



Non Domestic Rating
Council Tax & Electoral Registration

Assessor for Scottish Borders Council
Revaluation 2023

Valuation of Shooting Rights Local Guidance Note

1. APPLICATION

This Guidance Note should be applied having regard to the SAA Miscellaneous Properties Committee - Practice Note 35 – Valuation of Shooting Rights and Deer Forests

Rents have been analysed in accordance with SAA Basic Principles Committee - Practice Note 1 – Adjustment of Rents.

2. VALUATION CONSIDERATIONS

a. Rates per Hectare

Land Type	Rate per hectare
Arable	£4.00
Hill/Moorland	£1.50
Grassland	£3.90
Mixed	£3.75
Woodland	£6.50
Commercial Forestry	£6.50
GREATER THAN 80% COMMERCIAL FORESTRY NURSERY (less than 5 years old)	£1.50
GREATER THAN 80% COMMERCIAL FORESTRY FELLED (less than 5 years old)	£1.50
GREATER THAN 80% COMMERCIAL FORESTRY FELLED & REPLANTED (less than 5 years old)	£1.50

b. Quantum

The quantum scheme applies for all land types – no interpolation required.

Area (ha)	Adjustment
Up to 1000	0%
1000	-5%
2000	-10%
3000	-20%
4000	-30%
5000 and over	-50%

Guidance Note approved – March 2023