

# Assessor for Fife Council

## Revaluation 2026

### Local Practice Note Valuation of Factories, Warehouses, Workshops and Stores

#### Part 1

##### 1.0 Introduction

- 1.1 This Practice Note (PN) applies to the valuation of factories, warehouses, workshops, stores and similar, valued on the Comparative Principle.

##### 2.0 Basis of Valuation

- 2.1 The basis of valuation is the Comparative Principle based on a consideration of local rental evidence.

##### 3.0 Survey and Measurement

- 3.1 Building areas should be calculated on a Gross External Area (GEA) basis. Survey and measurement should take separate account of items such as upper floors, mezzanines, canopies, yard and land areas.

##### 4.0 Analysis

- 4.1 Rents should be adjusted in terms of the Scottish Assessors' Association Adjustment of Rents Practice Note to ensure compliance with statutory terms.
- 4.2 Further analysis to derive appropriate rates/m<sup>2</sup> will depend on the valuation approach adopted.
- 4.3 Where a Basic Rate with adjustments approach is being adopted, analysis will be referenced to the specification of typical buildings. Rents will be adjusted to reflect variations from the specification chosen. Rates/m<sup>2</sup> will then be derived which may vary with location.
- 4.4 Where an Overall Rate approach is preferred then analysed rates will be appropriate not only to the location in question but also to the specification of the actual properties.

##### 5.0 Building Services

- 5.1 It may be necessary to have particular regard to the rateability of building services. Further guidance on the approach is contained in **Part 2**.

##### 6.0 Offices

- 6.1 The treatment of offices attached to or within industrial subjects will depend on the valuation approach chosen.

## **7.0 Business Parks**

- 7.1 The Town & Country Planning (Use Classes) (Scotland) Order 1989 defines Class 4 use as.... *“a use which can be carried on in any residential area without detriment to amenity”*. Light manufacturing may take place in such multi-functional buildings which frequently resemble offices in character and appearance.
- 7.2 It is recommended that such subjects are not valued in accordance with general industrial evidence but in line with their particular rental profile.

## **8.0 Ancillary Items**

- 8.1 Ancillary items such as canopies may be added to value at a proportion of the rate applicable to the building which they serve.

## **9.0 Multi-Storey Buildings**

- 9.1 Upper floor accommodation, designed for manufacturing and storage purposes, is less desirable and value is likely to reduce on upper floors. Appropriate adjustment should be made.

## **10.0 Age and Obsolescence**

- 10.1 Appropriate adjustment is best gauged by local analysis or indeed may be unnecessary if an overall approach is employed and buildings of similar age are appropriately grouped.

## **11.0 Disabilities**

- 11.1 Any adjustment for shortcomings which affect either an individual building or the whole of the unum quid will be a matter of valuer judgement on consideration of any rental and/or comparison evidence.
- 11.2 Care should be taken that adjustments are not excessive particularly when combined with other allowances applied under preceding paragraphs. In particular, when adopting an Overall Rate approach ensure that any disability thought worthy of allowance is not already reflected in the adopted rate.

## **12.0 Yard Space**

- 12.1 Typically, subject to consideration of the nature of the subject and local rental evidence, a site area will be deemed to be included in the rate/m<sup>2</sup> applied to the building(s) up to two times the area of the buildings.
- 12.2 Additional yard space may be added at an appropriate rate based on local rental levels and may include increments such as surfacing, lighting, fencing etc.

### **13.0 Quantum**

- 13.1 The concept of *Quantum* recognises that unit rates may reduce as size increases and increase as size decreases.

### **14.0 Nest Units**

- 14.1 Nest units or 'Start-up' units comprise clusters of small modern units, or occasionally, converted older buildings, frequently provided by local authorities and national agencies for the purpose of regenerating economic activity in an area. These are normally let and should be valued on the basis of their particular evidence.

### **15.0 Other Categories of Properties**

- 15.1 The following categories of properties should be valued on the comparative basis with the level of value reflecting local rental evidence from comparable subjects:

- 1 vehicle auction marts
- 2 vehicle tyres exhausts and repair centres; and
- 3 builder's merchants

In certain circumstances, the available rental evidence may point towards a different level of value than the standard industrial comparative properties within the surrounding area. Where such evidence exists, it may be appropriate to consider valuing these subjects on the basis of their particular evidence.

