



Revaluation 2017

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 2014 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 2014 season			
Gross Receipts £	N.A.V.	Gross Receipts £	N.A.V.
Up to 500	£25	1151-1200	£240
501-550	£35	1201-1250	£250
551-600	£50	1251-1300	£265
601-650	£70	1301-1350	£280
651-700	£90	1351-1400	£295
701-750	£110	1401-1450	£310
751-800	£125	1451-1500	£325
801-850	£135	1501-1550	£335
851-900	£150	1551-1600	£350
901-950	£165	1601-1650	£365
951-1000	£180	1651-1700	£380
1001-1050	£195	1701-1750	£395
1051-1100	£210	1751-1800	£410
1101-1150	£225	1801-1899	£425

Where receipts are greater than £1,899 these should be valued at 23.5%. There should be no interpolation between the figures for N.A.V. in this scale.

2.3 Developed Site

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 18.5% of the 2014 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 16.5% of the 2014 gross receipts (net of VAT) to arrive at N.A.V.

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 2014 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.