

Revaluation 2026

Public Buildings Committee

Practice Note 15 Valuation of Public Conveniences

1.0 Introduction

- 1.1 This Practice Note deals with the valuation of Public Conveniences.
- 1.2 Subjects covered by this Practice Note will be provided for use by the general public and operated and maintained mainly by Local Authorities.

2.0 Basis of Valuation

- 2.1 Subjects covered by this Practice Note are valued on the Contractors Basis.
- 2.2 This Practice Note should only be used where no comparable rental evidence is available or cannot be derived. Only in such circumstances should subjects be valued by reference to this Practice Note and to SAA Basic Principles Practice Note 2 (Contractors Basis Valuations).

3.0 Survey and Measurement

- 3.1 Building areas should be calculated on a gross external 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 in accordance with SAA Public Buildings Committee Practice Note 4 (Valuation of Contractor's Basis Subjects, Areas Adjustment and External Works' Costs) to adjust the floor area to the modern equivalent.
- 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 the SAA Contractor's Basis Valuation Practice Note
- 5.2 Recommended unit cost rates excluding professional fees for buildings are noted below in 7.2, 7.3 and 7.4.

6.0 Description

6.1 Conventional Public Conveniences

Conventional Public Conveniences have been categorised into the following groups:

Superior - With the Following Characteristics:

- External walls of superior facing brick, stone proprietary cladding or other high specification materials
- Tiled, slated or flat concrete roof
- Internal walls fully tiled
- Concrete floor with terrazzo or tile
- Hot and cold water
- High density electric lighting
- Concealed plumbing
- Heating
- Generally finished to a high standard possibly incorporating an attendant's room or baby-changing facilities

Average: Most common type of modern/semi modern Public Convenience found in both urban and rural situations; generally of good quality but not finished to the same high standard as the superior category.

- External walls of brickwork or blockwork, with or without rendering
- Tiled, slated or flat concrete roof
- Internal walls generally painted plaster, possibly with some tiling
- Concrete, tiled floor
- Hot and cold water
- Good electric lighting
- Some heating may be present

Basic: Most common type of older public convenience found in both urban and rural situations.

- External walls of rendered blockwork
- Flat roof (generally)
- Concrete floor
- Painted fair-faced walls
- Cold water
- Inferior electric lighting

6.2 Portaloos: Industrialised buildings normally constructed of glass reinforced plastic for use on building sites or opencast sites or as temporary accommodation in urban locations: Drainage to septic tank or mains connection.

6.3 Automatic Public Conveniences: Freestanding and self-contained units of various construction depending upon age and manufacturer.

Automatic public conveniences are normally direct access toilets (via sliding door) with integrated hand wash and drier systems, which will automatically wash the bowl and floor after each use. The door will typically open after 15 minutes of use to prevent people sleeping within. Advanced units may include presence detection systems which prevent door closure if more than one adult enters at a time and will open the door if vandalism to the interior is detected.

Automatic Public Conveniences have been categorised into the following groups:

Type 1: First generation automatic public conveniences, possibly dating back to the 1980s and showing signs of wear to internal finishes. Construction is of vertically ribbed pre-cast concrete with a flat roof. Tilting concrete floor. Internal wall and ceiling finish of graffiti-proof lacquer. Electric lighting. Heated. Hot and cold water.

Type 2: Standard. Generally larger (approx. 6m² to 9.5m²) than Type 1 to accommodate wheelchair access. Vandal-resistant. Hot and cold water. Integral wash basin and hand drier. Baby changing unit. External walls of glass reinforced concrete. Automatic high-pressure washing of floor area. Automatic high-pressure washing, disinfecting and air drying of bowl unit.

Type 3: Advanced. As type 2 with the addition of presence/overstay detection and automatic fault transmission systems. Multi language and audio instruction. Often designed for use in conservation areas with additional cast iron features, public benches, city crests etc. to exterior. External advertising or public information display panels.

Type 4: Marketed as a “Retro Column” with advertising display. Overall height 4m. Diameter 1.44m. Internal specification similar to Type 1. Resembles an outside pillar box.

- 6.4 Semi-Automatic Public Conveniences: Self-contained modular units of various construction depending upon age and manufacturer.

Semi-automatic public conveniences are typically direct access toilets (via swing door) with touchless sensor operation and integrated hand wash and dryer systems within each cubicle. Internal finish is typically to a better standard than automatic public conveniences and may include ceramic tiling to walls and floor. Servicing of the units for cleaning purposes etc. is undertaken manually.

