

# ***TAYSIDE VALUATION JOINT BOARD***

## **2026 REVALUATION**

### **VALUATION OF PORTABLE CABINS AND SIMILAR SUBJECTS**



#### **1 INTRODUCTION**

The rates per m<sup>2</sup> detailed in Appendix A are proposed for the valuation of portable cabins and similar subjects in Tayside.

The recommendations may be applied to cabins and stores in a variety of situations, including the following: -

- Stand-alone cabins used as offices and stores
- Cabins and stores used by contractors on building sites, etc.
- Cabins used in connection with other buildings valued on the comparative basis
- Steel containers used at "self-storage" sites

#### **2 SPECIFICATIONS**

The standard cabin is usually supplied with wall mounted electric heaters, lighting and power points with vinyl flooring throughout. The portable cabin will usually be recently constructed and normally be utilised for office accommodation.

Please note, portable cabin type structures may be clad externally in steel sheeting giving the outward appearance of a steel container, but internally fitted out as office accommodation. In such circumstances, the rate applied should be based on the Superior, Standard or Basic rates, as appropriate, as detailed in Appendix A.

Cabins of a "superior" standard might have additional services provided, such as showers, central heating and cabling for computer terminals. The structure may have double glazing and the interior may not differ substantially from a good standard office. The valuation of such subjects will normally merit individual consideration and reference to office rates in the locality may be appropriate.

Portable toilets and shower units should be considered as superior cabins.

Analysis of the purchase cost of such units and the associated installation costs support the level of value.

It is envisaged that the "Modern Steel Container" noted in Appendix A will be used for storage and will lack any fitting out. As stated above, a steel container fitted out as an office should be regarded as a "cabin" and valued accordingly

#### **3 VALUATION PRACTICE**

Portable Cabins should be measured on a Gross External Basis.

The table of rates should not be slavishly followed. Each case should be considered on its own merits and, in arriving at an appropriate rate, regard should be had to the values applied to any other buildings with which the cabin is associated.

The annualised cost of purchase of the portable cabins, site value, cost of transportation, labour and installation may support a higher rate than proposed however the Valuer must, in the valuation of portable cabins, consider the terms of the Valuation and Rating (Scotland) Act 1956 6(2) and general level of rent of permanent buildings in the locality.

Where the portable cabin or similar structure is located within an industrial building, the rate/m<sup>2</sup> applied should not fall below the rate applied to the building. Depending on the standard and use of the structure, in some cases it may be appropriate to adopt an appropriate office rate for the portable cabin.

### 3.1 Multi Storey Cabins

Where modular cabins are stacked to provide accommodation on more than one level with access via an external stair, consideration should be given to application of allowances in accordance with Section 8 of the Industrial Scheme of Valuation Part 1 table, below.

Main Floor	No Lift Deduction	Attic Floor	No Lift Deduction
Ground	Nil	-	-
1 <sup>st</sup>	Nil	1A	10%
2 <sup>nd</sup>	15%	2A	25%
3 <sup>rd</sup>	35%	3A	45%
4 <sup>th</sup>	45%	4A	50%
5 <sup>th</sup>	50%	5A	55%

### 3.2 Adjustment for Quantum

The effect of quantum adjustments applied in the valuation should also be considered.

The area of the portable cabins should not normally be included in the calculation of total gross internal area used to determine the level of quantum to be applied to the permanent buildings.

Where the cabins are stand alone or form a complex of site offices and stores, quantum allowances should be applied in accordance with the recommendations provided in the Industrial Scheme of Valuation Part 4 – Valuation of Miscellaneous Workshops and Stores.

### 3.3 Site Value

The rates/m<sup>2</sup> applied to portable cabins include the site on which they are located and any access thereto. In such circumstances 1½ times the total gross external area of the footprint of the temporary structures should be deducted from the total site area, together with 1½ times the total gross external area of the footprint of any permanent buildings, to determine any excess site area.

Any excess ground should be valued in accordance with its use, by reference to the appropriate recommendations. Please note that in the valuation of the site area the basic rate adopted should reflect the total site although the area to be valued will exclude 1½ times the total gross external area of the footprint of the buildings.

### **3.4 Cabins used as Offices**

In typical office locations, where the cabin is not occupied along with an industrial subject, consideration should be given to the Commercial Office scheme of valuation.

## Appendix A

### VALUATION OF PORTABLE CABINS AND SIMILAR SUBJECTS

#### ANGUS DIVISION

Quality	Rates per m2			
	Angus Main Burghs	Angus Small Burghs	Angus Villages Well Located Landward	Angus Remote Landward
Superior/WC/Shower	£46	£43	£37	£33
Standard	£34	£32	£32	£28
Basic	£32	£28	£28	£25
Modern Steel Container	£20	£19	£17	£15

#### PERTH/DUNDEE DIVISIONS

Quality	Rates per m2				
	Dundee/Perth	Perth Main Burghs	Perth Small Burghs	Perth Well Located Landward	Perth Remote Landward
Superior	£60	£46	£43	£37	£33
Standard	£50	£34	£32	£32	£28
Basic	£40	£32	£28	£28	£25
Modern Steel Container	£30	£20	£19	£17	£15

Well located landward locations are close to arterial routes or are situated with little or no locational disadvantage in comparison to burgh locations.