



Orkney & Shetland Valuation Joint Board



2026 REVALUATION – LOCAL PRACTICE NOTES

ORKNEY

These Local Practice Notes give guidance and instruction to valuers for valuing subjects on the “Comparative Method” of valuation where local rental evidence has been used to determine rates applied and adjustments made to the value of properties. In the main this covers shops, offices, industrial subjects and other similar types of properties. The report also covers local ground rates for some minor subjects valued on the Contractors’ Basis. Allowances to halls, museums and interpretive centres are shown where clarity is needed to show local interpretation.

1) RETAIL

KIRKWALL SHOPS

LOCATION	ZONE A RATE (/m ²)
ALBERT STREET	£190
BROAD STREET (INC. 1 VICTORIA STREET & 3 CASTLE STREET)	£180
29/31 BRIDGE STREET & 30 TO 34 BRIDGE STREET	£180
25/25A BRIDGE STREET & 20 TO 24 BRIDGE STREET	£160
2 To 12 & 3 TO 17 BRIDGE STREET	£150
10 BRIDGE STREET UNITS	£105
VICTORIA STREET (EXCL NO 1) TO VICTORIA ROAD	£135
VICTORIA STREET BELOW VICTORIA ROAD	£105
SHOPS IN HOUSING SCHEMES (INC. WILLOW ROAD)	£95
JUNCTION ROAD	£85
BACK STREETS	£75
LANES OFF ABOVE STREETS – AT VALUERS DISCRETION	
<u>KIRKWALL RESTAURANTS, CAFES & TEAROOMS</u> <u>(Unlicensed – for Licensed, see appropriate SAA Practice Note)</u>	
LOCATION	ZONE A RATE (/m ²)
ALBERT STREET	£190
OTHER STREETS	£150
TAKEAWAY & CHIP SHOPS – ALL STREETS – IN LINE WITH LOCAL ZONE A RATE WITH APPROPRIATE ADDITION FOR CONSENT	

RESTAURANT, CAFE, TEA ROOMS ALLOWANCE

If located on first floor with no ground floor accommodation apply 15% end allowance. Where ground floor accommodation is present value first floor café etc at 0.5 rate.

STROMNESS SHOPS

LOCATION	ZONE A RATE (/m ²)
ALL STREETS	£95
STROMNESS RESTAURANT & CAFÉ'S	£125

COUNTRY SHOPS

LOCATION	ZONE A RATE (/m ²)
MAINLAND VILLAGES	£52.50
MAINLAND RURAL	£32.50
MAINLAND RURAL RESTAURANT & TEAROOMS	£32.50
LARGER ISLES & SHAPINSAY	£21.50
SMALLER ISLES & EDAY	£13.50

ZONING: 9 Metre zone depths to be used for all retail properties. Up to a maximum of three zones to be used.

STORAGE AREAS: Storage area are to be valued the same as retail areas where the finish is the same, but may be modified by **up to 10%** according to quality of finish.

FLOOR DIFFERENTIALS: If the ground floor has 3 zones, then first floor/ basement will be taken at 0.25 rate.
If the ground floor has 2 zones, then first floor/ basement sales will be taken at 0.33 rate.

FLOOR	RATE
	3 ZONES
BASEMENT	0.25
GROUND	1
1 st FLOOR	0.25
2 nd FLOOR	0.15

SUB- POST OFFICES IN RURAL LOCATIONS: Value on the appropriate retail rate/m² for its location.

QUANTUM: - (BASED ON TOTAL REDUCED AREAS)

AREA (M2)	
<= 30 m2	+ 20%
>=31 m2 <= 50 m2	+ 10%
>= 51 m2 <= 249 m2	0%
>= 250 m2 <= 299 m2	- 5%
>=300 m2 <= 349 m2	-7.5%
>=350 m2	-10%

QUALITY: - Most shops in Orkney are in a good overall condition, however, there are some shops, particularly in rural locations, which fall short of this condition and it is suggested that up to a – 5% allowance may be given in these circumstances.

POOR LAYOUT: - Poor layout such as stepped sales areas may receive up to 2.5%.

CAR PARKING (See Office Scheme for rates)

Where shops etc have allocated parking an addition will be made to the value based on parking values in the Office scheme.

Most car parks in the town are separately entered in the Roll in their own right. Offices, which have their own private car parking, have additions in the valuation to cover for car parking. A car parking space is assumed to be about 12m².

SUPERMARKETS – Valued on the comparative basis using rents of similarly located supermarkets throughout Scotland.

2) WORKSHOPS, STORES, AND FACTORIES ETC

Areas will be on a Gross Internal Area (GIA) basis.

