause the terms of one or more certificates to be amended, or one or more certificates to be replaced, extends to providing for, as appropriate—

(a) an increase in the value of the relevant property stated in the certificate concerned, or

(b) the specification in the replacement certificate of a higher value in respect of the relevant property than that was specified in respect of it in the previous certificate,

in addition to such power extending to providing for a decrease in such value or the specification in the replacement certificate of a lower value.

(8) Following the valuation manager's exercise or, as the case may be, final exercise of the powers under this section in relation to the relevant property concerned, he or she shall cause the appropriate valuation certificate under section 24 to be issued to the occupier concerned.”.”.

SECTION 11

20. In page 6, between lines 41 and 42, to insert the following:

“11. Section 26 of the Principal Act is hereby amended by the insertion of a new section 26B—

“26B.(1) On application to it, by an occupier, a rating authority shall, in accordance with this section, exempt an occupier from the obligation to pay rates on grounds of hardship or inability to pay where that rating authority is satisfied that reasons of a hardship or economic nature exist which renders it not possible for the occupier to make that payment.

(2) An exemption under subsection (1) shall be for a period not exceeding one year and not less than 3 months.

(3) An occupier may apply in writing to the rating authority for an exemption under subsection (1).

(4) On receiving an application under subsection (3) the rating authority shall give its decision, based on the criteria as set out in subsection (1), in writing to the party concerned as soon as is reasonably practicable.”.”.

—*Senators Thomas Byrne, Mark Daly, Terry Leyden, Marc Mac Sharry, Paschal Mooney, Brian Ó Domhnaill, Labhrás Ó Murchú, Darragh O'Brien, Denis O'Donovan, Ned O'Sullivan, Averil Power, Jim Walsh, Mary M. White, Diarmuid Wilson.*

[SECTION 11]

- *21. In page 7, line 5, to delete “assesses” and substitute “estimates”.
- *22. In page 7, line 7, to delete “Commissioner” and substitute “Minister”.
- *23. In page 7, lines 8 and 9, after “valuation” to insert “, or the taking of one or more of the steps that comprise such valuation.”.
- *24. In page 7, line 12, to delete “under such assessment” and substitute “for those purposes”.
- *25. In page 7, line 18, to delete “submission of valuations” and substitute the following:
“submission of valuations (including submission by electronic means) and other matters under this Part”.
26. In page 7, line 25, after “appropriate” to insert the following:
“, including the use of community, sporting or other non-profitable use, other than part of premises used to sell alcohol”.
—*Senators Kathryn Reilly, David Cullinane, Trevor Ó Clochartaigh.*
- *27. In page 7, lines 31 and 32, after “Commissioner” to insert the following:
“, including provision for extensions to the deadline in cases in which such submission is made by electronic means”.
- *28. In page 7, to delete lines 42 to 49 and substitute the following:
“(i) the specification of classes of properties that shall be, or shall not be, the subject of valuation under the regulations;
(j) the specification of geographical areas within the rating authority area that shall be, or shall not be, the subject of valuation under the regulations.”.
- *29. In page 8, lines 5 and 6, to delete all words from and including “or” in line 5, down to and including “order.” in line 6 and substitute the following:
“(b) specific to a particular valuation order, or
(c) specific to certain components of a particular valuation or to certain of the steps that comprise a particular valuation.”.
- *30. In page 8, to delete lines 10 to 12 and substitute the following:
“(b) the other Parts of this Act shall apply with any necessary modifications,
and, accordingly, a valuation list published under section 23 may include property to which this Part applies.”.
- *31. In page 8, lines 15 and 16, to delete “at any time (including after the effective date)” and substitute “at any time prior to the publication date”.
- *32. In page 8, line 25, to delete “subject to subsection (2),”.

[SECTION 11]

*33. In page 8, to delete lines 33 to 48 and substitute the following:

- “(2) Where the occupier of a property—
- (a) submits a valuation that, in the opinion of the officer, is not accurate, or
 - (b) fails to duly submit a valuation by the deadline provided,
- the officer of the Commissioner shall, on or before the publication date and, in accordance with the matters set out in section 19(5), 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.”.

