



## **Revaluation 2010**

### **Miscellaneous Properties Committee**

#### **Practice Note 29 Valuation of Fishing Huts**

#### **1.0 Introduction**

- 1.1 This Practice Note applies to the valuation of Fishing Huts occupied in connection with Salmon Fishing Rights.

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

- 2.1 Fishing Huts should be valued by reference to the beacon values contained within this Practice Note which have been derived using the Contractor's Basis of valuation.

#### **3.0 Survey and Measurement**

- 3.1 Fishing Huts should be measured on a gross external basis. Details of any land used for car parking should also be determined.

#### **4.0 Valuation Considerations**

- 4.1 Legislation/Case Law

At the request of a Clerk to a District Salmon Fishery Board, the Assessor is required to value and enter any Rights of Salmon Fishing in the Valuation Roll for the purposes of Fishery Assessment only (Section 151 of the Local Government etc. (Scotland) Act 1994, Section 40 of the Salmon and Freshwater Fisheries (Consolidation) (Scotland) Act 2003).

Following the cases of Assessor for Tayside Valuation Joint Board v Joseph Johnston & Sons Ltd 2000 and FIM Holdings Ltd v Assessor for Grampian Valuation Joint Board 2004, it is necessary to consider the distinction between essential and non-essential items associated with Fishings.

Lands and heritages that are not necessary for the exercise or enjoyment of the Fishing Rights (as they are exercised) should be considered as separate Valuation Roll entries e.g. Fishing Huts, Car Parks, etc. However, rights or structures which are considered essential to the operation of the Fishings, such as the embankment in a river fishing; the pond in an artificial fishing; access rights; and the right to control water, etc should be deemed included in the valuation of the Fishing Rights.

Further guidance between essential and non-essential items can be found in the Stair Memorial Encyclopaedia of the Laws of Scotland, vol 18, paragraphs 327-8.

#### 4.2 Beacon Values

In order to ensure a common approach to the valuation of Fishing Huts, the available evidence has been considered in the provision of the guidelines for their valuation.

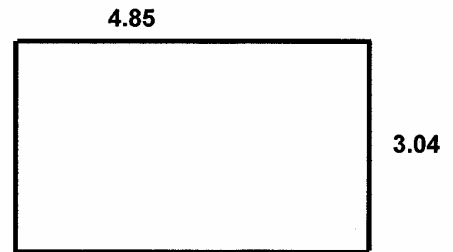
No rental evidence is currently available in respect of individual Fishing Huts let separately from an associated right to fish. Accordingly, the “beacon values” which are recommended as a guide, have been calculated by reference to costs, taking into account that these subjects only exist to serve the Fishings during the open season.

This class of subject ranges from simple shelters or huts through a range of temporary or adapted buildings to more substantial log-cabin style structures enjoying full services.

The following examples have been selected from a range of traditional style Fishing Huts erected within recent years. Recommended values have been calculated to reflect the seasonal nature of the use of these subjects, together with their value being inextricably linked to the use of the adjoining Fishing Rights. It should be noted that the recommended values are intended to be inclusive of associated car parking areas, etc. Valuers may encounter subjects occupied as Fishing Huts but differing significantly from the examples offered. In such circumstances, it is suggested that the facilities and accommodation offered by the examples given are used as a basis of comparison, with the Valuer making such other allowances as are necessary to arrive at a reasonable value.

End allowances may be considered to reflect physical circumstances particular to the subject, for example, vehicular access and age and condition. Consideration may also be given to the local level of value applied to huts, sheds, bothies, etc in the area.

**Beacon No.1**



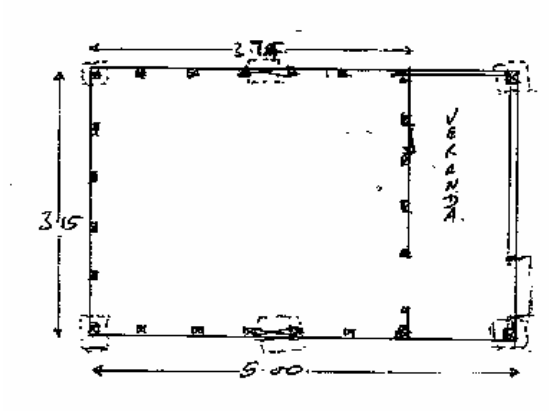
Basic fishing hut, erected in 1998. Timber weatherboard construction with felt roof and timber floor.

Situated approximately 500 metres from the public road, with car access via an unmade track. No improvement made to the surrounding area for car parking.

Area: 14.75 sq m

**Suggested valuation £65**

## Beacon No.2



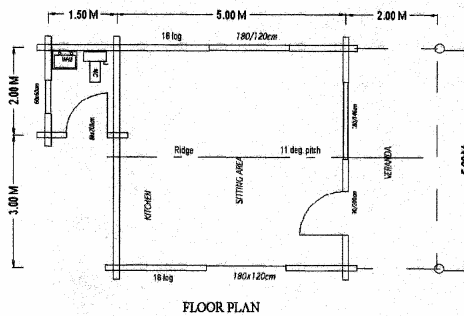
Simple fishing hut constructed by estate labour.

