

**For: Buckinghamshire Council**



**Community Infrastructure Levy  
Viability Assessment for the North &  
Central Area**

**Appendix 4 – Commercial  
Typologies Results  
(Tables 4a – 4k)**

**December 2025  
DSP23843**

**Buckinghamshire Council - Community Infrastructure Levy (CIL) Viability Assessment in North & Central Area - Appendix 4 Results Analysis: Commercial**  
**Table 4a Residual Land Value Results by Use Class, Scheme Type, Value Level & CIL Rate - Large Retail (4.5% - 6.0% Yield)**

Use Class / Type	E		Large Retail											
	Large Supermarket - out of town		Residual Land Value (£)								Residual Land Value (£/ha)			
	CIL test £ / per sq. m	Value Level	Site Size (Ha)	4.5% Yield	5.0% Yield	5.5% Yield	6.0% Yield	CIL test £ / per sq. m	Value Level	Site Size (Ha)	4.5% Yield	5.0% Yield	5.5% Yield	6.0% Yield
£0/m² CIL	L	0.71		£1,109,465	£353,637	Indicative non-viability		£0/m² CIL	L	0.71	£1,562,627	£498,081	Indicative non-viability	
	M	0.71		£1,739,697	£918,145	£246,257			M	0.71	£2,450,278	£1,293,162	£346,841	
	H	0.71		£2,369,929	£1,482,653	£757,013	£152,598		H	0.71	£3,337,929	£2,088,243	£1,066,216	£214,927
£25/m² CIL	L	0.71		£1,050,092	£292,240	Indicative non-viability		£25/m² CIL	L	0.71	£1,479,003	£411,606	Indicative non-viability	
	M	0.71		£1,680,522	£858,259	£184,572			M	0.71	£2,366,933	£1,208,816	£259,961	
	H	0.71		£2,310,754	£1,423,478	£696,696	£90,663		H	0.71	£3,254,583	£2,004,898	£981,262	£127,694
£50/m² CIL	L	0.71		£990,718	£230,843	Indicative non-viability		£50/m² CIL	L	0.71	£1,395,378	£325,131	Indicative non-viability	
	M	0.71		£1,621,347	£798,374	£122,888			M	0.71	£2,283,587	£1,124,470	£173,081	
	H	0.71		£2,251,579	£1,364,302	£636,379	£28,727		H	0.71	£3,171,238	£1,921,552	£896,309	£40,461
£75/m² CIL	L	0.71		£831,345	£189,446	Indicative non-viability		£75/m² CIL	L	0.71	£1,311,753	£238,656	Indicative non-viability	
	M	0.71		£1,562,172	£738,488	£61,203			M	0.71	£2,200,242	£1,040,124	£86,201	
	H	0.71		£2,192,404	£1,305,127	£576,062			H	0.71	£3,087,892	£1,838,207	£811,355	
£100/m² CIL	L	0.71		£871,971	£108,049	Indicative non-viability		£100/m² CIL	L	0.71	£1,228,129	£152,181	Indicative non-viability	
	M	0.71		£1,502,996	£678,602				M	0.71	£2,116,896	£955,778		
	H	0.71		£2,133,228	£1,245,952	£515,745			H	0.71	£3,004,547	£1,754,862	£726,401	
£125/m² CIL	L	0.71		£812,598	£46,652	Indicative non-viability		£125/m² CIL	L	0.71	£1,144,504	£65,706	Indicative non-viability	
	M	0.71		£1,443,821	£818,716				M	0.71	£2,033,551	£871,431		
	H	0.71		£2,074,053	£1,186,776	£455,428			H	0.71	£2,921,201	£1,671,516	£641,448	
£150/m² CIL	L	0.71		£753,224		Indicative non-viability		£150/m² CIL	L	0.71	£1,060,880		Indicative non-viability	
	M	0.71		£1,384,646	£558,831				M	0.71	£1,950,205	£787,085		
	H	0.71		£2,014,878	£1,127,601	£395,111			H	0.71	£2,837,856	£1,588,171	£556,494	
£175/m² CIL	L	0.71		£693,851		Indicative non-viability		£175/m² CIL	L	0.71	£977,255		Indicative non-viability	
	M	0.71		£1,325,471	£498,945				M	0.71	£1,866,860	£702,739		
	H	0.71		£1,955,702	£1,068,426	£334,793			H	0.71	£2,754,510	£1,504,825	£471,540	
£200/m² CIL	L	0.71		£834,477		Indicative non-viability		£200/m² CIL	L	0.71	£893,630		Indicative non-viability	
	M	0.71		£1,268,295	£439,059				M	0.71	£1,783,514	£618,393		
	H	0.71		£1,896,527	£1,009,251	£274,476			H	0.71	£2,674,165	£1,421,480	£386,586	
£225/m² CIL	L	0.71		£575,104		Indicative non-viability		£225/m² CIL	L	0.71	£810,006		Indicative non-viability	
	M	0.71		£1,207,120	£379,173				M	0.71	£1,700,169	£534,047		
	H	0.71		£1,837,352	£950,075	£214,159			H	0.71	£2,587,820	£1,338,134	£301,633	
£250/m² CIL	L	0.71		£515,730		Indicative non-viability		£250/m² CIL	L	0.71	£726,381		Indicative non-viability	
	M	0.71		£1,147,945	£319,288				M	0.71	£1,616,824	£449,701		
	H	0.71		£1,778,177	£890,900	£153,842			H	0.71	£2,504,474	£1,254,789	£216,679	
£275/m² CIL	L	0.71		£456,357		Indicative non-viability		£275/m² CIL	L	0.71	£642,756		Indicative non-viability	
	M	0.71		£1,088,769	£259,402				M	0.71	£1,533,478	£365,355		
	H	0.71		£1,719,001	£831,725	£93,525			H	0.71	£2,421,129	£1,171,443	£131,725	
£300/m² CIL	L	0.71		£396,983		Indicative non-viability		£300/m² CIL	L	0.71	£559,132		Indicative non-viability	
	M	0.71		£1,029,594	£199,516				M	0.71	£1,450,133	£281,009		
	H	0.71		£1,659,826	£772,550	£33,208			H	0.71	£2,337,783	£1,088,098	£46,771	
£325/m² CIL	L	0.71		£337,810		Indicative non-viability		£325/m² CIL	L	0.71	£475,607		Indicative non-viability	
	M	0.71		£970,419	£139,630				M	0.71	£1,366,787	£196,663		
	H	0.71		£1,600,651	£713,374				H	0.71	£2,254,438	£1,004,753		
£350/m² CIL	L	0.71		£278,236		Indicative non-viability		£350/m² CIL	L	0.71	£391,882		Indicative non-viability	
	M	0.71		£911,244	£79,745				M	0.71	£1,283,442	£112,316		
	H	0.71		£1,541,476	£654,199				H	0.71	£2,171,092	£921,407		
£375/m² CIL	L	0.71		£218,863		Indicative non-viability		£375/m² CIL	L	0.71	£308,258		Indicative non-viability	
	M	0.71		£852,068	£19,859				M	0.71	£1,200,096	£27,970		
	H	0.71		£1,482,300	£595,024				H	0.71	£2,087,747	£838,062		
£400/m² CIL	L	0.71		£159,489		Indicative non-viability		£400/m² CIL	L	0.71	£224,633		Indicative non-viability	
	M	0.71		£792,893					M	0.71	£1,116,751			
	H	0.71		£1,423,125	£535,849				H	0.71	£2,004,401	£754,716		
£425/m² CIL	L	0.71		£100,116		Indicative non-viability		£425/m² CIL	L	0.71	£141,008		Indicative non-viability	
	M	0.71		£733,718					M	0.71	£1,033,405			
	H	0.71		£1,363,950	£476,673				H	0.71	£1,921,056	£671,371		
£450/m² CIL	L	0.71		£40,742		Indicative non-viability		£450/m² CIL	L	0.71	£57,384		Indicative non-viability	
	M	0.71		£674,543					M	0.71	£950,060			
	H	0.71		£1,304,775	£417,498				H	0.71	£1,837,711	£588,025		
£475/m² CIL	L	0.71		£815,367		Indicative non-viability		£475/m² CIL	L	0.71	£866,715		Indicative non-viability	
	M	0.71		£1,245,599	£358,323				M	0.71	£1,754,365	£504,680		
	H	0.71							H	0.71				
£500/m² CIL	L	0.71		£556,192		Indicative non-viability		£500/m² CIL	L	0.71	£783,369		Indicative non-viability	
	M	0.71		£1,186,424	£299,147				M	0.71	£1,674,020	£421,334		
	H	0.71							H	0.71				

