

Revaluation 2026

Miscellaneous Properties Committee

Practice Note 23 Valuation of Ice Rinks

1.0 Introduction

This Practice Note applies to the valuation of stand-alone Ice Rinks. Where an ice pad is provided as one of a number of facilities within a larger complex it may be more appropriate to consider the SAA Valuation of Sports & Leisure Centres Practice Note. Where the property contains two distinct facilities (e.g. Ice Rink & Indoor Bowling Stadiums) the valuer will decide which Practice Note(s) it will be appropriate to use to arrive at a fair valuation.

2.0 Basis of Valuation

It is recommended that Ice Rinks are valued using the Comparative Principle by application of the rate contained in paragraph 5.0 below.

3.0 Classification

A typical Ice Rink will comprise a single storey building of cavity brick with facing brick or roughcast exterior, or steel portal frame with double skin cladding. Normally the buildings shall have eaves height 6-8m and have pitched or flat roof. The subjects are typically served with both heating and lighting.

Internally, the subjects typically have changing accommodation, toilets, bar areas and catering facilities. Further guidance is available at 6.3.

4.0 Survey and Measurement

The unit of valuation is the Gross External Area (GEA) of the building containing the Ice Rink facilities. In rinks where there are upper floor facilities such as café or lounge, the upper floor GEA should be added to the ground floor area.

5.0 Valuation

It is recommended that a rate of £29.00 per square metre be applied to the GEA of the building.

6.0 Adjustments to Value

6.1 Age and Obsolescence

In applying age and obsolescence allowances reference should be made to guidance in the SAA Contractor's Basis Valuations Practice Note and SAA Valuation of Contractor's Basis Subjects, Areas Adjustment and External Works' Costs Practice Note. Table E at Appendix 1 of the Contractor's Basis Subjects PN should be used for buildings. When applying age and obsolescence to external works please refer to SAA Contractor's Basis Valuations Practice Note, Appendix 1 – the appropriate column for use with ordinary external works is Buildings (A). For specialised civils column (C) should be used.

6.2 Converted Buildings

There is no evidence to suggest that a property converted to form an ice rink suffers a disadvantage over a purpose built one. However, there may be cases where the gross area might be larger than the area of the ice pad would suggest, perhaps due to a conversion of a building constructed for another purpose originally, therefore creating layout issues, leading to areas of "wasted" space. Where this can be clearly identified an adjustment will be appropriate. Such adjustment should relate to the ratio of wasted space and gross area

6.3 Facilities

The recommended rate in paragraph 5.0 assumes an ice pad capable of containing a number of curling rinks and the expected facilities of changing rooms, café and bar / lounge. Where these facilities are limited, or absent, an allowance of up to a maximum of 20% may be granted.

6.4 Ice Bed

A rink with a sand bed has no possibility of an alternative use in the summer months when the ice is melted off. Where it is known that a rink has a sand bed as opposed to a concrete bed, an allowance of 2.5% should be granted.

N.B. Where total deductions under the above headings exceed 50%, a check should be made to ensure that allowances are not being given under two different headings for essentially the same deficiency.

7.0 Plant and Machinery

The recommended rate in paragraph 5.0 includes all rateable plant and machinery.

8.0 Car Parking / Site

The recommended rate in paragraph 5.0 is inclusive of car parking and site value.