



## **Revaluation 2010**

### **Public Buildings Committee**

#### **Practice Note 2 Valuation of Crematoria**

#### **1.0 Introduction**

- 1.1 Crematoria vary in design and size but all require sufficient land to provide an appropriate setting for the crematorium and the interment or scattering of cremated remains together with adequate access roads and car parking space.

#### **2.0 Basis of Valuation**

- 2.1 It is recommended that Crematoria are valued by the application of the shortened Receipts & Expenditure method.
- 2.2 Accounts have been provided and have been analysed to provide a valuation framework for the 2010 revaluation.

#### **3.0 Valuation**

- 3.1 The valuation should proceed as follows.
  - (a) Estimate the hypothetically achievable annual number of cremations expected, based on the information available at the statutory valuation "tone" date of 1 April 2008. Care should be taken to ensure that distortions in a particular year (e.g. by reason of a temporary closure) are not allowed to influence judgement.
  - (b) Apply the amounts from the following table which contains a recommended rate per cremation. The scale should be interpolated strictly between each point on the scale for cremation numbers other than those shown.

<b>Crematoria: Scotland Scale of RV per Cremation</b>	
<b>Cremations pa.</b>	<b>Rate/cremation</b>
At 350	£28.00
At 500	£39.20
At 600	£47.04
At 700	£54.88
At 750	£58.80
At 800	£60.37
At 1200	£72.91
At 1250	£74.48
At 1300	£75.22
At 2000	£85.46
At 2050	£84.99
At 2150	£83.98
At 2250	£82.99
At 2300	£82.30
At 2400	£81.06
At 2450	£80.41
At 2500	£79.73
At 2650	£82.64
At 2750	£84.61
At 2900	£87.60
At 3000	£89.62
At 3200	£93.71
At 3500	£100.00
> 3500	£100.00

- 3.2 The cremation fee represents a modest proportion of the total costs of a funeral and no adjustment is to be made where a crematorium operator chooses to make a charge that is below the national average.
- 3.3 The following scale of allowances is structured to recognise the significant dates during the period 1885-2008, reflecting changes in building design and an increase in the construction of new crematoria. Allowance should be applied after consideration and application of 3.1(a) and 3.1(b).

<b>End Allowance for Design/Layout for Older Premises</b>	
<b>Period</b>	<b>Allow</b>
1885 – 1920	10%
1921 – 1950	7.5%
1951 – 1965	5%
1966 – 1975	2.5%
1976 onwards	Nil

#### **4.0 Combined Burial Ground/Crematorium**

- 4.1 Where a Burial Ground forms part of the crematorium complex reference should be made to the SAA Public Buildings Committee Practice Note 13 (Valuation of Burial Grounds) to enable its valuation. This valuation should be added to that of the crematorium so that a unum quid valuation may be considered.

#### **5.0 The Garden of Remembrance**

- 5.1 No additional amount should be made for the land surrounding the crematorium.