

## **Revaluation 2026**

### **Miscellaneous Properties Committee**

#### **Practice Note 19 Valuation of Football Grounds, etc**

#### **1.0 Introduction**

- 1.1 This Practice Note applies to the valuation of all Football Grounds excluding those operated within The Scottish Professional Football League. It may also be used as a guide in relation to other similar subjects, such as rugby grounds.

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

- 2.1 The ground, clubhouse, car parking and ancillary buildings should be valued on the Comparative Principle. Where appropriate, additions for site improvements such as fencing, terracing and enclosures should be valued using the Contractor's Basis of valuation.

#### **3.0 Calculation of Areas**

- 3.1 The entire site area should be measured.

#### **4.0 Valuation Considerations**

##### **4.1 Site Value**

- 4.1.1 If no local rental evidence is available a rate of £900 per hectare to Net Annual Value (NAV) should be applied. This rate reflects the provision of basic drainage and a level grass playing surface of average quality.

##### **4.2 Site Improvements**

- 4.2.1 It is envisaged that the rate applied to the site, derived from local rental evidence, will be for a developed site and will already reflect the provision of a grass surface drainage etc. Accordingly no further addition for the cost of site preparation, cultivation and seeding of grass pitches will normally be required.

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

In the absence of actual costs, details of site improvement costs are contained in the SAA Valuation of Sports Grounds Practice Note. Where appropriate, the costs detailed in that Practice Note should be adopted to arrive at the Estimated Replacement Cost.

#### **4.3 Ancillary Items**

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

#### **4.4 Age and Obsolescence**

- 4.4.1 In applying age-related obsolescence allowances to buildings and ancillaries covered by this Practice Note, reference should be made to guidance in the SAA Contractors Basis Valuations Practice Note and SAA Valuation of Contractor's Basis Subjects, Areas Adjustment and External Works' Costs Practice Note.

#### **4.5 Decapitalisation Rate**

- 4.5.1 The appropriate statutory decapitalisation rate should be applied to the Adjusted Replacement Cost of site improvements and ancillaries valued on the contractor's basis. The site rate in 4.1.1 is to NAV and should not be decapitalised.

#### **4.6 End Allowances to Items Valued on the Contractor's Basis**

- 4.6.1 In some instances, the application of the Contractor's Basis of valuation to site improvements and ancillary items may produce results which are high in relation to the other elements of the valuation. Where this occurs further adjustment may be required at the "stand back and look" stage of the valuation and an allowance of up to 50% may be applied to those elements valued on the Contractor's Basis.

#### **4.7 Clubhouses and Pavilions**

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

#### **4.8 Car Parking**

- 4.8.1 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 not normally exceed 10% of the value of the subjects.

### **5.0 End Adjustments**

- 5.1 It is accepted for this category of subject that, by virtue of poor location, historic over provision or otherwise, there may be circumstances in which extent of the use of the club is such that it would affect the rental offer made by the club.

Where such circumstances are identified, at the valuer's discretion, this may be reflected by way of an appropriate end allowance of up to 50%. The maximum allowance of 50% should, however, only be considered in the most extreme cases.

The allowance should be applied to the total value of the subjects, including the clubhouse, provided that the clubhouse is in keeping with, and appropriate to the sporting facilities. It should be borne in mind, however, that, as the chosen site value might already reflect location and the typical occupier, further adjustment to that element of the valuation may not be appropriate.

The allowance should not apply to the clubhouse in circumstances where the principal use of the clubhouse is other than as an adjunct to the sporting facilities – e.g. where the clubhouse is predominantly a licensed social club.