

**Christopher Osborne**

**From:** Breen, Colin <Colin.Breen@dfpni.gov.uk>  
**Sent:** 17 April 2015 11:00  
**To:** Christopher Osborne  
**Subject:** RE: AD Valuations

Hi Chris,

The wind turbine valuation table is set out below it was derived from the receipts and expenditures method of valuation but given the number of these turbines which are starting to come into operation it was thought this would be an easier reference. The figures are the valuation for each turbine size by their average capacity factors. Note that this only applies to those turbines which were accredited post April 2010 and benefit from 4 ROC's. The earlier turbines which only get 1 ROC are generally valued at a lower rate.

In the meantime if you have any queries let me know and I will try to answer as best I can before I go off.

Regards

Colin

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**Colin Breen**

Rating & Client Services Delivery-Val Londonderry  
 Valuation Services Directorate  
 Land & Property Services  
 Department of Finance and Personnel  
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 75 Duke Street  
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Web: [www.dfpni.gov.uk/lps](http://www.dfpni.gov.uk/lps)

CAPACITY FACTOR (%)	TURBINE GENERATING CAPACITY (KILOWATTS)						
	73	75	90	100	150	225	250
<14	870	900	1050	1200	1800	2700	3000
14	870	900	1050	1200	1800	2700	3000
15	870	900	1050	1200	1800	2700	3000

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16	870	900	1050	1200	1800	2900	3600
17	870	900	1050	1200	1800	3550	4350
18	870	900	1050	1200	1800	4200	5100
19	1100	1100	1350	1450	2250	4850	5800
20	1300	1300	1600	1750	2650	5500	6550
21	1500	1550	1850	2050	3100	6200	7250
22	1700	1750	2100	2350	3550	6850	8000
23	1900	1950	2350	2600	3950	7450	8750
24	2100	2200	2600	2900	4400	8150	9450
25	2350	2400	2900	3200	4850	8800	10200
26	2550	2650	3150	3500	5300	9450	10900
27	2800	2850	3400	3800	5700	10100	11600
28	3000	3050	3700	4100	6150	10700	12300
29	3200	3300	3950	4400	6600	11400	13100
30	3400	3500	4200	4700	7000	12000	13800
31	3600	3750	4450	5000	7450	12700	14500
32	3850	3950	4700	5250	7900	13400	15300
33	4050	4150	5000	5550	8350	14000	16000
34	4250	4350	5250	5800	8800	14700	16700

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35	4450	4600	5500	6150	9200	15300	17400
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**From:** James, Brian  
**Sent:** 17 April 2015 10:34  
**To:** Christopher Osborne  
**Cc:** Magee, Sharon; Breen, Colin  
**Subject:** AD Valuations

Chris

Thank you for coming in on Tuesday and your email .

As discussed the legislative position regarding valuation of 'renewables' has changed. The position can be summarised as follows:

- The basis of rates for revaluation is the notional rental value of the property known as NAV (Net Annual Value) at 1<sup>st</sup> April 2013.
- Prior to Revaluation, NAV had been calculated by statutory prescription under Part II of the Valuation (Electricity) Order (Northern Ireland) 2003. The valuation date was 1<sup>st</sup> April 2001.

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- For the purposes of Revaluation rates are now determined on the basis of Schedule 12 of the Rates (Northern Ireland) Order 1977 specifically by reference to the Receipts and Expenditure Method of Valuation industry standard.
- Under The Rates (Microgeneration) Order (Northern Ireland) 2012 generation of electricity from renewable sources, is not rateable where the capacity of the plant and machinery does not exceed 50KW.
- General information concerning Revaluation can be obtained at <http://www.dfpni.gov.uk/lps/reval2015ni>

I have passed your contact details on to Colin Breen his contact details are as follows;

Colin Breen  
75 Duke Street  
Londonderry  
BT47 1FO  
02871321253

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Inquiry

Colin.Breen@dfpni.gov.uk

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I look forward to hearing from you when the additional information is to hand.

**Brian James**  
Non-Domestic Revaluation 2015  
Valuation Services Directorate  
Land & Property Services  
Department of Finance and Personnel  
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7 Lanyon Place  
Belfast, BT1 3LP

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**From:** Christopher Osborne [mailto:christopher@ufuhq.com]  
**Sent:** 16 April 2015 14:07  
**To:** James, Brian  
**Subject:** Colin Breen  
**Importance:** High

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Good afternoon Brian,

Thank you for taking the time to meet with David, Gary and I on Tuesday.

Did you have a chance to speak to Colin Breen about getting in touch with ourselves to arrange a meeting to discuss the rating of wind turbines? In addition, by way of a re-cap, I will be getting back to you with accounts and examples as to how the AD sector here in Northern Ireland differs to that in GB.

Many thanks and I look forward to hearing from you.

Chris

Chris Osborne  
Senior Policy Officer  
Dairy and Rural Enterprise

**Christopher Osborne**

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**From:** James, Brian <Brian.James@dfpni.gov.uk>  
**Sent:** 17 April 2015 10:34  
**To:** Christopher Osborne  
**Cc:** Magee, Sharon; Breen, Colin  
**Subject:** AD Valuations

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**Brian James**  
Non-Domestic Revaluation 2015  
Valuation Services Directorate  
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**To:** James, Brian

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