



Revaluation 2010

Public Buildings Committee

Practice Note 25 Valuation of Ministry of Defence Properties

1.0 Introduction

- 1.1 This Practice Note deals with the valuation of lands and heritages occupied by the Ministry of Defence (MoD). Lands & Heritages occupied by private contractors, who are carrying out operations solely or primarily on behalf of the MoD, will also be valued by this Practice Note.

2.0 Basis of Valuation

- 2.1 The contractor's basis is to provide the principal method of valuation for all specialised MoD properties. The appropriate statutory decapitalisation rate should be applied.
- 2.2 The contractor's basis of valuation is to be applied in the manner indicated within the SAA, Basic Principles Practice Note 2 (Contractor's Basis Valuations).
- 2.3 The measurement of all subjects valued on the contractor's basis, is to be on the basis of gross external area (GEA) as defined in the RICS Code of Measuring Practice.
- 2.4 No adjustment is expected to be made to the beacon cost of a building measured on a GEA basis in respect of the wall thickness of the building.
- 2.5 Any subjects valued by rental or other methods are to be measured on the basis appropriate to that class of property.

3.0 Classification

- 3.1 The specialised nature of MoD properties may arise from the construction, arrangement, size or location of the subject, or a combination of these factors, or from the function or purpose for which the lands and heritages are used.
- 3.2 There will be a number of non-specialised MoD subjects where the comparative method of valuation will be appropriate.

4.0 STAGE 1- ESTIMATED REPLACEMENT COSTS

- 4.1 In the absence of actual or updated historical costs, expressed in £per

m², the costs shown in Table 1 to this Practice Note, shall be taken to represent the ERC for the **modern equivalent** of the various categories of buildings. Any actual or updated costs will be cross-referenced with Table 1 and a considered view taken prior to application. Notes on specific types of buildings are listed below.

4.1.1 Use Codes: 1-20 & 100-131 Accommodation, Mess and Catering.

Use Codes 130X, 130Y & 130Z New Accommodation Blocks

All new accommodation blocks are typically being built to one of the three types as defined below;

- **Type X:** accommodation blocks normally consisting of self-contained units of, 8-12 person multiple occupancy bedrooms communal space, communal ablutions area and a communal utility room. (Dormitory accommodation Use Code 130X)
- **Type Y:** accommodation block consist of self-contained units of 4, person multiple occupancy bedrooms incorporating study space with communal facilities as type 130X and that may include one or more individual en-suite rooms. (Part en-suite Use Code 130Y)
- **Type Z:** accommodation block consisting of individual en-suite rooms, normally in blocks of 6, sharing common room and utility rooms. (All en-suite Use Code 130Z)

An illustration of these types is shown at Appendix 1. Codes 130X, 130Y & 130Z will be used to value all new transient accommodation.

Use Codes 6, 16 & 17 Other Transient Accommodation

Are to be used as appropriate for non-permanent accommodation excluding those within or attached to mess facilities and not built to the current standards as defined above.

These older accommodation blocks will typically be built to one of the two types defined below;

- **Type X minus:** accommodation comprising dormitory bedrooms for 8-12 persons, with little or no communal facilities and basic communal ablutions that may be housed in a separate block. (Dormitory accommodation – other ranks Use Codes 16 & 17)
- **Type Z minus:** accommodation comprising single bedrooms, typically for 1-2 persons, with limited communal facilities and basic communal ablutions that may be housed in a separate block. (Dormitory Accommodation – Officers Use Code 6)

Again these are shown on the illustration at Appendix 1.

Use Codes 1-5, 7, 11-15 and 130-131 – Permanent Domestic Accommodation – are to be used as appropriate for all permanent domestic accommodation, excluding those within or attached to mess facilities.

Use Codes 102-104, 112-114 & 122-124 – Mess Accommodation – are to be used for all accommodation within or attached to mess facilities. These typically comprise single rooms with en-suite facilities and shared laundry facilities, most closely resembling Type Z accommodation. Public and communal rooms, including bars and catering facilities should be valued separately under Use Codes 101, 111 & 121. The accommodation will be apportioned between permanent domestic and transient non-domestic as per paragraph 4.3.3 below.

Use Codes 101, 111 & 121 – Mess Catering – are to be used for all catering, messing and public rooms within mess buildings. The rate adopted will reflect a typical mix of these uses including the presence of a bar and full kitchen. The proportion to be treated as non-domestic is as per paragraph 4.3.4 below

Use Codes 100, 110 & 120 – Mess Catering & Accommodation – are only to be used where a division between catering and accommodation cannot be established and again will need to be apportioned between domestic and non-domestic uses.

4.1.2 Use codes 200,201,202 – churches, chapels and other places of worship.

Refer to the SAA Public Buildings Note 24 (Valuation of Churches & other Places of Worship).

4.1.3 Use codes 217 & 217A– changing rooms. This scale is divided between basic changing/locker rooms with no ablutions (Use Code 217) and those including the full range of showers, toilets and drying facilities (Use Code 217A). Should changing rooms include limited additional facilities consideration can be given to adopting a rate between the two beacon costs.

4.1.4 Code 219 – sports/cricket pavilion including bar, changing facilities and showers/wc. This scale assumes the pavilion provides facilities similar to those for Use Code 217A with the addition of a bar and possibly limited catering. A pavilion that merely provides a changing room with no additional facilities should be valued using Use Code 217.

4.1.5 Use code 220- gymnasium without changing facilities. The scale cost reflects a basic standard of building comprising a hall with gymnasium floor. It is unlikely to be heated. Adjustment to this cost may be appropriate for buildings that have been converted to this use.

4.1.6 Use Code 220A – gymnasium with changing facilities. As above but include basic changing/locker rooms, toilet areas and showers.

4.1.7 Use Code 221W – FIBUA (Fighting in built-up areas). The cost adopted under this code is reflective of an average FIBUA building used

for training purposes. It will be similar in construction to a dwelling but lacking in internal finishes and with only limited services. The level of repair should not significantly affect its value, though it would be expected to be wind & watertight. Actual FIBUA buildings may vary from this standard and could be of a more specialist construction. Where details are known consideration should be given to adopting a Use Code from the range 970A-970G.

- 4.1.8 Use codes 225 - sports hall/centre.** The scale cost reflects a building similar in standard to those provided by Local Authorities and will include any of the following, the main activity hall, an instruction gallery, ancillary activity and fitness rooms, squash courts, refreshments areas, equipment store and office, changing and shower facilities.

Where the standard of a MoD facility is significantly different from the beacon described above, either the A & O allowance will be adjusted or consideration will be given to using a rate between that for this use code and use 220A.

- 4.1.9 Use code 228 – swimming pool.** The scale cost reflects a building similar in standard to those provided by Local Authorities and will include the main pool area, a viewing gallery, changing and shower facilities, and plant and switch rooms.

Where the standard of a MoD facility is significantly different from the beacon described above, the A & O allowance will be adjusted accordingly.

A building that includes both “wet and dry” facilities will be valued by applying the costs of Use codes 225 & 228 to the relevant areas as appropriate.

- 4.1.10 Use code 229 & 229A- obstacle courses.** The cost adopted needs to reflect the type of course used at the lands and heritages.
- The Type A course consists of more challenging obstacles and is designed for trained servicemen and typically has up to 18 obstacles (Use code 229)
 - The Type B is more basic and is designed for recruit training and typically has up to 9 obstacles (Use code 229A).
 - In addition, some establishments, especially special forces, have specialised obstacle courses (“Tarzan” and high-ropes courses)

- 4.1.11 Use Codes 300, 310, 320 & 330 – Medical and Dental buildings –** The cost adopted reflects the typical modern, purpose built, health care facility used as either a medical centre, dental centre or in mixed use. Older equivalents, built to a more basic standard, will typically be valued on the same scale as the appropriate standard offices.