Key:

Indicative non-viability of typology (by typical measures)	RLV beneath Viability Test 1 (RLV <£250,000/ha)
Potential/marginal viability (GF Only)	Viability Test 2 (RLV £250,000 to £500,000/ha)
Viable indications (GF only) / Potential viability scenario on lower value PDL	Viability Test 3 (RLV £500,000 to £850,000/ha)
Viable indications - Medium value PDL	Viability Test 4 (RLV £850,000 to £1,300,000/ha)
Viability indications - Medium to higher value PDL	Viability Test 5 (RLV £1,300,000 to £1,750,000/ha)
	Viability Test 6 (RLV £1,750,000 to £2,200,000/ha)
Viability indications - higher value PDL	Viability Test 7 (RLV >£2,200,000/ha)

BLV Notes:

EU+ £/ha	Notes
£250,000	Greenfield Enhancement - reflecting larger scale development
£500,000	Greenfield Enhancement (Upper) - reflecting smaller scale development
£850,000	Range representing garden / amenity land, low-grade PDL (e.g. former community uses, yards, workshops, low grade former industrial and similar)
£1,300,000	
£1,750,000	Range representing most PDL - industrial/commercial
£2,200,000	Upper PDL/residential land values

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**Table 4b Residual Land Value Results by Use Class, Scheme Type, Value Level & CIL Rate - (5.0% - 7.0% Yield)**

