Approved for Publication
11/09/25

SAA
Scottish Assessors' Association

Revaluation 2026

Public Buildings Committee

Practice Note 14
Valuation of River Gauging Stations

1.0 Introduction

1.1 This Practice Note deals with the valuation of river gauging stations occupied by Scottish Environment Protection Agency (SEPA), Government Departments, Universities and Colleges. Gauging stations occupied by Hydro Electric Boards and Water Authorities and used for operational purposes should not be entered in the local Valuation Roll.

1.2 Gauging stations are designed to monitor the state of the waterway on which they are located and deliver flood warning, water scarcity, flood risk assessment, flood defence design, climate change assessment and regulation activities. They house equipment which will automatically record river levels, flow, temperature, pollution, etc.

1.3 The majority of gauging stations are operated by SEPA. Details of gauging stations operated by other bodies may be available from SEPA.

1.4 Historically, the most common gauging stations operated by SEPA comprise a small hut on the riverbank over a vertical concrete well, connected by horizontal pipes to the river. Water enters the well and variations in level, etc. can be recorded on instruments in the hut. In recent years advances in technology have allowed smaller, simpler installations which do not require the well. Many have a cable extending over the river from which instruments can be suspended to measure mid-river flow, etc.

1.5 SEPA stations can be divided into various categories as detailed in section 5.0 below.

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 calculated on a Gross External Area (GEA) basis.

4.0 Valuation

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

4.2 Due to the size and nature of river gauging stations the recommended unit cost rates include adjustment for contract size, professional fees and external works.

4.3 In some locations a station may comprise of more than one hut or structure. Many stations also comprise of a cableway with a stanchion on the opposite riverbank. In such cases the functional interdependency of the parts will need to be carefully considered when determining the unit of valuation. It is recommended that where multiple huts/structures are present on the same side of the river and are located within 50m of each other that these are treated as forming a single river gauging station. Where the huts/structures are more than this distance apart consideration will be required as to whether a second entry is required in the Valuation Roll.

5.0 Estimated Replacement Cost (ERC)

5.1.1 Due to the considerable degree of civil works involved in construction and the individual nature of each location, actual construction costs may vary from site to site. It is therefore recommended that these actual costs be used where available, adjusted as necessary to April 2025 levels.

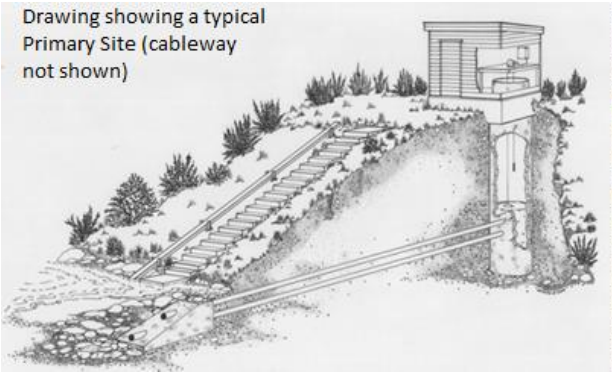
5.1.2 In cases where no costs are available, comparison should be made with similar stations where costs are known and appropriate adjustments made for variations.

5.2 <u>Unit Cost Rates (Entire Station)</u>

5.2.1.1 **Primary Site** built since mid-1970s with a cableway. The hut is usually of timber, brick or composite construction measuring between 6m² - 9m² and covering a well of around 900mm internal diameter which will be connected to the river by two 100mm internal diameter pipes. The riverbed and banks often require stabilisation, usually with concrete or rock armour. Any cableway across the river is usually supported at one end by the hut and at the other by a metal, concrete or timber post set in concrete and stayed to concrete anchor blocks. This tensioned steel wire allows a travelling block and trapeze to be winched across for velocity measurement of river flow.

5.2.1.2 It is anticipated that this style of station, assuming there are no adverse site conditions, would cost in the region of **£74,000** and this rate should be adopted.

5.2.1.3 Where an additional hut is present and it is determined that this should be valued unum quid with the other parts of the river gauging station an addition over and above the cost shown above amounting to **£10,500** should be made.



5.2.2.1 **Primary Basic Site** – This is a variant of the "Primary Site" type detailed in 5.2.1.1 above. They were generally built from the 1960's to the 1990s. They comprise of a smaller hut, usually of timber construction (but can be of composite, or brick construction). They will have a well, with a diameter of between 400mm - 760mm. This will be connected to the river by a pipe of around 100mm diameter. They do not have cableways. Otherwise, they are similar to a "Primary Site".