- 4.1.12 Use Code 500 & 500A – standard MoD offices -** Standard offices are typically either single or two storeys, with or without lift and usually constructed of brick or brick & block, with a solid floor. The roof will typically be either pitched covered in slate or tiles, or be flat concrete.

They may be single or double-glazed. They will usually be heated by hot water radiators although may additionally have elements of air-handling or air conditioning. They will usually have perimeter services and can provide either open-plan or cellular offices or a combination of the two. Internal finishes will vary from the most basic painted brick or block and plastered ceilings, to plastered walls and suspended ceilings. The space will also usually include parts used as kitchens and toilet facilities and up to 25% may be used as stores. Areas of stores or other non-office value uses in excess of this % will be valued at the appropriate use cost.

It is assumed that the majority of older standard offices found on MoD sites will be of the most basic type described above i.e. only single glazed, CH only, painted brick/block walls, no suspended ceilings. These should be valued by reference to Use Code 500. Use Codes 500A1-500A4 provide a range of costs for valuing better quality space having more of the additional features described such as suspended ceilings, lifts, air conditioning etc.

It is assumed that most modern standard offices, built post 1990, will have some of these features and they will typically be valued by reference to Use Code 500A2. The best quality of this type, having all the additional features mentioned should be valued by reference to Use Code 500A4.

4.1.13 Use Codes 500B - higher quality offices – This Use Code is to be used to value all offices of a higher quality than the standard described at 4.1.12 above and of a type that are more akin to purpose built commercial type office buildings.

These offices will be typically built of steel or concrete frame construction with brick or block external walls or, brick/block curtain walls with insulated panel infill. They will usually be on two or more floors and have a passenger lift. Floors will be of concrete slab or pre cast concrete block. Windows will be aluminium or uPVC, double or single glazed. Internally, the office suites will be formed of demountable partitioning or of open plan style and will be centrally heated by means of panel radiators and may have some means of mechanical ventilation. Lighting will be inset within suspended ceilings. There may be localised computer suites with integral air conditioning.

The beacon costs for Use Codes 500B1-500B4 set out a range of values within this category, varying by size and quality of the space. It is expected that most will be valued by reference to Use Code 500B2.

Some buildings in this category will also be of a more prestigious quality. It is expected that all the features listed above will be present but internal/external finishes will be of a higher quality. Full air conditioning or environmental controls will be present and raised access floors may feature. Such buildings may contain conference rooms, lecture rooms and/or theatre facilities. There may also be additional catering facilities to meet conference use.

It is assumed that the majority of buildings valued within Use Codes 500B will be of more modern construction, typically from the 1980's onwards. Any older buildings within this group may be of inferior construction and in particular there may be specific problems associated with buildings constructed to standards significantly inferior to their modern counterparts. These include defects such as concrete cancer, corrosion of steel frame structure, ingress of weather through panelling or windows of inferior design and deterioration of flat roofing. Where some or all of these problems exist the Age and Obsolescence adjustment at Stage 2 will be increased by up to 10% as appropriate. This should not duplicate any allowance outlined at Section 5.5, given for structures of this use that are system-built.

4.1.14 Use code 501 – Headquarters offices. This use code has been discontinued and HQ offices should be valued by the most appropriate Use Code of 500, 500A or 500B.

4.1.15 Use code 506 – Purpose built TA Centres.

These will typically have integral drill halls, offices, classrooms, mess/catering facilities rooms and stores including secure stores and armouries. Older centres may include an integral indoor shooting range, though this would normally not be found within the modern substitute. Whilst regard is not normally made to the mix of these uses, the scale cost may be subject to variation in exceptional cases.

Where a drill hall is not an integral part of the main TA Centre, it should be valued on the same scale as Use code 220. The modern, integral drill hall would not be expected to exceed 175m² GIA. Where it does, only 10% of the area in excess of that size, which is still used as a drill hall, will be valued in addition.

Indoor ranges, whether integral with the main TA Centre or part of a separate building, will be valued on the scale cost under Use Code 221A. Additional, non-integral, buildings will be valued on the scale cost appropriate to the use of the building.

It may be appropriate to make allowances in the valuation of a TA Centre to reflect possible surplusage within the main building and overall underutilisation of the site. An allowance for surplusage should have regard to the size of the main building compared to the modern substitute and should be considered on all those sites where the area of the main building, excluding the total area of the drill hall and any integral indoor range, exceeds 1650m². A further allowance for underutilisation may be made having regard to the numbers using the site, comparing the numbers recruited against the complement of the units using each centre and the frequency of use of the site. Any allowance for underutilisation should not duplicate any made in respect of vacant space under Para 5.4 below.

Where a TA Centre is now used solely as a Cadet centre (ACF, ATC or CCF) the value should be based on the most appropriate modern

replacement usually using either Use Codes 507A or 507B (See 4.1.18 below), though the size of the substitute may have regard to the actual areas in use within the existing centre.

4.1.16 Use code 506A- Non purpose-built TA Centres with facilities typical of standard offices, will be valued on the scale cost shown for Use Code 506A. Additional buildings will be valued on the scale cost appropriate to the use of the building and this will include non-integral drill halls that should be valued on the Use Code 220 as 4.1.15 above.

4.1.17 Use code 506B-Reserve Forces Headquarters and OTC centres. Buildings of this category will generally have a higher office and/or classroom content than a standard TA Centre and will be valued on the scale cost shown for Use code 506B.

4.1.18 Use Codes 507A-D – Reserve Forces; ACF/ATC/CCF

These codes are for use in valuing the most common types of purpose built cadet force premises, assuming it is appropriate to value these occupations on a Contractor's Basis and not where such premises could be valued on a rental basis.

4.1.18.1 Use Code 507A – Purpose built cadet centres – single detachment

These will typically be up to 250m² GEA and mainly comprise a mix of classrooms, offices, stores and ancillary areas. They may include a small hall within the overall area. Construction will usually be modular and the beacon cost reflects this, although this does not preclude the use of permanent construction where appropriate to the site. They may also include a separate, purpose built, tube range and this should be valued using Use Code 221G.

4.1.18.2 Use Code 507B – Purpose built cadet centres – multiple detachments/CCF

These will typically be between 250-500m² GEA and comprise a mix of accommodation similar to Use Codes 500 and 504 (Standard Offices/classrooms), with the majority of space being classrooms, offices or other similar uses but including smaller areas of stores, specialist stores (including armouries) and ablutions. It is assumed to be of permanent, brick & tile construction.

Buildings above this size will often also incorporate a larger hall and/or a 25m MRR and a smaller proportion of the space will be offices/classrooms. The beacon costs for these size bands reflect this mix of accommodation.

In all cases if the actual mix of accommodation is significantly different it may be appropriate to value the building by reference to the beacon cost for each element.

4.1.18.3 Use Code 507C – ACF/ATC HQ Offices

Again these would be expected to be of similar construction and use to other MoD standard offices (Use Code 500) and the beacon cost is therefore the same, though this does not preclude valuing these buildings by reference to higher quality office beacons (Use Codes 500A & B) if appropriate.

This use may form part of a larger building valued by reference to Use Code 507B and in such instances it would again be appropriate to value the building on an elemental basis, having regard to the beacon costs for Use Codes 507B and 507C.

4.1.18.4 Use Code 507D – Purpose built cadet weekend training centres.

These buildings would typically comprise a mix of space including the elements found in beacon 507B, with the addition of sleeping accommodation (mainly 4-8 person dorms, with some single rooms), larger ablution blocks, drying rooms and mess/catering facilities.

