

NON DOMESTIC REVAL 2003

CLASS 221

CARAVAN PARKS

CAMP SITES

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INTRODUCTION AND DEFINITIONS

Within these notes the following definitions apply.

- Static Pitch** - a pitch normally occupied by a leisure or fleet van.
- Touring Pitch** - a pitch available for towed caravans and motorised caravans. Most parks operated by the public sector are made up exclusively of touring pitches. Most privately-owned parks have a small number of touring pitches.
- Tent Pitch** - a pitch available for short term use by campers who pitch their own tent.
- Fleet Van** - a caravan owned by the site operator and rented out for short-term holidays (typically one or two weeks).
- Leisure Van** - a caravan owner-occupied by a private individual sited on a caravan park. The owner-occupier pays an annual licence fee to the park operator.
- Vacant Pitches** - These are vacant pitches for static caravans - available either for a leisure van or a fleet van.
- Gross Pitch Fee** - This is the annual fee charged by the park operator to owners of static vans. The fee usually includes rates and VAT. It may also include electricity and a prompt payment discount.
- Net Pitch Fee** - This is the adjusted gross pitch fee. This gives a clear pointer to the attractions of the park including location and facilities. Parks are banded into 5 bands according to their net pitch fee.
- Normal Vacancy** - It is considered that a normal vacant pitch rate on an average park is 10% of the total number of static pitches.

1.0 DESCRIPTION

1.1 Legislation

All caravan parks are required to be licensed by a District Council under the Caravans Act (NI) 1963. The Site License will specify the number of permitted static pitches, touring pitches and tent pitches.

The New Valuation List (Time and Class of Hereditament) Order (NI) 1995 states that "all hereditaments other than dwelling houses... are hereditaments in relation to a new valuation List". In this context, leisure vans are domestic and are outside the scope of this revaluation. All other component parts of these hereditaments require to be revalued.

The Rates Amendment (NI) Order 1982 adds Part X111 to Schedule 12 of the 77 Order. This allows the DV to treat all separately occupied leisure van pitches on a park as a single hereditament together with as much, if any, of the park as is in the occupation of the site operator. All such pitches are entered as PD. Individual leisure van occupiers may elect for separate assessment. Where an alteration is made as a consequence of this, the Certificate must state the number of leisure vans included in the hereditament and their contribution to NAV.

2.0 DISTRICT RESPONSIBILITIES

2.1 Ballymena District Office will analyse all Forms of Return.

2.2 District Offices will be responsible for the inspection, survey and valuation of all Caravan Park hereditaments within their respective areas.

3.0 4TH REVAL BASIS OF VALUATION

3.1 Valuation of static and touring caravan pitches were via reference to a scale calculated from the 1994 Net Pitch Fee. Adjustments were then made to reflect occupancy levels, fleet vans and pitch vacancies.

3.2 Other buildings were valued on the basis of rates per m² at 50% of rates applied to similar buildings in rural locations outside the park.

4.0 5TH REVAL BASIS OF VALUATION

4.1 Valuation of this type of hereditament will be as per 4th Reval methodology. Valuation of static and touring caravan pitches were assessed via reference to a scale calculated from the 2001 net pitch fee. This is a relatively small class of property with very limited rental evidence available.

4.2 Pitch NAV Table

	2001 Pitch Fee	Static Pitch NAV	Touring Pitch NAV	Tent Pitch NAV
Band A	Up to £200	£60	£36	£12
Band B	£201 to £350	£100	£60	£20
Band C	£351 to £600	£125	£75	£25
Band D	£601 to £850	£160	£95	£30
Band E	Over £851	£200	£120	£40

The static pitch NAV is used to value the pitch element of a fleet van and vacant static pitches. Pitches occupied by leisure vans remain domestic.

4.2 Touring Pitches

Touring pitches on a mixed caravan park are valued at 60% of the static pitch rate, subject to adjustment for occupancy levels.

Occupancy

Adjustment to Touring Pitch NAV

55% and over + 15%

46% - 54% + 10%

40% - 45% + 0%

below 40% deduct 2% for each 1% that
occupancy is below the 40% norm
Subject to a minimum Pitch NAV

On touring-only parks the pitch rate, before adjustment for occupancy, will be determined by:

the touring pitch rate on mixed parks in the locality;

the overall standard and quality of the park; and

the level of overnight charges.

