



Revaluation 2010

Miscellaneous Properties Committee

Practice Note 11

Valuation of Certificated Locations Caravan Sites

1.0 Introduction

- 1.1 Certificated Locations (5 CLs) are caravan and camping sites which are subject to Certificates issued by organisations exempted from normal site licence requirements under Paragraph 5 Schedule 1 of the Caravan Sites and Control of Development Act 1960. Most of such Certificates are issued by the Caravan Club or by the Camping and Caravanning Club. The sites involved will generally have the character of farm sites.
- 1.2 These Certificates have to be renewed annually. The Certificate requires that the site is used only by members of the exempting organisations for recreational purposes, for a maximum stay of 28 days. Not more than 5 caravans can be located on the site at any one time (hence the term 5 CLs).
- 1.3 There are other sites, as described in Paragraph 3, Schedule 1 of the Caravan Sites and Control of Development Act 1960, which do not require a licence or a certificate. Where such sites are deemed rateable the approach to valuation should be as recommended for 5 CLs.

2.0 Basis of Valuation

- 2.1 As with commercial touring park sites the value of a 5 CLs site must relate to the level of occupancy of the site and consequently to the level of receipts derived from the site. A scale has been produced, from caravan and camping pitch fees and any ancillary income, to arrive at Net Annual Value.

2.2 Basic Site

The scale shown below is for a basic 5 CLs site where the 2007 income is considered to be derived from the normal sustainable occupancy rate for the site. A basic site is an undeveloped 'Greenfield' site with only standard facilities i.e. drinking water, waste water/chemical disposal facilities with flushing tap.

BASIC CERTIFICATED LOCATIONS AND SITES

The Gross Receipts (Net of VAT) below are those for the 2007 season			
Gross Receipts £	N.A.V.	Gross Receipts £	N.A.V.
Up to 500	£25	1151-1200	£255
501-550	£40	1201-1250	£270
551-600	£60	1251-1300	£285
601-650	£80	1301-1350	£300
651-700	£100	1351-1400	£315
701-750	£120	1401-1450	£330
751-800	£135	1451-1500	£345
801-850	£150	1501-1550	£360
851-900	£165	1551-1600	£375
901-950	£180	1601-1650	£390
951-1000	£195	1651-1700	£405
1001-1050	£210	1701-1750	£420
1051-1100	£225	1751-1800	£435
1101-1150	£240	1801-1899	£450

Over £1,899, (i.e. £1900+), @ 25% of receipts, rounded down to next £25. There should be no interpolation between the figures for N.A.V. in this scale.

2.3 Developed Sites

A developed site will have constructed facilities in addition to the basic site.

Type A

Where the site has electric hook ups, in addition to the standard facilities, value at 20% of the 2007 gross receipts (Net of VAT) to arrive at N.A.V.

Type B

Where the site has electric hook ups, shower/toilet block and gravel or tarmac roads, value at 18% of the 2007 gross receipts (Net of VAT) to arrive at N.A.V.

Assessment should be rounded down to the nearest £25.00.

3.0 General

- 3.1 When no questionnaire and/or accounts have been returned the valuer will make an assessment of the gross receipts likely to have been achieved during the 2007 season. This can be achieved by comparing with the actual receipts received from sites in similar locations.
- 3.2 In applying the above valuation recommendations to both basic and developed sites, valuers must ensure that the resulting N.A.V. does not exceed the assessments for Licensed Touring Sites in the locality having similar facilities.