

Revaluation 2017

Miscellaneous Properties Committee

Practice Note 35

Valuation of Shooting Rights and Deer Forests

1.0 Introduction

- 1.1 This Practice Note applies to the valuation of Shootings Rights and Deer Forests.

2.0 Basis of Valuation

- 2.1 Shootings and Deer Forests are valued by application of the Comparative Principle.

3.0 Rental Analysis

- 3.1 Analysis of rental information for the sporting rights to shoot over a variety of land types has been undertaken in accordance with SAA Basic Principles Committee Practice Note 1, Adjustment of Rents.

4.0 Definition of Shooting Rights and Deer Forests

4.1 Shooting Rights

- 4.1.1 In rating terms, shooting rights are defined as the right to occupy the land for the purpose of shooting wild animals and birds hunted for sport. Many wild animals can be hunted for sport including those animals not traditionally understood to be game.
- 4.1.2 Game does not have a clear definition in Scots law but the term normally refers to wild birds and animals which are killed for sport or for consumption. Species normally considered to fall within the definition of game are pheasants, partridges, black or red grouse, ptarmigan, wildfowl (most species of wild duck and geese), snipe, woodcock and hare. Deer will also be treated as falling within the definition of game. Pigeons and rabbits are game but may also be considered vermin at times.
- 4.1.3 Some parties consider game species to be vermin where they stray onto land where their presence is unwanted. This includes marauding deer and stray game birds. The fact that a party states that shooting of vermin only takes place does not necessarily mean that there is only vermin to be shot.

4.1.4 A shooting right is a right granted either through ownership of the land or by the owner granting lease, licence or permission to shoot to another party.

4.1.5 The right of shooting is an incorporeal heritage, which is entirely distinct from the corporeal heritages over which it can be exercised.

4.2 Deer Forests

4.2.1 A deer forest is a term first used to describe those afforested areas used for the driven hunting of deer. The term has been retained to describe those areas of predominantly managed open hill and moorland which deer now inhabit and used for the exercise of rights to shoot deer.

5.0 Valuation

5.1 Valuation of Shooting Rights

5.1.1 A table of rates per hectare has been prepared consequent to analysis of the available rental evidence for sporting rights to shoot over a variety of land types and is set out at Appendix 1. The rates should be used in the absence of local evidence.

5.1.2 The rates are to be applied relative to the **predominant** land type over which the rights are exercised. If the nature of the land is of relatively equal proportions of particular land types, often considered to provide the best shooting potential, then the "Mixed" rates should be applied.

5.1.3 Tables of quantum allowances are also set out at Appendix 2. There are two tables of quantum, one for Deer Forest/Hill/ Moor and one for all other land types.

5.1.4 Quantum should be interpolated for intermediate areas.

5.2 Valuation of Deer Forests

5.2.1 The incorporeal right to shoot deer can be let separately from the deer forest and can constitute a unit of valuation separate to that of the deer forest.

5.2.2 No separate entry should be made for the corporeal subject that is the deer forest. The rationale being that the value of such lands and heritages is exhausted by the value of the shooting rights.

5.2.3 Where the deer forest is owner occupied, and is solely used as such, then the value of shooting rights exhaust the value of the deer forest. Accordingly, no additional value should be attributed to the corporeal subject that is the deer forest.

- 5.2.4 The rights to shoot over a deer forest should be valued by a rate per hectare.
- 5.2.5 The appropriate rates per hectare and quantum allowances are shown at Appendix 1 and Appendix 2, respectively.

6.0 Allowances

- 6.1 The analysis derives rates per hectare from an analysis of sporting shooting rights, which should normally be applied without application of an allowance.
- 6.2 Where disabilities are extreme, an end allowance not normally exceeding **10%** may be applied.
- 6.3 Examples of allowances that may be applied are: no vehicular access; difficult terrain in part over which shooting rights may not be exercised easily; protection of species issues which may restrict shooting and difficulty in extraction of game.
- 6.4 This is not an exhaustive list and valuation judgement should be applied to any extreme disabilities presented by the subject.

7.0 Deer Management

- 7.1 Consideration has been given in the analysis of rents for sporting rights alone to the possible effect of deer management arrangements over lands and heritages consisting of deer forests. An allowance for extraordinary culling measures is not considered likely to be appropriate. However, if rental evidence is provided which clearly demonstrates a significantly lower level of value, then consideration should be given to this factor.

8.0 Valuation Considerations

8.1 Valuation Roll Entries

- 8.1.1 Generally, shooting rights are incidental to the ownership of land. In most cases the landowner will own the shooting rights unless specifically let separately and an entry will be required. There can be instances where land may have been sold but the shooting rights retained by the seller. In those cases, the former landowner will be the occupier.
- 8.1.2 There are a number of factors which require consideration before making a valuation roll entry. These are considered below.

8.2 Multiple Shooting Rights

- 8.2.1 In some cases, there may be different shooting rights over the same holding with, for example, the owner granting the right to shoot deer to

one party and the right to shoot pheasants to another or keeping the right to shoot a different species. These are not considered concurrent but different shooting rights.

8.2.2 In these cases, whilst there may be different rights over the same holding, each of these rights are deemed to be separate shootings and therefore separate entries in the valuation roll are appropriate.

8.2.3 This is not considered double counting but the valuation of the different shooting rights exercised by the various parties over the same land.

