

Revaluation 2017

Miscellaneous Properties Committee

Practice Note No 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 Shooting Rights and Deer Forests are to be valued by application of the Comparative Principle.

3.0 Rental Analysis

- 3.1 The analysis of rental information across Scotland 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 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 a 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 In the absence of sufficient local evidence to merit a variation, following an analysis of available rental evidence across Scotland, the table of rates per hectare set out in Appendix 1 should be adopted.

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 then the “Mixed” rate should be applied.

5.1.3 In respect of shooting rights where commercial forestry is the predominant land type, an allowance of 10% may be applied to the main rate **only** in circumstances where it is evidenced that the impact of deer on the crop is significant to the commercial forestry land over which the right to shoot exists i.e. greater than 10% crop damage at or around 1 January 2017.

5.14 In the absence of sufficient local evidence to merit a variation, quantum allowances are set out at Appendix 2. There are two tables of quantum, one for Deer Forest/Hill/ Moor and one for all other land types.

5.2 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 are to be valued by the application of a rate per hectare.
- 5.2.5 In the absence of sufficient local evidence to merit a variation, the appropriate rates per hectare and quantum allowances are shown at Appendix 1 and Appendix 2, respectively.

5.3 Location

- 5.3.1 There may be instances where Deer Forests and Shooting Rights are in an extremely remote location and not so readily accessible as the norm e.g. areas to the west of the Great Glen in Highland. Consideration may be given to reducing the rate per hectare by a maximum of **35%** where supported by local evidence. Any discretion in this regard should only be applied in exceptional circumstances.

6.0 End Allowances

- 6.1 The analysis derives rates per hectare from sporting shooting rights across Scotland, which should normally be applied without application of an end allowance.
- 6.2 A list of example disabilities is set out in Appendix 3 with the suggested course of action in each case. This is not an exhaustive list and valuation judgement should be exercised. In the absence of sufficient local evidence to merit a variation, a maximum end allowance for all land types should not exceed **30%**.

7.0 Valuation Considerations

7.1 Valuation Roll Entries

- 7.1.1 Generally, shooting rights are incidental to the ownership of land. In most cases the landowner will own and be in occupation of the shooting rights unless specifically let separately in which cases the tenants will be in occupation. There are 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.
- 7.1.2 There are a number of factors which require consideration before making a valuation roll entry. These are considered below.

7.2 Multiple Shooting Rights

- 7.2.1 In some cases, there may be different shooting rights over the same

holding with, for example, the landowner granting the right to shoot deer to one party and the right to shoot pheasants to another. These are not considered “concurrent” but different shooting rights.

- 7.2.2 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.
- 7.2.3 This is not considered double counting but the valuation of the different shooting rights exercised by various parties over the same land.

7.3 Retained Rights

- 7.3.1 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.
- 7.3.2 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 applied at 100% for each entry. However, 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 owner’s retained entry. For the avoidance of doubt the tenant’s entry is to remain at **100%**.
- 7.3.3 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.
- 7.3.4 There are occasions where the landlord 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.

7.4 Unexercised Shootings

- 7.4.1 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 the rights themselves 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 an entry made in the valuation roll.
- 7.4.2 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.

7.5 Deer Management

7.5.1 A key objective of deer shooting leases is deer management. The rate applied is a rate per hectare for the right to shoot over land of particular predominant land types. A cull exercise may take place in order to meet the terms of a deer management plan. This may occur, for example, where a tenant has been unable to achieve the cull target through exercise of the rights let. Consideration has been given to factors relating to deer management and, since a rate per hectare is adopted as the basis of valuation rather than a rate per deer, no allowance is considered appropriate to take account of the impact of deer management obligations.

7.6 Game Larders and Other Buildings

7.6.1 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 i.e. the Deer Forest, the location within the Deer Forest or contiguity with it will determine whether it is appropriate to do so.

7.7 Game Larders

7.7.1 These may be purpose built, contained within older buildings and converted to use as a game larder, or refrigerated containers.

7.7.2 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.

7.8 Rearing Pens

7.8.1 A valuation roll entry should be made for any rearing pens and the land on which they are situated.

7.8.2 Reference should be made to the Rating 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.

7.8.3 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.

7.9 Other Buildings

7.9.1 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.

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

8.0 Valuation Roll Descriptions

8.1 The description "Shooting Rights" is sufficient to describe the majority of rights entered in the valuation roll.

8.2 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.

RATES PER HECTARE

In the absence of sufficient local evidence to merit a variation, the basic rates in the table below should be applied to the predominant land type.

LAND TYPE	RATE/HA
ARABLE	£4.00
DEER FOREST/HILL/MOOR	£2.00
GRASSLAND	£2.80
MIXED	£3.75
WOODLAND/FORESTRY	£4.50
COMMERCIAL FORESTRY	£4.50
GREATER THAN 80% COMMERCIAL FORESTRY NURSERY (less than 5 years old)	Deer Forest/Hill/Moor
GREATER THAN 80% COMMERCIAL FORESTRY FELLED (less than 5 years old)	Deer Forest/Hill/Moor
GREATER THAN 80% COMMERCIAL FORESTRY FELLED & REPLANTED (less than 5 years old)	Deer Forest/Hill/Moor

QUANTUM ALLOWANCES

In the absence of sufficient local evidence to merit variation, the quantum allowances in the table below should be applied.

Intermediate points on the scale should be interpolated.

LAND TYPE: DEER FOREST / HILL / MOOR

AREA (HA)		QUANTUM
UP TO	2000	0%
AT	5000	25%
AT	8000	50%
AT AND OVER	10000	60%

ALL OTHER LAND TYPES

AREA (HA)		QUANTUM
UP TO	1000	0%
AT	2000	25%
AT	5000	50%
AT AND OVER	6000	60%

Examples of Disabilities

DISABILITY	COMMENT	ACTION
Existence of Rock/Scree areas	Game may inhabit such areas and may be shot where it sits.	In circumstances where either access and/or extraction of carcasses difficulties are present, an end allowance may be appropriate. Such areas should not be excluded from the area to be valued.
Land within the shooting area is too steep	Game may inhabit such areas and may be shot where it sits.	In circumstances where either access and/or extraction of carcasses difficulties are present, an end allowance may be appropriate. Such areas should not be excluded from the area to be valued.
Areas of population within the shooting area	No shooting may be practically carried out in these areas since a nuisance would be caused by such activity	Where any such area has been included it should be removed from the valuation e.g. village/town boundary
Significant levels of public access to shooting area	“Right to roam” gives the general public access to most land.	Where it is demonstrated that public access inhibits the occasions on which shooting rights may be exercised an end allowance may be appropriate
The shooting right is within an SSSI	Conditions will vary from one SSSI to another Careful consideration of the restrictions agreed as part of the SSSI are required	Where restrictions under the SSSI are considered by the valuer to be sufficiently onerous (e.g. significant access difficulties) an end allowance may be appropriate
A working quarry is located within the shooting area		The area of the quarry should be omitted from valuation
Shooting is prohibited over a wind farm	There may be restrictions under the lease preventing shooting in proximity to the supporting structures.	Where shooting is restricted under a lease an end allowance may be appropriate. If a legal restriction rather than voluntary restriction prevents shooting in its entirety, then the area should be omitted from valuation