

Assessor for Scottish Borders Council Revaluation 2026

Valuation of Shops Local Guidance Note

This Guidance Note should be applied having regard to the SAA Valuation of Shops Practice Note.

Rents have been analysed in accordance with SAA Adjustment of Rents Practice Note.

1. VALUATION CONSIDERATIONS

a. Quantum

The quantum scheme applies for all subjects – no interpolation required.

Net Internal Area (m2)	Adjustment	Net Internal Area (m2)	Adjustment
•	Aujustillelit	Alea (IIIZ)	•
less than 155	0.0%	260	-17.5%
155	-2.5%	295	-20.0%
175	-5.0%	325	-22.5%
195	-7.5%	360	-25.0%
210	-10.0%	390	-27.5%
225	-12.5%	420 and above	-30.0%
245	-15.0%		

b. Additions/Deductions to Value

Table 1a – Additions to Value

Passenger lift	+10%
Small "goods style" lift	+5%

Table 1b - Deductions to Value

Shared toilet with another subject (e.g. house):	-10%
No Toilet:	-10%
Access from street level (more than 3 steps):	-5%
Access through vennel:	up to -50%
Set back	up to -25%
Layout (not reflected in zoning):	up to -10%
Frontage (structural)	up to -10%
Inferior Construction	up to -25%
Shape (not reflected in zoning)	up to -10%
Other (add comment in notes)	up to -25%

Note: Surveyors must ensure a consistent approach when applying both Deductions and Additions to value. If deductions exceed 70% consideration should be given to an alternative valuation method

2. ADDITIONAL ITEMS

Air Conditioning/Handling	
To apply to serviced Net Internal Area	£10/m2

• Outbuilding: Workshop valuation or a reduction factor

Loading Bay: Reduction factor in zoning

Car Wash:
 SAA Valuation of Car Washes Practice Note

• Yard: Refer to Local Guidance Note - Workshops

• Car Parking: Refer to Local Guidance Note – Car Parks

Plant & Machinery
 Refer to the Rating Cost Guide Scotland

Guidance Note approved - October 2025