They will typically be between 1500m² and 2500m² GEA and be of permanent, brick & tile construction. The beacon cost reflects a 50/50 split of space between the areas used as dormitory accommodation & ablutions and the remainder of the space.

Because of variations in the mix of space it may be more appropriate to value this beacon by reference to the individual beacon costs for each element.

4.1.19 Use Code 600 – Storehouse non specialised and Use Code 620 – Vehicle Storage

Defined as a basic purpose-built structure used for general storage. Typically, it will be steel or concrete framed construction with either un-insulated PMS, or asbestos sheet cladding. All services are available but the building it will have no heating. If the walls and roof are insulated and/or the building is fully heated an addition of 5% in respect of each element should be made to the beacon cost.

The use cost scale for this code assumes a standard eaves height of 4m. For each metre of eaves heights, above or below 4m the rate applied should be adjusted up or down by 5% per metre. In the case of buildings in excess of 5000m² GEA the 5% addition for eaves height should apply up to 6m with a further addition of 4% per metre up to 8m, 3% per metre between 8m & 10m and 2% per metre for each above that. Where a building is of excessive height for its actual use a notional height may be adopted having regard to that use.

It is expected that the majority of older stores and workshops and most

basic vehicle storage (**Use Code 620**) will be of this standard of construction.

The space may also be sub-divided by brick or block walls to create other areas of accommodation such as offices, secure stores, MRR etc and where this is the case these areas should be measured to GEA (including stairs, wc's, circulation space, etc) and valued at the rate appropriate to such uses. In the specific case of offices this should be at the standard office rate (Use Code 500) appropriate to the size band for the aggregate GEA of the building as a whole. Where the office content represents less than 10% of the total area or, above this size, is of uniformly basic quality (unfinished walls, limited services etc) it will be valued at a 20% uplift on the rate applied to the main storage space within the building.

4.1.20 Use Code 600A – Storehouse – non-specialised – lined and heated.

This will be of similar use to Use Code 600 above but of a generally higher standard of construction and be either of traditional brick/brick & block construction or, if of steel frame construction, with brick/block infill or double-skin (insulated) PMS to the walls and double-skin (insulated) PMS to the roof. The building will be heated. If the building is un-insulated and/or unheated a deduction of 3.25% should be made for each element from the beacon cost.

The use cost scale for this code assumes a standard eaves height of 6m. For each metre of eaves heights, above or below 6m the rate applied should be adjusted up or down by 5% per metre. In the case of buildings in excess of 5000m² GEA the addition for eaves height above 6m should be 4% per metre up to 8m, 3% per metre between 8m & 10m and 2% per metre for each metre above that. Where a building is of excessive height for its actual use a notional height may be adopted having regard to that use.

The space may also be sub-divided by brick or block walls to create other areas of accommodation such as offices, secure stores, MRR etc and where this is the case these areas should be measured to GEA (including stairs, wc's, circulation space, etc) and valued at the rate appropriate to such uses. In the specific case of offices this should be at the standard office rate (Use Code 500) appropriate to the size band for the aggregate GEA of the building as a whole. Where the office content represents less than 10% of the total area or, above this size, is of uniformly basic quality (unfinished walls, limited services etc) it will be valued at a 20% uplift on the rate applied to the main storage space within the building.

Use Code 600A will include buildings used as QM stores. These will typically be of brick or brick/block construction and may be divided into a range of uses that, as above, should be valued by reference to the appropriate use codes for each part. In the absence of a detailed breakdown in areas they will be valued at a rate between Use Code 600A and Use Code 500 (standard offices). It is most likely that this mix of uses will be found within modern QM stores.

Other stores of a more specialised nature will be built to a higher

specification as defined in paragraph 4.1.22 below and valued using costs for Use Code 601 or 651.

4.1.21 Use code 700 – Workshop – lined and heated.

A purpose built structure used for general repairs to vehicles and other equipment. The general standard of construction will be similar to that for Use Code 600A. If the building is un-insulated and/or unheated a deduction of 3.25% should be made for each element from the beacon cost.

The use cost scale for this code assumes a standard eaves height of 6m. For each metre of eaves heights, above or below 6m the rate applied should be adjusted up or down by 5% per metre. In the case of buildings in excess of 5000m² GEA the addition for eaves height above 6m should be 4% per metre up to 8m, 3% per metre between 8m & 10m and 2% per metre for each metre above that. Where a building is of excessive height for its actual use a notional height may be adopted having regard to that use.

The space may also be sub-divided by brick or block walls to create other areas of accommodation (as Use Code 600A (1.1.20 above) including crew room facilities such as toilets or showers and again where this is the case these areas should be measured to GEA (including stairs, wc's, circulation space, etc) and valued at the rate appropriate to such uses. In the specific case of offices this should be at the standard office rate (Use Code 500) appropriate to the size band for the aggregate GEA of the building as a whole. Where the office content represents less than 10% of the total area or, above this size, is of uniformly basic quality (unfinished walls, limited services etc) it will be valued at 20% uplift on the rate applied to the main storage space within the building.

Workshops of a more specialised nature will be built to a higher specification as defined in paragraph 4.1.23 below and valued using costs for Use Code 601 or 651.

4.1.22 Adjustments to stores/workshops/garages. All buildings under 100m² GEA valued by reference to Use Codes 600/600A/620/700 should have no adjustment made in respect of heating/lining/eaves height and instead be valued at a flat rate of £570/m².

4.1.23 Use code 601/651 –storehouse/processing-specialised material are defined as those buildings which are either purpose-built or specifically adapted and used for the storage or processing of materials and equipment, and which require maintaining in a specific condition. In the event of an emergency, the function of such buildings would not normally represent an extreme hazard to the external environment.

4.1.24 Use code 602/652 –storehouse/processing – hazardous materials are defined as those that are either, purpose-built or specifically adapted and used for the storage or processing of hazardous materials. In the event of an emergency, such materials are likely to represent an extreme

hazard to the external environment. The building would have been built to a standard that would minimise risk from internal or external sources or, in the event of an incident, minimise collateral damage to the surrounding area. The cost of associated earth or concrete traverses is included in the scale costs. A typical example is an “igloo”.

Use codes 601/651 and 602/652 do not include those buildings and structures that are used for research and experimentation involved in design and testing of specialised or hazardous materials. These are included within Use code 750 - laboratories, as defined in paragraph 4.1.26.below

4.1.25 Use code 610 – helicopter storage (hangars), Use code 615 - fixed wing aircraft storage (hangars), Use code 720 - fixed wing aircraft repair and Use code 725 – helicopter repair.

The beacon costs for all hangars are based on those used for valuing other stores and workshops uplifted on the assumption of a typical eaves height of 12m. Those for Use Codes 610 & 615 are based on an unheated and unlined beacon akin to Use Code 600 whilst Use Codes 720 & 725 are based on a heated/lined beacon akin to Use Codes 600A/700.

In all cases the beacon adopted for valuing a particular hangar should have regard to the actual type and construction, making the same adjustments for variations in eaves height and any other differences compared to the beacon used. (See 4.1.19-4.1.21 above)

In general where hangars are being used for the storage of aircraft it is expected that type of hangar used would typically be that of Use Codes 610 or 615. In addition the storage of smaller aircraft may not require a building with the actual eaves height or span of that hangar and in such cases it would be appropriate to value a substitute with a lower notional eaves height.

Conversely where hangars are used for the repair or servicing of aircraft it is expected that the type of hangar used will typically be that of Use Codes 720 or 725. In addition as these buildings will require the greater height in order to lift engines and other components out of the aircraft and a clear area around the aircraft for working platforms, gantries, etc it is unlikely to be appropriate to value a substitute with a lower notional eaves height.

