



Non Domestic Rating
Council Tax & Electoral Registration

Assessor for Scottish Borders Council
Revaluation 2023

Valuation of Self Catering Accommodation

This Guidance Note should be applied having regard to the SAA Commercial Properties Committee Practice Note 17 - Valuation of Self-Catering Accommodation.

Self-Catering Accommodation should be valued using calculated rates per bed space having regard to the Property Type and any on-site facilities.

1. Location – All Subjects

D - Good location

2. Calculation of Bed Spaces

- Double room: 2 bed spaces
- Twin room: 2 bed spaces
- Family room: 2 bed spaces
- Bunk beds: 1 bed space (unless the room can clearly take 2 single beds)
- Bed settees, or similar: exclude unless they provide the only sleeping accommodation. In such a scenario, count as 2 bed spaces

No adjustment should be made to the total bed spaces – the assumption is that there are sufficient bathrooms/shower rooms and additional public rooms within the property for the number of spaces.

3. Class and Rate per Bed Space

Class		Rate per Bed Space
L1 Luxury	Exceptional property built or modernised to a very high standard e.g. historic buildings, castles or other excellent quality properties	£1200
H1 Very Good House	A modern house (built from year 2000 onwards) or an older property which has been modernised/refurbished	£650
H2 Good House	Older house with limited modernisation/refurbishment	£550
C1 Very Good Chalet	A modern chalet (built from year 2000 onwards) or an older chalet which has been modernised/refurbished	£650
C2 Good Chalet	Older chalet with limited modernisation/refurbishment	£550
F1 Very Good Flat	A modern flat (built from year 2000 onwards) or an older flat which has been modernised/refurbished	£650
F2 Good Flat	An older flat with limited modernisation/refurbishment	£550

4. Additions to Value

Additions to value can be made for specific **on-site** facilities. Examples set out below:

On-site facilities	Addition
Hot Tub	5%
Tennis Court	10%
Swimming Pool	10%
Games Room	10%
Quad Biking	10%
Fishing	10%
Golf Course	20%
Exclusive Use operated beyond normal Self-Catering use	20%

Direction should be sought from senior valuation staff for on-site facilities not shown above.

No addition should be made for laundry rooms, reception offices or stores.

5. Deductions to Value

This will not exceed 10% and must **only be granted under exceptional circumstances**.

Guidance Note approved – September 2022