



**Application to the Commissioner of Valuation for a Revision of Valuation following a
“Material Change of Circumstances” (Form R1)**

Property to which this Application relates	
Valuation Office Property Number:	
Description/Use[e.g. Shop/Office/Hotel/Pub]	
Trading Name:	
Address of property to which Application refers:	
	E I R C O D E
Occupier Details:	
<small>(Details of the person/body in occupation of the Property to which this Application refers)</small>	
Occupier Name:	
Contact Telephone Number:	
E-Mail Address:	
Occupier Address:	
	E I R C O D E
Details of Applicant:	
Applicant Name:	
Contact Telephone Number:	
Status of the Applicant (please tick as appropriate):	
<input type="checkbox"/>	Occupier of the property
<input type="checkbox"/>	An interest holder other than the occupier
<input type="checkbox"/>	An occupier of another rateable property in the same rating authority area
Applicant Address:	
	E I R C O D E
Details of Agent acting for Applicant, (if applicable):	
Name of Agent:	
Contact Telephone Number:	

E-Mail Address:	
Agent's Address:	
	E I R C O D E

Nature of the "Material Change of Circumstances" (MCC) that has Taken Place
Please indicate by ticking the appropriate box below the Nature of the MCC that has taken place

<input type="checkbox"/>	1 *	The property is an existing property whose value has changed by virtue of structural/physical alterations (including damage by fire or other physical cause)
<input type="checkbox"/>	2	The property is an existing property which has been divided into 2 or more separate properties
<input type="checkbox"/>	3	Two or more existing properties have been amalgamated into a single property
<input type="checkbox"/>	4	There has been a change in the rateable status of an existing property
<input type="checkbox"/>	5	The property is a new property that has never been valued before

*** Where 1 above applies, describe the structural/physical alterations that have taken place:**

Additional Material: Your Application must also include the following:

<input type="checkbox"/>	Internal and External Photographic evidence showing the "Material Change of Circumstances"
<input type="checkbox"/>	Floor Plan/Sketch of the property, with dimensions.

Each application must relate to a single property/entry on the Valuation List and must be accompanied by a non-refundable fee of €250 made payable to the Valuation Office.

Occupier's Declaration:

I declare that a "Material Change of Circumstances" (MCC) in accordance with the provisions of the Valuation Act 2001, as outlined overleaf, has taken place in respect of the property to which this application refers:

Signature of Occupier: _____ **Date:** _____

Signature of Applicant: _____ **Date:** _____
(or Agent acting for Applicant, where applicable)

Note:

- All relevant sections must be completed and accompanied by the prescribed fee. An incomplete Application, or an Application lodged without the correct fee, will be returned to the applicant.
- Where a "Material Change of Circumstances" has not taken place, the valuation cannot be altered. See attached document: *What is a "Material Change of Circumstances"*.

What is a “Material Change of Circumstances” (MCC)

Once a valuation is fixed on a property it does not change from year to year. Under the legislation which governs the Valuation Office, a revision of the valuation of your property may only be carried out if a “**Material Change of Circumstances**” has taken place since the property was last valued.

Material Change of Circumstances is defined in the Valuation Act 2001. However, the main criteria for satisfying the Material Change of Circumstances rule are as follows:

1. The property is an existing property whose value has changed by virtue of structural/physical alterations (including damage by fire or other physical cause).
2. The property is an existing property which has been divided into 2 or more separate properties
3. Two or more existing properties have been amalgamated into a single property
4. There has been a change in the rateable status of an existing property. This occurs when a property which was previously rateable becomes no longer rateable or a property which was not previously rateable has now become rateable
5. The property is a new property that has never been valued before

No. 1 above refers to a situation where an existing property undergoes **structural/physical alterations** which affect the value of the property. This usually refers to extensions, demolitions or other situations where the physical size or nature of the property has changed significantly (either made larger or smaller). It is important to note this condition in its entirety – i.e. the changes to the property must have brought about a **change to its value**. For example, a minor alteration such as adding a small porch to the front of a building will increase its total size, but may not affect its overall value for rating purposes. Also, a simple change of use is not sufficient on its own to be considered a Material Change of Circumstances, if the physical “bricks and mortar” of the property have not been altered.

Unless a ratepayer’s property meets at least one of the conditions above, the Valuation Office will not be able to legally amend or alter a valuation.

Please note that a change in the economic circumstances of a property (e.g. something which brings about new trading conditions) does **not**, in itself, constitute a Material Change of Circumstances which would result in a successful application for a revision of valuation. However, such factors are taken into account during the total revaluation of an entire local authority area. The Valuation Office is currently conducting a national programme of revaluation of all local authority areas and this will be repeated on a cyclical basis every 5 to 10 years.

Please note that as and from the 30th September 2014, the Valuation Office no longer accepts payment by company cheques.

Payment Options

Online by debit/credit card	Accepted	Via https://www.valoff.ie/en/Orders/ – you must quote your property number (if lodging multiple Revisions you must email details of the payment and property numbers to Accounts_VO@valoff.ie).
Electronic Funds Transfer (EFT)	Accepted	Valuation Office bank account details: Account Name: Valuation Office IBAN: IE50 BOFI90071154958863 BIC or Swift: BOFIE2D Bank Name: Bank of Ireland Bank Address: O’Connell Street, Dublin 1. When making a payment by EFT you must include your property number and name in the reference line and you must email Accounts_VO@valoff.ie with details of the EFT (property number and amount transferred). Failure to provide this information may result in a delay or inability to process your Revision request.
By Post	Accepted	Using a personal cheque or a postal order, made payable to the Commissioner of Valuation.
In person by calling to our Public Office	Accepted	You can make a payment by cash, personal cheque or debit/credit card.
Company Cheque	Not accepted	