



Non Domestic Rating
Council Tax & Electoral Registration

Assessor for Scottish Borders Council
Revaluation 2023

Valuation of Offices Local Guidance Note

1. APPLICATION

This Guidance Note should be applied having regard to the SAA Commercial Properties Committee - Practice Note 13 – Valuation of Offices

Rents have been analysed in accordance with SAA Basic Principles Committee - Practice Note 1 – Adjustment of Rents.

2. SPECIFICATION

- Good office accommodation with **adequate** layout, heating, lighting and toilet provision.
- No lift provision

3. VALUATION CONSIDERATIONS

a. Quantum

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

Area (m ²)	Adjustment
0 to 100	NIL
100.01 to 200	-5%
200.01 to 300	-10%
300.01 to 1000	-20%
Greater than 1000	-30%

b. Additions to Value

Additions to value	Adjustment
Passenger lift	+10%
Small “goods style” lift	+5%

c. Deductions to Value

Deductions to value	Adjustment
Shared Toilet with other offices:	0%
Shared toilet with another subject (e.g. house):	-10%
No Toilet:	-10%
No Heating:	-10%
Poor Layout:	Up to maximum -10%
Poor Quality:	Up to maximum -10%

Note: Surveyors must ensure a consistent approach when applying both Deductions and Additions to value.

4. ADDITIONAL ITEMS

Air Conditioning/Handling	
To apply to serviced Net Internal Area	£9/m2

- Car Parking: Refer to Local Guidance Note – Car Parks
- Plant & Machinery Refer to the Rating Cost Guide Scotland

Guidance Note approved – October 2022