RATES / M 2

LOCATION	RATE
KIRKWALL, HATSTON, STROMNESS, GARSON	£57.50
SMALL WORKROOMS OLD ACADEMY	£62.75
RURAL ST OLA	£47.00
GOOD MAINLAND LOCATIONS & MAIN ROUTES	£31.50
POORER MAINLAND LOCATIONS & OFF MAIN ROUTES	£26.00
BURRAY, DEERNESS & SOUTH RONALDSAY	£21.00
GILL PIER (WESTRAY) & KETTLETOFT PIER (SANDAY)	£21.00
LYNESS (HOY)	£21.00
WESTRAY, SANDAY, STRONSAY	£15.50
HOY, SHAPINSAY, ROUSAY, EDAY	£15.50
PAPA WESTRAY, NORTH RONALDSAY	£13.00
GRAEMSAY, EGILSAY, WYRE	£13.00

CONSTRUCTION ALLOWANCES: As a result of the above, construction allowances will need to be recalculated. They are currently as follows: -

TYPE	ALLOWANCE
STONE	- 5%
MARLEY SLAB	- 10%
SINGLE BLOCK (4")	- 10%
C/ASB	- 25%
C/IRON	- 25%
TIMBER/LINED	- 20%
TIMBER/UNLINED	- 25%
NISSEN	- 35%
INS.PROFILE SHEET (No dado wall)	- 2.5%

AGE AND CONDITION ALLOWANCE – As per SAA recommendations

OTHER DEDUCTIONS/ ADDITIONS

1. **UNINSULATED ROOFS** are given a 5% deduction with the exception of a Nissen building.
2. **One wall open to yard** - 50%
3. **Slatted walls** - at discretion up to 10%
4. **Tiled floors** + up to 5%
5. **Internal offices** - Offices, and related areas such as corridors, toilets and stores –1.5 times x the floor rate. If office area relates to more than 15% of the total area, the offices should be valued on the Office Scheme.
6. **Main areas where finish is superior** such as in modern fish factories 1.25 times.
7. **Superior Heating** + 2.5%
8. **Superior Lighting** + 2.5%
9. **Cold Stores and Chills** + 1.25 times (Blast Freezers 1.35 times)
10. **Garage Showrooms** at 1.5 times the main workshop level.
11. **Open Slatted Walls** UP TO - 10%
12. **Non-Commercial Use** – For buildings in non-commercial use, e.g. hobby-type use, boathouses – deduct 50%.

FLOOR DIFFERENTIALS

FLOOR	PERCENT	
	NO LIFT	LIFT
BSMT	75%	85%
GROUND	100%	100%
MEZZ	50%	50%
1 st FLOOR	75%	85%
2 nd FLOOR	50%	60%

EAVES HEIGHT

HEIGHT	PERCENT
2m	-10%
3m	-5%
3.50 – 6.00 m	0%
6.01 – 7.00 m	+ 5%
7.01 – 8.00 m	+10%
8.01 – 9.00 m	+ 15%
9.01 – 10.00 m	+ 20%
10.01 – 11.00 m	+ 25%
11.01 – 12.00 m	+30%

DISABILITIES

In each case, and where justified an allowance of up to 5% would be considered; in exceptional circumstances it might be appropriate to stretch this to 10% but this is considered highly unlikely. Examples of disability allowances might include, but are not limited to the following:

- | | |
|--|-------------------|
| 1) POOR EAVES HEIGHT | UP TO – 5% |
| 2) POOR ACCESS | “ |
| 3) IRREGULAR SHAPE OR POOR LAYOUT | “ |
| 4) VARIATION IN FLOOR LEVELS | “ |
| 5) LIABLE TO FLOOD | “ |

CAR PARKING (See Office Scheme)

Most car parks in the town are separately entered in the Roll in their own right. Offices, which have their own private car parking, have additions in the valuation to cover for car parking. A car parking space is assumed to be about 12m².

