East Hampshire District Council
Addendum Report following Consultation into Preliminary Draft Charging Schedule

November 2014

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Adams Integra
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Introduction

In March 2014 Adams Integra produced a report for East Hampshire District Council that was designed to support a Preliminary Draft Charging Schedule (PDCS) for the introduction of a Community Infrastructure Levy (CIL). At that time, the recommended CIL rates were:

Use Class	Proposed EHDC CIL Rate March 2014
Residential	VP2 locations £60 VP3 locations £100 VP4 and VP5 Locations £180
Office	£nil
Hotel	£70
High Street/Centre Retail	All Retail £100
Out of Centre Retail	
Industrial and Warehousing	£nil
Student Accommodation	£nil
Residential and non-residential institutions	£nil
Any other development	£nil

The Council submitted the PDCS for public consultation in May 2014 and responses were received through June and July 2014, broadly under the following headings, broken down between residential uses, non-residential uses and procedural issues to be addressed by the Council.

Residential uses

- Sales values
- Look at Alton sales values. Should the town be in VP4?
- Viability buffer
- How were existing use values obtained? How do they relate to geographical areas?
- Build costs, including allowances for surveys and site preparation.
- Check build costs for codes 4 and 5.
- Allowance for externals
- Net to gross ratios
- CIL on sheltered housing (C3)
- Why is there such a difference between northern and southern CIL rates?
- The level of £180 looks high in relation to other authorities.

Sales values

Responses to the consultation called for a more refined examination of sales values. The report of March 2014 included, at Appendix 1, the outcome of research into sales values in a number of settlements in East Hampshire District. The figures show both asking prices and then the prices with a reduction of 5%, to reflect a negotiating margin.

At Appendix 1 to this addendum, we show the build up to the value points table, from this research. In table 1, we show a distillation of the researched values, by house type, in the different settlements. In light of the fact that there were not many new developments, from which to gather evidence, we also considered second hand properties, as shown in green on the table. At table 2, we are looking to allocate settlements to different values for each house type. These different values are then represented by the value points in the value points table, also included in this appendix.

At this stage, the value points table only includes values for open market housing. The value points table at Appendix 2 of the March 2014 report also includes values for affordable housing.

Alton Sales Values

In the consultation responses, there is a question as to whether Alton should be in value point 3, not value point 4. By way of response, we have looked again at the evidence from the March 2014 report and we have also carried out further research into today's values for the town. On the basis of this new work, it would appear that certain house types would be closer to VP3 than to VP4. We do not believe that the evidence would suggest conclusively that Alton should be in VP3, so we have made no change.

Viability buffer

Responses sought greater clarification of the buffer that prevents the proposed CIL charges testing viability to the limit. The idea of the buffer is to allow for site specific abnormal circumstances that might arise.

With regard to the buffer, we would make two points. First, we have based viability upon an average land value per hectare, arising out of the scenarios at each value point. For example, if we look at Appendix 4 of the March 2014 viability report, the table headed 40% affordable, code 4, 70/30 rented:shared ownership and £2,000 infrastructure, there are average land values per hectare at the bottom of each column. These land values are only included in the average where they are above zero. The average for value point 2 is shown as £1,079,015 per hectare. From the figures in the column, the maximum viability level could have been assumed at around £1,400,000 per hectare. In this instance there is, therefore, a buffer of around 30%.

The average for value point 3 is shown as £1,609,586 per hectare, whereas the maximum viability level could have been taken at around £2,000,000 per hectare, giving a buffer of some 24%.

The average for value point 4 is shown as £2,225,220 per hectare, whereas the maximum viability level could have been taken at around £2,700,000 per hectare, giving a buffer of some 21%.

In addition, it should be borne in mind that the buffer is intended to accommodate any site specific abnormal costs that would not be taken into account in a report of this nature. For this reason, we base the base build costs on the upper quartile figures of the BCIS index, as opposed to the median values, which might reasonably be adopted. This implies that we are adding a further buffer of between 10% and 12% to the base build costs.

How were existing use values obtained?

EUV figures are obtained in a variety of ways. The agricultural figure is intended to reflect the sum that might be typically used in an option agreement, with a developer, to reflect the minimum sum that a landowner would accept. We believe that £450,000 per hectare is also in line with HCA guidelines on Greenfield threshold values, of 10 to 20 times the agricultural land value. The employment thresholds are the result of our own knowledge and experience of such values in the area and take account of different types of employment use, providing a range of values across the area. It is not always the case that a higher value residential location, for example, will also see high value employment uses. It is worth noting that the CIL viability report for SDNP Authority (January 2014) adopted the following thresholds:

Agriculture: £370,000 to £500,000 per ha.

