

Revaluation 2026

Hospitality Properties Committee

Practice Note 11

Valuation of Certificated Locations Caravan Sites

1.0 Introduction

- 1.1 Certificated Locations (5 CLs) are caravan and camping sites which are subject to Certificates issued by organisations exempted from normal site licence 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.
- 1.2 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 5 caravans can be located on the site at any one time (hence the term 5 CLs).
- 1.3 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 licence 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

- 2.1 As with commercial touring park sites the value of a 5 CL site must relate to the level of occupancy of the site and consequently to the adopted level of turnover (net of VAT) derived from the site. Turnover (net of VAT) should be obtained for the 2022 season (2022/23), 2023 season (2023/24) and 2024 season (2024/25). The adopted turnover should reflect normal sustainable occupancy.

2.2 Basic 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. Adopted turnover (net of VAT) for all such sites should be taken at 23.5% to arrive at NAV.

2.3 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 standard facilities, but retains the “green field” characteristics, adopted gross receipts should be taken at 18.5% to arrive at NAV.

Type B

Where the site has electric hook ups, shower/toilet block and gravel or tarmac roads, adopted gross receipts should be taken at 16.5% to arrive at NAV.

3.0 General

- 3.1 When no questionnaire and/or accounts have been returned in respect of a particular site, the valuer will require to make an estimate of the sustainable turnover (net of VAT) likely to be achieved. This can be done by comparing with the level of turnover adopted at similar sites in similar locations, where accounts are available.
- 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.