In all cases where the aircraft using the hangar requires a clear span in excess of 65m a further addition of 10% should be made to the beacon cost.

4.1.26 Use code 750 - laboratories. A laboratory is defined as a room, building, or establishment used for scientific experiments, research, or chemical manufacture or the like and may be purpose- built or specially adapted for the purposes of the above definition. Laboratories will fall into four classes (I – IV) although there may be additional features of the

higher class present. The classification generally relates to the category of containment; Class IV is the highest level and will have a dual system of air conditioning, air locks, autoclave, a drainage system and pressurisation (usually negatively). Walls will be PVC welded or glass fibre trowelled with specialised doors and lighting units. Classes III+, III, and II will have fewer features of containment but will have air conditioning. Class I will be akin to the “school laboratory” type.

Classes I & II will be valued at a higher or standard scale cost for Use codes 500/500A - offices . Classes III and IV will be valued according to the scale cost for Use code 750 - laboratories.

4.1.27 Use Codes 800, 800A, 810 & 810A - Guardrooms & Guardhouses modern guardrooms of traditional brick or brick/block construction both with and without detention facilities, will be similar to offices valued on the scale shown for Use Code 500A1. Older buildings within this use class may be of a quality more akin to standard offices and, if so, the rates for beacon code 500 should be adopted.

4.1.28 Docks, jetties, breakwaters, sea walls & pontoons. The approach to valuation of each type of structure and a definition is set out below. The beacon costs for each are listed in Table 9.

Dock & Quay Walls - a dock is defined as an artificial enclosed area of water in which ships are loaded and unloaded or repaired. A quay (or wharf) is a solid, stationary, artificial landing place lying alongside or projecting into the water. Typically, dock and quay walls are vertical or near vertical structures which a vessel or boat can dock alongside. The dock or quay walls are rateable as structures. A basin, formed by series of adjoining quays/wharves, will be valued by reference to the sum of the quays that it comprises.

They are valued on a vertical surface area basis: length x the required vertical height of the wall. The unit rate includes the cost of an area of horizontal docking on top of the wall to an assumed width of approximately 12m, but this area is not included in the area calculation.

The required wall height depends on the size of vessel using the facility i.e. for a sea-going vessel, the required height would be up to 24m; for smaller craft i.e. harbour vessels, the required height would be up to 16m; for sailing boats and lighter vessels, the required height would be up to 10m.

Locks - a lock is defined as a confined section of water within either sluice gates or caissons, designed to allow the movement of vessels from one level of water to another.

They are valued on a volumetric basis: length x width (to the inside wall face at the widest point) x depth.

The sluice gates and caissons are to be valued separately as P & M.

Jetties and piers- a jetty or pier is defined as a stationary, artificial

landing place, projecting into water, used for unloading or loading ships. Typically, it is a fixed structure which does not rise and fall with the tide and which is fixed to the seabed with piles. They are valued on a horizontal surface area basis: length x width.

The following types of jetties are valued separately in Table 9:

For large sea-going vessels or submarines, fully serviced with cranes/derricks etc., concrete deck is approximately 1m deep on concrete piles, designed to seismic standard

For large sea-going vessels, fully serviced, with cranes/derricks, etc, concrete deck is approximately 1m deep on concrete piles.

For small sea going or inland waterway vessels but without services, concrete or timber deck approximately 400mm deep on concrete or timber piles.

Dolphins - A dolphin is a fixed structure that does not rise and fall with the tide and which is fixed to the seabed with piles, similar to a jetty but smaller in size. It may be freestanding or connected to a jetty with a walkway. In the latter case, the walkway will be valued as a separate structure. Typically, dolphins are used to take mooring lines or to secure floating pontoons or protect the end of a jetty, wharf or pier.

A dolphin is valued at the same cost as a jetty, wharf or pier of similar construction.

Pontoons- A pontoon is a platform used for docking smaller vessels that rise and fall with the tide and may be constrained between piles or secured by a hinging mechanism to the shore or to a jetty. Typically, they comprise a metal, concrete, or timber floating deck approximately 400mm deep

They are valued on a horizontal surface area basis: length x width.

The piles (steel, timber or concrete) are valued separately.

Where services (electricity and water) are provided from the pontoons add 10%.

Slipways – Slipways are valued on a surface area basis, allowing for length of slipway underwater to the sea bed: length x width.

Sea Defences – Sea defences are typically made of loose boulders or manufactured gabions (boulders contained within wire baskets) piled onto the sea bed at the shore line.

Valued on a horizontal surface area basis

4.1.28.1 **Breakwaters** -A breakwater is an artificial structure projecting into the sea, designed to give protection to an area of water in its lee.

Valued on a horizontal surface area basis.

4.1.29 Aircraft Runways, aprons and taxiways.

- 4.1.29.1** The value of runways will be determined by their actual recorded load bearing capacity, adjusted to reflect the usage and, in particular, the type of aircraft operating at that site. There are currently 2 methods of classifying airfield load bearing capacity; the original Load Classification Number/Load Classification Groups (LCN/LCG) approach and its replacement, the Aircraft Classification Number/Pavement Classification Number (ACN/PCN) approach.

Since 1981, the ACN/PCN method has become the internationally accepted reporting method and has largely replaced the LCN/LCG method in classifying civil airfields. Traditionally, the MOD classified its aircraft and airfields using the LCN/LCG method but is in the process of changing to the ACN/PCN method. Currently some 15 MOD airfields, where larger aircraft operate more frequently, have been re-classified. It seems unlikely that the remaining fields, where only light aircraft or helicopters are the main users, will be re-classified in the near future.

As a result, a dual system operates within the MoD. For rating valuation purposes, use of the ACN/PCN data, where it exists, will be the preferred method. The LCN/LCG method will be used in the absence of ACN/PCN data.

- 4.1.29.2** The Aircraft Classification Number (ACN) of an aircraft expresses its relative loading severity on a pavement supported by specified sub-strata. ACN's are calculated using 2 mathematical models, for rigid and for flexible pavements. Consequently, there is a range of ACN's for a particular type of aircraft depending on the type of pavement, the nature of the sub-strata and the tyre pressure/loading of the aircraft.

A table of the ACN's of all current military aircraft or civilian aircraft that are likely to use MOD airfields is available separately.

The strength of a pavement is reported in terms of the load rating of aircraft that the pavement can accept on an unrestricted basis. The Pavement Classification Number (PCN) of a runway is the ACN of the aircraft that imposes a severity of loading equal to the maximum permitted on the pavement for unrestricted use. PCN's of runways are incorporated in Airfield Maintenance Inspection Documents for those airfields that have been evaluated under the new system and are available on data sheets supplied through Defence Estates (DE).

- 4.1.29.3** Each aircraft also has a Load Classification Number (LCN) that gives its loading characteristics based on weight, tyre pressure and wheel arrangement. Ranges of LCN's are grouped into Load Classification Groups (LCG's) that vary from I for the heaviest aircraft to VII for the lightest. The LCG bands were selected to group together types of aircraft that impose similar levels of stress on pavements, in reasonable and

regular increments of pavement thickness. Each aircraft type is allocated to a LCG

those runways that have not been evaluated by the ACN/PCN method, will have a recorded LCG, based on the bearing strength of the pavement (determined by thickness of the pavement and bearing capacity of the sub-grade). These also range from LCG I for the highest strength, to LCG VII for the lowest.

However, the following principles should be applied when assessing the appropriate pavement classification when valuing an airfield for rating purposes;

1. A substitute LCG will be adopted if the pavement is built to an LCG in excess of that required by the aircraft using the site in the course of normal operations. However the reason why a runway is maintained to a higher LCG than is operationally required should be established before adopting a “substitute” group.
2. Valuing by reference to either the actual or a “substitute” LCG to reflect use still allows for occasional use by aircraft one group higher than that adopted e.g. a runway valued at LCG IV can still allow for some use by aircraft with an LCN within LCG III.
3. This also allows for emergency use by aircraft two or more groups higher than the LCG adopted should be expected.

