

## **Revaluation 2010**

### **Public Buildings Committee**

#### **Practice Note 13 Valuation of Burial Grounds**

##### **1.0 Introduction**

- 1.1 This practice note applies to burial grounds and includes subjects such as cemeteries, churchyards, graveyards and necropolises.

##### **2.0 Basis of Valuation**

- 2.1 Subjects covered by this practice note should be valued on the Contractor's Basis.

##### **3.0 Lair Cost Rates**

- 3.1 The recommended rate is £150 per coffin lair.
- 3.2 Where casket lairs are provided they should be taken at £60 per lair.

##### **4.0 Valuation**

- 4.1 Elements included in lair cost rate.

1. Land value
2. External works (roads, drainage, fencing, grass seeding, gates, hedging, lair marker pins, and storage compound).
3. Ancillary buildings including toilets and groundskeepers' stores.

- 4.2 Method of Valuation.

1. Ascertain the number of lairs required to meet demand over the next fifteen years, or the actual number of lairs remaining, whichever is the lesser figure.
2. Arrive at an effective capital value by adopting the cost of providing coffin lairs at £150 each (including land value) plus casket lairs at £60 each (including land value).
3. Where buildings exist which are deemed to be in excess of the typical utilities, e.g. chapels, offices, etc they should be valued, in addition, by reference to local evidence or the Cost Guide.

##### **5.0 Decapitalisation Rate**

- 5.1 The appropriate statutory decapitalisation rate should be used.