TAYSIDE VALUATION JOINT BOARD



REVALUATION 2026

VALUATION OF PUBLIC BUILDINGS – SITE VALUE

1 INTRODUCTION

The purpose of this practice note is to provide tables of rates to be applied in the valuation of the sites of subjects being valued on the Contractor's Basis, with sites being valued in terms of the Public Buildings Committee Practice Note No 4, Valuation of Contractor's Basis Subjects Area Adjustment and External Works.

2. VALUATION

In order to assist valuers in deciding which of the rates should apply in any given location a table of locations has been included at Appendix 1.

Where the Public Building is situated in a commercial location and where it is clearly advantageous for the particular type of subject to be in such a location the site value should be determined by the valuer having regard to the particular situation.

Where there is sufficient evidence in respect of sites of a particular class of subject, reference should be made to the level established by the analysis of that evidence.

The valuer should be aware of The Valuation for Rating (Decapitalisation Rate) (Scotland) Regulations 2005 and of the category of property to which each decapitalisation rate applies.

Should there be any doubt as to the application of this practice note, the valuer should consult with a senior member of staff.

3. TABLE OF RATES

The rates quoted in the table below are for the undeveloped site only and should be used in stage 3 of the Contractor's Basis valuation: ascertainment of land value. In terms of the Scottish Assessors' Association Basic Principles Committee Practice Note No 2, the capital value of land should be established and added to the Adjusted Replacement Cost of the buildings. The rates quoted are therefore those required to fix capital values.

In order to assist valuers in deciding which of the rates should apply in any given location, a table of locations has been included at Appendix 1.

If there is any ambiguity on a specific location the GIS system has access to a shape layer. The file is saved within the local GIS folder on the shared drive. This shape layer has served as the geographic base for the analysis and accordingly stands as the geographic base upon which values should be applied. Dundee remains a single rate and accordingly no such determination will be required with the Dundee City Council Area.

Rates for intermediate areas should be interpolated.

AREA	DUNDEE	PERTH	MAIN BURGHS	SMALL BURGHS	VILLAGES	LANDWARD
Up to 100m ²	£57.50	£52.50	£50.00	£45.00	£40.00	£32.50
At 500m ²	£55.00	£50.00	£45.00	£42.50	£40.00	£30.00
At 1000m ²	£50.00	£45.00	£40.00	£38.50	£37.50	£25.00
At 2000m ²	£42.50	£40.00	£37.50	£36.00	£35.00	£17.50
At 3000m ²	£40.00	£37.50	£35.00	£34.00	£32.50	£12.50
At 4000m ²	£37.50	£35.00	£32.50	£32.50	£30.00	£10.00
At 5000m ²	£35.00	£32.50	£30.00	£27.50	£25.00	£ 9.00
At 10,000m ²	£32.00	£30.00	£25.00	£17.50	£15.00	£ 6.00
At 2Ha	£25.00	£25.00	£20.00	£12.50	£ 8.00	£.4.00
At 3Ha	£22.50	£22.50	£17.00	£ 9.00	£ 6.00	£3.50
At 4Ha	£20.00	£20.00	£15.00	£ 9.00	£ 6.00	£ 3.00
At 5Ha & over	£17.50	£17.50	£15.00	£ 9.00	£ 6.00	£ 3.00