Use Class / Type	E	Large Retail	Residual Land Value (£)														
			Residual Land Value (£)					CIL test £ / per sq. m	Value Level	Site Size (Ha)	Residual Land Value (£/ha)						
Scheme Type	Retail Warehouse		5.0% Yield	5.5% Yield	6.0% Yield	6.5% Yield	7.0% Yield				5.0% Yield	5.5% Yield	6.0% Yield	6.5% Yield	7.0% Yield		
£0/m² CIL	L	0.25	£816,267	£588,100	£398,049	£237,319	£99,624	£0/m² CIL	L	0.25	£3,265,069	£2,352,399	£1,592,197	£949,275	£398,496		
	M	0.25	£1,175,709	£913,316	£509,918	£315,569	£121,406		M	0.25	£4,702,835	£3,653,264	£2,779,032	£2,039,671	£1,406,276		
	H	0.25	£1,415,336	£1,130,127	£892,564	£691,651	£519,532		H	0.25	£5,661,345	£4,520,507	£3,570,255	£2,766,602	£2,078,129		
£25/m² CIL	L	0.25	£792,597	£564,430	£374,178	£213,017	£74,953	£25/m² CIL	L	0.25	£3,170,389	£2,257,718	£1,496,710	£852,066	£299,813		
	M	0.25	£1,152,039	£889,646	£671,088	£486,248	£327,573		M	0.25	£4,608,154	£3,558,583	£2,684,352	£1,944,991	£1,310,291		
	H	0.25	£1,391,666	£1,106,457	£868,894	£667,980	£495,862		H	0.25	£5,568,664	£4,425,827	£3,475,575	£2,671,922	£1,983,448		
£50/m² CIL	L	0.25	£768,927	£540,760	£350,306	£188,714	£50,282	£50/m² CIL	L	0.25	£3,075,708	£2,163,038	£1,401,223	£754,858	£201,130		
	M	0.25	£1,128,368	£865,976	£647,518	£462,578	£303,576		M	0.25	£4,513,474	£3,463,903	£2,589,671	£1,850,311	£1,214,305		
	H	0.25	£1,367,996	£1,082,787	£845,224	£644,310	£472,192		H	0.25	£5,471,984	£4,331,146	£3,380,894	£2,577,241	£1,889,768		
£75/m² CIL	L	0.25	£745,257	£517,089	£326,434	£164,412	£25,612	£75/m² CIL	L	0.25	£2,991,028	£2,068,358	£1,305,735	£657,649	£102,446		
	M	0.25	£1,104,698	£842,306	£623,749	£438,908	£279,580		M	0.25	£4,418,793	£3,369,222	£2,494,991	£1,755,630	£1,116,320		
	H	0.25	£1,344,326	£1,059,116	£821,553	£620,640	£448,522		H	0.25	£5,377,303	£4,236,466	£3,286,214	£2,482,561	£1,794,088		
£100/m² CIL	L	0.25	£721,587	£493,419	£302,562	£140,110	£941	£100/m² CIL	L	0.25	£2,886,347	£1,973,677	£1,210,248	£560,440	£3,763		
	M	0.25	£1,081,028	£818,636	£600,078	£415,237	£255,584		M	0.25	£4,324,113	£3,274,542	£2,400,310	£1,660,950	£1,022,335		
	H	0.25	£1,320,656	£1,035,446	£797,883	£596,970	£424,852		H	0.25	£5,282,623	£4,141,785	£3,191,533	£2,387,891	£1,699,407		
£125/m² CIL	L	0.25	£697,917	£469,749	£278,690	£115,808		£125/m² CIL	L	0.25	£2,791,667	£1,878,997	£1,114,760	£463,231			
	M	0.25	£1,057,358	£794,965	£576,407	£391,567	£231,587		M	0.25	£4,229,432	£3,179,862	£2,305,630	£1,566,269	£926,350		
	H	0.25	£1,296,986	£1,011,776	£774,213	£573,300	£401,182		H	0.25	£5,187,943	£4,047,105	£3,096,853	£2,293,200	£1,604,727		
£150/m² CIL	L	0.25	£674,247	£446,079	£254,818	£91,506		£150/m² CIL	L	0.25	£2,696,987	£1,784,316	£1,019,273	£366,022			
	M	0.25	£1,033,688	£771,295	£552,737	£367,897	£207,591		M	0.25	£4,134,752	£3,085,181	£2,210,950	£1,471,589	£830,365		
	H	0.25	£1,273,316	£988,106	£750,543	£549,630	£377,512		H	0.25	£5,093,262	£3,952,424	£3,002,173	£2,198,520	£1,510,046		
£175/m² CIL	L	0.25	£650,577	£422,409	£230,946	£67,203		£175/m² CIL	L	0.25	£2,602,306	£1,689,636	£923,786	£268,814			
	M	0.25	£1,010,018	£747,625	£529,067	£344,227	£183,595		M	0.25	£4,040,072	£2,990,501	£2,116,269	£1,376,908	£734,379		
	H	0.25	£1,249,645	£964,436	£726,873	£525,960	£353,841		H	0.25	£4,998,582	£3,857,744	£2,907,492	£2,103,839	£1,415,366		
£200/m² CIL	L	0.25	£626,906	£398,739	£237,075	£42,901		£200/m² CIL	L	0.25	£2,507,626	£1,594,955	£828,296	£171,605			
	M	0.25	£986,348	£723,955	£505,397	£320,567	£159,599		M	0.25	£3,945,391	£2,895,920	£2,021,559	£1,262,228	£638,394		
	H	0.25	£1,225,975	£940,766	£703,203	£502,290	£330,171		H	0.25	£4,903,901	£3,753,064	£2,812,812	£2,009,459	£1,320,685		
£225/m² CIL	L	0.25	£603,236	£375,069	£183,203	£18,599		£225/m² CIL	L	0.25	£2,412,945	£1,500,275	£732,811	£74,396			
	M	0.25	£962,678	£700,285	£481,727	£296,887	£135,602		M	0.25	£3,850,711	£2,801,140	£1,926,908	£1,187,548	£542,409		
	H	0.25	£1,202,305	£917,096	£679,533	£478,620	£306,501		H	0.25	£4,809,221	£3,668,383	£2,718,131	£1,914,478	£1,226,005		
£250/m² CIL	L	0.25	£579,566	£351,399	£159,331	Indicative non-viability		£250/m² CIL	L	0.25	£2,318,265	£1,405,595	£637,323	Indicative non-viability			
	M	0.25	£939,008	£676,615	£458,057	£273,217	£111,606		M	0.25	£3,756,030	£2,706,459	£1,832,228	£1,092,867	£446,424		
	H	0.25	£1,178,635	£893,426	£655,863	£454,950	£282,831		H	0.25	£4,714,541	£3,573,703	£2,623,451	£1,819,798	£1,131,325		
£275/m² CIL	L	0.25	£555,896	£327,729	£135,459	Indicative non-viability		£275/m² CIL	L	0.25	£2,223,584	£1,310,914	£541,836	Indicative non-viability			
	M	0.25	£915,337	£652,945	£434,387	£249,547	£87,610		M	0.25	£3,661,350	£2,611,779	£1,737,547	£998,187	£350,439		
	H	0.25	£1,154,965	£869,756	£632,193	£431,279	£259,161		H	0.25	£4,619,860	£3,479,022	£2,528,770	£1,725,118	£1,036,644		
£300/m² CIL	L	0.25	£532,226	£304,058	£111,587	Indicative non-viability		£300/m² CIL	L	0.25	£2,128,904	£1,216,234	£446,348	Indicative non-viability			
	M	0.25	£891,667	£629,275	£410,717	£225,877	£63,613		M	0.25	£3,566,669	£2,517,099	£1,642,867	£903,506	£254,453		
	H	0.25	£1,131,295	£846,085	£608,523	£407,609	£235,491		H	0.25	£4,525,180	£3,384,342	£2,434,090	£1,630,437	£941,964		
£325/m² CIL	L	0.25	£508,556	£280,388	£87,715	Indicative non-viability		£325/m² CIL	L	0.25	£2,034,224	£1,121,553	£350,861	Indicative non-viability			
	M	0.25	£867,997	£605,905	£387,047	£202,206	£39,617		M	0.25	£3,471,989	£2,422,418	£1,548,187	£808,826	£158,468		
	H	0.25	£1,107,625	£822,415	£594,852	£383,539	£211,821		H	0.25	£4,430,499	£3,289,661	£2,339,410	£1,535,257	£847,283		
£350/m² CIL	L	0.25	£484,886	£256,718	£63,843	Indicative non-viability		£350/m² CIL	L	0.25	£1,939,543	£1,026,873	£255,374	Indicative non-viability			
	M	0.25	£844,327	£581,934	£363,377	£178,536	£15,621		M	0.25	£3,377,309	£2,327,738	£1,453,506	£714,148	£62,483		
	H	0.25	£1,083,955	£798,745	£561,182	£360,269	£188,151		H	0.25	£4,335,819	£3,194,981	£2,244,729	£1,441,076	£752,603		
£375/m² CIL	L	0.25	£461,216	£233,048	£39,972	Indicative non-viability		£375/m² CIL	L	0.25	£1,844,863	£932,192	£159,886	Indicative non-viability			
	M	0.25	£820,657	£558,264	£339,706	£154,866			M	0.25	£3,282,628	£2,233,057	£1,358,826	£619,465			
	H	0.25	£1,060,285	£775,075	£537,512	£336,599	£164,481		H	0.25	£4,241,138	£3,100,301	£2,150,049	£1,346,396	£657,922		
£400/m² CIL	L	0.25	£437,546	£209,378	£16,100	Indicative non-viability		£400/m² CIL	L	0.25	£1,750,182	£837,512	£64,399	Indicative non-viability			
	M	0.25	£796,987	£534,594	£316,036	£131,196			M	0.25	£3,187,948	£2,138,377	£1,264,145	£524,785			
	H	0.25	£1,036,614	£751,405	£513,842	£312,929	£140,811		H	0.25	£4,146,458	£3,005,620	£2,055,368	£1,251,715	£563,242		
£425/m² CIL	L	0.25	£413,875	£185,708	Indicative non-viability		£425/m² CIL	L	0.25	£1,655,502	£742,832	Indicative non-viability					
	M	0.25	£773,317	£510,924	£292,366	£107,526			M	0.25	£3,093,267	£2,043,696	£1,169,465	£430,104			
	H	0.25	£1,012,944	£727,735	£490,172	£289,259		£117,140	H	0.25	£4,051,778	£2,910,940	£1,960,688	£1,157,035	£468,562		
£450/m² CIL	L	0.25	£390,205	£162,038	Indicative non-viability		£450/m² CIL	L	0.25	£1,560,821	£648,151	Indicative non-viability					
	M	0.25	£749,647	£487,254	£268,696	£83,856			M	0.25	£2,998,587	£1,949,016	£1,074,784	£335,424			
	H	0.25	£989,274	£704,065	£466,502	£265,589		£93,470	H	0.25	£3,957,097	£2,816,259	£1,866,008	£1,062,355	£373,881		
£475/m² CIL	L	0.25	£366,535	£138,368	Indicative non-viability		£475/m² CIL	L	0.25	£1,468,141	£553,471	Indicative non-viability					
	M	0.25	£725,977	£463,584	£245,026	£90,196			M	0.25	£2,903,906	£1,854,336	£980,104	£240,743			
	H	0.25	£965,604	£680,395	£442,832	£241,919		£69,800	H	0.25	£3,862,417	£2,721,879	£1,771,327	£887,674	£279,201		
£500/m² CIL	L	0.25	£342,865	£114,698	Indicative non-viability		£500/m² CIL	L	0.25	£1,371,461	£458,790	Indicative non-viability					
	M	0.25	£702,306	£439,914	£221,356	£36,516			M	0.25	£2,809,226	£1,759,855	£885,424	£146,063			
	H	0.25	£941,934	£656,725	£419,162	£218,248		£46,130	H	0.25	£3,767,736	£2,626,898	£1,676,647	£872,994	£184,520		

