

Revaluation 2026

Miscellaneous Properties Committee

Practice Note 9 Valuation of Sports Grounds

1.0 Introduction

- 1.1 This Practice Note applies to the valuation of general sports and recreation grounds. While grass and synthetic surfaces are included in this Practice Note, it is not intended to cover specialised surfaces such as bowling greens, cricket squares or tennis courts. Where a sports ground has a secure arena and extensive seating or terracing, the valuation should be arrived at in accordance with the recommendations of the SAA Valuation of Football Grounds, etc Practice Note.

2.0 Basis of Valuation

- 2.1 The ground, clubhouse, car parking and ancillary buildings should be valued on the basis of the Comparative Principle of valuation. Where appropriate, siteworks to enable the property to be used for its particular sport should be valued using the Contractor's Basis of valuation.

Where there is a clubhouse or pavilion present, this should be valued in accordance with the SAA Sports Clubhouses and Pavilions Practice Note.

3.0 Calculation of Areas

3.1 Site Area

The entire site area should be measured.

3.2 Clubhouse, Ancillary Buildings etc

Buildings should be measured on a Gross External Area basis (GEA).

4.0 Valuation Considerations

4.1 Site Value

If no local rental evidence is available, the rate of **£900** per hectare should be applied.

This rate reflects the provision of basic drainage and a level playing surface of average quality.

4.2 Siteworks Improvements and Ancillaries

Where actual costs are available, additions for siteworks and ancillaries should be made by the application of the Contractor's Basis of valuation in accordance with the recommendations of the SAA Contractor's Basis Valuations Practice Note.

If actual costs are unavailable the costs detailed in the appendix to this Practice Note should be adopted in arriving at the estimated replacement cost of siteworks and ancillary items. The items in the appendix have been extracted from the Rating Cost Guide Scotland and are typical items of external works encountered at this type of subject. Recommended unit cost rates reflect the Scottish "mean" level for a notional contract size of £4,000,000.

These rates require to be adjusted to reflect contract size and any addition for professional fees when arriving at Estimated Replacement Cost. (E.R.C.). In applying such adjustments, reference should be made to guidance in SAA Contractor's Basis Valuations Practice Note.

4.3 Age and Obsolescence

In applying age related obsolescence allowances reference should be made to guidance in SAA Contractor's Basis Valuations Practice Note and SAA Valuation of Contractor's Basis Subjects, Areas Adjustment and External Works' Costs Practice Note.

4.4 Decapitalisation Rate

The appropriate statutory decapitalisation rate should be applied to the Adjusted Replacement Cost of siteworks and ancillaries valued on the Contractor's Basis. The site rate in 4.1 is to NAV and should not be decapitalised.

4.5 Ancillary Items

The valuation of grandstands, terracing, groundsman's huts, stores and other ancillary items should be derived from local evidence where available, having regard to location and, where appropriate, extent of use.

4.6 Car Parking

Car parking should be added at an appropriate rate in accordance with local rental evidence. It is recommended that any addition for car parking should generally not exceed 10% of the value of the subjects. To ensure there is

no double counting, the area of the car park should be removed from the site area valued at 4.1.

5.0 End Adjustments

- 5.1 The rate provided in 4.1 takes account of a variety of types of sports grounds use in a variety of locations. There should therefore be no need to adjust the valuation any further. Where local evidence suggests that the value derived from the Practice Note is too high or too low, then a suitably derived local rate may be used as an alternative to that quoted in 4.1.

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Appendix to Miscellaneous Committee Practice Note 9 Valuation of Sports Grounds

2026 Revaluation – Unit Cost Rates

1. Grading

Excavate topsoil, store & re-spread on site, cultivate, apply weed-killer, sow grass seed, harrow, lightly roll and carry out initial cut.

33U00B	Park quality	£6.78/m ² (£67,796/HA)
33U00G	Sports field quality	£6.65/m ² (£66,546 /HA)

2. Drainage of Grass Sports Areas

33U00P	Grass area land drainage	£2.52/m ² (£25,260/HA)
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3. Playing Surfaces (includes excavation and hardcore)

Shale

Surface including drainage and foundation

33U020	Small areas less than 6,000 m ²	£65/m ²
33U015	Areas greater than 6,000m ²	£63/m ²

Tarmacadam

Porous tarmacadam including drainage and foundation

33U030	Small areas less than 6,000 m ²	£65/m ²
33U025	Areas greater than 6,000 m ²	£63/m ²

5-a-side Football Pitch

36.00 x 18.50m, including perimeter wall and mesh fence including drainage

33U085 Asphalt/macadam surface £99,920 per pitch

33U08A Synthetic surface £117,553 per pitch

4. Playing Surfaces (includes excavation, drainage, lighting, fencing etc)

STM020 3G Multi sport surfaces £210/m²

STL020 Water based hockey pitches £138/m²

STK020 Astroturf (Sand filled NOT DRESSED) £90/m²

5. Athletics Track

63P00A Sports grounds athletic track 6 lane synthetic 400m £458,744 each

63P00C Sports grounds athletic track 8 lane synthetic 400m £781,950 each

63P00L Sports grounds athletic track 2 lane with 4 lane home £218,946 each

6. Floodlighting

Sports Grounds General

63P10A 4 columns 16m height x 6 lamps £67,769 each

63P10C 4 columns 18m height x 8 lamps £67,769 each

63P10E 6 columns 16m height x 4 lamps £91,228 each

63P10G 6 columns 16m height x 6 lamps £91,228 each

63P10J 6 columns 20m height x 20 lamps £111,558 each

63P10L 8 columns 16m height x 6 lamps £111,558 each

63P10P 12 columns 22m height x 12 lamps £130,325 each

63P10R 4 columns 30m height x 40 lamps £145,964 each

7. Fencing

Chain Link

Galvanised mild steel mesh; galvanised mild steel or concrete posts at 3.0 m centres

33U2CA 900mm high £21/m run

33U2CK 1.2 m high £21/m run

33U2CP 1.5 m high £24/m run

33U2CV 1.8 m high £28/m run

33U2D5 2.4 m high £37/m run

Plastic coated mild steel mesh; concrete posts at 3.0 m centres

33U2GA 900mm high £21/m run

33U2GK 1.2 m high £21/m run

33U2GP 1.5 m high £23/m run

33U2GV 1.8 m high £26/m run

8. Footpaths

Bituman macadam paving

33U1PT	Tarmac surface 30mm wearing course 40 mm binder course base	£49/m ²
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Gravel (excludes drainage)

33U1PK	50 mm thick 150mm hardcore base	£29/m ²
33U1PM	50 mm thick prepared earth base	£7/m ²

9. Ancillary Buildings / Structures

61A05F	Sports Pavilion with small changing rooms	£1,902/m ²
63P00K	Sports grounds Grandstand Small based on (500m ²)	£2,742/m ²