PERTH & KINROSS

PERTH CITY BURGHS LARGE VILLAGES Perth Auchterarder Aberfeldy Almondbank Blairgowrie Abernethy Abernethy Aberuthven Huntingtower Invergowrie Lochty Crieff Birnam Blailinluig Blairingone Bilackford Blair Atholl Milnathort Comrie Blairingone Pitlochry Coupar Angus Braco Rattray Dunkeld Bridge of Tilt Rosemount Firol Burrelton Scone Glencarse Caputh Inchture Collace Luncarty Dunning Methven Glimerton New Alyth Glenfarg Stanley Greenloaning Guildtown Kenmore Kettins Kinloch Rannoch Kinnesswood Kirkmichael Luncarty Meigle Meikleour Moulin Murthly Muthill Pitcairngreen Rait St Fillans St MALL VILLAGES Abernyte Aberrute Aberrutey Aberuthven Aberuthven Ballengie Abertuhen Ballengie Ba		1.4005	SMALL BURGHS & VILLAGES		
Almondbank Blairgowrie Abernethy Aberuthven Huntingtower Bridge of Earn Alyth Ardler Invergowrie Carsie Bankfoot Balbeggie Lochty Crieff Birnam Ballinluig Kinross Blackford Blair Atholl Milnathort Comrie Blairingone Pitlochry Coupar Angus Braco Rattray Dunkeld Bridge of Tilt Rosemount Errol Burrelton Scone Glencarse Caputh Inchture Collace Longforgan Crook of Devon Luncarty Dunning Methven Gilmerton New Alyth Glenfarg Stanley Greenloaning Guildtown Kenmore Kettins Kinloch Rannoch Kinnesswood Kirkmichael Luncarty Meigle Meikleour Moulin Murthly Muthill Pitcairingreen Rait St Fillans St Madoes Scotlandwell Spittalfield	PERTH CITY	LARGE BURGHS		SMALL VILLAGES	
Huntingtower Bridge of Earn Alyth Ardler Invergowrie Carsie Bankfoot Balbeggie Lochty Crieff Birnam Ballinluig Kinross Blackford Blair Atholl Milnathort Comrie Blairingone Pitlochry Coupar Angus Braco Rattray Dunkeld Bridge of Tilt Rosemount Errol Burrelton Scone Glencarse Caputh Inchture Collace Longforgan Crook of Devon Luncarty Dunning Methven Gilmerton New Alyth Glenfarg Stanley Greenloaning Guildtown Kinnesswood Kirkmichael Luncarty Meigle Meikleour Meikleour Moulin Murthly Muthill Pitcairngreen Rait St Fillans St Madoes Scotlandwell Spittalfield	Perth	Auchterarder	Aberfeldy	· ·	
Invergowrie Carsie Bankfoot Balbeggie Lochty Crieff Birnam Ballinluig Kinross Blackford Blair Atholl Milnathort Comrie Blairingone Pitlochry Coupar Angus Braco Rattray Dunkeld Bridge of Tilt Rosemount Errol Burrelton Scone Glencarse Caputh Inchture Collace Longforgan Crook of Devon Luncarty Dunning Methven Gilmerton New Alyth Glenfarg Stanley Greenloaning Guildtown Kenmore Kettins Kinloch Rannoch Kinnesswood Kirkmichael Luncarty Meigle Meikleour Moulin Murthly Muthill Pitcairngreen Rait St Madoes Scotlandwell Spittalfield	Almondbank	Blairgowrie	Abernethy	Aberuthven	
Lochty Crieff Birnam Ballinluig Kinross Blackford Blair Atholl Milnathort Comrie Blairingone Pitlochry Coupar Angus Braco Rattray Dunkeld Bridge of Tilt Rosemount Errol Burrelton Scone Glencarse Caputh Inchture Collace Longforgan Crook of Devon Luncarty Dunning Methven Gilmerton New Alyth Glenfarg Stanley Greenloaning Guildtown Kenmore Kettins Kinloch Rannoch Kinnesswood Kirkmichael Luncarty Meigle Meikleour Moulin Murthly Muthill Pitcairngreen Rait St Madoes Scotlandwell Spittalfield	Huntingtower	Bridge of Earn	Alyth	Ardler	