4.1.29.4 Whilst there is no precise relationship between PCN’s and LCN’s, for LCG’s IV to VII only, reasonably accurate conversion is possible and the relationship is shown in the table below.

LCG	LCN BAND	PCN BAND
IV	31-50	23-36
V	16-30	13-23
VI	11-15	8-12
VII	0-10	0-8

For LCG’s I to III, the relationship is impossible to correlate accurately. However, generally speaking, pavements of this quality would only be expected to be found at the major MOD airfields, usually those that have been re-classified using the ACN/PCN system and should be valued accordingly.

4.1.29.5 Actual measured PCN’s for runways, taxiways and aircraft servicing platforms (ASP’s) for all airfields evaluated under the new system are held in data sheets produced by DE. The actual PCN rating for a runway should then be considered in the light of the highest ACN of the types of aircraft most likely to use the runway. Many runways were constructed originally for the use of heavier aircraft in the past e.g. the V bombers. Under the modern substitute hypothesis, a view must be taken as to the standard of runway that would have been built at the relevant material day to reflect actual usage of the airfield.

Either the actual or “substitute” PCN will then be costed by reference to

the VOA Cost Guide for Airport Pavements. These costs include the following; excavations and disposal of surplus materials arising from the excavations being disposed on site. Pavement construction comprises imported limestone fill, lean mix concrete sub base and slip form paved pavement quality concrete, associated drainage and aircraft ground lighting. (See VOGC codes 70501A – 70504N)

- 4.1.29.6** Table 10 sets out the rate per m² corresponding to the LCN of the runway and shows that rate as a range across each LCG. The rate adopted should usually be the mid-point of the appropriate range of the actual LCG of the pavement.

Alternative: where a LCG IV to VII is recorded, convert to the mid point of the PCN range given above and value using the VOA cost guide 2005. Where a LCN range is recorded, convert to the mid point of the PCN range given above and value using the VOA cost guide 2005.

- 4.1.29.7** When valuing MoD airfields the following assumptions will be made:

The area of the main runway to be valued will usually be based on the actual length maintained multiplied by a standard width of 45m, unless a width in excess of that is maintained for operational reasons.

Secondary runways are assumed to only be required for standby use, either in emergencies or when the main runway is unavailable during periods of maintenance, repair or due to accidents. In these circumstances those maintained in a state of operational readiness are to be valued as above but adjusted to 50% of the rate for their LCN/PCN (Either actual or substitute as with main runways). Where however, second runways are used more frequently, an adjustment in the range 0% to 50% may be more appropriate.

Third runways are assumed to be redundant and valued at nil unless used as taxiways, in which case a notional width of 15m is to be adopted.

Surfaced taxiways, that provide access from hangers or aprons to runways and access between runways, are to be valued at either the same rate as the main runway or their actual LCN/PCN where that is different. Taxiways running parallel to runways, where the volume of air traffic allows for taxiing on the runways will be omitted from value. Taxiways that solely serve secondary runways should be discounted in a similar manner to the runway they serve. A width of 15m is considered sufficient to meet most operational needs and areas of taxiway wider than this should be omitted from value unless operationally required.

Aprons operationally required for the parking or dispersal of aircraft should also be valued based on actual or substitute LCN's/PCN's. In the absence of this information the default figures in table 10 should be adopted.

Grass airstrips will be valued at the rate set out in table 10.

The value of perimeter and other airside roads are reflected in the general addition for siteworks. Any pavements that are used as both taxiways and perimeter roads should be discounted accordingly.

- 4.1.29.8** Airfield pavements are assumed to be maintained to a standard fit for operational flying and complying with CAA regulations. This assumes regular maintenance and the expectation they would be re-surfaced at least every twelve years. The adjustment for age & obsolescence of all pavements maintained to this standard will range between 0% and 6% dependant on actual condition and period of time since last re-surfaced.

Greater levels of age and obsolescence should only be applied to pavements that have not been re-surfaced for a period of longer than 12 years prior to the material day and have not been subject to regular maintenance in that period. In such circumstances the A&O applied should not exceed the maximum allowances made for other items of "Civils" as set out in table 6 (i.e. a maximum of 15%)

4.2 Variations

- 4.2.1** Circumstances in which the beacon cost applied at Stage 1 of the valuation may be varied will include the following;

- 4.2.2 Temporary, portable and lightweight buildings.** Depending upon the type and quality of building and accommodation, the costs shown in Table 2 will normally be adopted (before external works, contract size allowance, location adjustment and fees).

System-built buildings. System built buildings, which are defined as buildings that are largely manufactured off-site and assembled on-site, will be valued on the scale appropriate to their primary use and size. Any problems of physical obsolescence or exceptional costs of maintenance associated with the forms of construction will be addressed in the level of allowances made at Stage 2, shown in Table 7.

Modern Single Living Accommodation blocks built of pre-fabricated accommodation units clad in a lightweight steel frame and brick cladding (known as "volumetric modular" or "podded" units) will not attract a system-built allowance.

- 4.2.3 Linked buildings.** Where there are permanent, physical links joining buildings that are in the same use, the aggregated area of the buildings can be taken into account in determining the size scale adopted. This does not apply where links provide purely for the weather protection of the occupiers.

- 4.2.4 Link Blocks and Subways,** which are solely used as passages between adjoining blocks and are not an integral part of the design and construction of those blocks, should be left out of the costing exercise. Whilst omitting these areas from value their existence should be reflected

when considering any allowances for layout and dispersal at Stage 5.

- 4.2.5 Aggregation.** The areas of buildings of a similar use and type may be aggregated together for the purposes of determining the appropriate size band of the modern substitute building.

Such aggregation will only be appropriate where it can be shown that a single substitute building(s) is clearly operationally required at that establishment. All small stores/workshops, under 100m² GEA and valued by reference to Use Codes 600/600A/620/700 will not be subject to aggregation.

4.3 The boundary between domestic and non-domestic use of property on MoD subjects.

- 4.3.1 General.** The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Order 1992 provides that the definition of a dwelling should include:

‘Any lands and heritages –

- (a) of which the Secretary of State for Defence is the owner;
- (b) which are held for the purposes of armed forces accommodation; and
- (c) which are the sole or main residence of at least one member of the armed forces or, if unoccupied, are likely to be the sole or main residence of such a person when next occupied. ‘

Care should be taken to ensure that all accommodation that meets the above definition is included in the Council Tax List and not in the Valuation Roll.

- 4.3.2 Permanently occupied accommodation blocks.** All accommodation blocks, which are permanently occupied by service personnel stationed at a particular lands and heritages are to be regarded as domestic accommodation and excluded from the valuation. This will include any blocks which are vacant and where the next intended or likely use would be for permanently stationed personnel.

- 4.3.3 Transient accommodation blocks.** Any accommodation blocks used as transient accommodation for service personnel permanently stationed elsewhere will be regarded as non-domestic and included in the valuation. At training establishments, it is likely that service personnel will occupy some or all of the accommodation for periods of 60 days or less. If this is the case, the accommodation will be treated as transient and included in the valuation. Conversely, accommodation occupied by personnel for periods of more than 60 days will be treated as domestic accommodation and excluded from the valuation. This will usually include personnel undergoing their initial training for which the accommodation represents their permanent residence. Where such accommodation is partly used by permanently stationed personnel and partly by those stationed temporarily at the lands and heritages, the value

to be included shall be based on an apportionment of the total ERC of the relevant accommodation blocks.

