

**Revaluation 2010**

**Public Buildings Committee**

**Practice Note 7**

**Valuation of Convents, Presbyteries and Religious Institutions**

**1.0 Introduction**

- 1.1 This practice note deals with the valuation of those subjects which are occupied by religious orders and are classified in accordance with their actual use.

**2.0 Basis of Valuation**

The number and variety of subjects dealt with in this practice note covers a wide spectrum of types and uses of buildings. In order to simplify this list the following groups of subjects have been identified as follows:-

**2.1 Educational Establishments**

- 2.1.1 Day schools for mainstream education or specialised subjects.
- 2.1.2 Residential schools for both primary and secondary education.
- 2.1.3 Seminaries and theological colleges for ongoing religious education.

These subjects should be valued as private schools (see SAA Public Buildings Committee Practice Note 5 [Valuation of Local Authority and Private Schools]).

**2.2 Private Homes and Hospices**

- 2.2.1 Permanent residences for older people.
- 2.2.2 Permanent and temporary homes for people with chronic illness and people convalescing from illness.
- 2.2.3 Permanent and temporary homes for children and young people.
- 2.2.4 Permanent homes for children with physical or learning disabilities.
- 2.2.5 Temporary homes for people with mental health problems.
- 2.2.6 Permanent homes for terminally ill people.

These subjects should be valued on the same basis as residential homes or geriatric hospitals. (see SAA Public Buildings Committee Practice Notes 9 [Valuation of Residential Homes] and 26 [Valuation of Hospitals]).

**2.3 Furlough Houses, Retreat and Guest Houses**

- 2.3.1 Conference centres.
- 2.3.2 Holiday homes.
- 2.3.3 Day, evening or weekend centres for religious groups.

These subjects may comprise a dwelling having accommodation such as chapel, refectory, common room, lecture room and bedrooms. As most of the occupiers would use the subjects as their permanent home, the main part of the entry should appear in the Council Tax Valuation List. Any parts which fall to be entered in the Valuation Roll should be valued by reference to SAA Public Buildings Committee Practice Note 9 (Valuation of Residential Homes) or SAA Public Buildings Committee Practice Note 24 (Valuation of Churches and Other Places or Worship).

#### 2.4 **Convent, Monastery or Home**

These subjects are usually occupied by monks, nuns or lay brothers or sisters who can be engaged in one or more of the following occupations:

2.4.1 Social work which may encompass hospital and family visiting or youth work.

2.4.2 Teaching.

2.4.3 Trading, e.g. farming, horticulture, winemaking, etc.

These subjects may comprise a dwelling having accommodation such as chapel, refectory, common room, lecture room and bedrooms. As most of the occupiers would use the subjects as their permanent home, the main part of the entry should appear in the Council Tax Valuation List. Any parts which fall to be entered in the Valuation Roll should be valued by reference to SAA Public Buildings Committee Practice Note 9 (Valuation of Residential Homes) or SAA Public Buildings Committee Practice Note 24 (Valuation of Churches and Other Places or Worship).. Other use categories encountered should be valued by reference to the appropriate SAA Committee Practice Note.

#### 2.5 **Cloisters, etc.**

These subjects are normally houses or cells which are used exclusively for contemplative monks or nuns who do not engage in any outside activity. The subjects may comprise a dwelling having accommodation such as chapel, refectory, common room, lecture room and bedrooms. As most of the occupiers would use the subjects as their permanent home, the main part of the entry should appear in the Council Tax Valuation List. Any parts which fall to be entered in the Valuation Roll should be valued by reference to SAA Public Buildings Committee Practice Note 9 (Valuation of Residential Homes) or SAA Public Buildings Committee Practice Note 24 (Valuation of Churches and Other Places or Worship).

#### 2.6 **Presbyteries**

These subjects are for the accommodation of priests, but do not include accommodation designed for one priest or any presbytery situated amongst and similar to dwelling houses. Such accommodation should be treated as a dwelling and entered in the Council Tax Valuation List.