Kinross Blackford Blair Atholl Milnathort Comrie Blairingone Pittochry Coupar Angus Braco Rattray Dunkeld Bridge of Tilt Rosemount Errol Burrelton Scone Glencarse Caputh Inchture Collace Longforgan Crook of Devon Luncarty Dunning Methven Gilmerton New Alyth Glenfarg Stanley Greenloaning Guildtown Kenmore Kettins Kinloch Rannoch Kinnesswood Kirkmichael Luncarty Meigle Meikleour Moulin Murthly Muthill Pitcairngreen Rait St Madoes Scotlandwell Spittalfield	Invergowrie	Carsie	Bankfoot	Balbeggie	
Milnathort Comrie Blairingone Pitlochry Coupar Angus Braco Rattray Dunkeld Bridge of Tilt Rosemount Errol Burrelton Scone Glencarse Caputh Longforgan Crook of Devon Luncarty Dunning Methven Gilmerton New Alyth Glenfarg Stanley Greenloaning Guildtown Kenmore Kettins Kinloch Rannoch Kinnesswood Kirkmichael Luncarty Meigle Meikleour Moulin Murthly Muthill Pitcairingreen Rait St Madoes Scotlandwell Spittalfield	Lochty	Crieff	Birnam	Ballinluig	
Pitlochry Coupar Angus Braco Rattray Dunkeld Bridge of Tilt Rosemount Errol Burrelton Scone Glencarse Caputh Inchture Collace Longforgan Crook of Devon Luncarty Dunning Methven Gilmerton New Alyth Genfarg Stanley Greenloaning Guildtown Kenmore Kettins Kinloch Rannoch Kinnesswood Kirkmichael Luncarty Meigle Meikleour Moulin Murthly Muthill Pitcairngreen Rait St Madoes Scotlandwell Spittalfield		Kinross	Blackford	Blair Atholl	
Rattray Dunkeld Bridge of Tilt Rosemount Errol Burrelton Scone Glencarse Caputh Inchture Collace Longforgan Crook of Devon Luncarty Dunning Methven Gilmerton New Alyth Glenfarg Stanley Greenloaning Guildtown Kenmore Kettins Kinloch Rannoch Kinnesswood Kirkmichael Luncarty Meigle Meikleour Moulin Murthly Muthill Pitcairngreen Rait St Fillans St Madoes Scotlandwell Spittalfield		Milnathort	Comrie	Blairingone	
Rosemount Errol Burrelton Scone Glencarse Caputh Inchture Collace Longforgan Crook of Devon Luncarty Dunning Methven Gilmerton New Alyth Glenfarg Stanley Greenloaning Guildtown Kenmore Kettins Kinloch Rannoch Kinnesswood Kirkmichael Luncarty Meigle Meikleour Moulin Murthly Muthill Pitcairngreen Rait St Madoes Scotlandwell Spittalfield		Pitlochry	Coupar Angus	Braco	
Scone Glencarse Caputh Inchture Collace Longforgan Crook of Devon Luncarty Dunning Methven Gilmerton New Alyth Glenfarg Stanley Greenloaning Guildtown Kenmore Kettins Kinloch Rannoch Kinnesswood Kirkmichael Luncarty Meigle Meikleour Moulin Murthly Muthill Pitcairngreen Rait St Madoes Scotlandwell Spittalfield		Rattray	Dunkeld	Bridge of Tilt	
Inchture Collace Longforgan Crook of Devon Luncarty Dunning Methven Gilmerton New Alyth Glenfarg Stanley Greenloaning Guildtown Kenmore Kettins Kinloch Rannoch Kinnesswood Kirkmichael Luncarty Meigle Meikleour Moulin Murthly Muthill Pitcairngreen Rait St Madoes Scotlandwell Spittalfield		Rosemount	Errol	Burrelton	
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New Alyth Glenfarg Stanley Greenloaning Guildtown Kenmore Kettins Kinloch Rannoch Kinnesswood Kirkmichael Luncarty Meigle Meikleour Moulin Murthly Murthly Muthill Pitcairngreen Rait St Madoes Scotlandwell Spittalfield			Luncarty	Dunning	