Industrial: £850,000 to £1,500,000 per ha

Residential: £2,000,000 per ha.

The thresholds adopted for the Adams Integra report were within these values, with the exception of the higher residential figure, which was £2,772,000. The adopted thresholds apply an increase of 5% over figures adopted for a report in 2013, to reflect improving market conditions.

In response to a query, as to whether these EUVs reflect future policy, we would say that the threshold values reflect current existing use values and are used as the land value required to release land for development. They take into account values, not future policy requirements.

Clarify build costs, including allowances for surveys and site preparation.

The rise in build costs, to which the respondent refers, is the difference in the BCIS figures for March 2013 and March 2014, which is stated as being 0.4% and, therefore, not significant. BCIS is a respected source for such information. The specific costs that are mentioned cannot be covered in a report of this nature, being a more generic snapshot of viability at a particular time. We do not believe that build costs will vary between locations as much as sales values. Over time, however, we would expect build costs to increase, as the housing market improves. We have, therefore, carried out sensitivity testing, as below, to test the impact of higher build costs that are proposed by respondents.

With regard to surveys and site preparation: if we look at a specific appraisal, say 25 units at medium density, with 40% affordable housing and code 4 build costs, then the position is as follows:

Consultants' costs: 7%

Insurances: 2.5%

Planning application costs: £9,625

Renewables over base build: £3,500 per unit.

Survey Costs: £12,500.

Site abnormals: £50,000.

Net to gross ratios

The response to the consultation states that the larger sites of 25 and 75 units should differentiate between net and gross site areas. The significance of this is that the net area would be used for the number of units at a specific density, while the gross area would be used as the basis of the EUV calculation, since a landowner will part with the gross area of land for a particular development.

We have looked at a number of actual sites to assess the net:gross ratios that might be experienced on the ground. Whilst it is clear that some larger sites will include an area of public open space, including a play area, any greater area of POS would appear to be dictated by the circumstances of individual sites, such that it cannot be assumed that all site areas will be reduced by, for example, buffer landscaping.

For the purpose of this exercise, however, we have increased the area of the 75 unit sites by 10%, ie we have added 10% to the net area that was calculated from the proposed densities.

The outcome of this is that the land values are assessed across a larger, gross site area and the land values per hectare are reduced.

The impact on viability is, however, not significant, as can be seen in the table attached at Appendix 2. This table takes the land values per hectare from appendix 4 of the March 2014 report, affordable housing at 40%, code 4 and s106 at £5,000 per unit. We have then amended the land values for the 75 unit scenarios, based on the larger, gross land areas. We have then, as before, calculated the average land value per hectare for each value point and compared it to the viability thresholds for viability.

From this it will be seen that there is no significant impact upon viability as a result of adopting the larger gross area for 75 unit sites.

Sensitivity analysis

We have carried out some sensitivity analysis, combining both increased build costs and applying a net:gross ratio to 75 unit sites into a cumulative impact table. The outcome of this exercise is attached as appendix 3. The build costs are at code 4 and are taken from one of the consultation responses; they increase our original build costs by some 10% overall.

The table is based on Appendix 4 of the March 2014 report, specifically assuming 40% affordable housing. S106 costs are taken at £3,000 per unit, in line with latest thinking from the Council.

We have considered the outcomes in two different ways. First, we have taken the average of the land values per hectare excluding, as in the previous report, those land values that are zero. This results in a marginal impact on viability for VP3 against the lower employment threshold.

Second, we have considered the density evidence arising from the actual sites which is generally in the 30-40dph range, rather than 60dph. We have, therefore, shown separately an average land value for each value point that excludes the highest density. This then restores viability close to the position shown in the March 2014 report.

CIL on sheltered housing (C3)

Following a consultation response in respect of sheltered housing, as opposed to care homes, we have carried out some further testing, based upon figures provided by the respondent. These figures reflect both the increased build cost associated with communal areas, together with the longer sales rates that are experienced with these types of development. The sales figures are based upon those for the sheltered scheme that is currently selling in Alton.

Having undertaken this exercise, we believe that it would be reasonable to charge a reduced CIL of £40 per square metre for such developments.