Due to the modular construction, semi-automatic public conveniences can be either standalone units, inbuilt within new structures, or within existing structures (e.g. existing public conveniences undergoing refurbishment) and can be single units or in banks of two to five units (one of which will typically be Disability Discrimination Act compliant).

N.B – rates for inbuilt cubicles exclude the cost of the structure in which they are housed. Separate provision must be made for this in value.

- 6.5 Freestanding Public Conveniences: Modular units which can take the form of unenclosed urinals (pissoir) or enclosed cubicles. The units are very basic but are typically connected to mains water and sewerage systems.

Primarily designed to combat fouling of public areas with a busy night-time economy, the unit will typically form part of the street furniture by day and provide basic toilet facilities when deployed at night.

Advanced examples can take the form of self-contained modular ‘pop-up’ units which are stored below ground level during the day and rise into position via remotely operated hydraulic rams as required.

It is recommended that freestanding public conveniences are valued by reference to actual costs where available. In the absence of actual costs valuers should reference the Rating Cost Guide Scotland.

7.0 Estimated Replacement Cost (ERC)

7.1 Unit Cost Rate (Buildings)

The following unit cost rates per square metre for Conventional Public Conveniences should be applied to the adjusted external areas (GEA) in accordance with the different categories described. It should be noted that the unit cost rates include a 10% addition for mains drainage or connection to a septic tank or cess pit.

7.2 Conventional Public Conveniences

The following costs per square meter for Conventional Public Conveniences should be applied in accordance with the different categories described; these costs reflect site/service connections but do not include obsolescence which must be applied in accordance with 8.1.

Category	Unit Cost Rate/m ²
Superior	£ 3,200
Average	£ 2,700
Basic	£ 2,100

7.3 Portalooos

The following costs per square metre for Portalooos reflect site/service connections but do not include obsolescence which must be applied in accordance with the 8.1.

Category	Area (m ²)	Unit Cost Rate/m ²
Portaloo	0 - 19	£1,800
Portaloo	20 and over	£1,400

7.4 Automatic Public Conveniences

The following unit costs for Automatic Public Convenience buildings should be applied in accordance with the different categories described, these costs reflect site/service connections and obsolescence.

Category	Unit Cost
Type 1	£ 41,800
Type 2	£ 79,300
Type 3	£ 99,100
Type 4	£ 41,800

Semi-Automatic Public Conveniences

The following unit costs for Semi-Automatic Public Convenience buildings should be applied in accordance with the different categories described. These costs reflect site/service connections and obsolescence.

Category	Unit Cost
Inbuilt (single)*	£ 83,300
Standalone (Single)	£ 80,300
Inbuilt (x3)*	£ 153,200
Standalone (x3)	£ 151,700

* For inbuilt cubicles add £650/m² to include an average brick building.

Freestanding Public Conveniences

Costs noted below are taken directly from the Rating Cost Guide Scotland and should only be used where actual costs are unavailable.

Category	Unit Cost
Type A (2 cubicles)	£49,107
Type B (Single room)	£31,250
Type C (3 person)	£59,375
Type D (Male and female use)	£117,707

7.5 Unit Cost Rates (External Works)

These should be valued in accordance with SAA Contractor's Basis Valuation Practice Note.

7.6 Adjustments to ERC

Adjustments in respect of contract size should be made in accordance with the recommendations contained in SAA Contractor's Basis Valuation Practice Note.

8.0 Adjusted Replacement Cost (ARC)

8.1 In applying age-related obsolescence allowances, 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. Table E at Appendix 1 of the Contractor's Basis Subjects PN should be used for buildings.

8.2 Further allowances of a functional and technical nature should be considered in accordance with SAA Contractor's Basis Valuation Practice Note and SAA Valuation of Contractor's Basis Subjects, Areas Adjustment and External Works' Costs Practice Note

8.3 Closure of Public Conveniences

The closure of a public convenience is not in itself a material change in circumstances and no amendment to value should be considered. Public conveniences closed due to policy change by a Local Authority can still be operated under community ownership/transfer.

Where a public convenience has been closed permanently, the circumstances responsible for the closure must be taken into account before any amendment to value is considered e.g. the opening of a new replacement facility in the immediate locality.

9.0 Plant and Machinery

9.1 Buildings' unit cost rates above are inclusive of service plant typically found in subjects covered by this Practice Note. In the case of Automatic Public Conveniences non-rateable items of plant and machinery have been excluded from the costs provided. 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.

10.0 Land

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

11.0 Decapitalisation Rate

11.1 The appropriate statutory decapitalisation rate should be used.

12.0 End Allowance

12.1 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.