STATUTORY INSTRUMENTS.

S.I. No. 475 of 2020

VALUATION ACT 2001 (GLOBAL VALUATION) (APPORTIONMENT) (IARNRÓD ÉIREANN) ORDER 2020
I, HELEN MCENTEE, Minister for Justice and Equality, in exercise of the powers conferred on me by sections 53(8) and 58 of the Valuation Act 2001 (No. 13 of 2001) and the Valuation Office (Transfer of Departmental Administration and Ministerial Functions) Order 2015 (S.I. No. 638 of 2015)) and after consultation with the Minister for Housing, Local Government and Heritage (as adapted by the Housing, Planning and Local Government (Alteration of Name of Department and Title of Minister) Order 2020 (S.I. No. 408 of 2020)), hereby order as follows:

1. (1) This Order may be cited as the Valuation Act 2001 (Global Valuation) (Apportionment) (Iarnród Éireann) Order 2020.

   (2) In this Order “Act of 2001” means the Valuation Act 2001 (No. 13 of 2001).

2. (1) The Commissioner shall apportion the global valuation of Iarnród Éireann, determined pursuant to section 53(6)(a) of the Act of 2001, between each of the rating authorities in whose areas property comprised in the valuation is situate in accordance with paragraph (2).

   (2) The apportionment referred to in paragraph (1) shall be as follows -

   (a) The sum of €100,000 of the global valuation shall be apportioned to each rating authority referred to in paragraph (1), and

   (b) The remainder of the sum of the global valuation shall be apportioned among the rating authorities referred to in that paragraph in the proportion, expressed as a percentage, of the number of passengers boarding Iarnród Éireann passenger services in the area of each rating authority to the total number of passengers boarding Iarnród Éireann passenger services in all rating authority areas (the number of passengers being ascertained from the Údarás Náisiúnta Iompair / National Transport Authority Heavy Rail Census 2019).

3. In respect of the period for which an existing valuation list remains in force in relation to the area of a rating authority to which Article 2 refers, the valuation apportioned to such authority under that Article shall be multiplied by a factor of 0.002343 to establish the adjusted global valuation for the area of the rating authority to be specified in the central valuation list pursuant to section 58 of the Act of 2001.

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 3rd November, 2020.
4. (1) The apportioned and adjusted global valuation for each rating authority determined in accordance with this Order, shall, subject to paragraph (2), be rounded to the nearest whole euro.

(2) Where the apportioned and adjusted global valuation referred to in paragraph (1) results in the amount concerned being an amount in euro and 50 cent or greater than 50 cent that amount shall be rounded upwards to the nearest whole euro.

GIVEN under my Official Seal,

HELEN MCENTEE,
Minister for Justice and Equality.
EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation).

This order provides for the apportionment of the global valuation of Iarnród Éireann between each of the rating authorities in whose areas property comprised in the valuation of Iarnród Éireann is situate. The apportionment for each rating authority is to consist of a base valuation with the remainder of the allocation to be determined by passenger numbers boarding Iarnród Éireann passenger services in the area of each rating authority according to the Údarás Náisiúnta Iompair / National Transport Authority Heavy Rail Census 2019. The Order sets out an adjustment factor, determined by the Commissioner of Valuation, to make the valuation relative to existing valuation lists in those rating authorities which have not to date undergone a revaluation under Part 5 of the Valuation Acts 2001 to 2015.