QUANTUM

AREA	ALLOWANCE
<50	+10%
51-60	+5%
61-70	+4%
71-80	+3%
81-90	+2%
91-100	+1%
101-250	0
251-265	-1%
266-280	-2%
281-295	-3%
296-310	-4%
311-325	-5%
326-340	-6%
341-355	-7%
356-370	-8%
371-385	-9%
386-400	-10%
401-450	-11%
451-500	-12%

501-550	-13%
551-600	-14%
601-650	-15%
651-750	-16%
751-850	-17%
851-950	-18%
951-1050	-19%
1051-1150	-20%
1151-1250	-21%
1251-1350	-22%
1351-1450	-23%
1451-1550	-24%
1551-1650	-25%
1651-1750	-26%
1751-1850	-27%
1851-1950	-28%
1951-2050	-29%
2051-2150	-30%
2151-2250	-31%
2251-2350	-32%
2351-2450	-33%
2451-2550	-34%
2551-2750	-35%
2751-3000	-36%
3001-3250	-37%
3251-3500	-38%
3501-4000	-39%
4001-4500	-40%
4501-5000	-41%
5001-5500	-42%
5501-6000	-43%
6001-6500	-44%
6501-7000	-45%
7001-7500	-46%
7501-8000	-47%
8001-8500	-48%
8501-9000	-49%
9001-10000	-50%
* >10000	AT DISCRETION

* - A maximum allowance of 50% is anticipated and would only be exceeded in exceptional circumstances where supported by relevant evidence.

QUANTUM - RURAL ONLY (NOT HATSTON)

Calculate TRA and multiply this by 1.50 to give additional Quantum Allowance to reflect Rural & Isles Locations.

YARD/LAND

ISLES YARD - £0.26 m2

MAINLAND YARD - £0.77 m2

TOWNS YARD – £1.80 m2

SITE FINISHES

UNFENCED AREAS

ISLES HARDCORE & GRAVEL - £0.29 m2
MAINLAND HARDCORE & GRAVEL - £0.57 m2
TOWNS HARDCORE & GRAVEL - £1.12 m2

ISLES CONCRETE & TARMAC - £0.34 m2
MAINLAND CONCRETE & TARMAC - £0.68 m2
TOWNS CONCETE & TARMAC - £1.35 m2

Allowances may be given for older and /or poorer quality surfacing.

FENCING (2.4m CHAINLINK PERIMETER FENCE)

ALL AREAS £1.35 m

FACTORIES - £57.50m2 (Kirkwall/Hatston & Stromness)

These are constructed to a higher standard due to environmental regulations.

QUANTUM

AREA	ALLOWANCE
500-700	NIL
At 800	-2.00%
At 900	-4.00%
At 1000	-5.00%
At 1200	-6.00%
At 1500	-8.00%
At 1800	-10.00%
At 2000	-12.00%
At 3000	-18.00%
At 5000	-20.00%
At 10000	-25.00%
At 15000	-27.50%
At 20000	-30.00%
At 25000	-32.50%
At 30000	-35.00%
Over 30000	-35.00%

AGE AND CONDITION ALLOWANCE – As per SAA recommendations

3). OFFICES

A). KIRKWALL OFFICES

Quality	Area Band	Rate per m ²		
		Location		
		Good	Hatston/Out of Town	Pier
Standard	Under 25 m ²	+20%	+20%	+20%
	25 – 50 m ²	+10%	+10%	+10%
	50 – 100 m²	£137.50	£115.00	£120.00
	100 – 125 m ²	-5%	-5%	-5%
	125 – 175 m ²	-10%	-10%	-10%
	175 – 200 m ²	-15%	-15%	-15%
	Over 200 m ²	-20%	-20%	-20%

Interpolate Quantum Allowances near band edges.

Reduction Factors: -

Ground Floor – 100%; 1st Floor - 90%; 2nd Floor - 65%
 Storerooms of lesser quality – 50%; Staffrooms – 50%;
 Toilets - Ignore
Extra 10% end allowance if no Ground Floor Accommodation

Car Parking: -

First 5 spaces £250/space
 Next 5 spaces £125/space
 Remaining spaces £100/space

STROMNESS OFFICES

Basic Rate per m2	£100.00 per m²	15 to 20 m ² Add 10%	Under 15m ² Add 20%
New Terminal Building	£137.50 per m²	15 to 20 m ² Add 10%	Under 15m ² Add 20%
In the main street	£100.00 per m²	15 to 20 m ² Add 10%	Under 15m ² Add 20%

Reduction Factors as Kirkwall

Car Parking: -

First 5 spaces £250/space
 Next 5 spaces £125/space
 Remaining spaces £100/space

MAINLAND & ISLES OFFICES

At Mainland Ferry Terminals **£65 m²**
 Other Mainland **£55 m²**
 Large Isles **£33 m²**
 Small Isles **£33 m²**

4). CONTRACTORS PRINCIPLE VALUATIONS

GROUND

LOCATION	RATE/Ha
KIRKWALL	£275,000
STROMNESS	£190,000
MAINLAND	£130,000
ISLANDS	£50,000

The publication of these local practice notes and the information contained within is for guidance purposes only and may have been departed from for individual subjects. Actual or relevant evidence may take precedence.