## Part 2

### 1.0 Introduction

- 1.1 Part 2 sets out further guidance including a range of adjustments to be adopted when using a Basic Rate approach when carrying out comparative valuations of factory, warehouse and workshop properties.
- 1.2 Where possible, variations to the standard specification should be reflected in accordance with local rental evidence but the following adjustments may be of assistance where there is no conclusive evidence to the contrary and indicate the general level of impact on rental values.
- 1.3 The adjustments should not be exclusively followed and it is essential that where they are used, thorough checks are introduced to ensure that the outturn of values conforms to the local profile of rental evidence.

### 2.0 Building Specification

- 2.1 The suggested value adjustments are related to the standard specification of typical building Classes which are given below.
- 2.2 Class 1  
All buildings on industrial estates, business parks, or similar.  
Production Area – Single storey cavity brick, breezeblock or modern clad building, having insulated roof and granolithic or power floated concrete floor. Good electric lighting and good heating.  
External eaves height between 4.0 and 6.0 metres.  
Office, Canteen etc. – Typically formed within span of Production Area. Plain finish of same general quality as Production Area but with plastered walls and ceiling. Toilets of similar quality but normally with quarry tiled floors and some wall tiling. Adequate natural lighting but with good electric lighting and good heating.  
N.B: On industrial estates, business parks, or similar, all buildings should be classified, and valued, as Class 1 with details of comparative superiority or inferiority relative to the above reflected in the valuation as appropriate.
- 2.3 Class 2  
Buildings not on industrial estates, business parks, or similar, but equal in quality to Class 1 specification.  
These can be regarded as equivalent to Class 1 and have the same specification. What distinguishes Class 2 from Class 1 is location.
- 2.4 Class 3  
Buildings of lighter construction with 0.23m brick walling. Suitable for use as workshops, light industry, or garages.  
Production Area – Single storey 0.23m brick not roughcast, on a light steel framework, single skin corrugated asbestos roof with no roof lights, unscreeded concrete or timber floor, suitable for light industry only. Good electric lighting and good heating.  
External eaves height between 4.0 and 6.0 metres.  
Office, Canteen etc. – Typically formed within span of Production Area. Plain finish of same general quality as Production Area but with plastered

walls and ceiling. Toilets of similar quality but normally with some tiling. Adequate natural lighting but with good electric lighting and good heating.

## 2.5 Class 4

0.10 brick workshops, lorry garages and stores.

Production Area – Single storey 0.10m brick, breeze block or single concrete section on a very light steel frame or with butts, single skin corrugated asbestos roof on light trusses of timber and steel, lightweight concrete floor similar to domestic garages. Good electric lighting and good heating.

External eaves height between 4.0 and 6.0 metres.

Office, Canteen etc. – Typically formed within span of Production Area.

Plain finish of same general quality as Production Area but with plastered walls and ceiling. Toilets of similar quality but normally with some tiling.

Adequate natural lighting but with good electric lighting and good heating.

## 2.6 Class 5

Inferior buildings of single corrugated asbestos, timber or sheet metal.

Normally used as stores or small workshops.

Production Area – Single storey buildings, including Nissen huts or similar, with uninsulated walls and roof of single skin corrugated asbestos, timber or sheet metal with lightweight concrete floor similar to domestic garages.

Good electric lighting and good heating.

External eaves height between 4.0 and 6.0 metres.

Office, Canteen etc. – Typically formed within span of Production Area.

Plain finish of same general quality as Production Area but with lined walls and ceiling, toilets of similar quality. Adequate natural lighting but with

Good electric lighting and good heating.

## 2.7 Class 6

Stone buildings not situated on industrial estates or similar, used as stores, warehouses and workshops.

Production Area – Single storey building usually well-constructed and extremely durable, having uninsulated roof, timber or unscreeded concrete floor suitable for light industry only. Good electric lighting and good heating.

External eaves height between 4.0 and 6.0 metres.