Buckinghamshire Council - Community Infrastructure Levy (CIL) Viability Assessment in North & Central Area - Appendix 4 Results Analysis: Commercial  
Table 4c Residual Land Value Results by Use Class, Scheme Type, Value Level & CIL Rate - Comparison shops (5.0% - 7.5% Yield)

Use Class / Type	E	Town Centre Retail	Residual Land Value (£)																																																																																																																																																	
Scheme Type	Comparison Shops (general or non shopping centre)		Residual Land Value (£/ha)																																																																																																																																																	
CIL test £ / per sq. m	Value Level	Site Size (Ha)	5.0% Yield	5.5% Yield	6.0% Yield	6.5% Yield	7.0% Yield	7.5% Yield	CIL test £ / per sq. m	Value Level	Site Size (Ha)	5.0% Yield	5.5% Yield	6.0% Yield	6.5% Yield	7.0% Yield	7.5% Yield																																																																																																																																			
£0/m² CIL	L	0.03	Indicative non-viability						£0/m² CIL	L	0.03	Indicative non-viability																																																																																																																																								
	M	0.03								M	0.03																																																																																																																																									
	H	0.03								H	0.03																																																																																																																																									
£25/m² CIL	L	0.03							Indicative non-viability													£25/m² CIL	L	0.03	Indicative non-viability																																																																																																																											
	M	0.03																					M	0.03																																																																																																																												
	H	0.03																					H	0.03																																																																																																																												
£50/m² CIL	L	0.03																				Indicative non-viability													£50/m² CIL	L	0.03	Indicative non-viability																																																																																																														
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	H	0.03																																		H	0.03																																																																																																															
£75/m² CIL	L	0.03																																	Indicative non-viability													£75/m² CIL	L	0.03	Indicative non-viability																																																																																																	
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£175/m² CIL	L	0.03																																																																																					Indicative non-viability													£175/m² CIL	L	0.03	Indicative non-viability																																													
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£200/m² CIL	L	0.03																																																																																																		Indicative non-viability													£200/m² CIL	L	0.03	Indicative non-viability																																
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	H	0.03																																																																																																																																										H	0.03							
£275/m² CIL	L	0.03	Indicative non-viability									£275/m² CIL	L	0.03	Indicative non-viability																																																																																																																																					
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£300/m² CIL	L	0.03							Indicative non-viability										£300/m² CIL	L	0.03				Indicative non-viability																																																																																																																											
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£375/m² CIL	L	0.03																																											Indicative non-viability													£375/m² CIL	L	0.03				Indicative non-viability																																																																																				
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Key:

Indicative non-viability of typology (by typical measures)	RLV beneath Viability Test 1 (RLV <£250,000/ha)
Potential/marginal viability (GF Only)	Viability Test 2 (RLV £250,000 to £500,000/ha)
Viable indications (GF only) / Potential viability scenario on lower value PDL	Viability Test 3 (RLV £500,000 to £850,000/ha)
Viable indications - Medium value PDL	Viability Test 4 (RLV £850,000 to £1,300,000/ha)
Viability indications - Medium to higher value PDL	Viability Test 5 (RLV £1,300,000 to £1,750,000/ha)
	Viability Test 6 (RLV £1,750,000 to £2,200,000/ha)
Viability indications - higher value PDL	Viability Test 7 (RLV >£2,200,000/ha)

BLV Notes:

EU+ £/ha	Notes
£250,000	Greenfield Enhancement - reflecting larger scale development
£500,000	Greenfield Enhancement (Upper) - reflecting smaller scale development
£850,000	Range representing garden / amenity land, low-grade PDL (e.g. former community uses, yards, workshops, low grade former industrial and similar)
£1,300,000	Range representing most PDL - industrial/commercial
£1,750,000	
£2,200,000	Upper PDL/residential land values

Source: Dixon Searle Partnership (2025)

Buckinghamshire Council - Community Infrastructure Levy (CIL) Viability Assessment in North & Central Area - Appendix 4 Results Analysis: Commercial  
Table 4d Residual Land Value Results by Use Class, Scheme Type, Value Level & CIL Rate - Convenience Stores (4.5% - 6.0% Yield)

Use Class / Type	E	Small Retail	Residual Land Value (£)											
			Residual Land Value (£)				CIL test £ / per sq. m	Value Level	Site Size (Ha)	Residual Land Value (£/ha)				
Scheme Type	Convenience Stores		4.5% Yield	5.0% Yield	5.5% Yield	6.0% Yield				4.5% Yield	5.0% Yield	5.5% Yield	6.0% Yield	
£0/m² CIL	L	0.04	Indicative non-viability				£0/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	£66,986					H	0.04	£1,674,644				
£25/m² CIL	L	0.04	Indicative non-viability				£25/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	£59,684					H	0.04	£1,492,096				
£50/m² CIL	L	0.04	Indicative non-viability				£50/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	£52,382					H	0.04	£1,309,548				
£75/m² CIL	L	0.04	Indicative non-viability				£75/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	£45,080					H	0.04	£1,127,000				
£100/m² CIL	L	0.04	Indicative non-viability				£100/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	£37,778					H	0.04	£944,451				
£125/m² CIL	L	0.04	Indicative non-viability				£125/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	£30,476					H	0.04	£761,903				
£150/m² CIL	L	0.04	Indicative non-viability				£150/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	£23,174					H	0.04	£579,355				
£175/m² CIL	L	0.04	Indicative non-viability				£175/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	£15,872					H	0.04	£396,807				
£200/m² CIL	L	0.04	Indicative non-viability				£200/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	£8,570					H	0.04	£214,258				
£225/m² CIL	L	0.04	Indicative non-viability				£225/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	£1,268					H	0.04	£31,710				
£250/m² CIL	L	0.04	Indicative non-viability				£250/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	Indicative non-viability					H	0.04	Indicative non-viability				
£275/m² CIL	L	0.04	Indicative non-viability				£275/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	Indicative non-viability					H	0.04	Indicative non-viability				
£300/m² CIL	L	0.04	Indicative non-viability				£300/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	Indicative non-viability					H	0.04	Indicative non-viability				
£325/m² CIL	L	0.04	Indicative non-viability				£325/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	Indicative non-viability					H	0.04	Indicative non-viability				
£350/m² CIL	L	0.04	Indicative non-viability				£350/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	Indicative non-viability					H	0.04	Indicative non-viability				
£375/m² CIL	L	0.04	Indicative non-viability				£375/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	Indicative non-viability					H	0.04	Indicative non-viability				
£400/m² CIL	L	0.04	Indicative non-viability				£400/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	Indicative non-viability					H	0.04	Indicative non-viability				
£425/m² CIL	L	0.04	Indicative non-viability				£425/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	Indicative non-viability					H	0.04	Indicative non-viability				
£450/m² CIL	L	0.04	Indicative non-viability				£450/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	Indicative non-viability					H	0.04	Indicative non-viability				
£475/m² CIL	L	0.04	Indicative non-viability				£475/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	Indicative non-viability					H	0.04	Indicative non-viability				
£500/m² CIL	L	0.04	Indicative non-viability				£500/m² CIL	L	0.04	Indicative non-viability				
	M	0.04	Indicative non-viability					M	0.04	Indicative non-viability				
	H	0.04	Indicative non-viability					H	0.04	Indicative non-viability				