Most public sector touring parks show very low occupancy levels which bring the basic rate down to the scale minimum.

4.3 Tent Pitches

Valued at one-third the occupancy-adjusted touring pitch rate.

4.4 Fleet Vans

The van structure is valued as a 100% add-on to the pitch NAV. If the entire stock of fleet vans on the park is of unusually high quality then the add-on is 125%; if the entire stock is of unusually poor quality then the add-on is 75%.

In Northern Ireland the typical fleet van tends to be at least 5 years old, 2-bedroom/6-berth, 28ft X 10ft, fully serviced.

4.5 Vacant Pitches

It is accepted that a normal vacant pitch rate on an average park is 10% of the total number of static pitches. This 10% should not be valued. However, any excess of the 10%, subject to a maximum of 10% of the total of occupied static pitches, should be valued at the pitch NAV rate.

4.6 Toilet and Shower Blocks

Value is not dependent on size of facility but on the number of unserviced static pitches. Value at 10% of pitch NAV x the total number of unserviced static pitches. Add 20% to cover laundry, touring sites and tent sites.

Note: Above applies only to parks, which include static pitches. Where a park is comprised of touring pitches only, the toilet, etc block is valued by way of a 10% add-on to the total NAV for the pitches.

4.7 Other Buildings etc

Measured as per RICS Code of Measuring Practice. Generally rates per m² should be at 50% of rates applied to similar buildings in rural locations outside the park.

4.8 Chalets & Apartments

Here there is an overlap with Class 261. Districts already have the Class 261 scheme of valuation and any self-catering accommodation on a caravan park should be valued in line with that scheme.

4.9 Bars, Licensed Restaurants

These elements will be valued by the traditional profits basis and in line with the Class 266 valuation scheme.

4.10 Itinerant/Traveller Sites

These will continue to be valued in line with current practice. Individually occupied pitches remain PD. Only visiting pitches, offices and communal facilities in the occupation of the District Council will be revalued.

4.11 "Touring in the Trees" Sites

Operated by DARD, these are minimal facility touring sites. Occupancy levels for individual sites are not available. Value by comparison to other touring parks in the locality.

5.0 VALUATION APPROACH

Remains as detailed in paragraph 4.0.

6.0 FORMS OF RETURN

See Appendix A.

7.0 CONTACTS

Class 221 Research has been undertaken by
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**2003 NON-DOMESTIC REVALUATION
DARD FOREST SERVICE DISTRICT COUNCIL CARAVAN AND CAMP SITES
RETURN OF PARTICULARS FOR 2001 SEASON**

NAME OF SITE	
ADDRESS	
TELEPHONE NO	
CONTACT ON SITE	

DURING WHAT PERIODS OF THE YEAR IS THE SITE OPEN FOR BUSINESS?	
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	TOURING PITCHES	TENTS
NUMBER OF PITCHES AVAILABLE		
NUMBER WITH ELECTRIC HOOK UP		
WHAT WAS THE ACTUAL NUMBER OF PITCH NIGHTS OCCUPIED DURING THE 2001 SEASON?		
OVERNIGHT CHARGE		
WEEKLY CHARGE		
WEEKEND CHARGE		
OTHER CHARGES (IF ANY)		
GROSS RECEIPTS FROM PITCH FEES EXCLUDING VAT		

WHAT BUILDINGS ARE ON THE CAMP SITE, EG SHOP, OFFICE, STORE, TOILETS ETC?

PLEASE STATE ANY OTHER INFORMATION THAT YOU THINK IS RELEVANT

Form Completed from by _____ Date _____

Please return form to: Brendan McGarry
Valuation and Lands Agency
2-14 George Street
BALLYMENA BT43 5AP

**2003 NON-DOMESTIC REVALUATION
DISTRICT COUNCIL CARAVAN AND CAMP SITES
RETURN OF PARTICULARS FOR 2001 SEASON**

NAME OF SITE	
ADDRESS	
TELEPHONE NO	
CONTACT ON SITE	

DURING WHAT PERIODS OF THE YEAR IS THE SITE OPEN FOR BUSINESS?	
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	TOURING PITCHES	TENTS
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OTHER CHARGES (IF ANY)		
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WHAT BUILDINGS ARE ON THE CAMP SITE, EG SHOP, OFFICE, STORE, TOILETS ETC?

PLEASE STATE ANY OTHER INFORMATION THAT YOU THINK IS RELEVANT

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