Differences in the proposed CIL rates

The difference in CIL levels will be as a result of different sales values, as set out in the value points table at appendix 2 of the March 14 report. At Appendix 4, we then see the resultant land values per hectare for different development scenarios, including affordable housing levels. In particular, if we look at the viability impact of 40% affordable housing, with £2,000 per unit infrastructure, we see that there is good viability against all thresholds with CIL at £180 for value point 4, with the exception of the higher residential threshold.

In connection with the current consultation, it will then be seen that the same differentials can be maintained, following sensitivity analysis into such matters as build costs and net:gross ratios.

In connection with adjoining authorities, it will be noted that the South Downs National Park Authority's PDCS proposes a CIL rate of £150 for Petersfield and £200 for the rural areas.

Residential Rates Conclusion

Based upon the above, we do not see a reason to change the proposed residential CIL rates.

We would, however, add an additional category of C3A sheltered housing, to which we would apply a rate of £40 per square metre.

Non-residential uses

Comments have been provided to the individual comments from the consultation. These are shown in Table 1 Summary of Consultation Representations. Additional comments and conclusions are provided below to the main issues raised under the following headings.

- A challenge to the single retail rate
- A challenge to the retail viability assumptions
- A Request for clarity in the PDCS in respect of Class C2 which includes care homes
- Request that extra care housing is considered separately
- Ability to charge for 'business investment such as leisure clubs'
- Challenge to the £70 per m2 rate for hotels

- Whether water and waste water buildings should be exempt
- Advice not to charge CIL on agricultural, forestry and rural employment types of development

Single Retail Rate

The only comment on the retail rate objects to the approach taken by Adams Integra on the grounds that it fails to take account of the latest changes in policy. The latest amendments to the CIL Regulations 2014/385 have been taken into account. However the retail rate is recommended in the context of the financial viability for new retail development. It is not appropriate to respond to comments in respect of a Draft Regulation 123 List which will be the subject of a separate consultation.

Adams Integra have sought to set the retail CIL rate at a level that will not stop any new retail development from coming forward nor unduly affect the economic performance of new larger retail developments.

Other than in the proposed new eco-town of Whitehill and Bordon there is expected to be a limited amount of new retail development in the district over the plan period. Nevertheless a broad spectrum of models has been tested including supermarkets, retail warehouses, convenience stores and comparison shops.

The provision of infrastructure in Whitehill & Bordon will be provided by specific s106 contributions so new retail development in this area will not be affected by the CIL charge and it has not been necessary to test this scenario.

The single rate that has been recommended has been selected so as not to affect any type of new retail development from coming forward.

Whilst it is suggested that specific retailers are taken into consideration this is not appropriate under the CIL Regulations. Rather the CIL rate must apply to all types of retailers across the district based on the anticipated financial viability.

Retail viability assumptions

As stated the modelling that Adams Integra have used takes into consideration most forms of new retail development that are anticipated to take place in the district during the plan period including supermarkets, retail warehouses, convenience stores and comparison shops.

The supermarket models have included an additional 10% of the construction costs over and above the other categories to allow for the usually higher planning obligations for this type of development, such as s106 and s278 obligations. In addition a substantial 5% contingency has been allowed for which would be larger than usual for a pre-let development, further ensuring ample allowance for the costs associated with this form of development.

Therefore the viability assumptions are considered to be robust and appropriate based on the available evidence with an adequate buffer.

Request for clarity in the PDCS in respect of Class C2

Class C2 of the Use Classes Order 2010 covers Residential Institutions including care homes, hospitals, nursing homes, boarding schools, residential colleges and training centres.

The PDCS proposed a zero charge for care homes whereas the study considered all uses within the Class C2 category. It is acknowledged that the DCS should add clarity with an amendment to change the ‘Care Homes’ category to ‘All C2 Uses’ to ensure that the likes of nursing homes and other new residential institutions attract a zero CIL charge rather than the full residential rate.

It is considered appropriate that Class C2A Secure Residential Institutions (such as secure hospitals and secure local authority accommodation) do not generate open market revenue and are generally funded by the public sector and do not generate a surplus to justify a CIL charge. Therefore it would appropriate to include Class C2A into a zero rate under ‘All C2 & C2A Uses’ category

Extra Care Housing to be considered separately

Adams Integra have modelled care homes and tested their viability to support a CIL charge. It is acknowledged that ‘extra care housing’ can fall with Class C3 that covers Dwelling Houses but that this form of development has very different development costs and values.