No services.

Areas: Interior      11.80 sq m  
Covered veranda    3.90 sq m

**Suggested valuation £165**

### Beacon No.3



Purpose built fishing hut erected circa 1992 for use by anglers.

Subject comprises a log cabin with a single room, together with adjacent WC. The building rests upon a concrete slab with walls constructed of 5" (125mm) interlocking logs. The roof is turf sitting on a PVC membrane.

Heating is provided by a wood burning stove. A private water supply and septic tank serve the WC. No mains electricity, although the subject is wired to accommodate a portable generator.

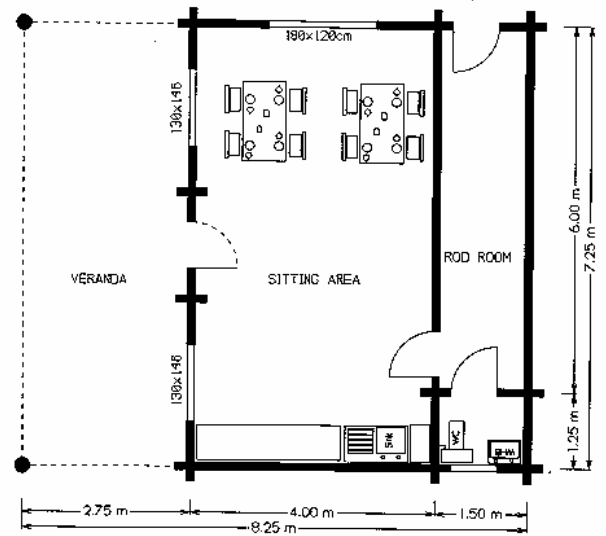
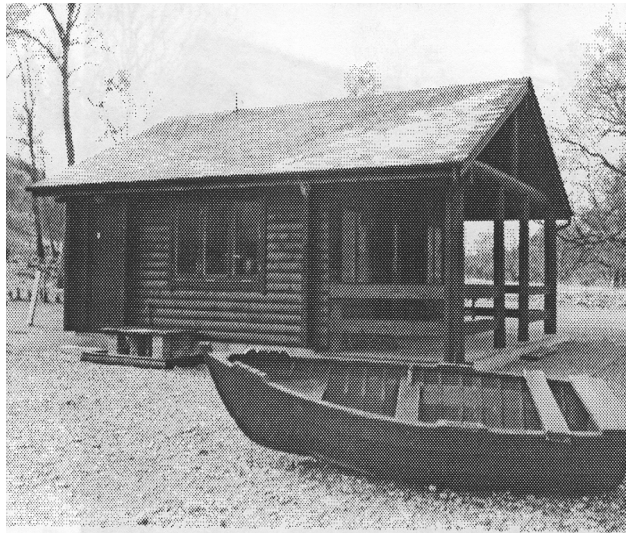
There is an adjacent car park with a hardcore surface.

The subject is situated approximately one mile from the public road, accessed via an unmetalled track.

Areas; Sitting room, WC 28 sq m  
Covered veranda 10 sq m

**Suggested valuation £800**

## Beacon No.4



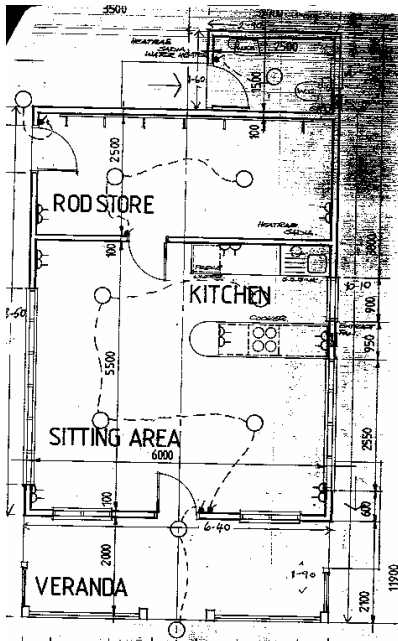
Fishing hut constructed of pre-formed 5" (125mm) logs, erected on a concrete floor slab.  
Slate roof.

Services: Water & septic tank (private), mains electricity

Areas: Internal sitting room, rod room etc. 40.00 sq m  
Covered veranda 20.00 sq m

**Suggested valuation £1150**

## Beacon No.5



Fishing hut erected in 1998. Timber weatherboard construction with profile steel sheeted roof. Private water supply and drainage to septic tank. Mains electricity supply.

Accessed via an unmade road with gravelled hardstanding for car parking.

Areas; Sitting are/kitchen, rod store, WC 59.00  
Covered veranda 12.00

**Suggested valuation £1550**

## **Beacon No.6**



Top quality fishing hut erected circa 1987.

Subject comprises a substantial log cabin with open plan sitting/dining room, kitchen, WC's and rod room. Concrete tiled roof.

Heating is provided by a wood burning stove and the subject is served by mains electricity. Private water supply and septic tank drainage.

The property is situated adjacent to the public road with gravelled parking area.

Areas;	Sitting room, kitchen, WC's, rod room	85.00 sq m
	Covered veranda	27.00 sq m

**Suggested valuation £2300**