

Revaluation 2026

Public Buildings Committee

Practice Note 18 Valuation of Ambulance Stations

1.0 Introduction

1.1 This Practice Note deals with the valuation of Ambulance Stations.

1.2 Modern ambulance stations tend to be found in a variety of locations including on, or in close proximity to industrial estates/business parks & on hospital grounds. They occupy both speculatively built units adapted for their own occupational demands and purpose built units.

Older ambulance stations are also likely to be situated in locations where there will be a body of comparable rental evidence.

Ambulance stations of all types will normally incorporate crew, office and garage/workshop accommodation and canopies may be provided for vehicular storage.

2.0 Basis of Valuation

2.1 Rental analysis suggests that Ambulance Stations let at a similar level to that prevailing for surrounding subjects of a similar type and character. Accordingly, it is recommended that the Comparative Principle of valuation be the preferred valuation method for this subject type.

2.2 There may, however, be exceptional circumstances where the subject's location and physical character are such that it is not appropriate to adopt the Comparative Principle. Building cost evidence has therefore been ingathered to prescribe unit cost rates to facilitate the application of Contractor's Basis valuations.

The remaining sections of this practice note relate exclusively to situations where Contractor's Basis is deemed the appropriate method of valuation.

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 Valuation of Contractor's Basis Subjects, Areas Adjustment, 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 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 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 For external works reference should be made to section 6.3 below.

6.0 Estimated Replacement Cost (ERC)

6.1 Unit Cost Rate (Buildings)

The rates shown in Table A below should be adopted for the respective building types.

6.2 Canopies

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.

Table A

Building Type		Unit Cost Rate/m ²
Main Buildings (Garage, Office, Lockers etc)	<1,000m ²	£1,654
	>=1,000m ²	£1,791
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.

The Unit Cost Rate/m² for Buildings and Canopies have been taken from the Rating Cost Guide Scotland.

Unit Cost Rates (External Works)

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

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 and SAA Valuation of Contractor's Basis Subjects, Areas Adjustment and External Works' Costs Practice Note. Table A at Appendix 1 of the Contractor's Basis Subjects Practice Note should be used for buildings.

Care should be taken to ensure the allowances are selected from the appropriate Table. It is expected that allowances for main buildings will generally be from Table A, however, buildings that are not industrial in nature should have allowances applied from Table E

- 7.2 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, External Works' Costs Practice Note.

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.

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.