Class C3 is formed of 3 parts being Class C3 (a) which covers use by a single person or a family, an employer and certain domestic employees (such as a nurse), a carer and the person receiving the care and a foster parent and foster child.

Class C3 (b) covers up to six people living together as a single household and receiving care such as those with learning difficulties or mental health problems.

Extra Care Housing is defined as ‘purpose built accommodation in which varying amounts of care and support can be offered and where some services are shared’. It is recognised that some Extra Care provision could fall within the C2, C3 (a) or the C3 (b) categories depending on the nature and amount of care provided.

Therefore it is reasonable to provide clarity in the Charging Schedule to ensure that this type of use does not attract a CIL charge more appropriate to open market housing. For this reason it is recommended that Extra Care housing is specifically included within the Class C2 & C2A category so that it attracts a zero CIL charge. Hence ‘Care Homes’ is changed to ‘All Class C2 & C2A uses including Extra Care Housing’.

Ability to charge for business investment- such as leisure clubs

Adams Integra has modelled the financial viability of a broad range of non-residential uses that are likely to be developed in the district over the plan period. There are many categories that are not expected to be developed in the East Hampshire District due to the limited catchment and economic conditions.

Leisure Clubs such as private members sports clubs and gyms could be developed but are expected to be of a relatively small scale and when tested in other areas have been shown to have relatively marginal viability when outside of major regional centres.

Other investment type property is expected to be captured by the other non-residential categories. However when the economy improves it will be appropriate to review the Charging Schedule and other categories could be added at that time.

Challenge to the £70 per m2 rate for hotels

Adams Integra have modelled a new 100 room hotel development and tested its sensitivity to a number of variables. These have included the capital value per room against the construction cost and also against the surplus remaining after allowing for various CIL charges. The industry norm has been used whereby a 20% developers profit has been deducted, calculated on the full development cost. In the example used the developers profit, after a £70 per m2 charge, is shown to be £1.329m.

At the £70 per m2 level, the CIL contribution makes up only 1.95% of the total development costs which is well within the accepted 5% level considered reasonable

It is anticipated that a new hotel development in the East Hampshire District will probably take the form specified by an operator as part of a pre-letting agreement. In these circumstances there would be no letting risk to the developer. It is usual in this situation that a developer would be prepared to take a lower profit level of between 12% to 17% of the development costs.

Taking this into consideration and the other conservative estimates, it is considered that the proposed charge of £70 per m2 can comfortably be afforded without adversely affecting viability. Furthermore it is considered appropriate that new hotel development should contribute towards local infrastructure improvements that the development would undoubtedly benefit from if it can afford to.

We have also looked at the report prepared for EHDC by Hotel Solutions titled 'Hotel And Pub Accommodation Futures' [October 2013]. This report identifies the potential for new hotel and pub accommodation development in the district. It does not provide any empirical data or viability assessments. It recommends that any proposed CIL charge for these categories reflect the economics of this form of development and is 'reasonable, proportionate and affordable'.

We have also considered the Viability Study carried out by Dixon Searle Partnership Housing and Development Consultants on behalf of the South Downs National Park Authority. As the SDNP bisects the district it is relevant to consider their proposed CIL charges and how they were arrived at as the economics should be similar.

The published Preliminary Draft Charging Schedule for the SDNP does not list a separate charge for Hotels with a zero charge for ‘All other development.’

The Viability Study shows that room rental rates and construction costs have been tested and that all produce a negative residual land value. We cannot comment in detail on the approach used as no appraisal is provided. We cannot determine how the room rental rates were arrived at or how a capital value was deduced.

The model used was a 60 bed hotel on a site of 0.36 Ha with 50% site cover but no land values are stated so we cannot comment on what benchmark the outcome has been tested against.

In summary we do not consider that the methodology used by the SDNP is more robust than that used by Adams Integra. Therefore we do not believe that any weight should be placed on the conclusions reached by the neighbouring authority.

Our recommendations are based on appropriate available evidence. This has been sourced from suitably qualified specialists including the Peter Spelman Consultancy, Savills, Knight Frank, Fleurets and Christies. This has been used to evaluate the economics of new hotel development using robust methodology. Our conclusions are considered to be reasonable, proportionate and affordable. We have not seen any economic evidence to justify a change to the £70 per m2 rate therefore we recommend that this is maintained.

