

Revaluation 2026

Miscellaneous Properties Committee

Practice Note 30 Football Grounds (SPFL - Tiers 1 to 4) & National Stadia

1.0 League Football Grounds

- 1.1 This Practice Note applies to the valuation of Football Grounds within The Scottish Professional Football League as set out below.

Tier 1	Premiership of the Scottish Professional Football League
Tier 2	Championship of the Scottish Professional Football League
Tier 3	League One of the Scottish Professional Football League
Tier 4	League Two of the Scottish Professional Football League

- 1.2 All other Football Grounds should be valued by reference to the SAA Valuation of Football Grounds Practice Note.
- 1.3 Each ground has an accredited Scottish Football Association (SFA) "Ground Award" which is determined annually by the SFA.

2.0 Rental Analysis

- 2.1 Rental analysis has been undertaken in accordance with the SAA Adjustment of Rents Practice Note.

3.0 Basis of Valuation

- 3.1 It should be recognised that the essence of the valuation scheme is based on the hypothetical achievable income (exclusive of VAT). The scheme is designed to ascertain the rent at which the lands and heritages might reasonably be expected to let from year to year on the statutory terms, by identifying a relationship between rents and income which can then be used to arrive at Net Annual Value.
- 3.2 The basis of valuation for League Football Grounds shall be the comparative principle, applying a percentage to the hypothetical achievable income.

- 3.3 The income adopted (excluding VAT) should represent the annual amount considered to be the hypothetical achievable income on 1 April 2025, having regard to the physical nature of the property as at 15 March 2026.
- 3.4 The SFA accredited “Ground Award” at 1 April 2025 should be adopted – see <https://www.scottishfa.co.uk/scottish-fa/football-governance/club-licensing/>

4.0 Income to be Included (exclusive of VAT)

- 4.1 The income that is generated at the stadium/ground and does not include any income from e.g. Central Organisations, Player Transfers and Away Matches – **see Appendix 1.**
- 4.2 All income streams should be treated at 100% with the exception of European (UEFA) gate receipt income which should be treated as follows:

UEFA gate receipt income	%
3 consecutive years	25%
2 consecutive years	15%
1 year	10%

5.0 Valuation

- 5.1 The percentages applied to the Hypothetical Achievable Income are as follows:

SFA Ground Award	%
Gold	3.50%
Silver	3.25%
Bronze	3.00%

- 5.2 In the absence of actual income it is recommended that comparison be drawn from similar Football Grounds throughout Scotland.

6.0 National Stadia

- 6.1 There are two recognised National Stadia within Scotland, namely Hampden Park, Glasgow and Murrayfield, Edinburgh.

6.2 Valuation

- 6.2.1 It is recommended that the percentage of hypothetical achievable income to be applied is 3.5%.
- 6.2.2 It is appropriate to take a stand back and look perspective and it is recommended that a check on a rate per seat relative to similar sized Football Grounds be taken.

- 6.2.3 It may be appropriate to consider an end adjustment for lack of intensity of use as a National Stadium in comparison to similar sized Football Grounds.

Appendix 1 – League Football Ground Income Streams

1. Gate Receipts:

- Season Tickets
- Home League Matches (excluding Season Tickets)
- Home Domestic Cup Matches
- Home UEFA Competition Matches
- Corporate/Executive Boxes
- Hospitality

2. Catering at the Ground:

- In-House
- Franchises / Concessions

3. Retail Outlets within the Ground:

- In-House
- Franchises / Concessions

4. Advertising at the Ground

5. Matchday Programme Sales at the Ground

6. Car Parking at the Ground

7. Stadium Tours/Museums/Cafes etc.

8. Stadium Naming Rights

9. Lottery/Weekly draws/Betting at the Ground (Net income)

10. Hiring of Ground to other sport teams/clubs (Net income)

11. Formal Ground Sharing (Net income)

12. Other Events at the Ground (Net Income) e.g. concerts, conferences, sporting events, markets, car boot sales etc.