

REVALUATION 2026

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VALUATION OF CONTRACTORS' ACCOMMODATION

1.0 INTRODUCTION

- 1.1 Contractors' accommodation in the form of site offices and stores, can be found in a wide variety of locations throughout the valuation area ranging from single buildings to large contractors' villages, sometimes with multiple occupiers, where large construction projects are taking place.
- 1.2 The principle of rateability is well established, and entries should be made in the Valuation Roll whenever such accommodation is erected, regardless of the duration of the occupation. The proprietor will invariably be the owner of the land and the contractor occupying the site hut should be shown as the occupier in the Roll. Who is responsible for payment of the rates is not a relevant consideration nor is the fact that the structures are in position for only a limited period.

2.0 APPROACH TO VALUATION

- 2.1 This type of accommodation may be owned by the contractor and moved from site to site but is also frequently hired for the duration of a contract. A yearly hire is not the same as an annual rent as the hiring charge will include many extraneous elements such as insurance and the cost of transportation and erection on site. The hire charge is therefore of little assistance in determining annual value. Value levels have therefore been based on cost evidence from the Cost Guide.

3.0 BASIC RATES

- 3.1 As contractors' accommodation will always be temporary in nature and erected where required, location is not considered to be relevant, and the following rates should be applied regardless of location.

DESCRIPTION	BASIC RATE
<u>Prestige</u> quality site offices with internal partitions, toilets, fixed electric heating or cooling, excellent lighting etc. Usually associated with longer term contracts at high-end developments; may consist of many units.	£100
Very good quality site offices with internal partitions, toilets, fixed electric heating and good lighting.	£55
Good or standard quality site offices including basic new, used and refurbished structures with limited services and possibly some internal partitioning. Note: compared to previous PNs, there is no differential in rate depending on the size of the unit for this classification.	£52.50
Steel security containers	£10

3.2 Variations of Application

- 3.2.1 The rates provided above are intended to apply only to typical contractors' accommodation erected for the duration of a contract where the occupier is a separate body from the occupier or intended occupier of the lands and heritages.
- 3.2.2 Where this type of accommodation is erected for permanent use by the occupier of the lands and heritages, the basis of valuation may change, and the structure will be valued in accordance with the appropriate scheme of valuation having regard to both the quality and actual use of the unit. This approach may result in values higher or lower than those normally applicable to the same structure used as site accommodation.
- 3.2.3 As a guide, when valuing as part of an industrial property, Contractors' accommodation should be added as an extra-over, according to the rates suggested in paragraph 3 above. For the avoidance of doubt, no deduction should be made from the building area in which the Contractors' accommodation stands. However, care should be taken to ensure that any rate applied should not exceed the equivalent office level of value.

4.0 ALLOWANCES

- 4.1 In the case of large complexes of contractors' accommodation it may be appropriate to award layout allowances of up to 10.0% for large "villages" with a random scatter of units.

5.0 ROUNDING

5.1 All valuations should be rounded in accordance with the following table.

START VALUE (£)	END VALUE (£)	ROUND DOWN TO NEAREST
0	50	1
51	100	5
101	500	10
501	1,000	25
1,001	5,000	50
5,001	100,000	100
100,001	250,000	250
250,001	500,000	500
500,001	1,000,000	1,000
1,000,001 and above	5,000,000	5,000