Office, Canteen etc. – Typically formed within span of Production Area.

Plain finish of same general quality as Production Area but with plastered walls and ceiling. Toilets of similar quality but normally with some tiling.

Adequate natural lighting but with good electric lighting and good heating.

## 2.8 Class 7

Buildings not covered by the above types e.g. canopies, open timber racks of timber or metal with good electric lighting and good heating.

### 3.0 Variations to Specification - General

#### 3.1 Structure

Where a building is of superior construction or quality relative to the standard specification an increase to the Basic Rate should be considered. Equally, where a building is of inferior construction or quality to the standard specification a reduction to the Basic Rate should be considered. The following recommendations are made for common circumstances encountered.

##### 3.1.1 Floors

##### 3.1.1.1 Floor Construction

Construction	Adjustment	Adjustment
	Class 1, 2	Class 3,4,5,6
Ash	- 20.00%	- 15.00%
Cobble	- 10.00%	- 5.00%
Earth	- 20.00%	- 15.00%
Flag stone	- 10.00%	- 5.00%
Fyfe	- 10.00%	- 5.00%
Grano	0.00%	+ 5.00%
Inferior Timber	- 10.00%	- 5.00%
Lightweight concrete	- 5.00%	0.00%
Power Floated Concrete	0.00%	+ 5.00%
Reinforced concrete	+ 5.00%	+ 10.00%
Sleeper	- 10.00%	- 5.00%
Tarmac	- 5.00%	0.00%
Timber	- 5.00%	0.00%
Un-screeded concrete	- 5.00%	0.00%

##### 3.1.1.2 Floor Finish

Finish	Adjustment	Adjustment
	Class 1, 2	Class 3,4,5,6
Cork tiles	+ 5.00%	+ 7.50%
Drainage	+ 2.50%	+ 2.50%
Epoxy resin	+ 2.50%	+ 5.00%
Hardwood strip	+10.00%	+12.50%
Quarry tiles	+ 5.00%	+ 7.50%
Steel plate on concrete	+10.00%	+15.00%
Terrazzo	+10.00%	+12.50%
Vinyl tiles	+ 2.50%	+ 5.00%
Vinyl tiles (anti-static)	+ 7.50%	+ 10.00%
Woodblock	+10.00%	+12.50%

### 3.1.2 Walls

#### 3.1.2.1 External Wall Finish

Construction	Adjustment	Adjustment
	Class 1, 2	Class 3,4,5,6
External Roughcast	0.00%	+ 2.50%
No External Roughcast	- 2.50%	0.00%
No Wall Insulation	- 5.00%	0.00%
Wall Insulation	0.00%	+ 5.00%

#### 3.1.2.2 Internal Wall Finish

Finish	Adjustment	Adjustment
	Class 1, 2	Class 3,4,5,6
Plaster	+ 5.00%	+ 5.00%
Plasterboard	+ 5.00%	+ 5.00%
Plywood	+ 5.00%	+ 5.00%
Terrazzo	+ 10.00%	+ 10.00%
Tiled	+ 10.00%	+ 10.00%
Wipe-clean wall finish	+ 10.00%	+ 10.00%

### 3.1.3 Roof

#### 3.1.3.1 Roof Insulation

Construction	Adjustment	Adjustment
	Class 1, 2	Class 3,4,5,6
Roof insulation	0.00%	+ 5.00%
Inferior roof insulation	-2.50%	+ 2.50%
No roof insulation	-5.00%	0.00%

#### 3.1.4 External Eaves Height

3.1.4.1 Adjustments for external eaves height below are relative to an adopted norm height of 4.00 to 6.00 metres with interpolation for intermediate heights as required. Eaves heights greater than 12.00 metres will require special consideration.

<b>External Eaves Height m</b>	<b>Adjustment</b>
2.00	- 10.00%
2.50	- 7.50%
3.00	- 5.00%
3.50	- 2.50%
4.00 to 6.00 (adopted norm height)	0.00%
7.00	+ 2.50%
8.00	+ 5.00%
9.00	+ 7.50%
10.00	+ 10.00%
11.00	+ 12.50%
12.00	+ 15.00%

3.1.4.2 The above adjustments assume a typical relationship between external and internal eaves and available working height.