4.3.4 Mess and catering facilities, Facilities used wholly by personnel permanently stationed at a lands and heritages will be regarded as domestic and excluded from the valuation. Where such facilities are used partly by permanently stationed personnel and partly by those stationed temporarily at the site or by personnel who live in domestic accommodation elsewhere, the value to be included shall be based on an apportionment of the total ERC of the relevant blocks. In Officers' and Warrant Officers and Sergeants/ Senior Rates Messes, it is likely that the messing and catering facilities will be used to some degree by service (and possibly entitled civilian) personnel for casual meals and from time to time for entertainment and official functions. This usage should be estimated depending on the nature and use of the establishment and included in the valuation of the facility. It is likely that such usage will be not less than 10% of the ERC of the Mess and may be more in the more prestigious Headquarters Messes.

4.3.5 Any boiler houses, ablutions, and domestic garages used in conjunction with accommodation deemed to be domestic or part-domestic, shall also be excluded from the valuation or have their value apportioned as appropriate.

4.4 Locational Adjustment

4.4.1 The location factor set out in Table 3 to this Practice Note are to be applied to the above ERCs.

4.5 Rateable Plant & Machinery

4.5.1 Any items of rateable plant & machinery, as defined in Valuation of Rating (Plant & Machinery) (Scotland) Regulations 2000 are to be valued and added to the aggregate of the locationally adjusted ERC. Allowances for age and obsolescence for these items are set out within Table 6. Higher levels of allowance may be appropriate for items no longer used for the function for which they were originally constructed. Conversely, lower levels of allowance may be appropriate depending on the design life and use of the equipment.

4.6 External Works

4.6.1 Additions for external works should be made by having regard to a costing of the individual external features within the lands and heritages (such as services, roads, paths, car parks etc). These should be valued in accordance with SAA Public Buildings Committee Practice Note 4 (Contractor's Basis Valuations, Adjustment of Areas, External Works' Costs, Allowances and Land).

4.6.2 The following external works would normally be included:

- Roads
- Pathways

- Parade grounds
- Car parking (staff and visitor - not including purpose-built, specialised hard-standings, see below) –
- Road lighting
- Standard boundary security fencing
- Drainage systems

The following external works/siteworks are not normally included in the additions and shall be valued separately under Stage 1 or as items of rateable plant and machinery:

- Sewage works
- Railway tracks
- Electricity sub stations
- Gas intake plant rooms
- POL points
- Fire fighting systems
- Emergency water tanks and towers
- Abnormal security devices such as:
- CCTV cameras
- intruder alarm systems
- specialised fencing
- Aircraft runways, taxiways, aprons, perimeter tracks, helicopter landing sites
- Vehicle washdowns
- Purpose-built, specialised vehicle hardstandings for AFVs and heavy vehicles
- Bulk Fuel Installations
- Communications and radar masts
- Cluster light columns (including floodlighting on sports pitches)
- Range roads

4.7 Contract Size Adjustment

4.7.1 The aggregate of locationally adjusted building costs, costs of rateable plant & machinery and external costs are subject to contract size adjustment as set out in Table 4 attached.

4.8 Professional Fees & Charges

4.8.1 Professional fees and charges will be added to the total cost of permanent and temporary buildings in accordance with Table 5.

4.8.2 In each case, the percentage addition will be made after locational adjustment, the addition of the cost of associated external works and contract size adjustment.

4.8.3 Professional fees and charges may be increased, by up to 6%, for sites comprising wholly, or substantially, of buildings of a more specialised

nature. Conversely, on sites where a high proportion of the total buildings built area comprise temporary buildings; either assembled on site or brought onto the site complete, a lower addition for professional fees may be appropriate.

5 STAGE 2 – ADJUSTED REPLACEMENT COST (ARC)

- 5.1** Obsolescence allowances shall be made for individual buildings within a lands and heritages. Allowances will be made according to Table 6. In the instances where a building has been the subject to some significant refurbishment, consideration should be given to adopting an allowance between the date of construction and the date of refurbishment.
- 5.2** In most cases these levels of allowance should adequately reflect the physical and functional obsolescence associated with the age and construction of buildings.
- 5.3** Allowances in excess of the age related scale would be considered in appropriate circumstances. Examples could include greater physical obsolescence due to accumulated lack of maintenance, greater functional obsolescence of buildings constructed for a specific purpose or function and disadvantages associated with buildings which were constructed to standards significantly inferior to their modern counterparts (assuming these have not been specifically reflected elsewhere,)
- 5.4** **Redundant or surplus buildings.** Any buildings within occupied sites, which are either physically redundant or are surplus to operational requirements and which have been fully vacated with no intention to re-occupy, will attract a nil value. It should be remembered the site area which these buildings occupy will remain in value. For the avoidance of doubt, this does NOT extend to entire sites that are unoccupied.
- 5.5** **System-built buildings.** For system-built structures, (typically those built in the 1960's/1970's of CLASP or similar systems), where the type of construction causes abnormal maintenance costs or earlier physical obsolescence, the allowance given may be increased as shown in Table 7.
- 5.6** **Temporary buildings.** Obsolescence allowances shall be made for individual blocks of temporary buildings, (including those of inferior construction, which were erected for temporary purposes and have outlasted their intended life) after additions for external works and fees; in accordance with the age related scale in Table 6 (a).
- 5.7** **Multi-Floor Allowances**
- 5.7.1** The deductions shown in Table 8 should be made from the ARCs of individual blocks on the assumption that lift provision is adequate.
- 5.7.2** Where the allowance is made on an overall basis, the percentage deduction will be made in respect of all floors of the building. In the case

of the lower 4 main floors it will not be applied to an area larger than the footprint of the floor above the higher of these.

5.7.3 Where the building is constructed on a sloping site with multiple levels it will not qualify for the above allowances unless there is more than one main floor above the highest main floor with ground level access.

5.7.4 Where, exceptionally, lifts are inadequate to serve the actual use, further allowance may be warranted. This must be justified on the facts of particular cases, and is recognised as not normally necessary.

5.8 Flat Roofs

No adjustment is to be made to build costs at Stage 1 if a building has a flat rather than pitched roof, though some adjustment may be considered at Stage 2.

In particular where buildings of otherwise permanent construction have flat bitumen timber and felt roof (or other types that are considered to be of inferior quality), the level of A&O may be increased to a figure between that appropriate for permanent and temporary building of the same age.

The level of any adjustment should have regard to the area of the building covered by the flat roof.

For all flat roof buildings it may also be appropriate to consider allowances in excess of the age related scale on the same grounds as 5.3 above.

Any increased allowances should not duplicate any made under 5.5 and 5.6 above.

6.0 STAGE 3 – VALUE OF LAND

6.1 Developed Land Value

6.1.1 The value of the developed land shall be determined by reference to local evidence and SAA Public Buildings Committee Practice Note 4 (Contractor's Basis Valuations, Adjustment of Areas, External Works' Costs, Allowances and Land Values)

6.2 Undeveloped land value

6.2.1 Undeveloped land will largely consist of amenity land, within the boundary of the establishment, excluding land covered by the footprints of buildings, roadways, and car parks.

6.2.2 It will exclude land used for training or ranges (see 6.3 below) and areas of undeveloped land that are declared surplus to operational requirements.

6.3 Training land & ranges

6.3.1 In most cases, it is expected that lands and heritages with associated land used for training or as weapons ranges will be situated in rural locations. Such land will be valued with regard to prevailing values in the locality for various types of agricultural use, derived from evidence of agricultural bare land values.