*34. In page 9, to delete lines 1 to 24 and substitute the following:

“Right of occupier to make representations under self-assessment

26E. Where section 26D(2) applies, the provisions of section 26 enabling the occupier of relevant property to make representations and enabling the amendment of a valuation certificate shall apply with any necessary modifications.”.

*35. In page 9, line 25, to delete “26G. An occupier” and substitute “26F. An occupier”.

*36. In page 9, line 27, after “provided” to insert “by, or pursuant to, regulations under section 26B(2)”.

*37. In page 9, to delete lines 29 to 31 and substitute the following:

“Where person submits false valuation

26G. A person who submits a valuation under this Part that is false knowing it to be false or being reckless as to whether it is false shall be guilty of an offence.”.

SECTION 12

*38. In page 10, lines 4 to 7, to delete all words from and including “, subject” in line 4 down to and including “functions” in line 7.

*39. In page 10, line 20, after “subsection” to insert “, or of comparable powers under the repealed enactments,”.

*40. In page 11, line 2, to delete “subparagraph (i) or (ii)” and substitute “subparagraph (i) or (iii)”.

41. In page 11, between lines 38 and 39, to insert the following:

- “(13) The Commissioner will also take account of the profitability of current occupier if valuation is based on use of premises by previous occupier.”.

—*Senators Kathryn Reilly, David Cullinane, Trevor Ó Clochartaigh.*

*42. In page 11, to delete lines 45 to 49 and substitute the following:

- “(14) An amendment of a valuation list made under subsection (10), (11) or (12) shall have full force for the purposes of the rating authority

[SECTION 12]

concerned making a rate in accordance with—

(a) section 29 of the Local Government Act 1946 (as substituted by section 45 of the Local Government Act 1994), or

(b) section 55 of the Fisheries (Consolidation) Act 1959,

as appropriate, in relation to the property concerned by reference to that list as so amended.”.”.

*43. In page 11, to delete line 50, and in page 12, to delete lines 1 to 21.

SECTION 13

44. In page 12, line 27, to delete “ “40 days” ” and substitute “ “60 days” ”.

—*Senators Kathryn Reilly, David Cullinane, Trevor Ó Clochartaigh.*

SECTION 14

*45. In page 12, to delete lines 32 to 39 and substitute the following:

“ **29A.** (1) Where a revision manager decides not to—

(a) amend the valuation of a relevant property under section 28, or

(b) amend any other material particular in relation to that property as it appears on a valuation list,

the Commissioner may, exceptionally and provided he or she is of opinion that it is necessary to do so in the interests of equity and uniformity of value or, in a case falling under paragraph (b), in the interests of maintaining the valuation list in as accurate a state as practicable, direct the revision manager, as appropriate, to amend—

(i) the valuation of that relevant property, or

(ii) the material particular that, in the opinion of the Commissioner, is inaccurate, and to issue or cause to be issued a new valuation certificate in relation to the property concerned.

(2) For the purpose of complying with a direction under subsection (1)(i), the revision manager shall determine the valuation in accordance with section 49 as if the valuation were being determined for the purpose of section 28(4). Following that determination, the revision manager shall issue or cause to be issued in relation to the property concerned—

(a) in accordance with section 29, a copy of the new valuation certificate proposed to be issued under subsection (6) of section 28, and

(b) in accordance with that subsection (6), the new valuation certificate (in the terms as originally proposed under section 29 or, as the case may be, as amended under subsection (3) of that section).”.”.

46. In page 12, line 34, to delete “40 days” and substitute “60 days”.

—*Senators Kathryn Reilly, David Cullinane, Trevor Ó Clochartaigh.*

[SECTION 14]