### 3.1.5 Inferior Construction for Class 1 Subjects

<b>Construction</b>	<b>Adjustment</b>
Solid 0.22m brick or concrete block with insulated roof	- 2.50%
Solid 0.11m brick or concrete block with insulated roof	- 5.00%
Uninsulated modern cladding with insulated roof	- 5.00%
Concrete panelled "Marley" type structure with insulated roof.	- 5.00%
Single skin corrugated asbestos/metal clad structure with insulated roof	- 10.00%
Thick stone walls	See para 5.1

## 3.2 Services

### 3.2.1 General

3.2.1.1 All items of service plant, named under Class 2 of the Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000 (as amended), should remain in valuation unless the valuer is clearly satisfied that the proviso in the Regulations relating to items of plant or machinery "*.....used or intended to be used in connection with services mainly or exclusively as part of manufacturing operations or trade processes*" applies.

3.2.1.2 Care should be taken not to exclude from value any items of plant under the Class 2 proviso that may still be rateable elsewhere in terms of Classes 1, 3 or 4.

3.2.1.3 Careful consideration must be given before removing any service plant or machinery from value which it is claimed was installed only as a process requirement. It is suggested that where the main or exclusive use of an item



of service plant cannot be identified as being used as part of manufacturing operations or trade processes, then the item should be regarded as rateable under Class 2.

3.2.1.4 In the case of multi-purpose service plant, the functions of the plant should be individually considered. For example, in the case of an air-conditioning system which provides amongst other things, heating, the use of the heating needs to be identified and unless the heating is used mainly as part of manufacturing operations or trade processes then an element in respect of heating should be retained in value. For assistance in this matter reference should be made to the SAA paper *“Interpretation Guidance: Class 2 Table 2(b) The Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000”*.

### 3.2.2 Heating

3.2.2.1 The specification includes good heating. The table below indicates the level of adjustments for other standards. It is not necessarily the type of heating system which determines the appropriate adjustment but rather the actual output and efficiency.

<b>Type of Heating</b>	<b>Standard</b>	<b>Adjustment</b>
No heating	None	- 10.0%
Nightstore, pendant electric, limited steam piping.	Poor	- 5.0%
Hot air units, steam piping.	Fair	- 2.5%
Hot air units extended by ducting, full system of radiators or radiant panels.	Good	0.00%
Most comprehensive system of steam panels, air ducting etc.	Excellent	+ 2.5%

3.2.2.2 Further additions may be made for specialised installations. Refer also to paragraph 3.2.1.4.

### 3.2.3 Lighting

3.2.3.1 The specification includes good lighting. The table below indicates the level of adjustments for other standards. It is not necessarily the type of lighting in use which determines the appropriate adjustment but rather the actual standard of lighting provision. The kind of activity carried out in a building can provide an indication. Further additions may be made for specialised installations. Refer also to paragraph 3.2.1.4.

Type of Lighting	Standard	Adjustment
No artificial lighting.	None	- 5.00%
Minimal pendant or fluorescent; e.g. storage areas, plant and locker rooms with no continuous work.	Poor	- 2.50%
Basic fluorescent; e.g. casual work, rough machining and assembly, canteens.	Fair	- 1.25%
Advance Standard, e.g. medium machining and assembly such as engine and vehicle body assembly, general offices with mainly clerical tasks.	Good	0.00%
Electronics Standard, e.g. fine machining including electronic assembly, laboratories.	Excellent	+ 5.00%

### 3.2.4 Air Handling and Conditioning

3.2.4.1 The specification includes good heating. Where items of plant and machinery contributing to air handling and conditioning are also present then adjustments may be made with reference to the following table. However, air handling and conditioning systems can vary widely in specification and to assist in their valuation actual costs should be obtained. Reference to comparable subjects and the Rating Cost Guide Scotland recommendations may also be of assistance. Refer also to paragraph 3.2.1.4.

