Education on Farms

Reduce the Red Tape:
Planning Permission and Business Rates

School Farms Conference
1st July 2017
Pre-Planning Application Stage – Know the Red Tape!

- The Development Plan
- Highways – traffic flow, visibility line, car parking
- Planning History
- Permitted Development Rights – GPDO 2015
- Supporting:
  - FACE, Countryside Classroom, Countryside Learning (FFS), Open Farm Sunday*, LEAF, NFAN
  - Local Schools
  - Ward Councillors and Parish Council

* Open Farm Sunday – (2017 – 358 farms – 26,000 School Children)
Pre-Planning Application Stage – Know the Red Tape!

• Land Designations – AONB, Greenbelt (VSC’s), Listed Buildings, etc.

• Specialists Reports – Structural Survey, Ecology, EIA, etc

• Childrens Farm v Main Farm Enterprise - Environmental Audit!
Childrens Farm v Main Farm
Enterprise Environmental Audit!

So much to see and so much to do!

Say hello to the sheep
Meet the goats
Have a go at milking
Lots of time to play
Harry - Get close to an owl!

Feed the lambs

See what you can discover today!

Play Barn Entrance
Farm Entrance
Elizabeth House

Highways

• Highway Access
  – Traffic Flow - Existing and Proposed
  – Location and Visibility Line

• Accident Statistics
• Car Parking Provisions
• Safety, Capacity, Sustainability
The Planning Application

• “Farm-Based Education and interpretation visitor centre with ancillary facilities”

• Description of Development

• Reports
  – Planning Design & Access Statement
  – Buildings – Structural and Ecology Surveys
  – Highways – T.I.A.
  – Flood Risk Assessment (FRA)
  – Architectural Drawings and Concept Design
Planning Permission

Top Tips on Reducing Red Tape

• Secure Professional Advice

• Planning History
  – Ensure there are no current ‘breaches’ of planning conditions

• Identify whether the education farm has a Use Classes designation; D1, D2 etc.

• Comply with the Development Plan and NPPF.

• Gain support from Local Ward Councilor, Parish Council, FACE, Countryside Classroom, Countryside Learning (FFS) etc.
Business Rates
2017 Revaluation

• VOA VO6036 Form - Business Information

• New Appeal Process; *Check, Challenge, Appeal*
  – What are you Appealing?
  – Information Needed
  – Rateable Value and
  – Valuation Method
FOR – Request for Information – VO6036

Valuation Office Agency
Request for Information
Non-Domestic Rating

The Valuation Office is an Executive Agency of HM Revenue & Customs

This notice requires you, by law, as the owner or occupier, to provide information regarding your property.
You may be prosecuted if you make false statements, and you will be liable to penalties if you do not complete and return this form within 56 days.

Why your Information is Important
The Valuation Office Agency assesses the rateable value of all non-domestic and business property.
The basis of rateable value is the annual rent for a property if it was available on the open market at a fixed valuation date.
The information you provide on this form is used to help ensure that assessment of rateable values is correct.
Local authorities use rateable values to calculate business rate bills.

Need help?
If you have any questions about this form, you can make contact using the details below.

This form has been sent to you by the Valuation Officer:

I believe that the information requested will assist me in carrying out functions conferred or imposed on me by or under Part III of the Local Government and Finance Act, 1988 (concerning non-domestic rating), including compiling a new Rating List or maintaining an existing Rating List.

VO 6036 (03/08)
The VOA Website

https://www.gov.uk/correct-your-business-rates:

The Rateable Value for your business can be obtained by typing in your postcode:
VOA Revaluation – Proposed 2017 Rateable Values