SECTION 16

- *47. In page 13, lines 1 and 2, to delete “(other than where section 19(1A) applies) or section” and substitute “or”.
- *48. In page 13, to delete lines 7 to 9.
- *49. In page 13, line 10, to delete “(f) any decision by” and substitute “(d) any decision by”.
- *50. In page 13, line 11 to delete “or section 28(9), or”
- *51. In page 13, line 12, to delete “(g) in the case” and substitute “(e) in the case”.
- *52. In page 13, line 14, to delete “section 28(7).” and substitute the following:
 - “section 28(7), or
 - (f) any decision of the revision manager concerned that the circumstances referred to in section 28(4) do not exist for the exercise of the powers under that section in relation to the property.”
- *53. In page 13, between lines 16 and 17, to insert the following:
 - “(3) A person who fails to supply information specified in a notice served under section 45(1) prior to the issue of—
 - (a) the valuation certificate pursuant to section 24 or 28,
 - (b) a global valuation certificate, or
 - (c) a notice under section 28,shall not be permitted to ground or support an appeal to the Tribunal by reference to information that the person has so failed to supply.”
- *54. In page 13, to delete line 17 and substitute “(4) In this section—”.
- *55. In page 13, to delete lines 21 to 23.
- *56. In page 13, line 24, to delete “(c) the date of” and substitute “(b) the date of”.
- *57. In page 13, line 26, to delete “(d) the date of” and substitute “(c) the date of”.

SECTION 17

- *58. In page 14, line 4, to delete “is incorrect” and substitute the following:
 - “is not a determination of its value that accords with that required to be achieved by section 19(5) or, in the case of an appeal from a valuation made under section 28, with that required to be achieved by section 49”.
- *59. In page 14, to delete lines 5 to 12 and substitute the following:
 - “(ii) in accordance with the matters set out in section 19(5) or 49, as appropriate, what the appellant considers ought to have been determined as the property’s value,””.

[SECTION 18]

SECTION 18

*60. In page 14, between lines 18 and 19, to insert the following:

“Amendment of section 37 of Principal Act

18. The Principal Act is amended by substituting for section 37 the following:

“37. (1) The Tribunal shall consider an appeal made to it under section 34; in considering the appeal, unless the issues in the appeal do not relate to the value of property, the Tribunal shall achieve a determination of the value of the property concerned that accords with that required to be achieved by section 19(5) or, in the case of an appeal from a valuation made under section 28, with that required to be achieved by section 49.

(2) Having considered the appeal, the Tribunal may, as it thinks appropriate—

(a) disallow the appeal and, accordingly, confirm the decision of the Commissioner, valuation manager or revision manager, as appropriate, or

(b) allow the appeal and, accordingly, do whichever of the following is appropriate—

(i) decide that the circumstances referred to in section 28(4) existed for the exercise of the powers under that section,

(ii) in accordance with the matters set out in section 19(5) or 49, as appropriate, increase or decrease the valuation as stated in the valuation certificate,

(iii) decide that the property ought to be included in the relevant valuation list, and determine the valuation in accordance with the matters set out in section 49,

(iv) decide that the property, ought to be excluded from the relevant valuation list,

(v) decide to amalgamate relevant properties, the subject of 2 or more appeals, and determine the valuation of the amalgamated property, in accordance with the matters set out in section 49,

(vi) decide that the property ought to be subdivided into 2 or more relevant properties, and determine the valuation of each such subdivided property in accordance with the matters set out in section 49,

(vii) amend any detail, other than the valuation, as stated in the valuation certificate,

(viii) amend any detail stated in the notification made under section 28(7).

[SECTION 18]

- (3) The Tribunal shall endeavour to make a decision on an appeal made to it under section 34 within 6 months from the date of its having received the appeal.”.”.

[Acceptance of this amendment involves the deletion of section 18 of the Bill.]

SECTION 19

- *61. In page 14, between lines 42 and 43, to insert the following:

“Amendment of section 38 of Principal Act

19. Subparagraphs (i) and (ii) of section 38(b) of the Principal Act are amended in each of those subparagraphs by inserting, after “situated”, the following:

“and, where the appellant is not the occupier or the rating authority, that appellant”.”.

