

NON DOMESTIC REVALUATION 2003

CLASS 321

LEISURE GROUNDS [INCLUDING FOREST PARKS]

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1.0 DESCRIPTION

- 1.1 This note deals with
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| CLASS | 321 |
| SUB CLASS | LEISG |
| TYPES | PARK
PLAYGROUND
OTHER
FOREST PARK |
- 1.2 This class has diminished as a result of Article 11 The Rates (amendment) NI Order 1996, which deemed the following not to be hereditaments:
- “Any park, recreation or pleasure ground, open space or public walk:
- (a) which has been provided by District Councils or DOE; and
 - (b) is available for free and unrestricted use.”
- 1.3 The only hereditaments that should remain under this class are:
- 1) Forest parks and playgrounds where an admission charge is levied, eg Castlewellan Forest Park.
 - 2) Forest parks and playgrounds not owned by DOE or District Councils, eg National Trust Parks (which are exempt anyway).
 - 3) Buildings within forest parks such as exhibition centres and also tennis courts, putting greens, bowling greens, etc.
- 1.4 Ancillary properties such as wc’s and car parks and maintenance stores are not valued (where owned by DOE/District Council and admission is free).
- 1.5 Commercial forests are ‘agricultural’ and consequently not valued

2.0 DISTRICT RESPONSIBILITY

- 2.1 Inspection, valuation, data entry is the responsibility of each district.

3.0 4TH REVAL BASIS OF VALUATION

- 3.1 ECV basis and rental basis as appropriate.

4.0 5TH REVAL BASIS OF VALUATION

- 4.1 ECV basis for forest parks and playgrounds.
- 4.2 Exhibition centers and maintenance stores can be assessed on a rental basis in line with this evidence.
- 4.3 For sporting facilities (clubhouses, pitches, bowling greens, etc) refer to 311 scheme.

5.0 Contacts

- 5.1 VLA – Michael Killen 028 91 279014