

Revaluation 2010

Public Buildings Committee

Practice Note 18 Valuation of Ambulance Stations

1.0 Introduction

- 1.1 Modern Ambulance stations tend to be predominantly situated on, or in close proximity to, industrial estates/business parks in speculatively built units adapted for their own occupational demands.

Older ambulance stations are also likely to be situated in locations where there will be a body of comparable rental evidence.

Ambulance stations will normally incorporate crew, office and garage/workshop accommodation and canopies may be provided for vehicular storage.

2.0 Basis of Valuation

- 2.1 Sufficient evidence has been ingathered to ascertain that rents, Scotland wide, are at the prevailing level for surrounding subjects of a similar type and character. Accordingly, it is recommended that the Comparative Principle of valuation be the preferred valuation method for this subject type.
- 2.2 There may, however, be exceptional circumstances where the subject's location and physical character are such that it is not appropriate to adopt the Comparative Principle. Building cost evidence has therefore been ingathered to prescribe unit cost rates to facilitate the application of Contractor's Basis valuations.

3.0 Survey and Measurement (Contractor's Basis Valuations)

- 3.1 Building areas should be calculated on a gross external basis for each main floor. Attic floor accommodation should be calculated on a gross internal basis excluding any area under 1.5 metres in height.
- 3.2 The internal finish of the buildings should be noted and the areas of the garage/ workshop, office and canopy should be separately calculated.
- 3.3 The total site area and areas and details of car parks, roadways, landscaping etc should also be determined together with details of boundary walls, fences etc.

4.0 Building Costs

- 4.1 The available cost evidence was analysed in terms of SAA Basic Principles Committee Practice Note 2 (Contractor's Basis Valuations). The unit cost rates derived reflect a Scottish Mean location factor, a £3 million contract size and a date of 1 April 2008.

5.0 Method of Valuation

- 5.1 Where the Comparative Principle of valuation is considered appropriate reference should be made to local practice and procedure.
- 5.2 Buildings valued on the Contractor's Basis should be valued in accordance with SAA Basic Principles Committee Practice Note 2 (Contractor's Basis Valuations).
- 5.2.1 Recommended unit cost rates based on the above mentioned cost analysis are noted below. The recommended rates exclude professional fees and external works.
- 5.2.2 External works should be valued in accordance with SAA Public Buildings Committee Practice Note 4 (Valuation of Contractor's Basis Subjects, Areas Adjustment, External Works' Costs, Allowances and Land).
- 5.2.3 Adjustments in respect of contract size and additions for professional fees should be made in accordance with the recommendations contained in SAA Basic Principles Committee Practice Note 2 (Contractor's Basis Valuations).
- 5.2.4 Age, obsolescence and other allowances should be made in accordance with SAA Public Buildings Committee Practice Note 4 (Valuation of Contractor's Basis Subjects, Areas Adjustment, External Works' Costs, Allowances and Land).
- 5.2.5 Land value should be determined by reference to local evidence and where necessary SAA Public Buildings Committee Practice Note 4 (Valuation of Contractor's Basis Subjects, Areas Adjustment, External Works' Costs, Allowances and Land).
- 5.2.6 The Estimated Replacement Cost and the Adjusted Replacement Cost are derived as indicated in Sections 6 and 7 below.

6.0 Estimated Replacement Cost

- 6.1 Description of typical Station
- 6.1.1 Insulated double skin external wall enclosure, insulated roof construction and typically concrete floor construction. The subjects will be adequately serviced with power, heating and lighting. Adequate locker and toilet/showering facilities will be provided.
- 6.1.2 Garage/canopy will be of similar standard of construction to main building.

6.2 Unit Cost Rate

6.2.1 Garage, workshop and stores £900

6.2.2 Office and staff areas £1,350

6.2.3 Canopy areas £360

6.3 Plant and Machinery

6.3.1 The building specification will include heating, lighting and normal lift provision. Any additional plant found in these subjects should be dealt with in terms of the Valuation for Rating (Plant & Machinery)(Scotland) Regulations 2000 and valued accordingly.

6.4 Adjustment of Gross Areas

6.4.1 Where a subject is of older construction e.g. stone, and has thicker than normal walls the area should be adjusted on a floor by floor basis in accordance with SAA Public Buildings Committee Practice Note 4 (Contractor's Basis Valuations, Adjustment of Areas, External Works' Costs, Allowances and Land) to adjust the floor area to the modern equivalent.

7.0 Adjusted Replacement Cost

7.1 Age and Obsolescence

7.1.1 Age and obsolescence allowances should be applied to the estimated replacement cost derived above in accordance with the table in SAA Public Buildings Committee Practice Note 4 (Valuation of Contractor's Basis Subjects, Areas Adjustment, External Works' Costs, Allowances and Land).

7.1.2 In the case of modernised or extensively refurbished buildings a notional age and obsolescence may be considered in determining an appropriate level of value.

8.0 Land

8.1 Land value should be determined by reference to local evidence and SAA Public Buildings Committee Practice Note 4 (Valuation of Contractor's Basis Subjects, Areas Adjustment, External Works' Costs, Allowances and Land).

9.0 Decapitalisation Rate

9.1 The appropriate statutory decapitalisation rate should be applied. It should be noted that ambulance stations do not qualify for the lower prescribed rate.

10.0 End Allowance

10.1 The valuer may, at this stage, consider any factors which affect the subjects as a whole and which have not been accounted for at other stages.