

Revaluation 2026

Public Buildings Committee

Practice Note 2 Valuation of Crematoria

1.0 Introduction

- 1.1 This Practice Note deals with the valuation of Crematoria occupied by both local authorities and private companies.
- 1.2 Crematoria vary in design and size but all require sufficient land to provide an appropriate setting for the crematorium and the interment or scattering of cremated remains together with adequate access roads and car parking space.

2.0 Basis of Valuation

- 2.1 Subjects covered by this Practice Note are valued by the application of a modified Receipts and Expenditure method.

3.0 Method of Valuation

- 3.1 The valuation should proceed as follows:
- (a) Estimate the hypothetically achievable annual number of cremations (HAAC) based on the information available at the statutory valuation 'tone' date of 1 April 2025. Care should be taken to ensure that distortions in a particular year (e.g. by reason of a temporary closure) are not allowed to influence judgement.
- (b) Apply the recommended rate per cremation set out in the following table: these rates should be interpolated.

HAAC	RATE/HAAC
550	£80.00
750	£85.50
1000	£92.25
1500	£105.75
2000	£119.25
2500	£132.75
3000	£146.50
3500	£160.00

- 3.2 The average Scottish cremation fee has been derived from an analysis of information provided by crematorium operators and no adjustment is to be made where an operator chooses to make a charge that is above or below the average.
- 3.3 Where an operator carries out free cremations these should be deducted when determining the hypothetically achievable annual number of cremations.
- 3.4 Cremation is regulated by statute, the most recent Scottish legislation being the 2016 Burial and Cremation (Scotland) Act and the 2019 Cremation (Scotland) Regulations. The level of operating costs associated with site characteristics for various age bands requires to be reflected in the valuation of crematoria. The following scale of adjustments is structured to recognise changes in building design and the associated effect on operating costs for each age band and should not be interpolated. Where it can be established that a crematorium has been substantially altered and upgraded, it may be appropriate to deviate from the table below.

This allowance should be applied after consideration and application of 3.1(a), 3.1(b) and 3.3.

Adjustment to reflect Operating Costs of Older Premises	
Period	Allowance
Pre 1950	20.0%
1950-1959	15.0%
1960-1969	10.0%
1970-1989	5.0%
1990 onwards	Nil

4.0 Combined Burial Ground/Crematorium

- 4.1 Where a Burial Ground forms part of the crematorium complex reference should be made to the SAA Valuation of Burial Grounds Practice Note to establish its valuation. Where a unum quid valuation is appropriate, the Net Annual Value of the burial ground should be added to that of the crematorium.

5.0 Garden of Remembrance

- 5.1 No additional amount should be included for the land surrounding the crematorium.

6.0 End Allowance

- 6.1 The resultant Net Annual Value derived from application of 3.1 and 3.4 reflects any disabilities and no further end allowance should be applied.