**Appendix 1: Properties recommended for Option to Tax** 

Property	Impact on calculation	Customer VAT Registered? YN	Sale Value HML	Potential for Capital expenditure HML	Priority for Opting? HML
Millers Dale Station Buildings and Car Park	Н	Y	Н	M	Н
Castleton Visitor Centre	Н	Υ	Н	М	Н
Aldern House	Н	Y?	Н	Н	Н
Edale Centre (Campsite)	L	Υ	Н	М	L
Parsley Hay Cycle Hire Centre (Concession)	M	Y?	Н	M	M
Ashbourne Cycle Hire Centre (Concession)	М	?	L	M	Н
Hartington Station (Concession)	L	N?	L	M	M
North Lees Hall and Farm*	Н	Υ	Н	Н	Н
Ashford Store	L	N/A	М	М	L
Langsett Barn	М	N	N/A	M	M
Land at Hayes Farm, Reapsmoor*	_	Y?	М	L	L
Gap Farm, Warslow*	М	Υ	Н	Н	M
Land at Clough Head, Gap Farm and Hayes Farm, Warslow*	Μ	Υ	М	L	M
Ball Bank House Farm, Longnor*	Н	Υ	Н	Н	Н
Villa Farm, Warslow*	Н	Υ	Н	Н	Н
Big Fernyford Farm*	Н	Υ	Н	Н	Н
Pump Farm*	Н	Y?	Н	Н	Н
Other Warslow Farm Business Tenancies* on a case by case basis:**	М	Mostly	Н	Н	Ħ

<sup>\*</sup> Option to tax: land and buildings used for both commercial and residential purposes. Where a mix of residential and commercial activity applies an appropriate apportionment would need to be applied. This is because the application of the option to tax will not apply to the residential element of the property.