6.3.2 In practice, many training areas occupy woodland, moorland, heathland and other poor quality land where the nature of the terrain restricts its use and value to other users. Such land will be valued with regard to prevailing values in the locality for hill land or similar land of that quality and size. The values are within a range and lower values may be considered for significantly larger sites or where part of the land is declared surplus to operational requirements. Conversely, higher values within the range may be considered for smaller areas of land or to reflect roads, buildings and other infrastructure that have not been included at Stage 1 of the valuation.

6.4 Airside land

6.4.1 Many airfields have large areas of land on which runways, taxiways, aprons and perimeter roads are sited. This airside land area is to be included in the valuation at a price per hectare that reflects prevailing agricultural land values in the locality. This land value is in addition to the ERC placed on the surface areas of runways, taxiways, aprons and perimeter roads in Stage 1 of the valuation.

6.4.2 For any airfields not situated in rural locations, the price per hectare should have regard to prevailing land values in the actual locality, subject to an operational need for the airfield to be situated in such a location.

6.4.3 Should the actual land area be excessive for the operational needs of the establishment then a notional airside land area may be adopted.

7.0 STAGE 4 – DE-CAPITALISATION

7.1 De-capitalisation Rate

7.1.1 For lands and heritages occupied by non-MoD organisations, the ARC of the lands and heritages shall be de-capitalised to an annual equivalent at the appropriate de-capitalisation rate.

8.0 STAGE 5 – OVERALL CONSIDERATION

8.1 End Adjustments

8.1.1 Any advantages or disadvantages that might affect the use and occupation of the lands and heritages as a whole should be reflected at this stage.

- 8.1.2** Allowances under this head may be considered for dispersal of blocks within a land and heritage, poor site layout, the size of the lands and heritages, under-utilisation of the site, piecemeal development and lack of integrated design. – take care NOT to apply this in conjunction with aggregation.
- 8.1.3** The amount of any allowance should only reflect the advantages or disadvantages of the lands and heritages when compared to the modern substitute within that class of property.
- 8.1.4** Any adjustment made at Stage 5 should not duplicate those made elsewhere, in particular allowances for age and obsolescence made at Stage 2.

REVALUATION 2010

The Valuation Basis For The Rating Of Ministry of Defence Properties

TABLE 1 – CONSTRUCTION COSTS TABLE

	Use Code	Size m² (as appropriate)				
		1-499m2	500-999m2	1000-4999m2	5000-10000m2	>=10000m2
Accommodation - Permanent MQs (includes codes 1-5)	1	0	0	0	0	0
Transient Accommodation Officers - Type Z-	6	800	800	800	800	800
Official Service Residence (includes codes 11-15)	7	0	0	0	0	0
Transient Accommodation Other Ranks Type X- (includes use code 17)	16	700	700	700	700	700
Accommodation other - DO NOT USE - RECODE TO APPROPRIATE USE	20	0	0	0	0	0
Mess - Officers - Catering & Accommodation M & F	100	1020	1020	1020	1020	1020
Mess - Officers - Catering & Public Rooms Only	101	1250	1250	1200	1200	1200
Mess - Officers - Accommodation Only Z- (Use codes 102-104)	102	925	925	925	925	925
Mess - WOs & SGTs – Catering & Accommodation M & F	110	1020	1020	1020	1020	1020
Mess - WOs & SGTs – Catering & Public Rooms Only	111	1250	1250	1200	1200	1200
Mess - WOs & SGTs - Accommodation Only Z- (Use codes 112-114)	112	925	925	925	925	925
Mess - Junior Ranks - Catering & Accommodation M & F	120	1020	1020	1020	1020	1020
Mess - Junior Ranks - Catering & Public Rooms Only	121	1250	1250	1200	1200	1200
Mess - Junior Ranks - Accommodation Only Z- (Use codes 122-124)	122	925	925	925	925	925
Single Living Accommodation - Junior Ranks Permanent – Male	130	0	0	0	0	0
Single Living Accommodation - Type X – Dormitory	130X	900	900	900	900	900
Single Living Accommodation - Type Y - Part en-suite	130Y	1000	1000	1000	1000	1000
Single Living Accommodation - Type Z - All en-suite	130Z	1100	1100	1100	1100	1100
Single Living Accommodation - Junior Ranks Permanent – Female	131	0	0	0	0	0
Church - C of E (Refer to PB PN 24)	200	0	0	0	0	0
Church – RC (Refer to PB PN 24)	201	0	0	0	0	0
Church - Other Denominations (Refer to PB PN 24)	202	0	0	0	0	0
Cinema - PURPOSE BUILT	210	1275	1275	1275	1275	1275

Theatre - PURPOSE BUILT	215	1275	1275	1275	1275	1275
Changing Rooms/Locker rooms without showers/wc	217	675	675	675	675	675
Changing Rooms/Locker rooms with showers/wc	217A	1000	1000	1000	1000	1000
Grandstand (VOCG 63P00K)	218	1150	1150	1150	1150	1150
Sports/Cricket Pavilion - including bar/changing rooms/showers (if no facils use 217)	219	1200	1200	1200	1200	1200
Gymnasium/Sports Hall/Hall - without changing facilities	220	650	650	650	650	650
Gymnasium/Sports Hall/Hall - with changing facilities	220A	900	900	900	900	900
weapons range - indoor 25m	221A	750	750	750	750	750
indoor training theatre	221B	225000	225000	225000	225000	225000
25m barrack range	221E	140000	140000	140000	140000	140000
troop shelter - open fronted "Bus Stop" Type C115 (No workshop)	221F	180	180	180	180	180
Twin tube range	221G	60000	60000	60000	60000	60000
small arms test range	221H	155000	155000	155000	155000	155000
100m group/zeroing range	221L	21000	21000	21000	21000	21000
600m electric target range - converted gallery	221M	120000	120000	120000	120000	120000
600m electric target range – intermediate	221N	175000	175000	175000	175000	175000
Control building	221O	25000	25000	25000	25000	25000
Control building - two rooms	221P	40000	40000	40000	40000	40000
Troop shelter/Warden workshop	221Q	800	800	800	800	800
Individual battle shooting range (IBSR)	221R	210000	210000	210000	210000	210000
Field firing range	221S	70000	70000	70000	70000	70000
Mechanised moving target range	221T	50000	50000	50000	50000	50000
Live throwing grenade range	221U	60000	60000	60000	60000	60000
Anti tank guided weapon range	221V	25000	25000	25000	25000	25000
FIBUA village (average rate - see use code 970 for individual buildings)	221W	700	700	700	700	700
Playing Fields - VOCG 33U00G - Grassed Football/Rugby/Cricket per pitch	222	60000	60000	60000	60000	60000
Full Size Artificial Football Pitches- VOCG 33U055 - no floodlighting (see - P&M for floodlight costs). BASED ON £50/m2	223	450000	450000	450000	450000	450000
6 lane athletics track - VOCG 63P00A - all weather without floodlighting (see – P&M for floodlight costs)	223A	428000	428000	428000	428000	428000
Tennis Courts (Macadam) per court - VOCG 53U40A - (assumes single court)	224	11600	11600	11600	11600	11600
Tennis Courts (Grass) per court - VOCG 53U21A - (assumes single court)	224A	27900	27900	27900	27900	27900
Sports centre - Without pool	225	1000	1000	1000	1000	1000
Sports centre - With pool	225A	1700	1700	1700	1700	1700
Indoor Badminton / Tennis centres - per m2	226	650	650	650	650	650
Squash Courts - 2 courts no facilities	227	800	800	800	800	800
Swimming Pools	228	1700	1700	1700	1700	1700