- *62. In page 14, between lines 42 and 43, to insert the following:

“Repeal of section 40 of Principal Act

20. Section 40 of the Principal Act is repealed.”.

- *63. In page 14, between lines 42 and 43, to insert the following:

“Amendment of section 43 of Principal Act

21. Section 43(4) of the Principal Act is amended by deleting “or section 15(3)”.”.

- *64. In page 14, between lines 42 and 43, to insert the following:

“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 acting on that person’s behalf, may serve a notice on—

(a) the occupier of any property (whether relevant property or not),

(b) an interest holder, or

(c) such other person who, in the opinion of that officer or person so acting as aforesaid, has information in relation to such property,

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 that is necessary, in the opinion of that person, for the purpose of the performance by the foregoing officer, or another officer, of the Commissioner of his or her functions under this Act.”.”.

[SECTION 19]

[Acceptance of this amendment involves the deletion of section 19 of the Bill.]

SECTION 20

- *65. In page 15, lines 26 and 27, to delete “, come into occupation or entered into a new tenancy” and substitute “or come into occupation or a new tenancy agreement has been entered in respect of it”.

SECTION 21

66. In page 15, line 31, after “person” to insert “appointed by the court”.

—*Senators Kathryn Reilly, David Cullinane, Trevor Ó Clochartaigh.*

SECTION 22

- *67. In page 15, between lines 36 and 37, to insert the following:

“Amendment of section 48 of Principal Act

22. Section 48(3) of the Principal Act is amended by deleting “and charges (if any) payable by or under any enactment”.

[Acceptance of this amendment involves the deletion of section 22 of the Bill.]

SECTION 23

- *68. In page 16, between lines 3 and 4, to insert the following:

“Amendment of section 50 of Principal Act

23. Section 50 of the Principal Act is amended by inserting “(1)” before “If”, by substituting in subsection (1) “shall, subject to subsection (2), be an amount” for “shall be an amount” and by inserting the following after subsection (1):

“(2) An adjustment shall be made so that the amount arrived at by such means to be the property’s net annual value is (insofar as is reasonably practicable and in accordance with section 19(5) or 49, as appropriate) determined by reference to the values of other properties comparable to that property as appearing on the valuation list”.

- *69. In page 16, line 13, to delete “current”.

SECTION 24

- *70. In page 16, after line 49, to insert the following:

“Amendment of section 55 of Principal Act

24. Section 55(1) of the Principal Act is amended by substituting “at his or her office or otherwise” for “at his or her office”.

- *71. In page 16, after line 49, to insert the following:

“Amendment of section 56 of Principal Act

25. Section 56(1) of the Principal Act is amended by substituting for the definition of “appropriate year” the following:

“ ‘appropriate year’ means—

- (a) subject to paragraph (b), the financial year immediately following the financial year in which the first valuation under section 19 is carried out in relation to relevant properties situate in the area of the rating authority concerned, or
- (b) if the effective date for the first valuation under section 19 carried out in relation to the foregoing properties is different from the publication date, the financial year immediately following the effective date;”.

*72. In page 16, after line 49, to insert the following:

“State land

26. The Principal Act is amended by inserting after Part 12 the following new Part:

“Part 12A

STATE LAND

State land

56A. All State land vested in the Minister for Finance, by virtue of section 5 of the State Property Act 1954 or otherwise, immediately before the commencement of *section 26* of the *Valuation (Amendment) Act 2014*, and all rights, powers and privileges relating to or connected with such State land shall, without any conveyance or assignment, stand vested in the Minister for all the estate or interest therein that, immediately before such commencement, vested in the Minister for Finance, but subject to all trusts and equities affecting any such State land continuing to subsist and being capable of being performed.

Legal proceedings

56B. Where any legal proceedings are pending to which the Minister for Finance is a party and the proceedings have reference to land transferred by section 56A, the name of the Minister for Public Expenditure and Reform shall, to the extent that they have such reference, be substituted for the Minister for Finance in those proceedings and the proceedings shall not abate by reason of such substitution.

Power of Minister

56C. Anything commenced but not completed before the commencement of *section 26* of the *Valuation (Amendment) Act 2014* by or under the authority of the Minister for Finance may in so far as it relates to land transferred by section 56A be carried on and completed by the Minister.

Instruments to have effect

56D. Every instrument (including any lease or licence) granted or made in

[SECTION 24]

relation to land transferred by section 56A shall, if and in so far as it was operative immediately before the commencement of *section 26* of the *Valuation (Amendment) Act 2014*, continue to have effect as if it had been granted or made by the Minister.