Water and waste water buildings should be exempt

The Community Infrastructure Levy Regulations 2014 No. 385 states that for the purposes of calculating a CIL charge the definition of a ‘building’ shall not include buildings into which people do not normally go or shall not include a building into which people go intermittently for the purpose of inspecting or maintaining machinery.

Therefore it is not considered necessary to make any amendments to the DCS to allow for water or waste water buildings associated with new infrastructure development as the above exemptions will apply.

Advice not to charge CIL on agricultural, forestry and rural employment types of development

New Agricultural, forestry and rural development not covered by the other use categories within the proposed CIL charging schedule, will attract a zero charge under the ‘Any other development category’.

Therefore any farm diversification scheme involving new development over 100 square metres will only attract a contribution where the proposed use falls within those categories where a CIL charge is considered affordable and appropriate.

A change of use where no new floor space is created, will not attract a CIL contribution.

Conclusion

The conclusion drawn from the non-residential comments is that clearer definitions should be used in the charging schedule for Class C2 and C2(a) and Extra Care Housing as shown in the following table:

Use Class	Proposed EHDC CIL Rate March 2014
Residential other than Class C2, C2A uses and Extra Care Housing Residential C3A sheltered housing in self-contained houses and flats with communal facilities and an age restriction	VP2 locations £60 VP3 locations £100 VP4 and VP5 Locations £180 £40
Office	£zero
Hotels	£70
High Street/Centre Retail	All Retail £100
Out of Centre Retail	
Industrial and Warehousing	£zero
Student Accommodation	£zero
~~Residential and non-residential institutions~~ All Class C2, C2(a), C3(b), C3(c) uses including Extra Care Housing	£zero
Any other development	£zero

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Table 1

Sales build up from initial research tables
Figures are asking prices less 5% for negotiation.
Used to inform the Value Points table

Type	1 bed flat	2 bed flat	2 bed house	3 bed house	4 bed house	5 bed house
Area sqm	46	65	76	90	121	160
Headley					£372,000	
Rowlands Castle		£228,000		£282,000	£410,000	
Clanfield		£160,000		£308,000	£405,000	£470,000
Horndean				£325,000	£365,000	
				£270,000	£410,000	
Whitehill				£225,000		
Bordon		£155,000		£238,000	£340,000	£360,000
Lindford		£160,000	£205,000	£267,000	£360,000	
		£165,000				
Petersfield		£243,000		£350,000	£480,000	£620,000
		£260,000				
Four Marks			£240,000	£318,000	£435,000	£550,000
			£265,000	£325,000	£340,000	
Medstead				£290,000	£385,000	
Alton	£145,000	£160,000	£240,000	£275,000	£350,000	£420,000
				£290,000		
Liphook	£135,000	£189,000		£274,000		
Holybourne			£267,000	£325,000	£430,000	£580,000
						£490,000
Liss					£420,000	£590,000

Figures in green are second hand evidence
Other figures are newbuild evidence.

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Table 2

Sales build up from initial research tables
From Table 1
Used to inform the Value Points table

Unit	Value	VP				
1 bed flat	£150,000	VP3	Alton	Liphook		
2 bed flat	£160,000	VP2	Whitehill	Bordon	Lindford	
	£175,000	VP3	Clanfield			
	£243,000	VP5	Petersfield			
2 bed house	£215,000	VP2	Whitehill	Bordon	Lindford	
	£240,000	VP4	Four Marks			
	£267,000	VP4	Holybourne	Alton		
3 bed house	£265,000	VP2	Whitehill	Bordon	Lindford	
	£285,000	VP3	Rowlands Castle	Clanfield	Horndean	
	£320,000	VP4	Four Marks	Alton	Liphook	Medstead
	£365,000	VP5	Petersfield			
4 bed house	£350,000	VP2	Whitehill	Bordon	Lindford	
	£400,000	VP3	Headley	Rowlands Castle	Clanfield	Horndean
	£430,000	VP4	Liss	Alton	Four Marks	
	£480,000	VP5	Petersfield			
5 bed house	£390,000	VP2	Whitehill	Bordon	Lindford	
	£470,000	VP3	Clanfield	Alton		
	£550,000	VP4	Four Marks	Holybourne	Liss	
	£600,000	VP5	Petersfield			

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Value Points

Sales build up from initial research tables
From Table 2

Unit	Area sqm	VP1	VP2	VP3	VP4	VP5	VP6
1 bed flat	46	£121,500	£135,000	£150,000	£160,000	£180,000	£198,000
2 bed flat	65	£144,000	£160,000	£175,000	£190,000	£240,000	£264,000
2 bed house	76	£193,500	£215,000	£235,000	£265,000	£290,000	£319,000
3 bed house	90	£238,500	£265,000	£285,000	£320,000	£365,000	£401,500
4 bed house	121	£315,000	£350,000	£400,000	£430,000	£480,000	£528,000
5 bed house	160	£351,000	£390,000	£470,000	£550,000	£600,000	£660,000

NB: VP1 represents a fall in values of 10% from VP2.
VP6 represents a rise in values of 10% from VP5.

