## TAYSIDE VALUATION JOINT BOARD

## **REVALUATION 2026**





#### 1 INTRODUCTION

The purpose of this practice note is to provide guidance on the valuation of dormitories used as seasonal workers' accommodation.

This accommodation tends to be based on the farm of employment or nearby, where sites of static and touring caravans and portable cabins have been formed, although, on occasion permanent buildings may also be used.

The size of these sites varies widely from a few caravans to extensive sites which have additional communal facilities. They are generally in occupation between May and October, with sites being at full capacity through June, July and August.

Communal facilities may consist of portable building accommodation or facilities housed in permanent structures which may be part of farm buildings.

#### 2 BASIS OF VALUATION

This type of dormitory accommodation should be valued in accordance with SAA Valuation of Holiday Huts, Huts, Sheds and Bothies Practice Note.

The valuation comprises two main elements: the value of the structures, and the value of the site.

#### 2.1 Valuation of Structures

The appropriate rate from the table below should be used to value the structure. These rates are reproduced from SAA Valuation of Holiday Huts, Huts, Sheds and Bothies Practice Note.

It is considered that the caravans and portable cabins found on these sites are at best Average structure quality and permanent structures may be Good or Very Good.

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 should be applied to the gross external area of each structure.

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.

No allowance for age and obsolescence should be given as this is already reflected in the table.

The following allowances for lack of services should be applied where appropriate, however, should not normally exceed 50%.

Item	Deduction
No bath/shower	20%
No WC	30%
No water	20%
No electricity	20%

#### 2.2 Communal Facilities

Communal facilities consisting of portable buildings should be valued in the same way as the dormitory accommodation.

For facilities housed in permanent structures which may be part of farm buildings it is likely to be more appropriate to use relevant Part 4 rates.

#### 2.3 Site Value

For each structure a site value based on local information should be added.

Where the structure is other than a caravan the addition for site should take account of any significant difference in size between the structure being valued and a typical static caravan.

The site value of communal facilities when using Part 4 rates is already reflected in the relevant rate.

### 3 QUANTUM

Quantum should be applied to all structures and buildings on site and also to the site value.

The allowance for quantum is to be determined by the total area of **all** dormitory and communal facilities on site.

AREA m <sup>2</sup>	Allowance %
<100	0%
100	1%
125	5%
150	10%
175	12.5%
200	15%
225	17.5%
250	20%
275	21.67%
300	23.33%
325	25%
350	26.67%

AREA m²	Allowance %
375	28.33%
400	30%
425	32.5%
450	35%
475	37.5%
500	40%
550	41%
600	42%
650	43%
700	44%
750	45%
800	46%
850	47%
900	48%
950	49%
>1,000	50%

# 4 END ADJUSTMENTS

The final value may be modified by applying a deduction to reflect disabilities, such as, poor access or sloping site.

End allowances should not exceed 10%.