



Revaluation 2023

Public Buildings Committee

Practice Note 13 Valuation of Burial Grounds

1.0 Introduction

- 1.1 This Practice Note deals with the valuation of burial grounds and includes subjects such as cemeteries, natural burial sites, churchyards, graveyards and necropolises.

2.0 Basis of Valuation

- 2.1 Subjects covered by this practice note are valued on the contractor's basis.

3.0 Lair Cost Rate

- 3.1 The recommended rate is £190 per coffin lair.
- 3.2 Where casket lairs are provided they should be taken at £70 per lair.

4.0 Valuation

4.1 Elements included in lair cost rate

1. Land value
2. External works (roads, drainage, fencing, grass seeding, gates, hedging, lair marker pins, and storage compound).
3. Ancillary buildings including toilets and groundskeepers' stores.

4.2 Method of Valuation

- (i) Ascertain the number of lairs required to meet demand over the next fifteen years, or the actual number of lairs remaining, whichever is the lesser figure.
- (ii) Arrive at an effective capital value by adopting the cost of providing coffin lairs at £190 each (including land value) plus casket lairs at £70 each (including land value).

- (iii) Where buildings exist which are deemed to be in excess of the typical utilities, e.g. chapels, offices, etc they should be valued, in addition, by reference to local evidence or the relevant SAA practice note.

5.0 Decapitalisation Rate

- 5.1 The appropriate statutory decapitalisation rate should be used.