Stanley Greenloaning Guildtown Kenmore Kettins Kinloch Rannoch Kinnesswood Kirkmichael Luncarty Meigle Meikleour Moulin Murthly Murthly Muthill Pitcairngreen Rait St Fillans St Madoes Scotlandwell Spittalfield			Methven	Gilmerton	
Guildtown Kenmore Kettins Kinloch Rannoch Kinnesswood Kirkmichael Luncarty Meigle Meikleour Moulin Murthly Muthill Pitcairngreen Rait St Fillans St Madoes Scotlandwell Spittalfield			New Alyth	Glenfarg	
Kenmore Kettins Kinloch Rannoch Kinnesswood Kirkmichael Luncarty Meigle Meikleour Moulin Murthly Muthill Pitcairngreen Rait St Fillans St Madoes Scotlandwell Spittalfield			Stanley	Greenloaning	
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Kettins Kinloch Rannoch Kinnesswood Kirkmichael Luncarty Meigle Meikleour Moulin Murthly Muthill Pitcairngreen Rait St Fillans St Madoes Scotlandwell Spittalfield					
Kinloch Rannoch Kinnesswood Kirkmichael Luncarty Meigle Meikleour Moulin Murthly Murthly Fitcairngreen Rait St Fillans St Madoes Scotlandwell Spittalfield				Kenmore	
Kinnesswood Kirkmichael Luncarty Meigle Meikleour Moulin Murthly Muthill Pitcairngreen Rait St Fillans St Madoes Scotlandwell Spittalfield				Kettins	
Kirkmichael Luncarty Meigle Meikleour Moulin Murthly Muthill Pitcairngreen Rait St Fillans St Madoes Scotlandwell Spittalfield				Kinloch Rannoch	
Luncarty Meigle Meikleour Moulin Murthly Muthill Pitcairngreen Rait St Fillans St Madoes Scotlandwell Spittalfield				Kinnesswood	
Meigle Meikleour Moulin Murthly Muthill Pitcairngreen Rait St Fillans St Madoes Scotlandwell Spittalfield				Kirkmichael	
Meikleour Moulin Murthly Muthill Pitcairngreen Rait St Fillans St Madoes Scotlandwell Spittalfield				Luncarty	
Moulin Murthly Muthill Pitcairngreen Rait St Fillans St Madoes Scotlandwell Spittalfield				Meigle	
Murthly Muthill Pitcairngreen Rait St Fillans St Madoes Scotlandwell Spittalfield				Meikleour	
Muthill Pitcairngreen Rait St Fillans St Madoes Scotlandwell Spittalfield				Moulin	
Pitcairngreen Rait St Fillans St Madoes Scotlandwell Spittalfield				Murthly	
Rait St Fillans St Madoes Scotlandwell Spittalfield				Muthill	
St Fillans St Madoes Scotlandwell Spittalfield				Pitcairngreen	
St Madoes Scotlandwell Spittalfield				Rait	
Scotlandwell Spittalfield				St Fillans	
Spittalfield				St Madoes	
				Scotlandwell	
Woodside				Spittalfield	
				Woodside	

ANGUS

	SMALL BURGHS & VILLAGES					
MAIN BURGHS	SMALL BURGHS	LARGE VILLAGES	SMALL VILLAGES			
Arbroath	Barry	Auchterhouse	Arbirlot			
Elliot	Brechin	Bridgefoot	Bowriefauld			
Forfar	Carnoustie	Birkhill	Bucklershead			
Inchbraoch	Kirriemuir	Charleston	Carmyllie			
Monifieth	Northmuir	Edzell	Craichie			
Montrose	Westhaven	Friockheim	Craigo			
Monifieth		Glamis	Colliston			
St Vigeans		Hillside	Douglastown			
Tayock		Inveraldie	Duntrune			
		Kingsmuir	Dykehead			
		Letham	Easthaven			
		Lunanhead	Inveraldie			
		Maryton	Inverkeilor			
		Monikie	Kellas			
		Muirhead	Kingennie			
		Newbigging	Kingoldrum			
		Newtyle	Letham Grange			
		Newbigging	Leysmill			
		Strathmartine	Liff / Fowlis			
		Westmuir	Memus			
			Muidrum			
			Padanaram			
			Panbride			
			Piperdam			
			Roundyhill			
			Tannadice			
			Tealing			
			Wellbank			