5.2.2.2 It is anticipated that this style of station, assuming there are no adverse site conditions, would cost in the region of **£36,000** and this rate should be adopted.

5.2.2.3 This rate will not be subject to a functional allowance as there is no impediment on the use of modern equipment by the narrower well diameter.

5.2.2.4 Where an additional hut is present and it is determined that this should be valued unum quid with the other parts of the river gauging station an addition over and above the cost shown above amounting to **£10,500** should be made.

5.2.3.1 **Small Hut Sites –** In general, these will be former DAFS stations, taken over by River Boards and then in turn by SEPA. These sites comprise of a small hut of approximately 3m² to 4m² over a 380mm diameter well or, in some cases, with no well at all. These sites are incapable of accommodating most modern instruments. There will be no cable across river at such sites. SEPA have confirmed that such stations will not be renewed in this form, when the structure requires to be replaced, the site would be reconstructed as "Secondary Site".

5.2.3.2 It is anticipated that this style of station, assuming there are no adverse site conditions, would cost in the region of **£10,500**. This rate will be subject to a functional allowance as detailed in section 6.3 below.

5.2.4.1 **SEPA Secondary Sites and Other bodies** – This form of river gauging station is now favoured by SEPA and other bodies such as universities.

5.2.4.2 These sites normally comprise of a box mounted on posts over the river. These usually consist of a pressure transducer mounted in the river, or an ultrasonic level measurer mounted above the river surface, with a cable to an outstation/logger.

Examples of secondary sites.

5.2.4.3 In common with other river gauging station sites, SEPA have recently formalised leases over many of these sites, with the rent being at a standard national level as shown in section 8.3 below.

5.2.4.4 It is anticipated that this style of station, assuming there are no adverse site conditions, would cost in the region of **£1,250** (inclusive of access works), where a concrete base and GRP cabinet (or similar) are present.

5.2.4.5 If the site comprises of no more than an equipment box on a timber post, or if the box is attached to a wall, or other existing structure, it is unlikely that there is any rateable structure. In such cases it is recommended that the valuation comprises solely of the site value.

5.2.4.6 In more modern sites, where a larger secure GRP cabinet is present, the site value should be taken at the rate shown for “Secondary Sites” shown in section 8.3 below. Where a site comprises a more simplistic box, mounted on a post, wall or other surrounding structure, it may be appropriate to apply a lower site value, or for the entire station to be considered to have a de minimis value.

5.2.5 **Basic gauging station –** These are the most basic gauging stations. They will normally comprise of a post in the river on which the water level can be visually measured, as required. This form of station is no longer used and can be considered obsolete.

5.3 Adjustments to ERC

As outlined in section 4.0 above, no further adjustments in respect of contract size or additions for professional fees should be made as these are already reflected in the recommended rates.

6.0 Adjusted Replacement Cost (ARC)

6.1 In applying age and obsolescence allowances to subjects covered by this practice note, reference should be made to guidance in SAA Contractor's Basis Valuations Practice Note. Table A at Appendix 1 should be used.

6.2 Further allowances of a functional and technical nature should be considered in accordance with SAA Contractor's Basis Valuations Practice Note.

6.3 In addition to any functional obsolescence allowances that may be felt to be warranted from section 6.2 above, a further functional obsolescence allowance should be granted to ex-DAFS stations, if appropriate, at -25% to reflect that this style of station is now partially functionally obsolete.

7.0 Decapitalisation Rate

7.1 The appropriate statutory decapitalisation rate should be used.

8.0 Land

8.1 The table of site rents shown below should be applied to all river gauging station entries with no further adjustment for location.

8.2 It should be noted that the standard site rents shown below allow for access to the site which in most cases will be a vehicular access. If a purpose-built parking area has been constructed specifically for the river gauging station the appropriate site rate specified below should have the addition for the presence of parking added, as shown below.

8.3 **Table of Recommended Additions for Site Value**

Gauging Station Type	Site Rent Value
Secondary Sites	£360
Small Hut Sites	£515
Primary Site (No Cableway)	£675
Primary Site (With Cableway & Stanchions)	£830
Addition for Sites with Parking	£200

9.0 End Allowance

9.1 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.