Specification	Adjustment
Simple mechanical ventilation system inducting fresh air from outside or suspended cartridge systems providing chilled air only.	+ 5.0%
Combined heating, ventilation, and cooling systems (but with no filtration or humidity control) sometimes referred to as "comfort cooling".	+ 10.0% minimum
Modern basic air conditioning system providing standard heating, cooling, ventilating and humidity control (but without filtration).	+ 15.0% minimum

3.2.4.2 Particular care must be exercised when considering cooling plant. It is normally found in buildings such as slaughterhouses, dairies and cold stores and under the provisions of Valuation for Rating (Plant and Machinery) (Scotland) Regulations 2000 may, in many cases not be rateable. Where rateable, adjustments should include for all associated rateable items of plant and machinery. In addition to the cooling plant, any rateable insulation to

walls, floors and ceilings must be considered and an appropriate adjustment made. Refer also to SAA R2026 Valuation of Cold Stores Practice Note.

3.2.4.3 Particular care must be exercised when considering the valuation of air handling plant and other aspects at clean rooms. Refer also to SAA R2026 Valuation of subjects containing Clean Rooms Practice Note.

### 3.2.5 Sprinklers

3.2.5.1 The following additions are recommended. For specialist fire protection systems reference should be made to actual costs and the Rating Cost Guide Scotland.

<b>Specification</b>	<b>Addition</b>
Ordinary Hazard; Mains water supply. One sprinkler head every 10 m <sup>2</sup> – 12 m <sup>2</sup> . Individual head glass bulb detection only.	+ 3.00%
Ordinary Hazard; Mains water supply. One sprinkler head every 10 m <sup>2</sup> – 12 m <sup>2</sup> . Basic smoke and heat detector system and electronic alarms.	+ 5.00%
High Hazard; Mains water supply. One sprinkler head every 9 m <sup>2</sup> . Individual head glass bulb detection only.	+ 3.50%
High Hazard; Mains water supply. One sprinkler head every 9 m <sup>2</sup> . Basic smoke and heat detector system and electronic alarms.	+ 5.50%
High Hazard; Mains water supply. One sprinkler head every 9 m <sup>2</sup> . Sophisticated smoke and heat detector system and electronic alarms.	+ 6.00%

### 3.3 Offices

3.3.1 The appropriate Basic Rate is modified for office accommodation and all other adjustments are made accordingly. Office accommodation that is external to or detached from the Production Area but which otherwise accords with the standard specification will be valued at the Basic Rate +65%. Office areas formed within the Production Area but which otherwise accords with the standard specification will be valued at the Basic Rate +50%. 'Portable' accommodation should be valued by an adjustment to the appropriate Class 1 or Class 2 Basic Rate. The following is provided as a guide.

<b>Item</b>	<b>Adjustment</b>
Basic single office unit with minimal electric lighting.	Class 1 / 2 +10%
Plain accommodation connected to all mains services with adequate lighting and heating.	Class 1 / 2 +30%
Best quality accommodation, typically linked units, connected to all mains services with good electric lighting and heating.	Class 1 / 2 +50%

3.3.2 Issues of superior or inferior construction should be considered. Many subjects, particularly those erected for owner occupation and used for example as corporate headquarters may have offices with considerable higher standards of finish which should be reflected in valuation.

#### 3.4 Ancillary Accommodation

3.4.1 The following approach is suggested for treatment of minor buildings and elements frequently associated with industrial subjects.

<b>Item</b>	<b>Approach to valuation</b>
Canopies	Apply 25.00% of basic rate for simple roof and up to 40.00% for more substantial structures.
Loading areas	A percentage addition may be made in accordance with local evidence. For the treatment of dock levellers see para 7.0.
Mezzanine floors	The building may be valued in the normal way and the mezzanine valued at between 15.00% to 30.00% of the basic rate depending on strength and quality.

#### 3.5 Multi-Storey Buildings

3.5.1 The following tables of adjustments provide guidance where there is no conclusive local evidence. The adjustments may be inappropriate in Class 4 developments where an office approach may be more appropriate or in the case of industrial subjects with vertical process systems where allowances may be abated or withheld or a cost basis considered.