Key:

Indicative non-viability of typology (by typical measures)	RLV beneath Viability Test 1 (RLV <£250,000/ha)
Potential/marginal viability (GF Only)	Viability Test 2 (RLV £250,000 to £500,000/ha)
Viable indications (GF only) / Potential viability scenario on lower value PDL	Viability Test 3 (RLV £500,000 to £850,000/ha)
Viable indications - Medium value PDL	Viability Test 4 (RLV £850,000 to £1,300,000/ha)
Viability indications - Medium to higher value PDL	Viability Test 5 (RLV £1,300,000 to £1,750,000/ha)
	Viability Test 6 (RLV £1,750,000 to £2,200,000/ha)
Viability indications - higher value PDL	Viability Test 7 (RLV >£2,200,000/ha)

BLV Notes:

EUVA £/ha	Notes
£250,000	Greenfield Enhancement - reflecting larger scale development
£500,000	Greenfield Enhancement (Upper) - reflecting smaller scale development
£850,000	Range representing garden / amenity land, low-grade PDL (e.g. former community uses, yards, workshops, low grade former industrial and similar)
£1,300,000	
£1,750,000	Range representing most PDL - industrial/commercial
£2,200,000	Upper PDL/residential land values

Source: Dixon Searle Partnership (2025)

Buckinghamshire Council - Community Infrastructure Levy (CIL) Viability Assessment in North & Central Area - Appendix 4 Results Analysis: Commercial  
 Table 4e Residual Land Value Results by Use Class, Scheme Type, Value Level & CIL Rate - Business - Offices - Out of Town (6.5% - 8.5% Yield)

Use Class / Type	E	Business - Offices - Town Centre	Residual Land Value (£)					CIL test £ / per sq. m	Value Level	Site Size (Ha)	Residual Land Value (£/ha)				
			6.5% Yield	7.0% Yield	7.5% Yield	8.0% Yield	8.5% Yield				6.5% Yield	7.0% Yield	7.5% Yield	8.0% Yield	8.5% Yield
Scheme Type	Office Building														
CIL test £ / per sq. m	Value Level	Site Size (Ha)						CIL test £ / per sq. m	Value Level	Site Size (Ha)					
£0/m² CIL	L M H	0.03 0.03 0.03						£0/m² CIL	L M H	0.03 0.03 0.03					
£25/m² CIL	L M H	0.03 0.03 0.03						£25/m² CIL	L M H	0.03 0.03 0.03					
£50/m² CIL	L M H	0.03 0.03 0.03						£50/m² CIL	L M H	0.03 0.03 0.03					
£75/m² CIL	L M H	0.03 0.03 0.03						£75/m² CIL	L M H	0.03 0.03 0.03					
£100/m² CIL	L M H	0.03 0.03 0.03						£100/m² CIL	L M H	0.03 0.03 0.03					
£125/m² CIL	L M H	0.03 0.03 0.03						£125/m² CIL	L M H	0.03 0.03 0.03					
£150/m² CIL	L M H	0.03 0.03 0.03						£150/m² CIL	L M H	0.03 0.03 0.03					
£175/m² CIL	L M H	0.03 0.03 0.03						£175/m² CIL	L M H	0.03 0.03 0.03					
£200/m² CIL	L M H	0.03 0.03 0.03						£200/m² CIL	L M H	0.03 0.03 0.03					
£225/m² CIL	L M H	0.03 0.03 0.03						£225/m² CIL	L M H	0.03 0.03 0.03					
£250/m² CIL	L M H	0.03 0.03 0.03	Indicative non-viability					£250/m² CIL	L M H	0.03 0.03 0.03	Indicative non-viability				
£275/m² CIL	L M H	0.03 0.03 0.03						£275/m² CIL	L M H	0.03 0.03 0.03					
£300/m² CIL	L M H	0.03 0.03 0.03						£300/m² CIL	L M H	0.03 0.03 0.03					
£325/m² CIL	L M H	0.03 0.03 0.03						£325/m² CIL	L M H	0.03 0.03 0.03					
£350/m² CIL	L M H	0.03 0.03 0.03						£350/m² CIL	L M H	0.03 0.03 0.03					
£375/m² CIL	L M H	0.03 0.03 0.03						£375/m² CIL	L M H	0.03 0.03 0.03					
£400/m² CIL	L M H	0.03 0.03 0.03						£400/m² CIL	L M H	0.03 0.03 0.03					
£425/m² CIL	L M H	0.03 0.03 0.03						£425/m² CIL	L M H	0.03 0.03 0.03					
£450/m² CIL	L M H	0.03 0.03 0.03						£450/m² CIL	L M H	0.03 0.03 0.03					
£475/m² CIL	L M H	0.03 0.03 0.03						£475/m² CIL	L M H	0.03 0.03 0.03					
£500/m² CIL	L M H	0.03 0.03 0.03						£500/m² CIL	L M H	0.03 0.03 0.03					

Key:

Indicative non-viability of typology (by typical measures)	RLV beneath Viability Test 1 (RLV <£250,000/ha)
Potential/marginal viability (GF Only)	Viability Test 2 (RLV £250,000 to £500,000/ha)
Viable indications (GF only) / Potential viability scenario on lower value PDL	Viability Test 3 (RLV £500,000 to £850,000/ha)
Viable indications - Medium value PDL	Viability Test 4 (RLV £850,000 to £1,300,000/ha)
Viability indications - Medium to higher value PDL	Viability Test 5 (RLV £1,300,000 to £1,750,000/ha)
	Viability Test 6 (RLV £1,750,000 to £2,200,000/ha)
Viability indications - higher value PDL	Viability Test 7 (RLV >£2,200,000/ha)

BLV Notes:	EUV+ £/ha	Notes
	£250,000	Greenfield Enhancement - reflecting larger scale development
	£500,000	Greenfield Enhancement (Upper) - reflecting smaller scale development
	£850,000	Range representing garden / amenity land, low-grade PDL (e.g. former community uses, yards, workshops, low grade former industrial and similar)
	£1,300,000	Range representing most PDL - industrial/commercial
	£1,750,000	
	£2,200,000	Upper PDL/residential land values

Source: Dixon Searle Partnership (2025)

Buckinghamshire Council - Community Infrastructure Levy (CIL) Viability Assessment in North & Central Area - Appendix 4 Results Analysis: Commercial  
 Table 4f Residual Land Value Results by Use Class, Scheme Type, Value Level & CIL Rate - Business - Offices - Out of Town Centre or Business Park (6.5% - 8.5% Yield)