Validity of transfer

56E. Nothing in this Part shall affect the validity of any transfer of State land or rights, powers and privileges relating or connected thereto effected by the Ministers and Secretaries (Amendment) Act 2011, the Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011 (S.I. No. 418 of 2011) or the Finance (Transfer of Departmental Administration and Ministerial Functions) (No. 2) Order 2011 (S.I. No. 480 of 2011).”.”.

SECTION 26

***73.** In page 17, between lines 36 and 37, to insert the following:

“Amendment of section 63 of Principal Act

26. Section 63 of the Principal Act is amended by inserting after subsection (3) the following:

“(4) Subsections (1) and (2) shall, with the necessary modifications, apply to an existing valuation list as they apply to a valuation list.”.”.

SECTION 27

***74.** In page 18, line 42, to delete “report.”.” and substitute the following:

“report.

Occupier may appoint agent

70. An occupier may appoint an agent for the purpose of the service of certificates, notices or other documents under section 66.

Data sharing

71. (1) Notwithstanding any enactment or rule of law—

(a) a relevant person shall, upon a request from the Commissioner, provide the Commissioner with such information in the possession or control of the relevant person as the Commissioner may reasonably require for the purpose of enabling the Commissioner to perform his or her functions under this Act, and

(b) the Commissioner shall provide a rating authority with such information in the possession or control of the Commissioner, pursuant to this Act, as that rating authority may reasonably require for the purpose of enabling it to perform its functions by or under any enactment.

(2) In this section—

‘relevant person’ means any of the following:

[SECTION 27]

- (a) a rating authority;
- (b) the Commissioners of Public Works in Ireland;
- (c) the Registrar of Companies;
- (d) the Property Registration Authority;
- (e) the Property Services Regulatory Authority;
- (f) the Revenue Commissioners;
- (g) any other person for the time being prescribed.”.”.

SECTION 28

*75. In page 18, between lines 42 and 43, to insert the following:

“Amendment of Schedule 2 to Principal Act

28. Schedule 2 to the Principal Act is amended—

(a) by substituting for clauses (b) to (e) of paragraph 3(4) the following:

“(b) a division of the Tribunal shall consist, as the chairperson of the Tribunal determines, of one member or of 3 members, chosen, in either case, by him or her;

(c) where a division of the Tribunal consists of 3 members—

(i) at least one of those members shall be the chairperson or a deputy chairperson of the Tribunal,

(ii) the chairperson of such a division shall be the person who is the chairperson of the Tribunal or, if the chairperson of the Tribunal is not a member of the division, the member thereof who is a deputy chairperson of the Tribunal;

(d) the chairperson of the Tribunal shall assign to a division of the Tribunal the appeals to be determined by it;

(e) for the purposes of an appeal assigned to it, a division of the Tribunal shall have all the powers of the Tribunal and—

(i) where a division of the Tribunal consists of one member, that division shall have all powers of the chairperson, and

(ii) where a division of the Tribunal consists of 3 members, the chairperson of a division of the Tribunal shall have all the powers of the chairperson of the Tribunal,

and references in this Act to the Tribunal and the chairperson of the Tribunal shall be construed as references to a division and, where a division of a Tribunal consists of 3 members, the chairperson of a division, respectively.”,

(b) in paragraph 4, by substituting for subparagraph (2) the following:

[SECTION 28]

“(2) The Tribunal may, where it considers it appropriate, determine an appeal on the basis of written documentation submitted to it without holding a hearing under paragraph 5 of this Schedule.”,

(c) by substituting for paragraph 5 the following:

“5. (1) The Tribunal may hold hearings and at the hearings may take oral evidence and may receive submissions by and on behalf of all parties to the appeal concerned and any another person appearing to the Tribunal to have an interest in or be likely to be affected by the determination of the appeal.