### 3.5.2 Production/Warehouse Space

Floor	Adequate Separate passenger & goods lifts	Inferior Goods lift only	No lift Stair access only
BF	-10%	-15%	-25%
GF	0%	0%	0%
MEZZ	-10%	-15%	-25%
1F	-10%	-15%	-25%
2F	-15%	-20%	-50%
3F	-15%	-25%	-75%
4F & above	-15%	-30%	-95%

### 3.5.3 Offices

Floor	Lift	Stair access only
BF	0%	0%
GF	0%	0%
MEZZ	0%	0%
1F	0%	0%
2F	0%	- 20%
3F	0%	- 30%
4F & above	0%	- 40%

### 3.5.4 Attics and Lofts

3.5.4.1 This type of accommodation varies widely in quality, character and purpose. However, the final rate selected should be sensibly related to the principal floor served.

## 4.0 Age & Obsolescence

4.1 For guidance on age and obsolescence allowances, reference should be made to SAA R2026 Contractor's Basis Valuations Practice Note. It may provide an indication of the reductions appropriate for subjects valued on the comparative basis. It should be noted that this PN states that allowances in excess of 50% for Buildings or Plant should only be given in exceptional circumstances; refer to the PN for full guidance. However, for a comparative valuation it is recommended that valuers be guided by local evidence.

4.2 When considering the appropriate allowance for a Class 6 stone building, age in itself offers little guidance. The following table indicates suggested age and obsolescence allowances based on the condition of the building, as this is the significant factor affecting rental value.

<b>Condition</b>	<b>Allowance</b>
Best Quality	0 - 25%
Good	25 - 30%
Fair/Good	30 - 35%
Fair/Poor	35 - 40%
Poor	40 - 50%
Very Poor	50 - 60%

## 5.0 Disabilities

- 5.1 The following table suggests a range of appropriate allowances for the most commonly found drawbacks to the occupation of industrial subjects. The list is not exhaustive but care should be taken to ensure that aggregated allowances are not excessive. Allowances may be appropriate for individual buildings or as an end allowance to the overall valuation.

<b>Disability</b>	<b>Allowance</b>
One wall open to yard	Up to - 25.00%
Narrow bays with columns 3.00m apart 9.00m apart 15.00m apart	Up to - 10.00% Up to - 5.00% No allowance
Variation in floor levels	Up to - 2.50%
The effect of excessively thick stone walls should be calculated but as a rough guide	Up to - 5.00%
Poor or no natural light	Up to - 5.00%
Poor layout of what might be individually excellent buildings, resulting in uneconomic flow of process	Up to - 10.00%
Subject divided by public road giving rise to transportation of materials and security problems (in the exceptional event of such subjects being properly considered a unum quid)	Up to - 5.00%
Bad shape and layout of site	Up to - 10.00%
Poor access	Up to - 5.00%
Restricted yard space as compared to rental evidence subjects	Up to - 5.00%
No yard space as compared to rental subjects	Up to - 10.00%
History of flooding	Up to - 10.00%

- 5.2 It is suggested that the total allowance for Age & Obsolescence in terms of paragraph 4.0, and for Disabilities in terms of this paragraph, should not exceed 80.0% for any building still capable of reasonable economic use.

## 6.0 Quantum

### 6.1 Introduction

6.1.1 Quantum refers to variation in the effective rate/m<sup>2</sup> applied which is due only to the relative size of similar properties.

6.1.2 The impact of Quantum is typically achieved by applying an adjustment to the valuation to reflect the extent of the subject being valued relative to a norm size. The term Inverse Quantum can also be used when specifically referring to such an adjustment in the form of an addition made for subjects which are smaller than the norm size. When considering such adjustments care should be exercised to reflect conclusive local evidence.

### 6.2 Adjustments

6.2.1 In the absence of conclusive local evidence the following scale should be applied with interpolation as appropriate. No general recommendations are given for adjustments for subjects below 100m<sup>2</sup> as the levels of value for such subjects can vary significantly for location, specification and size. The appropriate adjustment for such subjects should be arrived at following consideration of available evidence.

