



*Scottish Assessors Association*

**MISCELLANEOUS PROPERTIES COMMITTEE**

**Practice Note 11**

**REVALUATION 2005**

**Valuation of Certificated Caravan Park Locations (5 CLs)  
And Other Non-Licensed Sites**

**1.0 INTRODUCTION**

Certificated Locations (5 CLs) are caravan and camping sites which are subject to Certificates issued by organisations exempted from normal site license requirements under Paragraph 5 Schedule 1 of the Caravan Sites and Control of Development Act 1960. Most of such Certificates are issued by the Caravan Club or by the Camping and Caravanning Club. The sites involved will generally have the character of farm sites.

These Certificates have to be renewed annually. The Certificate requires that the site is used only by members of the exempting organisations for recreational purposes, for a maximum stay of 28 days. Not more than five caravans can be located on the site at any one time (hence the term 5 CLs).

There are other sites, as described in Paragraph 3, Schedule 1 of the Caravan Sites and Control of Development Act 1960, which do not require a license or a certificate. Where such sites are deemed rateable the approach to valuation should be as recommended for 5 CLs.

**2.0 BASIS OF VALUATION**

As with commercial touring park sites the value of a 5 CLs site must relate to the level of occupancy of the site and consequently to the level of receipts derived from the site. A scale has been produced, from caravan and camping pitch fees and any ancillary income, to arrive at N.A.V.

## 2.1 Basic Site

The scale shown below is for a basic 5 CLs site where the 2002 income is considered to be derived from the normal sustainable occupancy rate for the site. A basic site is an undeveloped 'greenfield' site with only standard facilities i.e. drinking water, waste water/chemical disposal facilities with flushing tap.

### **BASIC CERTIFICATED LOCATIONS AND SITES**

<b>The Gross Receipts below are those for the 2002 season</b>			
<b>Gross Receipts £</b>	<b>N.A.V.</b>	<b>Gross Receipts £</b>	<b>N.A.V.</b>
<b>Up to 500</b>	£25	<b>1151-1200</b>	£255
<b>501-550</b>	£40	<b>1201-1250</b>	£270
<b>551-600</b>	£60	<b>1251-1300</b>	£285
<b>601-650</b>	£80	<b>1301-1350</b>	£300
<b>651-700</b>	£100	<b>1351-1400</b>	£315
<b>701-750</b>	£120	<b>1401-1450</b>	£330
<b>751-800</b>	£135	<b>1451-1500</b>	£345
<b>801-850</b>	£150	<b>1501-1550</b>	£360
<b>851-900</b>	£165	<b>1551-1600</b>	£375
<b>901-950</b>	£180	<b>1601-1650</b>	£390
<b>951-1000</b>	£195	<b>1651-1700</b>	£405
<b>1001-1050</b>	£210	<b>1701-1750</b>	£420
<b>1051-1100</b>	£225	<b>1751-1800</b>	£435
<b>1101-1150</b>	£240	<b>1801-1850</b>	£450

Over £1,850, (i.e. 1851+), @ 25% of receipts, rounded down to next £25. There should be no interpolation between the figures for N.A.V. in this scale.

## 2.2 Developed Site

A developed site will have constructed facilities in addition to the basic site.

### **Type A**

Where the site has electric hook ups, in addition to the standard facilities, value at 20% of the 2002 gross receipts to arrive at N.A.V.

### **Type B**

Where the site has electric hook ups, shower/toilet block and gravel or tarmac roads, value at 18% of gross receipts to arrive at N.A.V.

Assessment should be rounded down to the nearest £25.00.

### **3.0 GENERAL**

- 3.1 When no questionnaire and/or accounts have been returned the valuer will make an assessment of the gross receipts likely to have been achieved during the 2002 season. This can be achieved by comparing with the actual receipts received from sites in similar locations.
  
- 3.2 In applying the above valuation recommendations to both basic and developed sites, valuers must ensure that the resulting N.A.V. does not exceed the assessments for Licensed Touring Sites in the locality having similar facilities.