Researched values are VP2 to VP5.

East Hants

Average LVs per ha with changes to 75 units to incorporate net:gross ratio of 10%.

Testing appendix 4 outcomes from March 2014 report.
40% affordable, code 4, £5,000 per unit infrastructure.

Unit number	Density	VP2	VP3	VP4	VP5
	dph				
CIL		£100	£100	£180	£180
10	30	£936,996	£1,836,661	£2,515,271	£3,230,371
	40	£1,436,278	£2,093,842	£2,671,160	£3,617,506
	60	£1,192,438	£1,746,387	£2,523,654	£3,303,496
25	30	£1,077,479	£1,952,904	£2,650,666	£3,461,571
	40	£1,325,007	£1,900,158	£2,566,563	£3,541,533
	60	£0	£438,881	£923,918	£2,238,249
75	30	£834,792	£1,493,489	£1,973,210	£2,656,456
	40	£1,013,622	£1,547,405	£2,034,490	£2,831,513
	60	£0	£279,726	£667,935	£1,909,701

Average LVs excl. £0/ha		£1,116,659	£1,476,606	£2,058,541	£2,976,711

Land values against EUVs	EUV per ha				
Greenfield	£450,000				
Employment	£945,000				
Employment	£1,386,000				
Residential	£2,016,000				
Residential	£2,772,000				

From the March 2014 report, appendix 4.

Greenfield	£450,000				
Employment	£945,000				
Employment	£1,386,000				
Residential	£2,016,000				
Residential	£2,772,000				

E Hants

Cumulative impact of increased build costs, 10% net:gross for 75 unit sites, s106 at £3,000 per unit.
Build costs increased to £1,231 per sqm for houses and £1,471 per sqm for flats (see Turley response to consultation).
Build costs assume code 4.

Unit number	Density		VP2	VP3	VP4	VP5
	dph					
CIL			£60	£100	£180	£180
10	25	Land Value	£298,693	£629,680	£854,645	£1,157,501
		Land value per ha	£746,732	£1,574,201	£2,136,612	£2,893,752
	35	Land Value	£357,664	£523,751	£666,367	£936,752
		Land value per ha	£1,251,824	£1,833,128	£2,332,286	£3,278,632
	50	Land Value	£200,959	£296,536	£441,275	£592,694
		Land value per ha	£1,004,796	£1,482,678	£2,206,374	£2,963,470
25	30	Land Value	£838,926	£1,398,734	£1,912,318	£2,588,072
		Land value per ha	£1,006,711	£1,678,481	£2,294,782	£3,105,686
	40	Land Value	£709,123	£1,021,677	£1,391,265	£2,000,621
		Land value per ha	£1,134,596	£1,634,683	£2,226,024	£3,200,994
	60	Land Value	£0	£7,927	£187,005	£732,945
		Land value per ha	£0	£19,025	£448,812	£1,759,067
75	30	Land Value	£1,850,927	£3,485,070	£4,808,304	£6,683,231
		Land value per ha	£673,064	£1,267,298	£1,748,474	£2,430,266
	40	Land Value	£1,732,653	£2,700,199	£3,703,594	£5,345,461
		Land value per ha	£841,094	£1,310,776	£1,797,861	£2,594,884
	60	Land Value	£0	£0	£346,055	£1,894,695
		Land value per ha	£0	£0	£251,676	£1,377,960

Av land value per ha excluding £0			£951,260	£1,350,034	£1,715,878	£2,622,746

Land values against EUVs EUV per ha

Greenfield	£450,000					
Employment	£945,000					
Employment	£1,386,000					
Residential	£2,016,000					
Residential	£2,772,000					

Av land value per ha excluding high density			£942,337	£1,549,761	£2,089,340	£2,917,369

Land values against EUVs EUV per ha

Greenfield	£450,000					
Employment	£945,000					
Employment	£1,386,000					
Residential	£2,016,000					
Residential	£2,772,000					