Area (m <sup>2</sup> )	Adjustment (%)	Area (m <sup>2</sup> )	Adjustment (%)
100	+ 25.0%	1,800	- 10.0%
200	+ 20.0%	2,000	- 12.0%
250	+ 15.0%	3,000	- 18.0%
300	+ 10.0%	4,500	- 20.0%
400	+ 5.0%	5,000	- 22.5%
500 to 700	0.0%	10,000	- 27.5%
800	- 2.0%	15,000	- 32.5%
900	- 4.0%	20,000	- 37.5%
1,000	- 5.0%	30,000	- 42.5%
1,200	- 6.0%	40,000	- 47.5%
1,500	- 8.0%	50,000	- 50%

## 7.0 Plant & Machinery

7.1 Rateable items of plant and machinery not covered by rental rates will be valued by application of the Contractor's Basis of valuation with reference to guidance and replacement costs contained in the Rating Cost Guide Scotland.

7.2 Care should be exercised that the value attributable to plant items valued on a cost basis and included in the valuation of a comparative subject is not out of proportion to the realistic total value of the *unum quid*.

## 8.0 Excess Site/Yards

- 8.1 Site/yard space can fall to be valued as part of a larger unum quid or be a valuation roll entry in its own right. Where an addition is made for excess site at a Factory etc., the areas used for valuation purposes should be an apportionment across all types of site areas at the subject.
- 8.2 In the absence of conclusive local rental evidence, the following additions should be made to the appropriate basic site value rate/m<sup>2</sup> for surfacing and fencing. Reference should be made to available rental information, actual costs and the Rating Cost Guide Scotland when considering an appropriate addition for site finishes not included in the examples listed below.
- 8.3 Surfacing Additions

Type	Specification	Rate/m <sup>2</sup>
Blaes/Ashes	75mm bed, spread, levelled and well rammed.	£0.30
	225mm stone/hardcore base blinded with ashes.	£0.40
Tarmac	75/90mm tarmacadam on 250mm subbase, excluding drainage and kerbing.	£1.70
	75/90mm tarmacadam on 250mm subbase including drainage and kerbing.	£2.30
Concrete	150mm plain concrete on 150mm hardcore, excluding drainage and kerbing.	£1.40
	150mm plain concrete on 150mm hardcore, including drainage and kerbing.	£2.00
	150mm reinforced concrete on 150mm hardcore, excluding drainage and kerbing	£1.60
	150mm reinforced concrete on 150mm hardcore, including drainage and kerbing	£2.20

## 8.4 Fencing Additions

Specification	Rate/m <sup>2</sup>
1.8m high galvanised mild steel mesh on galvanised mild steel posts; 4 metre wide gates.	£0.10



2.4m high plastic coated mild steel on galvanised mild steel posts with cranked angle extension; 4m wide gates.	£0.20
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- 8.5 Deductions may be considered for surfacing and fencing condition shown as an allowance to the total site value rate/m<sup>2</sup> including the basic site value rate/m<sup>2</sup>. When considering an appropriate deduction the recommended rate/m<sup>2</sup> for the basic site value and an inferior standard of fencing or surfacing should be considered to ensure that the final site value rate/m<sup>2</sup> adopted is reasonable.
- 8.6 Allowances made to the initial total site value for general disabilities e.g. severely sloping site, can be considered with reference to available local evidence.
- 8.7 When including excess site in a larger valuation the site value will typically be adjusted by the appropriate level of inverse quantum/quantum determined for the buildings. However, care should be exercised when dealing with subjects where buildings are not the main element in valuation e.g. a very large yard with a very small office building. In such circumstances, the final valuation should be reasonable with reference to local evidence and the guidance in para 8.9.
- 8.8 When considering subjects which mainly comprise yard space, and/or site, it should be noted that particular locations may be more, or less, valuable than others in the wider locality; e.g. land at railways may let at a relatively high level. Such subjects should, wherever possible, be valued with reference to local evidence.
- 8.9 For a valuation roll entry comprising site only, in the absence of conclusive local evidence the following adjustments should be applied to the total site value derived from the above to reflect the impact of inverse quantum/quantum.

Area	Adjustment
Under 0.1 Ha	+ 10%
Over 1.0 Ha	- 10%