8.3 Retained Rights

8.3.1 Where the owner leases the shooting rights to a third party (or parties) but retains the right to shoot a particular species, or all species, over the course of a season, there may be more than one entry in the valuation roll: one for each tenant and (depending on circumstances) any retained right by the owner.

8.3.2 The rates per hectare to be applied for each valuation roll entry are set out in Appendix 1 of the Practice Note and are normally to be applied at 100% for each entry.

8.3.3 It is common place for some owners to retain a right to also shoot all or some of the same species over the same area of land which he/she has also let to a shooting tenant. Where the owners retained right is restricted significantly; for example to a set period, limited number of birds/deer and is clearly stated in a lease agreement which the tenant is required to honour, then an allowance of 50% may be applied to the owners retained entry. For the avoidance of doubt the tenant entry is to remain at 100%.

8.3.4 Where the landlord retains the right to shoot for only a few days whilst the subject is let, then that use by the landlord is considered de minimis and no separate entry for the landlord is required.

8.3.5 There are occasions where the landowner may require to exercise shooting rights where a tenant has been unable to reach cull targets in respect of deer. No additional valuation roll entry should be made for the landowner where this is the only retained right as the Annual Value of the sporting shooting right is exhausted by the entry made for the tenant.

8.4 Unexercised Shootings

8.4.1 There may be cases where, for a number of reasons, the occupier of the shooting rights does not shoot, or has no intention of allowing anyone to shoot. The occupier of the shooting rights could exercise or lease the rights to a third party but chooses not to do so. In these situations, if there is clearly game that could be shot and/or there is potential value in the holding for shooting purposes, this should be

treated as a voluntary restriction and a separate entry made in the valuation roll.

- 8.4.2 Shooting rights should only be entered in the roll in relation to land and holdings where shootings are capable of being exercised. There may be cases, particularly in areas on the boundaries of large towns, where a parcel of land is so small, or its topography such, that it would prove not practicable to be let for shooting purposes. In these cases regard would need to be given to the nature of the holding itself as well as its locality. In such situations, no entry need be raised in the Valuation Roll. Any discretion in this regard should be exercised with great care.

8.5 Game Larders and Other Buildings

- 8.5.1 The rates derived from the rental evidence do not reflect the inclusion of any buildings. Accordingly, any buildings should be included separately in the valuation roll unless occupied together with a Deer Forest. When considering entering any building together with the corporeal subject that is the Deer Forest, location within the Deer Forest or contiguity with it will determine whether it is appropriate to do so.

8.6 Game Larders

- 8.6.1 These may be purpose built, contained within older buildings and converted to use as a game larder, or refrigerated containers.
- 8.6.2 Local evidence should be used to derive the appropriate level of value. Reference to SAA Industrial Properties Committee Practice Note 2, Valuation of Cold Stores, may be required to enable valuation of game larders.

8.7 Rearing Pens

- 8.7.1 A valuation roll entry should be made for any rearing pens and the land on which they are situated.
- 8.7.2 Reference should be made to the Cost Guide to determine appropriate unit cost rates to be applied to the rearing pens. Local evidence should be used to determine the level of value to be applied to the ground.
- 8.7.3 Where there are demountable rearing pens, and the land is otherwise used for an agricultural purpose when the pens are removed, consideration of agricultural exemption may be required. Sole use for a substantial part of the year and degree of permanence will assist in reaching a conclusion on this matter.

8.8 Other Buildings

- 8.8.1 These may include stores, garages, kennels, lunch accommodation, lodges, bothies and the like. It is likely that local evidence will enable the valuation of the majority of these buildings. Reference should be made

to relevant SAA practice notes for those buildings which may not be valued by reference to local evidence.

- 8.8.2 Release pens used in game bird shootings are heritable but are usually modestly fenced areas with little additional value.

9.0 Valuation Roll Descriptions

- 9.1 The description "Shooting Rights" is sufficient to describe the majority of rights entered in the valuation roll.
- 9.2 The description "Deer Forest" should be reserved for the owner/occupied managed estates over which deer roam and on which the right to shoot deer may be exercised. The term may also be used for those situations where the corporeal Deer Forest is let rather than only the shooting rights over it.

TABLE OF RATES PER HECTARE

In the absence of local evidence, the basic rates in the table below may be applied.

LAND TYPE	RATE/HA
ARABLE	£4.00
UNIMPROVED GRASSLAND	£4.00
IMPROVED GRASSLAND	£3.50
DEER FOREST/HILL/MOOR	£2.00
WOODLANDS/FORESTRY	£5.00
MIXED TYPES	£5.00

TABLE OF QUANTUM ALLOWANCES

In the absence of local evidence, the quantum allowances in the table below may be applied. Intermediate points on the scale should be interpolated.

QUANTUM ALLOWANCES – DEER FOREST / HILL / MOOR

	AREA (HA)	QUANTUM
UP TO	2000	0%
AT	5000	25%
AT AND OVER	8000	50%

A cap of 50% quantum allowance may be increased if local evidence is available.

QUANTUM ALLOWANCES – ALL OTHER LAND TYPES

	AREA (HA)	QUANTUM
UP TO	1000	0%
AT	2000	25%
AT AND OVER	5000	50%

A cap of 50% quantum allowance may be increased if local evidence is available.