



## **Revaluation 2026**

### **Industrial Properties Committee**

#### **Practice Note 6 Valuation of Landfill Sites**

##### **1.0 Introduction**

This Practice Note makes recommendations for the valuation of the remaining Landfill Sites in Scotland and associated works used for the disposal of waste materials. The vast majority of these subjects have had the landfill site capped over and consideration should be given to the new use of the sites for predominantly recycling purposes.

##### **2.0 Basis of Valuation**

For the 2026 Revaluation it is recommended that Landfill Sites are valued on the Comparative Principle at a rate per tonne of waste deposited in the site. An addition should be made for associated works which may include void engineering, roads, litter fencing, concrete areas, effluent treatment plant, landfill gas extraction infrastructure and electricity generating plant. Where extensive areas are used for processing waste- other than the waste which is to be deposited in the site- consideration should be given to an addition for the site value of these areas. The appropriate unit of valuation should be considered when landfill gas collection and electricity generation is associated with the site (see para 3.5).

Where a landfill site has been capped over and is no longer in operation, consideration must be given to the alternative use being put to that site. Where the site is being used to recycle waste material the valuation should be on the comparative principle using rates derived from local evidence. A contractor's approach to valuation may also be considered depending upon how the site has developed and/or being put to an alternative use.

##### **3.0 Valuation**

- 3.1 The elements to be considered for inclusion in the valuation of a Landfill Site are:

- 1) The amount of waste deposited in the site, which influences the site value.
- 2) Structures in the nature of buildings used as offices, workshops, stores or process buildings.
- 3) Site infrastructure which includes concrete surfaced areas, bunds and walls used for recycling or processing, roads, fencing (both perimeter and litter fencing), drainage works, leachate treatment plant, void engineering and composting operations.
- 4) Site value for areas processing and recycling waste.
- 5) Landfill gas collection infrastructure.
- 6) Electricity generating plant.
- 7) Plant and machinery.

The Assessor Information Notice should assist in identifying the above valuation items, although survey details may require to be checked to ensure no elements are being missed.

### 3.2 **Rate per Tonne of Waste Deposited in Site**

Landfill sites should be valued on the basis of local evidence. In the absence of local evidence, the following rates are recommended.

<b>Category of Waste</b>	<b>Rate per tonne</b>
Active Waste	£1.65
Inactive/Inert Waste	£0.75
Waste exempt from landfill tax	£0.25
Special Waste	Local Evidence

The appropriate rate per tonne for the class of waste should be applied to the tonnage deposited in the site for the year 2024-2025 or the sustainable annual tonnage for the three-year period.

The above rates assume the site is easily accessible and close to a reasonable level of demand. The rates should be adjusted for superior or inferior locations. The rates should be suitably interpolated for sites taking mixed waste and where a breakdown of tonnages is not available.

Small rural and Island sites which still exist can be considered for valuation at a lump sum figure between £150 and £1500 reflecting local hierarchy if the tonnage approach does not give a realistic answer in the light of local evidence.

Special Waste can be particularly expensive to dispose of and sites that are licensed to handle wastes such as clinical or asbestos are in a position to charge premium rates. Enquiry should be made with the site operator to determine actual charges for Special Waste and their relationship to charges for other waste.

### **3.3 Buildings**

Buildings on Landfill sites should be valued on the comparative basis on rates derived from local evidence or on the application of the Contractors Basis with reference to SAA Contractor's Basis Valuations Practice Note.

### **3.4 Site Infrastructure**

Elements in the nature of site infrastructure should be valued on the Contractor's Basis.

### **3.5 Landfill Gas Collection Infrastructure and Electricity Generation Plant**

The treatment of these elements will depend upon the nature of occupation. These items may be included as unum quid with the Landfill Site or may merit separate entries in the Valuation Roll. The SAA Electricity Generation from Landfill Gas Practice Note will give full guidance on the valuation of the above items.

### **3.6 Plant and Machinery**

The items of Plant and Machinery at a subject to be included in valuation will be governed by the provisions of the Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000 (as amended).