Use Class / Type	E	Business - Offices - Out of Town Centre	Residual Land Value (£)					CIL test £ / per sq. m	Value Level	Site Size (Ha)	Residual Land Value (£/ha)				
			6.5% Yield	7.0% Yield	7.5% Yield	8.0% Yield	8.5% Yield				6.5% Yield	7.0% Yield	7.5% Yield	8.0% Yield	8.5% Yield
Scheme Type	Office Building														
CIL test £ / per sq. m	Value Level	Site Size (Ha)						CIL test £ / per sq. m	Value Level	Site Size (Ha)					
£0/m² CIL	L	0.25						£0/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£25/m² CIL	L	0.25						£25/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£50/m² CIL	L	0.25						£50/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£75/m² CIL	L	0.25						£75/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£100/m² CIL	L	0.25						£100/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£125/m² CIL	L	0.25						£125/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£150/m² CIL	L	0.25						£150/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£175/m² CIL	L	0.25						£175/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£200/m² CIL	L	0.25						£200/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£225/m² CIL	L	0.25						£225/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£250/m² CIL	L	0.25	Indicative non-viability					£250/m² CIL	L	0.25	Indicative non-viability				
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£275/m² CIL	L	0.25						£275/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£300/m² CIL	L	0.25						£300/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£325/m² CIL	L	0.25						£325/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£350/m² CIL	L	0.25						£350/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£375/m² CIL	L	0.25						£375/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£400/m² CIL	L	0.25						£400/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£425/m² CIL	L	0.25						£425/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£450/m² CIL	L	0.25						£450/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£475/m² CIL	L	0.25						£475/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					
£500/m² CIL	L	0.25						£500/m² CIL	L	0.25					
	M	0.25							M	0.25					
	H	0.25							H	0.25					

Key:

Indicative non-viability of typology (by typical measures)	RLV beneath Viability Test 1 (RLV <£250,000/ha)
Potential/marginal viability (GF Only)	Viability Test 2 (RLV £250,000 to £500,000/ha)
Viable indications (GF only) / Potential viability scenario on lower value PDL	Viability Test 3 (RLV £500,000 to £850,000/ha)
Viable indications - Medium value PDL	Viability Test 4 (RLV £850,000 to £1,300,000/ha)
Viability indications - Medium to higher value PDL	Viability Test 5 (RLV £1,300,000 to £1,750,000/ha)
	Viability Test 6 (RLV £1,750,000 to £2,200,000/ha)
Viability indications - higher value PDL	Viability Test 7 (RLV >£2,200,000/ha)

BLV Notes:

EUV+ £/ha	Notes
£250,000	Greenfield Enhancement - reflecting larger scale development
£500,000	Greenfield Enhancement (Upper) - reflecting smaller scale development
£850,000	Range representing garden / amenity land, low-grade PDL (e.g. former community uses, yards, workshops, low grade former industrial and similar)
£1,300,000	Range representing most PDL - industrial/commercial
£1,750,000	
£2,200,000	Upper PDL/residential land values

Source: Dixon Searle Partnership (2025)



Buckinghamshire Council - Community Infrastructure Levy (CIL) Viability Assessment in North & Central Area - Appendix 4 Results Analysis: Commercial  
Table 4h Residual Land Value Results by Use Class, Scheme Type, Value Level & CIL Rate - Business - Industrial - Larger Type (4.5% - 6.0% Yield)

Use Class / Type	E	Business - Industrial or Warehousing	Scheme Type	Residual Land Value (£)				CIL test £ / per sq. m	Value Level	Site Size (Ha)	Residual Land Value (£/ha)			
				4.5% Yield	5.0% Yield	5.5% Yield	6.0% Yield				4.5% Yield	5.0% Yield	5.5% Yield	6.0% Yield
£0/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£0/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		£244,874	Indicative non-viability				H	0.50	£489,349	Indicative non-viability		
£25/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£25/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		£195,454	Indicative non-viability				H	0.50	£390,909	Indicative non-viability		
£50/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£50/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		£146,234	Indicative non-viability				H	0.50	£292,468	Indicative non-viability		
£75/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£75/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		£97,014	Indicative non-viability				H	0.50	£194,028	Indicative non-viability		
£100/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£100/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		£47,794	Indicative non-viability				H	0.50	£95,588	Indicative non-viability		
£125/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£125/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		Indicative non-viability					H	0.50	Indicative non-viability			
£150/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£150/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		Indicative non-viability					H	0.50	Indicative non-viability			
£175/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£175/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		Indicative non-viability					H	0.50	Indicative non-viability			
£200/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£200/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		Indicative non-viability					H	0.50	Indicative non-viability			
£225/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£225/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		Indicative non-viability					H	0.50	Indicative non-viability			
£250/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£250/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		Indicative non-viability					H	0.50	Indicative non-viability			
£275/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£275/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		Indicative non-viability					H	0.50	Indicative non-viability			
£300/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£300/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		Indicative non-viability					H	0.50	Indicative non-viability			
£325/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£325/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		Indicative non-viability					H	0.50	Indicative non-viability			
£350/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£350/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		Indicative non-viability					H	0.50	Indicative non-viability			
£375/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£375/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		Indicative non-viability					H	0.50	Indicative non-viability			
£400/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£400/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		Indicative non-viability					H	0.50	Indicative non-viability			
£425/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£425/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		Indicative non-viability					H	0.50	Indicative non-viability			
£450/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£450/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		Indicative non-viability					H	0.50	Indicative non-viability			
£475/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£475/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		Indicative non-viability					H	0.50	Indicative non-viability			
£500/m² CIL	L	0.50	Large Industrial	Indicative non-viability				£500/m² CIL	L	0.50	Indicative non-viability			
	M	0.50		Indicative non-viability					M	0.50	Indicative non-viability			
	H	0.50		Indicative non-viability					H	0.50	Indicative non-viability			

Key:

Indicative non-viability of typology (by typical measures)	RLV beneath Viability Test 1 (RLV <£250,000/ha)
Potential/marginal viability (GF Only)	Viability Test 2 (RLV £250,000 to £500,000/ha)
Viable indications (GF only) / Potential viability scenario on lower value PDL	Viability Test 3 (RLV £500,000 to £850,000/ha)
Viable indications - Medium value PDL	Viability Test 4 (RLV £850,000 to £1,300,000/ha)
Viability indications - Medium to higher value PDL	Viability Test 5 (RLV £1,300,000 to £1,750,000/ha)
	Viability Test 6 (RLV £1,750,000 to £2,200,000/ha)
Viability indications - higher value PDL	Viability Test 7 (RLV >£2,200,000/ha)

BLV Notes:

ELV/£/ha	Notes
£250,000	Greenfield Enhancement - reflecting larger scale development
£500,000	Greenfield Enhancement (Upper) - reflecting smaller scale development
£850,000	Range representing garden / amenity land, low-grade PDL (e.g. former community uses, yards, workshops, low grade former industrial and similar)
£1,300,000	Range representing most PDL - industrial/commercial
£1,750,000	
£2,200,000	Upper PDL/residential land values

Source: Dixon Searle Partnership (2025)



Buckinghamshire Council - Community Infrastructure Levy (CIL) Viability Assessment in North & Central Area - Appendix 4 Results Analysis: Commercial  
Table 4j Residual Land Value Results by Use Class, Scheme Type, Value Level & CIL Rate - Hotel (4.5% - 6.0% Yield)