<table>
<thead>
<tr>
<th>Educational Farm</th>
<th>County</th>
<th>RV 2010</th>
<th>RV 2017</th>
<th>% Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Broom House</td>
<td>Durham</td>
<td>£6,400</td>
<td>£12,750</td>
<td>99.22%</td>
</tr>
<tr>
<td>Old Holly Farm</td>
<td>Preston</td>
<td>£16,250</td>
<td>£22,500</td>
<td>38.46%</td>
</tr>
<tr>
<td>FoxBurrow Farm</td>
<td>Suffolk</td>
<td>£6,200</td>
<td>£10,500</td>
<td>69.35%</td>
</tr>
<tr>
<td>Swithens Farm</td>
<td>Leeds</td>
<td>£19,500</td>
<td>£31,500</td>
<td>61.54%</td>
</tr>
<tr>
<td>Thornton Hall Farm</td>
<td>North Yorkshire</td>
<td>£15,250</td>
<td>£21,500</td>
<td>40.98%</td>
</tr>
<tr>
<td>Weleny Wetland</td>
<td>Cambridgeshire</td>
<td>£38,500</td>
<td>£49,000</td>
<td>27.27%</td>
</tr>
</tbody>
</table>

Note: new threshold of Small Business Rates Relief (SBRR) £12,000 with effect from 1st April 2017
The Appeal Process

• Do remember on appealing Rateable Values your RV can be increased or decreased!

• What are you Appealing?
  – Rateable Value too High
  – Description of property incorrect, e.g. Livery, Farm Shop, Farm Attraction
  – Material Change in Circumstances (MCC’s)
Information Needed to Challenge Your Rateable Value

- Leases/Tenancy Agreements – Rent-Primary Evidence
- Scale plans of the educational farm, including tea room, education rooms, café, playbarn, etc.
- Planning Permissions
- Financial Accounts (2012-2016)
- Improvements to the property during the last 5 years
- Schedule of non-rateable assets
- “Truly” comparable evidence
Definition of Rateable Value and Valuation Methods

Schedule 6 - LGFA 1988

The Rateable Value is the yearly rent the property might reasonably be expected to be let for in the open market.

Effective Date – 1st April 2015 (AVD)

Valuation Scheme:

• Rental method (primary)
• Accounts - Receipts & Expenditure
• Comparative approach - % of FMT (net of VAT)
Valuation Method – Open Market Rent

Commercial lease – Landlord & Tenant Act 1954

- Does the lease exclude succession provision (sections 24-28)?
- Full Repair Insuring (FRI)
- At “arms length” or connected parties?
- Rent – RICS “red book” – “open market” valuation?
- Scale Plan – agree with VOA “referenced” plan?
Valuation Method – Open Market Rent

Practical examples!

Where educational farms have been valued on a price per sqm rental!
Valuation Method – Open Market Rent

Valuation Method

Foxburrow Farm (field Centre), Saddlemakers Lane, Melton, Woodbridge, Suffolk, IP12 1NA

<table>
<thead>
<tr>
<th>Description</th>
<th>Offices and premises Suffolk Coastal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local authority</td>
<td>Suffolk Coastal</td>
</tr>
<tr>
<td>Local authority reference</td>
<td>110800330010</td>
</tr>
<tr>
<td>Base rate</td>
<td>£85.00 per m²/unit</td>
</tr>
</tbody>
</table>

Valuation scheme reference 375996
Special category code 203G
Effective date 1 April 2017
Appeals 0

The rateable value is rounded down to

**£10,500**

This is not the amount you will pay. The rateable value is used to calculate your rates bill.

If you’re the owner or occupier for this property, you can register or sign in to:
view the detailed valuation
propose changes to the valuation
Already registered? Sign in

Parts of the property

<table>
<thead>
<tr>
<th>Floor</th>
<th>Description</th>
<th>Area m²/unit</th>
<th>Price per m²/unit</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>First</td>
<td>Office</td>
<td>35.0</td>
<td>£80.75</td>
<td>£2,826</td>
</tr>
<tr>
<td>Ground</td>
<td>Classroom</td>
<td>63.5</td>
<td>£80.75</td>
<td>£4,320</td>
</tr>
<tr>
<td>Ground</td>
<td>Office / store</td>
<td>14.6</td>
<td>£80.75</td>
<td>£1,179</td>
</tr>
<tr>
<td>Ground</td>
<td>Kitchen</td>
<td>7.3</td>
<td>£80.75</td>
<td>£589</td>
</tr>
<tr>
<td>Ground</td>
<td>Outside seating areas</td>
<td>258.5</td>
<td>£4.04</td>
<td>£1,044</td>
</tr>
<tr>
<td>Ground</td>
<td>External storage</td>
<td>73.8</td>
<td>£8.08</td>
<td>£596</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>442.7</strong></td>
<td></td>
<td><strong>£10,554</strong></td>
</tr>
</tbody>
</table>

