

NON DOMESTIC REVALUATION 2003

CLASS 831

CUSTOMS & EXCISE SPECIAL PROPERTIES

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1.0 DESCRIPTION

This section relates to those properties occupied by HM Customs and Excise for specialized purposes such as customs stations, examinations centers, weighbridges etc, usually situated around border crossings, ports, harbours and airports. There are now few such properties in Northern Ireland:

2.0 DISTRICT RESPONSIBILITIES

District Valuers are responsible for the inspection, survey and valuation of any and all such properties in their Districts.

3.0 4TH REVAL BASIS OF VALUATION

The properties occupied under this classification at the time of 4th Reval were of general utility type ranging from Offs, Stores, Workshops, to cattle pens. They were valued by reference to other comparable bulk class or non-bulk class hereditaments.

4.0 5TH REVAL BASIS OF VALUATION

As for 4th Reval. Compare with similar generic property classes and follow the same relevant procedures.

5.0 VALUATION APPROACH

Inspection procedures, criteria, measuring practice, etc. will follow that specified in the appropriate class scheme from which comparisons are drawn.

6.0 FORMS OF RETURN

Not applicable.

7.0 CONTACTS

In the first instance enquiries should be directed to the District Valuer of the relevant VLA office.