

Revaluation 2026

Hospitality Properties Committee

Practice Note 12

Valuation of Holiday Huts, Huts, Sheds, Bothies, etc.

1.0 Introduction

This Practice Note applies to the valuation of Holiday Huts, Huts, Sheds and Bothies, etc. which are excluded from the definition of dwellings in terms of the Council Tax (Dwellings and Part-Residential Subjects) (Scotland) Regulations 1992 (as amended). Such structures will normally be cheaply constructed, self-built and extremely basic. The Practice Note does not apply to the valuation of commercial self-catering accommodation, which should be valued in accordance with the recommendations of SAA Valuation of Self-Catering Accommodation Practice Note.

2.0 Basis of Valuation

The valuation of subjects covered by this Practice Note is a combination of structure element (valued using the Contractor's Basis of Valuation) and site value (valued on the Comparative Basis of valuation) which will be applied to derive the Net Annual Value.

3.0 Site Value

The best guide to site value will be local evidence. Site rents are likely to be dependent on location much more than services. In the absence of local evidence, the following rates may be used:

Good locations	Up to £2,000
Ordinary locations	£500 - £1000
Poor locations	£50 - £500

4.0 Structure Element

It is recommended that the building is valued at a rate between £8.75/m² and £31.25/m². The following table is given as a guide:

STRUCTURE QUALITY	CONDITION		
	NEW	WELL MAINTAINED	NEGLECTED
Very Good	£31.25	£23.50	£16.50
Good	£25.50	£19.50	£13.75
Average	£20.50	£16.50	£11.00
Poor	£16.50	£12.50	£8.75

The appropriate rate is applied to the Gross External Area of the building (GEA) to arrive at the structure element. Valuers will apply the rates having regard to the age and quality of the building, bearing in mind that location is reflected in the site value adopted and lack of services as per paragraph 6.0. No allowance for age and obsolescence should be given as this is already reflected in the table. Rates may be interpolated if appropriate.

The value of the Structural Element should be added to the Site Value element to derive the Net Annual Value.

5.0 Bothies

In the majority of cases these will be stone built properties more substantial than those described in paragraph 1.0. They will usually be fairly basic and situated in very rural or remote areas. Suitable structure rates may normally be found in the first row of the above table.

6.0 Lack of Services

The following allowances should be aggregated and applied to the structure value of the building.

ITEM	DEDUCTION
No bath/shower	20%
No W.C	30%
No water	20%
No electricity	20%

The maximum deduction under this heading will however not normally exceed 50%.