Plant and machinery

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plant and machinery</td>
<td>£0</td>
</tr>
</tbody>
</table>
Valuation Method – Open Market Rent

Agricultural Education Centre, The College Farm, Chearsley Road, Long Crendon, Aylesbury, Bucks, HP18 9AP

<table>
<thead>
<tr>
<th>Description</th>
<th>Valuation scheme reference</th>
<th>Local authority</th>
<th>Local authority reference</th>
<th>Base rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agricultural education centre and premises</td>
<td>356626</td>
<td>Aylesbury Vale</td>
<td>0264749061324</td>
<td>£25.00 per m²/unit</td>
</tr>
</tbody>
</table>

The rateable value is rounded down to £2,500

This is not the amount you will pay. The rateable value is used to calculate your rates bill.

If you’re the owner or occupier for this property, you can register or sign in to:
- view the detailed valuation
- propose changes to the valuation

Already registered? Sign In

Parts of the property

<table>
<thead>
<tr>
<th>Floor</th>
<th>Description</th>
<th>Area m²/unit</th>
<th>Price per m²/unit</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ground</td>
<td>Classroom</td>
<td>59.09</td>
<td>£25.00</td>
<td>£1,477</td>
</tr>
<tr>
<td>Ground</td>
<td>Boot room</td>
<td>11.48</td>
<td>£25.00</td>
<td>£287</td>
</tr>
<tr>
<td>Ground</td>
<td>Kitchen</td>
<td>13.03</td>
<td>£16.67</td>
<td>£217</td>
</tr>
<tr>
<td>Ground</td>
<td>Internal storage</td>
<td>8.13</td>
<td>£12.50</td>
<td>£102</td>
</tr>
<tr>
<td>Ground</td>
<td>Gents toilets</td>
<td>7.05</td>
<td>£16.67</td>
<td>£118</td>
</tr>
<tr>
<td>Ground</td>
<td>Ladies toilets</td>
<td>6.13</td>
<td>£16.67</td>
<td>£102</td>
</tr>
<tr>
<td>Ground</td>
<td>Disabled toilet</td>
<td>4.36</td>
<td>£16.67</td>
<td>£73</td>
</tr>
<tr>
<td>Ground</td>
<td>Lobby</td>
<td>11.22</td>
<td>£12.50</td>
<td>£140</td>
</tr>
<tr>
<td>Ground</td>
<td>Lobby</td>
<td>120.49</td>
<td>£2.516</td>
<td></td>
</tr>
</tbody>
</table>

Plant and machinery

https://www.herts.gov.uk/view-my-valuation/logo/index2100
Valuation Method – Receipts and Expenditure

- Essential to engage with financial director/accountant
- Financial information – 2012-2016
- Replacement value of non-rateable assets
- Divisible Balance
How to Reduce your Business Rates Paid

• Seek professional advice – Rating Surveyor – RICS, IRRV, RSA
• Identify on the VOA website your Rateable Value and how it is calculated
• Register you and your Agent on the Government Gateway website
• ‘Check’ stage – Clarify the facts, confirm the boundary of the hereditament and that the Rateable Value has been assessed on the information submitted FOR VO6036
• Truly comparable evidence ascertained through consortiums; FACE, NFAN, CL (FFS)
• Get your advisor to do a rating audit
• Material Change in Circumstances (MCCs) – if possible delay any development and securing planning permission until 2019 otherwise will result in an increase in Rateable Value
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