

Revaluation 2023

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 adjustments as are necessary to arrive at a reasonable value. Where the hut or lodge is larger or smaller than the relevant beacon, the valuer should adjust the value on a pro rata basis.

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

Example 1



Basic fishing hut. Timber weatherboard construction with felt roof and timber floor. No services.

Situated remotely with car access via an unmade track. No improvement made to the surrounding area for car parking.

Typical Area: 15.00m²

Example 2



Simple fishing hut. Timber weatherboard construction with felt roof and timber floor. No services.

Situated remotely with car access via an unmade track. No improvement made to the surrounding area for car parking.

Typical Area: Hut 10.00 m²
Covered veranda 5.00 m²

Suggested valuation £130

Beacon No.2 – Good

Example 1



Fishing hut of timber weatherboard construction with profile steel sheeted roof.
Services: private water supply; drainage to septic tank and electricity supply.

Access may be via an unmade road and with hard surfaced car parking.

Example 2



Purpose built log fishing lodge for use by anglers.

Log cabin with a single room, together with adjacent WC. The building is likely to rest on a concrete slab with walls constructed of 125mm (5") interlocking logs. The roof can be turf sitting on a PVC membrane.

Services: Heating may be provided by a wood burning stove; a private or mains water supply and septic tank serve the WC. No mains electricity.

There may be an adjacent hard surfaced car park.

The subject can be remote and situated some distance from the public road, accessed via an unmetalled track.

Beacon No.2 – Good

Example 3



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

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

There may be an adjacent hard surfaced car park.

The subject can be remote and situated some distance from the public road, accessed via an unmetalled track.

Suggested Valuations

Typical Area: Sitting room and WC: 30.00m²

Covered veranda: 10.00m²

£1050 NAV/RV

Typical Area: Sitting room, rod room and WC: 40.00m²

Covered veranda: 20.00m²

£1500 NAV/RV

Typical Area: Sitting area/kitchen, rod store and WC: 60.00m²

Covered veranda: 15.00m²

£2000 NAV/RV

Beacon No.3 – Superior



Top quality fishing lodge for use by anglers.

A more substantial log cabin than Beacon 2 with kitchen and dining areas; WC's and rod room. Concrete tiled roof.

Services: Heating will be provided and the subject will be served by mains electricity; private water supply and septic tank drainage.

The property may be situated adjacent to the public road with hard surfaced parking area.

Typical Area: Sitting room, kitchen, WC and rod room	85.00m ²
Covered veranda:	25.00m ²

Suggested valuation £3000