



## **Revaluation 2026**

### **Public Buildings Committee**

#### **Practice Note 16 Valuation of Police Stations**

##### **1.0 Introduction**

- 1.1 This Practice Note deals with the valuation of Police Stations. These subjects will have been purpose built or may have been adapted by significant structural works to fulfill the specific purposes of an operational police station.

##### **2.0 Basis of Valuation**

- 2.1 Subjects covered by this Practice Note are valued on the Contractor's Basis.
- 2.2 Police Stations in locations where there is adequate rental evidence for buildings which are similar in size and general character may, if considered appropriate, have their values derived by application of the Comparative Basis. Before adopting this method however, the valuer should be satisfied that the police station, in its existing state, is sufficiently comparable with the let subjects, e.g. offices. The presence of cells or other specialised accommodation may not in itself rule out use of the Comparative Basis but may be a factor in deciding whether this method is appropriate (Where a subject is valued on the Comparative Basis note section 6.3.5 for addition of value for cell/custody accommodation).
- 2.3 Where property is occupied primarily for administrative office purposes or for garage workshops etc., such subjects are not covered by this practice note and should be valued by reference to the appropriate practice note.

##### **3.0 Survey and Measurement**

- 3.1 Building areas should be calculated to Gross External Area (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 Valuation of Contractor's Basis Subjects, Areas Adjustment and External Works' Costs Practice Note 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 Buildings 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 in accordance with SAA Contractor's Basis Valuations Practice Note.
- 5.2 Recommended unit cost rates excluding professional fees for buildings are noted below.
- 5.3 Reference should be made to section 6.3.6 below on External Works.

#### **6.0 Categorisation**

- 6.1 Police Stations fall into the following categories:-

##### **1. Category 1**

The administration and command centres which may have been constructed or operated as Force or Divisional Headquarters. Accommodation may include a control room, training facilities, offices, interview rooms, recreational and fitness facilities, canteen & kitchen, staff welfare facilities, shooting range, vehicle maintenance workshops and garages.

Typically in excess of 3,000 m<sup>2</sup>.

##### **2. Category 2**

This is the centre of localised operations with responsibility for several Category 3 stations or former section stations below.

Typically 800 – 2,000m<sup>2</sup> or over.

##### **3. Category 3**

A local police station which accommodates a former section station normally in the charge of a sergeant.

Approximately up to six rooms.

#### **4. Category 4**

This generally comprises an office which is an integral part of, or is attached to the officer's living accommodation. Only likely to be found in rural locations.

Approximately up to two rooms.

#### **6.2 Typical Specifications**

- 6.2.1 There has been a movement to centralise custodial provision away from localised stations. Where this has taken place former cells may now be used for alternative purposes e.g. storage or locker rooms. Clarification should be determined locally.
- 6.2.2 A police station is essentially an office which, due to its particular function is of a specialist nature and will normally have a secure area containing cells. There will be adequate amenity accommodation e.g. locker and drying rooms, showers, canteen and kitchen. Larger stations may have recreational and fitness facilities, shooting ranges, vehicle maintenance workshops and garages.
- 6.2.3 Floor layout is planned according to function and the need for ease of access/security e.g. charge bar and detention facilities, beat and traffic sections will normally be located on the ground floor with command and administration offices generally located on upper floors. The operational ground floor is typically larger than the upper floors which are normally served by a lift.
- 6.2.4 Smaller stations are usually single storey, of cavity brick or timber frame construction with roughcast, dry render or facing brick finish in more recent buildings; roofs are of slate or concrete tiles.
- 6.2.5 Larger stations will be steel or concrete framed, on two or more floors, with brick or concrete paneled walls. Modern stations will be of attractive appearance with facing brick or other decorative finish and perhaps feature glazing bands to upper floors. Ground floor operational areas however will have limited window areas which will be security glazed. Roofs will be tiled or of profiled metal sheet. Floors will be concrete.
- 6.2.6 Cell areas will be of brick or dense blockwork with reinforced concrete floor and roof slabs. Internal walls will be brick or block in secure areas but may be of lighter stud partitioning in offices. Internal finishes and fittings will be durable and functional to withstand 24 hour operational service requirements. Category 1 (former Divisional and Force HQ buildings) may have higher quality external and internal finishes.
- 6.2.7 Central heating will be provided but cell areas and enclosed secure rooms will generally have combined mechanical ventilation and heating. Basic emergency lighting/power may be provided in smaller stations. Larger stations will have generators rated to full operational power requirements.