Use Class / Type	E	Hotel (budget)	Residual Land Value (£)				Residual Land Value (£/ha)						
Scheme Type	Hotel - Town Centre/ urban (60-beds)												
CIL test £ / per sq. m	Value Level	Site Size (Ha)	4.5% Yield	5.0% Yield	5.5% Yield	6.0% Yield	CIL test £ / per sq. m	Value Level	Site Size (Ha)	4.5% Yield	5.0% Yield	5.5% Yield	6.0% Yield
£0/m² CIL	L	0.42					£0/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£25/m² CIL	L	0.42					£25/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£50/m² CIL	L	0.42					£50/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£75/m² CIL	L	0.42					£75/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£100/m² CIL	L	0.42					£100/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£125/m² CIL	L	0.42					£125/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£150/m² CIL	L	0.42					£150/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£175/m² CIL	L	0.42					£175/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£200/m² CIL	L	0.42					£200/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£225/m² CIL	L	0.42					£225/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£250/m² CIL	L	0.42					£250/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£275/m² CIL	L	0.42					£275/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£300/m² CIL	L	0.42					£300/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£325/m² CIL	L	0.42					£325/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£350/m² CIL	L	0.42					£350/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£375/m² CIL	L	0.42					£375/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£400/m² CIL	L	0.42					£400/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£425/m² CIL	L	0.42					£425/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£450/m² CIL	L	0.42					£450/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£475/m² CIL	L	0.42					£475/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				
£500/m² CIL	L	0.42					£500/m² CIL	L	0.42				
	M	0.42						M	0.42				
	H	0.42						H	0.42				

Indicative non-viability

Indicative non-viability

Key:

Indicative non-viability of typology (by typical measures)	RLV beneath Viability Test 1 (RLV <£250,000/ha)
Potential/marginal viability (GF Only)	Viability Test 2 (RLV £250,000 to £500,000/ha)
Viable indications (GF only) / Potential viability scenario on lower value PDL	Viability Test 3 (RLV £500,000 to £850,000/ha)
Viable indications - Medium value PDL	Viability Test 4 (RLV £850,000 to £1,300,000/ha)
Viability indications - Medium to higher value PDL	Viability Test 5 (RLV £1,300,000 to £1,750,000/ha)
	Viability Test 6 (RLV £1,750,000 to £2,200,000/ha)
Viability indications - higher value PDL	Viability Test 7 (RLV >£2,200,000/ha)

BLV Notes:

EUVA £/ha	Notes
£250,000	Greenfield Enhancement - reflecting larger scale development
£500,000	Greenfield Enhancement (Upper) - reflecting smaller scale development
£850,000	Range representing garden / amenity land, low-grade PDL (e.g. former community uses, yards, workshops, low grade former industrial and similar)
£1,300,000	
£1,750,000	Range representing most PDL - industrial/commercial
£2,200,000	Upper PDL/residential land values

Source: Dixon Searle Partnership (2025)

Buckinghamshire Council - Community Infrastructure Levy (CIL) Viability Assessment in North & Central Area - Appendix 4 Results Analysis: Commercial  
Table 4k Residual Land Value Results by Use Class, Scheme Type, Value Level & CIL Rate - Nursing Home (4.5% - 6.0% Yield)

Use Class / Type	C2	Residential Institution	Residual Land Value (£)				Residual Land Value (£/ha)																																																
Scheme Type	Nursing Home (65-beds)		4.5% Yield	5.0% Yield	5.5% Yield	6.0% Yield	4.5% Yield	5.0% Yield	5.5% Yield	6.0% Yield																																													
CIL test £ / per sq. m	Value Level	Site Size (Ha)					CIL test £ / per sq. m	Value Level	Site Size (Ha)																																														
£0/m² CIL	L	0.32	Indicative non-viability				£0/m² CIL	L	0.32	Indicative non-viability																																													
	M	0.32						M	0.32																																														
	H	0.32						H	0.32																																														
£25/m² CIL	L	0.32					Indicative non-viability					£25/m² CIL	L	0.32	Indicative non-viability																																								
	M	0.32											M	0.32																																									
	H	0.32											H	0.32																																									
£50/m² CIL	L	0.32										Indicative non-viability					£50/m² CIL	L	0.32	Indicative non-viability																																			
	M	0.32																M	0.32																																				
	H	0.32																H	0.32																																				
£75/m² CIL	L	0.32															Indicative non-viability					£75/m² CIL	L	0.32	Indicative non-viability																														
	M	0.32																					M	0.32																															
	H	0.32																					H	0.32																															
£100/m² CIL	L	0.32																				Indicative non-viability					£100/m² CIL	L	0.32	Indicative non-viability																									
	M	0.32																										M	0.32																										
	H	0.32																										H	0.32																										
£125/m² CIL	L	0.32																									Indicative non-viability					£125/m² CIL	L	0.32	Indicative non-viability																				
	M	0.32																															M	0.32																					
	H	0.32																															H	0.32																					
£150/m² CIL	L	0.32																														Indicative non-viability					£150/m² CIL	L	0.32	Indicative non-viability															
	M	0.32																																				M	0.32																
	H	0.32																																				H	0.32																
£175/m² CIL	L	0.32																																			Indicative non-viability					£175/m² CIL	L	0.32	Indicative non-viability										
	M	0.32																																									M	0.32											
	H	0.32																																									H	0.32											
£200/m² CIL	L	0.32																																								Indicative non-viability					£200/m² CIL	L	0.32	Indicative non-viability					
	M	0.32																																														M	0.32						
	H	0.32																																														H	0.32						
£225/m² CIL	L	0.32																																													Indicative non-viability					£225/m² CIL	L	0.32	Indicative non-viability
	M	0.32																																																			M	0.32	
	H	0.32																																																			H	0.32	
£250/m² CIL	L	0.32	Indicative non-viability							£250/m² CIL																																										L	0.32	Indicative non-viability	
	M	0.32																																																		M	0.32		
	H	0.32																																																		H	0.32		
£275/m² CIL	L	0.32					Indicative non-viability				£275/m² CIL				L																																					0.32	Indicative non-viability		
	M	0.32													M																																					0.32			
	H	0.32													H																																					0.32			
£300/m² CIL	L	0.32									Indicative non-viability				£300/m² CIL	L				0.32																																Indicative non-viability			
	M	0.32														M				0.32																																			
	H	0.32														H				0.32																																			
£325/m² CIL	L	0.32													Indicative non-viability				£325/m² CIL	L	0.32				Indicative non-viability																														
	M	0.32																		M	0.32																																		
	H	0.32																		H	0.32																																		
£350/m² CIL	L	0.32																	Indicative non-viability				£350/m² CIL	L		0.32				Indicative non-viability																									
	M	0.32																						M		0.32																													
	H	0.32																						H		0.32																													
£375/m² CIL	L	0.32																					Indicative non-viability					£375/m² CIL	L		0.32				Indicative non-viability																				
	M	0.32																											M		0.32																								
	H	0.32																											H		0.32																								
£400/m² CIL	L	0.32																										Indicative non-viability					£400/m² CIL	L		0.32				Indicative non-viability															
	M	0.32																																M		0.32																			
	H	0.32																																H		0.32																			
£425/m² CIL	L	0.32																															Indicative non-viability					£425/m² CIL	L		0.32				Indicative non-viability										
	M	0.32																																					M		0.32														
	H	0.32																																					H		0.32														
£450/m² CIL	L	0.32																																				Indicative non-viability					£450/m² CIL	L		0.32				Indicative non-viability					
	M	0.32																																										M		0.32									
	H	0.32																																										H		0.32									
£475/m² CIL	L	0.32																																									Indicative non-viability					£475/m² CIL	L		0.32				Indicative non-viability
	M	0.32																																															M		0.32				
	H	0.32																																															H		0.32				
£500/m² CIL	L	0.32	Indicative non-viability																																													£500/m² CIL	L		0.32			Indicative non-viability	
	M	0.32																																															M		0.32				
	H	0.32																																															H		0.32				

