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SAA
Scottish Assessors' Association

Revaluation 2026

Public Buildings Committee

Practice Note 10
Valuation of Fire Stations

1.0 Introduction

1.1 This Practice Note deals with the valuation of Fire Stations currently occupied by The Scottish Fire and Rescue Service.

2.0 Basis of Valuation

2.1 Subjects covered by this Practice Note are valued on the Contractor's Basis.

3.0 Survey and Measurement

3.1 Building areas should be measured on a Gross External Area Basis (GEA) for each main floor.

3.2 Where a subject is of older construction e.g. stone, and has thicker than normal walls, the area should be adjusted on a floor by floor basis with reference to SAA Contractor's Basis Valuations Practice Note.

3.3 Site area should be calculated together with the areas of any car parks, roadways and other paved or landscaped surfaces. Measurements and details of boundary walls, fences and any other items in the nature of external works, civil works or plant and machinery should also be noted.

4.0 Building and External Works Costs

4.1 The available cost evidence was analysed in terms of SAA Contractor's Basis Valuations Practice Note.

5.0 Valuation

5.1 Valuations should be carried out with reference to SAA Contractor's Basis Valuations Practice Note.

5.2 Recommended unit cost rates excluding professional fees for buildings are noted below.

5.3 For external works reference should be made to section 6.2 below.

6.0 Estimated Replacement Cost (ERC)

6.1 Unit Cost Rate (Buildings)

Building Type	Unit Cost Per
Stations up to 1500 m^2	£2,971/m^2
Stations over 1500 m^2	£2,615/m^2
Separate ancillary stores and garages (up to 500m^2)	£1,143/m^2
Separate garages with vehicle servicing facilities (up to 500m^2)	£1,699/m^2
Separate garages with vehicle servicing facilities 500m^2 to 1500m^2	£1,353/m^2
Lock-Ups Costs may range from: "Marley" type construction to good quality brick constructions.	£3,200 - £6,500/m^2
Wash-Bays Open all round. Those which are open ended extensions to the appliance room should be valued having regard to the rate applied to the fire station building, with adjustment to reflect lack of wall/walls.	£475/m^2
Training Units consisting of interlinked steel containers.	£1,921/m^2

Training Towers		
Steel Towers, 4 platforms, approximately 14m high	£85,659	The stated costs are "installed" prices for a good quality modern steel tower. The higher end of the range will apply where towers are enclosed.
Steel Towers, 3 platforms, approximately 11m high	£67,303	
Masonry/concrete towers 4 levels, 14m high GIA 70m^2	£101,274	
Masonry/concrete Towers of different sizes or areas/ adopt	£1,560/m^2	

Canopies

Basic open fronted car port shelters and canopies should be valued at the rates shown below or level appropriate to local car parking rates.

These structures will fall into 2 distinct types namely:

Cantilevered Canopies

These will be seen as self-supporting structures where the only visible means of support will be from the horizontal steel or timber beams attached to the adjacent building. The canopy itself will be carried on these beams.

Supported Canopies

These will again be seen as being carried on the horizontal steel/timber beams however with this type the beams themselves supported by steel or timber columns which will generally be set in a concrete foundation.

Canopy Type	Span	Unit Cost Rate/m^2
Cantilevered Canopies	Span <5m	£196
	Span 5m – 10m	£133
Supported Canopies	Span <5m	£233
	Span 5m – 10m	£169

NB: The canopy costs do not include lighting.

6.2 Unit Cost Rates (External Works)

External Works should be valued with reference to SAA Valuation of Contractor's Basis Subjects, Areas Adjustment and External Works' Costs Practice Note.

6.3 Hose/ Drill Towers/ Training Buildings

The term "Hose" Tower is somewhat of a misnomer in these days of "self-drying" hoses, which require no hanging. However, all towers are still actively used for "Drill" and may be attached to specialised Training Buildings e.g. Kilmarnock and Maryhill Road, Glasgow. There are two common types of tower, i.e. brick built and tubular steel construction. The brick build version may include features for "Drill" purposes such as internal platforms, window openings, balconies, etc. Steel towers are open structures of varying complexity.

Specialist training buildings at some larger fire stations as well as on standalone sites may exist. Examples include the training Centre in Cambuslang on the outskirts of Glasgow and Training Centre at Garroch Loaning on the outskirts of Dumfries. These vary greatly in nature and use. It is not possible to give a standard specification. Some are used for breathing apparatus training and can be basic domestic type structures that are flooded with non-toxic smoke. A more sophisticated and expensive type of building is used for realistic training for fires. These buildings are more expensive as they have to be resistant to fire. In two known cases demountable steel containers have been bolted together to form a training unit. **In such cases actual costs/local evidence must be adopted.**

6.4 **Adjustments to ERC**

Adjustments in respect of contract size and additions for professional fees should be made in accordance with the recommendations contained in SAA Contractor's Basis Valuations Practice Note.

7.0 Adjusted Replacement Cost (ARC)

7.1 In applying age-related obsolescence allowances, reference should be made to guidance in SAA Contractor's Basis Valuations Practice Note – Table E.

7.2 Further allowances of a functional and technical nature should be considered with reference to SAA Contractor's Basis Valuations Practice Note and SAA Valuation of Contractor's Basis Subjects, Areas Adjustment and External Works' Costs Practice Note, particularly those referring to inferior system-built structures and inferior flat roof construction.

7.3 The above allowances should not be aggregated but applied in sequence to provide the Adjusted Replacement Cost of a particular item.

8.0 Plant and Machinery

8.1 Building's unit cost rates above are inclusive of service plant typically found in subjects covered by this Practice Note. Rateable items of plant and machinery not already reflected in these rates should be dealt with in terms of the Valuation for Rating (Plant & Machinery) (Scotland) Regulations 2000 (as amended) and valued with reference to the Rating Cost Guide Scotland.

9.0 Land

9.1 Land value should be determined by reference to local evidence and SAA Contractor's Basis Valuations Practice Note.

10.0 Decapitalisation Rate

10.1 The appropriate statutory decapitalisation rate should be used.

11.0 End Allowance

11.1 Any factors or circumstances which might affect the value of the occupation of the lands and heritages as a whole should be reflected at this stage. An adjustment under this head should not duplicate adjustments made elsewhere.