



Revaluation 2010

Miscellaneous Properties Committee

Practice Note 28 Valuation of Anemometer Masts

1.0 Introduction

- 1.1 A Valuation Tribunal held in Peterborough in June, 2005 determined that an Anemometer Support Mast was rateable in terms of the Valuation for Rating (Plant & Machinery) (England) Regulations 2000.

The Valuation for Rating (Plant & Machinery) (Scotland) Regulations 2000 give direction in Scotland, and Foundations, Settings and Supports are prescribed as Plant and Machinery under Class 4, Table 3.

2.0 Basis of Valuation

- 2.1 The site of the Anemometer Mast should be valued on the Comparative Principle of valuation and the rateable plant should be valued using the Contractor's Basis of valuation.
- 2.2 There are two types of Anemometer Masts in Scotland. These are:

Type A

Masts that form part of an existing wind farm and are used for monitoring and control on that wind farm. This type is unum quid with the wind farm and will be already reflected in the Net Annual Value of the wind farm. Consequently there is no requirement for a separate entry in the Valuation Roll.

Type B

Masts on sites where a planning application has been made for a wind farm or for an Anemometer Mast and which are currently being assessed for planning. Masts that fall into this category are rateable and as such should enter the Valuation Roll.

3.0 Valuation Considerations

3.1 The valuation of Anemometer Masts (Type B) comprises two elements - Site Value and Structure Costs.

3.2 Site Value –
Site values should be determined by reference to local rental evidence, however from the information available it is clear that in many cases there are no rents passing for sites of Anemometer Masts, as the benefit to the landowner will follow when a site is determined as suitable for use as a wind farm.

3.2.1 Where no local rental evidence exists a site rental of £700 per site should be adopted.

3.3 Structure Costs –
No adjustment is required for contract size, professional fees or location, however an allowance from the figures in the following table may be appropriate where the structure is in the nature of a second hand mast relocated from another site.

3.4

<u>Height of Mast</u>	<u>10 m</u>	<u>25 m</u>	<u>40 m</u>	<u>50 m</u>	<u>60 m</u>	<u>70 m</u>
Total Cost of Mast plus Installation (£).	7300	11680	14600	16650	19400	23750
Non Rateable Items - Deduct 15%	6205	9928	12400	14150	16500	20150
Decapitalisation Rate of 5%	310	496	620	707	825	1007
Net Annual Value of Structure (Rounded)	300	500	600	700	800	1000
Site Value (where no local evidence).	700	700	700	700	700	700
Total Net Annual Value of Subject (£).	1000	1200	1300	1400	1500	1700

4.0 Statutory Decapitalisation Rates

4.1 The statutory decapitalisation rate of 5% has been used in the foregoing table. Where the lower statutory decapitalisation rate referred to in The Valuation for Rating (Decapitalisation Rate) (Scotland) Regulations 2005 is considered appropriate, the valuation should be adjusted accordingly.

5.0 Valuation Roll Entries

5.1 It is recommended that the description “Anemometer Mast” is used to identify this type of subject in the Valuation Roll.