Key:

Indicative non-viability of typology (by typical measures)	RLV beneath Viability Test 1 (RLV <£250,000/ha)
Potential/marginal viability (GF Only)	Viability Test 2 (RLV £250,000 to £500,000/ha)
Viable indications (GF only) / Potential viability scenario on lower value PDL	Viability Test 3 (RLV £500,000 to £850,000/ha)
Viable indications - Medium value PDL	Viability Test 4 (RLV £850,000 to £1,300,000/ha)
Viability indications - Medium to higher value PDL	Viability Test 5 (RLV £1,300,000 to £1,750,000/ha)
	Viability Test 6 (RLV £1,750,000 to £2,200,000/ha)
Viability indications - higher value PDL	Viability Test 7 (RLV >£2,200,000/ha)

BLV Notes:

EU+ £/ha	Notes
£250,000	Greenfield Enhancement - reflecting larger scale development
£500,000	Greenfield Enhancement (Upper) - reflecting smaller scale development
£850,000	Range representing garden / amenity land, low-grade PDL (e.g. former community uses, yards, workshops, low grade former industrial and similar)
£1,300,000	Range representing most PDL - industrial/commercial
£1,750,000	
£2,200,000	Upper PDL/residential land values

Source: Dixon Searle Partnership (2025)

**For: Buckinghamshire Council**



**Community Infrastructure Levy (CIL)  
Viability Assessment for North &  
Central Area**

**Appendix 4a: Commercial Typologies  
- Appraisals Summaries**

**DSP23843**

### Strategic Scale Typologies

- 550 Units, BASE VL2, s106 £20,000
- 600 Units, BASE VL2, s106 £20,000
- 800 Units, BASE VL2, s106 £20,000
- 875 Units, BASE VL2, s106 £20,000
- 900 Units, BASE VL2, s106 £20,000

## Large Retail

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Buckinghamshire Council  
North & Central Areas  
@ CIL £100/m<sup>2</sup> CIL, 4.5% yield, M Value

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**Large Retail**

**Appraisal Summary for Phase 1**

Currency in £

**REVENUE**

**Rental Area Summary**

	Units	m <sup>2</sup>	Rent Rate m <sup>2</sup>	Initial MRV/Unit	Net Rent at Sale	Initial MRV
Large Retail	1	2,250.00	250.00	562,500	562,500	562,500

**Investment Valuation**

Large Retail					
Market Rent	562,500	YP @	4.5000%	22.2222	
(1yr Rent Free)		PV 1yr @	4.5000%	0.9569	11,961,722

**GROSS DEVELOPMENT VALUE 11,961,722**

Purchaser's Costs	(687,799)
Effective Purchaser's Costs Rate	5.75%
	(687,799)

**NET DEVELOPMENT VALUE 11,273,923**

**NET REALISATION 11,273,923**

**OUTLAY**

**ACQUISITION COSTS**

Residualised Price (0.71 Ha @ 2,116,896.23 /Hect)	1,502,996	
		1,502,996
Agent Fee	1.50%	22,545
Legal Fee	0.75%	11,272
		33,817

**CONSTRUCTION COSTS**

Construction	m <sup>2</sup>	Build Rate m <sup>2</sup>	Cost
Large Retail	2,500.00	1,828.00	4,570,000
Contingency		5.00%	297,200
Site prep / Servicing	0.71 ha	600,000.00 /ha	426,000
CIL		1.00%	250,000
			5,543,200

**Other Construction**

External Works		15.00%	685,500
Sustainability		5.00%	228,500
BNG	0.71 ha	47,885.00 /ha	33,998
			947,998

**PROFESSIONAL FEES**

Professional Fees	10.00%	551,800
		551,800

**DISPOSAL FEES**

Marketing / Sales fee	3.00%	358,852
		358,852

**FINANCE**

Debit Rate 6.500%, Credit Rate 0.500% (Nominal)			
Land			203,314
Construction			337,688
Total Finance Cost			541,002

**TOTAL COSTS 9,479,665**

**PROFIT**

**1,794,258**

**Performance Measures**

Development Yield% (on Rent)	5.93%
Equivalent Yield% (Nominal)	4.50%
Equivalent Yield% (True)	4.63%

Rent Cover 3 yrs 2 mths

Large Retail  
Retail Warehouse

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Buckinghamshire Council  
North & Central Areas  
@ CIL £100/m<sup>2</sup> CIL, 6% yield, M Value

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**Large Retail  
Retail Warehouse**

**Appraisal Summary for Phase 1**

Currency in £

**REVENUE**

**Rental Area Summary**

	Units	m <sup>2</sup>	Rent Rate m <sup>2</sup>	Initial MRV/Unit	Net Rent at Sale	Initial MRV
Large Retail	1	900.00	230.00	207,000	207,000	207,000

**Investment Valuation**

<b>Large Retail</b>						
Market Rent	207,000	YP @	6.0000%	16.6667		
(1yr Rent Free)		PV 1yr @	6.0000%	0.9434	3,254,717	

**GROSS DEVELOPMENT VALUE 3,254,717**

Purchaser's Costs	(187,146)
Effective Purchaser's Costs Rate	5.75%
	(187,146)

**NET DEVELOPMENT VALUE 3,067,571**

**NET REALISATION 3,067,571**

**OUTLAY**

**ACQUISITION COSTS**

Residualised Price (0.25 Ha @ 2,400,310.39 /Hect)		600,078		600,078
Agent Fee	1.50%	9,001		
Legal Fee	0.75%	4,501		
				13,502

**CONSTRUCTION COSTS**

Construction	m <sup>2</sup>	Build Rate m <sup>2</sup>	Cost
Large Retail	1,000.00	1,106.00	1,106,000
Contingency		5.00%	74,459
Site prep / Servicing	0.25 ha	600,000.00 /ha	150,000
CIL		1.00%	100,000
			1,430,459

**Other Construction**

External Works		15.00%	165,900
Sustainability/BREEAM		5.00%	55,300
BNG	0.25 ha	47,885.00 /ha	11,971
			233,171

**PROFESSIONAL FEES**

Professional Fees	10.00%	133,917		133,917
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**DISPOSAL FEES**

Marketing / Sales fee	3.00%	97,642		97,642
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**FINANCE**

Debit Rate 6.500%, Credit Rate 0.500% (Nominal)				
Land			41,093	
Construction			29,503	
Total Finance Cost				70,595

**TOTAL COSTS 2,579,363**

**PROFIT**

**488,208**

**Performance Measures**

Development Yield% (on Rent)	8.03%
Equivalent Yield% (Nominal)	6.00%
Equivalent Yield% (True)	6.23%

Rent Cover 2 yrs 4 mths