

## **Revaluation 2026**

### **Miscellaneous Properties Committee**

#### **Practice Note 26 Valuation of Five-a-Side Pitches**

#### **1.0 Introduction**

This Practice Note applies to the valuation of Five-a-Side Pitches.

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

The site, clubhouse, car parking and ancillary buildings should be valued on the Comparative Principle of valuation. Where appropriate, siteworks to enable the property to be used for football activities should be valued using the Contractor's Basis of valuation.

#### **3.0 Valuation Considerations**

##### **3.1 Site Value**

The site value should be determined by reference to local rental evidence for similarly operated subjects. If no local rental evidence is available, site values for similar subjects in other areas should be considered in determination of the rate per hectare.

##### **3.2 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 SAA Contractor's Basis Valuations Practice Note.

In the absence of actual costs, details of siteworks 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.

### **3.3 Age and Obsolescence**

In applying age-related obsolescence allowances for siteworks, 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.

### **3.4 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.

### **3.5 Clubhouses and Pavilions**

Where there is a clubhouse or pavilion present, this should be valued in accordance with SAA Valuation of Sports Clubhouses and Pavilions Practice Note. However, as these subjects mainly operate on a commercial basis, particular care should be taken in dealing with subjects where there is a licensed element. In such cases the building should be valued in line with similar licensed premises or sports clubs – depending on the predominance or otherwise of the licensed element.

### **3.6 Ancillary Items**

The valuation of groundsman's huts, stores and other ancillary items should be derived from local evidence.

### **3.7 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 not normally 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 3.1.