**Note to MHCLG concerning the Rating of Railway Stations and Airports**

**Railway Stations**

When assessing a property for rating purposes, the VOA must first consider what is being valued.  The VOA must establish who is in actual occupation of the property, for what purpose and establish the extent of the property to be valued. It is only once this is established that the VOA can decide how the property is to be valued.

Railway stations are used ‘wholly or mainly’ for the purpose of railway infrastructure and as such are usually assessed as part of the wider railway network and included in the Central List. However hotels attached to railway stations would not be included as they are not used as part of the railway infrastructure, they are assessed separately and included in the relevant local rating list.

In some cases the operator/occupiers of railway stations may not fall within the list of “designated persons” in the Central Rating List regulations hence why the railway station may appear in a local rating list.

*Carparks adjacent to railway stations*

To determine how the station car park is to be treated for rating we need to establish the facts in each case and who is in actual occupation. It is important to keep in mind that the occupier/owner of the railway station usually remains in actual occupation of the car park land and sets the conditions by which private parking companies (PPC) may operate on their behalf e.g. setting the duration of free parking after which the PPC can charge fees. Thus whilst on the ground it may appear that these PPCs occupy the carpark, their responsibility is limited to administering the rules set by the occupier/owner of the railway station. The railway station occupier/owner continues to benefit from customers using the carpark to make use of its facilities. The carpark is therefore correctly included within the rateable value of the railway station (and thus the network).

**Retailers in transport hubs (airports/train stations)**

*Train Stations*

In contrast to airports, retail units in train stations are assessed separately for rating. This is because the occupier/owner of the train station is usually not in paramount control of the individual retail units. Members of the public can freely make use of the shops/restaurants and the retailers are not governed by stringent rules and conditions. Retail units within railway stations are therefore assessed separately and included in the local rating list.

*Airports*

Airport retail units are not usually separately assessed for business rates and are therefore not valued in the same way as retail units in other locations. In the case of airport shops/restaurants/bars it is important to keep in mind that the airport operator usually retains control and imposes stringent conditions on concessionaires of retail operations to such a degree that they are usually the rateable occupier of the airport as a whole. The space occupied by concessionaires of airport retail units are therefore usually included within the rateable value of the airport.