(2) Hearings of the Tribunal shall be in private.”,

(d) by substituting for paragraph 7 the following:

“7. A determination of the Tribunal, at or in relation to, an appeal (where it is the whole membership of the Tribunal or a division of the Tribunal that consists of 3 members that is dealing with the appeal) shall be that of a majority of its members.”,

(e) in paragraph 11(1)(b), by inserting, after “representative”, the following:

“including, where the Tribunal determines an appeal under paragraph 4(2) of this Schedule, the arrangements with respect to the submission of documents in writing”,

and

(f) in paragraph 13—

(i) in subparagraph (2)(b), by substituting “or a person connected with such owner or occupier, or” for “or a person connected with such owner or occupier.”, and

(ii) by inserting after subparagraph (b) the following:

“(c) he or she derives or is entitled to derive an interest in, income, dividend, revenue, profit, share or any other pecuniary benefit from the use, rental, occupation, letting or disposal of part or all of the property.”.

[Acceptance of this amendment involves the deletion of section 28 of the Bill.]

Section opposed.

—*Senator Sean D. Barrett.*

SECTION 29

*76. In page 18, between lines 44 and 45, to insert the following:

“Amendment of Schedule 4 to Principal Act

29. Schedule 4 to the Principal Act is amended—

[SECTION 29]

(a) by inserting the following after paragraph 4:

“4A. (1) Any building or part of a building used exclusively for community sport and otherwise than for profit, but not including any building or part of a building—

(a) used on a regular or occasional basis for the sale or consumption of alcohol or in conjunction with the sale or consumption of alcohol, or

(b) used directly or indirectly in the generation of income (not being club membership fees).

(2) In this paragraph ‘community sport’ means sport, the principal participants in which are inhabitants of the locality in which the building concerned (or part of the building concerned) is situate.”,

(b) in paragraph 12A (inserted by the Local Government Reform Act 2014) by inserting “, but in this paragraph “harbour” does not include a harbour in respect of which a company has been established pursuant to section 7 of the Harbours Act 1996” after “wherever situate”, and

(c) in paragraph 14(b), by inserting “, other than a body in relation to which such defrayal occurs by reason of the Nursing Homes Support Scheme Act 2009” after “Exchequer”.”.

[Acceptance of this amendment involves the deletion of section 29 of the Bill.]

77. In page 19, between lines 8 and 9, to insert the following:

“(e) community, sporting or other non-profit-making entity other than past of premises used to sell alcohol.”.

—*Senators Kathryn Reilly, David Cullinane, Trevor Ó Clochartaigh.*

SECTION 30

*78. In page 19, between lines 9 and 10, to insert the following:

“Amendment of Schedule 5 to Principal Act

30. The Principal Act is amended by substituting for Schedule 5, to it, the following:

“Schedule 5

PLANT REFERRED TO IN SECTION 51

1. A construction affixed to a relevant property (whether on or below the ground) and used for the containment of a substance or for the transmission of a substance or electric current, including any such construction designed or used primarily for storage or containment (whether or not the purpose of such containment is to allow a natural or chemical process to take place), but excluding any such

[SECTION 30]

construction used solely to induce a process of change in the substance contained or transmitted (in paragraph 2 referred to as the ‘substance concerned’).

2. For the purposes of paragraph 1 the following shall not be regarded as a construction used solely to induce a process of change in the substance concerned, namely any individual item of plant used or primarily used—

(a) for containment or transmission, or

(b) for one or more actions or a series of actions,

that may take place, before or after, the occurrence of action that induces, in a separate construction affixed to the property, a process of change in the substance concerned.

3. The fact that particular plant is not used on its own, but rather is used in conjunction with one or more other items of plant, does not disbar it from being regarded as an individual item of plant for the purposes of the preceding paragraphs.

4. All fixed furnaces, boilers, ovens and kilns.

5. All ponds and reservoirs.””.

TITLE

***79.** In page 3, to delete lines 5 to 9 and substitute the following:

“An Act to amend the Valuation Act 2001 and to facilitate the drawing up and compilation and maintenance of valuation lists so that the valuations fixed on rateable properties in a rating authority area are both (insofar as is reasonably practicable) correct and equitable and uniform relative to each other, to provide for the undertaking, by the occupiers themselves, of all or one or more of the steps in the valuation of certain premises, to provide for certain matters relating to state property and to provide for related matters.”.