- 6.2.8 Security is paramount. The main entrance allows controlled public access but there will be a separate entrance for police use giving access to the cell area. Controlled doors, CCTV and alarm systems will be in use. The structure may be designed to resist the effects of explosive devices but careful planning and attention to detail will have incorporated security features without producing a "fortress" appearance.
- 6.2.9 There will normally be an adequate surfaced yard for operational and impounded vehicles and perhaps limited staff parking. The yard will be enclosed by a security fence or wall and controlled gates and there may be an additional secure compound at the cell block for transfer of prisoners to/from vehicles. The main parking area for staff/visitors will normally be provided outside the secure area. External lighting and CCTV systems will normally be present. Some landscaped areas are normal but limited in extent so that sight lines are unobstructed. Any excess undeveloped site will usually be laid out in grass.
- 6.2.10 Larger police stations may also have fuel pumps and tanks and vehicle washing equipment. Telecommunications masts may also be present.

### 6.3 **Estimated Replacement Cost (ERC)**

#### 6.3.1 **Unit Cost Rate (Buildings)**

The following unit cost rates per square metre should be applied to the Gross External Area (GEA) of police station buildings, adjusted where appropriate in accordance with section 3.2 above, including plant rooms. Accommodation such as incident training facilities or other accommodation not included in 6.3.3 should be costed separately and valued with reference to the Rating Cost Guide Scotland or relevant SAA practice notes.

#### 6.3.2

	Category	Unit Cost Rate/m <sup>2</sup>
1	Category 1	£2,423
2	Category 2	£2,285
3	Category 3	£2,070
4	Category 4	£1,330

The Category 1 rate has been taken from the Rating Cost Guide Scotland, while the other rates have been derived from the same source.

## 6.3.3

	Additional Accommodation	Unit Cost Rate/m <sup>2</sup>
1	Custody Suites	£3,372
2	Shooting Range	£2,371
3	Kennels	£1,591
4	Vehicle Examination Facilities	£1,506 (under 500m <sup>2</sup> ) £1,200 (over 500m <sup>2</sup> )
5	Stables	£1,102
6	Garage & Workshops (Basic)	£1,013

Rates have been taken from the Rating Cost Guide Scotland.

6.3.4 **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 are themselves supported by steel or timber columns which will generally be set in a concrete foundation.

Canopy Type		Unit Cost Rate/m <sup>2</sup>
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.

#### 6.3.5 Comparative Basis Valuation – Custody Suite addition

Where the Comparative Basis valuation has been adopted and the custody area is still operational, an addition should be made to the basic rate per square metre of the Cell/Custody area of £2,402/m<sup>2</sup>. The appropriate statutory decapitalisation rate should be used and adjusted by age/condition per SAA Contractor's Basis Valuations Practice Note. This figure has been arrived at as the additional cost of constructing custody accommodation over that of main operational or administration areas.

#### 6.3.6 **Unit Cost Rates (External Works)**

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

#### 6.3.7 **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 and 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.

Care should be taken to ensure the allowances are selected from the appropriate column. It is expected that allowances for main buildings will generally be from Column E, however buildings that are more industrial in nature should have allowances applied from Column A.

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

Older Police Stations may suffer from additional functional obsolescence which is not generally covered by the scheme of age/obsolescence allowances within SAA Contractor's Basis Valuation Practice Note. Where this is the case, further allowances of up to 20% may be granted as deemed appropriate. Ageing Victorian Police Stations with restricted circulation space; poor space planning and construction that presents difficulties of adaptation to modern use are likely to attract the maximum functional obsolescence allowances.

## 7.2 Buildings Without Lifts Provision

Buildings or affected parts of buildings without lifts may be granted an allowance as indicated in the table below:

2 Storeys	-5%
3 Storeys	-10%
4 Storeys	-15%
5 Storeys and above	-20%

If, in the case of buildings of two storeys or above, a particular floor such as an attic is significantly smaller than the main floors or consists of a basement of poorer quality, then such a floor should be excluded from the determination of an appropriate lift allowance to be applied to the whole building in the table above.

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

## 7.3 Functionally Obsolete Police Stations

Where a Police Station has been closed and is surplus to operational requirements due to changes in the Police Scotland Estate, with Police Scotland being the only likely hypothetical tenant, then consideration should be given to a functional allowance to the building. In normal circumstances, where buildings have no obvious potential alternative use, then a maximum of 90% may be applied. This should not be applied in addition to any further functional obsolescence allowances as detailed under 7.1.

## 8.0 Plant and Machinery

- 8.1 Buildings' 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.
- 8.2 Radio masts, underground fuel tanks and other items of plant that are rateable 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 lands and heritages as a whole should be reflected at this stage. An adjustment under this head should not duplicate adjustments made elsewhere.