Assault Course - A Type	229	70000	70000	70000	70000	70000
Assault Course - B type	229A	35000	35000	35000	35000	35000
Canteen	230	1250	1250	1250	1250	1250
Canteen Kiosk - ASSUMED GRP HUT – ONLY USE FOR SUB 500m2 SIZE BAND	231	1500	1500	1500	1500	1500
Social club - Basic (no catering)	240	850	825	825	700	625
Social club/JRC	240A	1250	1250	1200	1200	1200
Community Centre	250	950	825	825	700	625
Nursery	260	950	825	825	700	625
Medical Centre - MODERN PURPOSE BUILT	300	1150	1100	1100	1000	925
Dental Centre - MODERN PURPOSE BUILT	310	1150	1100	1100	1000	925
Medical and Dental Centre - MODERN PURPOSE BUILT	320	1150	1100	1100	1000	925
Occupational Health Centre - MODERN PURPOSE BUILT	330	1150	1100	1100	1000	925
Hospital	340	1150	1100	1100	1000	925
Ablutions (toilet block) - VO CG 42T421	350	1200	1200	1200	1200	1200
Shop	400	850	825	825	700	625
Offices – standard – basic	500	850	825	825	700	625
Offices – standard – basic	500A1	900	875	875	750	675
Offices – standard – medium	500A2	950	925	925	800	725
Offices – standard – medium	500A3	1050	1000	1000	900	825
Offices – standard – higher	500A4	1150	1100	1100	1000	925
Offices – higher quality (framed buildings)	500B1	1500	1400	1400	1300	1200
Offices – higher quality (framed buildings)	500B2	1600	1500	1500	1400	1275
Offices – higher quality (framed buildings)	500B3	1650	1550	1550	1450	1325
Offices – higher quality (framed buildings)	500B4	1700	1600	1600	1500	1375
Headquarters – use appropriate code from 500 series	501	0	0	0	0	0
Conference centre - Purpose built	502	1600	1500	1500	1400	1275
Lecture room/ Lecture Hall/Specialist training - Purpose Built	503	1600	1500	1500	1400	1275
Classroom	504	850	825	825	700	625
Telephone Exchange - VALUE AS 600A WITH ADDITIONS FOR ANCIL OFFICES ETC.	505	575	475	425	375	325
TA Centre – purpose built	506	975	940	940	800	725
TA Centre – non purpose built	506A	850	825	825	700	625
TA Centre – Reserve Forces HQ & OTC Centres	506B	975	940	940	800	725
Cadet Centre - Single detachment	507A	640	640	640	640	640
Cadet Centre - Multiple detachments	507B	850	825	825	700	625
Cadet Centre—HQ	507C	975	940	940	800	725

Cadet Centre – Weekend Training Centre	507D	975	940	940	800	725
Storehouse – Non specialised materials - eaves 4m	600	380	300	250	225	200
Storehouse – Non specialised materials – lined/heated - eaves 6m	600A	575	475	425	375	325
Storehouse – Specialised material	601	950	825	650	550	400
Storehouse – Hazardous material (incl Igloos)	602	1000	900	750	650	500
Helicopters – storage (hangers) - ASSUMES UNHEATED/UNLINED 12m EAVES	610	530	420	350	280	255
Fixed wing aircraft – storage (hangers) - ASSUMES UNHEATED/UNLINED 12m EAVES	615	530	420	350	280	255
Vehicle storage/basic store - eaves 4m	620	380	300	250	225	200
Railway engine shed - ASSUMES HEATED/LINED 8m EAVES	625	630	520	465	405	350
Armoury	630	1000	900	750	650	500
Processing building – Non specialised material	650	575	475	425	375	325
Processing building – Specialised material	651	950	825	650	550	400
Processing building – Hazardous material	652	1000	900	750	650	500
Workshop – lined & heated - eaves 6m	700	575	475	425	375	325
Fixed wing aircraft repair - ASSUMES HEATED/LINED 12m EAVES	720	750	620	550	440	380
Helicopters repair - ASSUMES HEATED/LINED 12m EAVES	725	750	620	550	440	380
Plant building – basic (VOCG 43K10A) - INCLUDING SUB-STATIONS	730	650	550	500	450	400
Plant building – specialised - (VOCG 40A00G) -INCLUDING BOILER HOUSES	730A	1000	900	750	650	500
Range – indoor	735	750	750	750	750	750
Range – indoor computerised	736	750	750	750	750	750
Range – covered	737	750	750	750	750	750
Laboratory – Class 4	750	2850	2750	2750	2650	2500
Laboratory – Class 3	750A	1700	1600	1600	1500	1375
Laboratory – Class 2	750B	950	925	925	800	725
Laboratory – Class 1	750C	850	825	825	700	625
Guardroom	800	850	825	825	700	625
Guardhouse – detention facilities/armoury	800A	1000	950	950	850	775
Gatehouse/Piquet Post/Guard Hut - assumed GRP - ONLY USE FOR SUB 500m2 SIZE BAND	801	1500	1500	1500	1500	1500
MoD Police	810	850	825	825	700	625
MoD Police - Detention facilities	810A	1000	950	950	850	775
Service Police	815	850	825	825	700	625
Service Police - Detention facilities	815A	1000	950	950	850	775
Fire Station – vehicle garage with ltd ancillary facilities - VALUE AS 600A WITH ADDITIONS FOR ANCIL OFFICES ETC.	820	575	475	425	375	325
Fire Station – with crewrooms/ablutions/offices – VALUE ON ELEMENTAL BASIS	820A	0	0	0	0	0
Air traffic control – RATE FOR MAIN BUILDING ADD £9000/m2 FOR VCR UP TO 65m2	830	1150	1100	1100	1000	925

Flight locker room – with showers/kitchen/wc	835	1000	1000	1000	1000	1000
Helicopter landing area (Helipad)	902	75	75	75	75	75
Car Park (included in site infrastructure costs)	903	0	0	0	0	0
Car Park - Vehicles over 5 tonnes (to be valued as a separate asset - ie not included in infra costs)	903A	56	56	56	56	56
Car Park - Vehicles over 5 tonnes & light tracked vehicles (to be valued as a separate asset - ie not included in infra costs)	903B	73	73	73	73	73
Car Park - Vehicles over 5 tonnes & battle tanks (to be valued as a separate asset - ie not included in infra costs)	903C	78	78	78	78	78
Runway-PCN 81+	908	114	114	114	114	114
Runway - PCN 51-80	908A	100	100	100	100	100
Runway - PCN 35-50	908B	84	84	84	84	84
Runway - PCN 23-35	908C	72	72	72	72	72
Runway - PCN 13-23	908D	58	58	58	58	58
Runway - PCN 8-12	908E	43	43	43	43	43
Runway - PCN <8	908F	40	40	40	40	40
Taxiways	908G	40	40	40	40	40
FIBUA – Standard house	970A	700	700	700	700	700
FIBUA – Demolitions house	970B	900	900	900	900	900
FIBUA – Barn	970C	400	400	400	400	400
FIBUA – Demonstration building	970D	700	700	700	700	700
FIBUA – Skills house	970E	500	500	500	500	500
FIBUA – Church (control building)	970F	950	950	950	950	950
FIBUA – Viewing gallery	970G	40000	40000	40000	40000	40000
Bicycle & motor cycle shelters	980A	180	180	180	180	180
GRP Huts/shelters	980B	1500	1500	1500	1500	1500
Sectional timber frame buildings eg Terrapin & Wernick TO INCLUDE STANDARD TIMBER HUTTING	980C	510	510	510	510	510
Metal frame open-sided structures	980D	250	250	250	250	250
Metal frame, fabric covered eg Rubb	980E	250	250	250	250	250
Portakabins (does not include metal containers)	980F	510	510	510	510	510
Modular Buildings	980G	640	640	640	640	640
Timber buildings	980H	325	325	325	325	325
Metal frame, metal clad eg Nissen, Romney	980J	300	300	300	300	300
Portable WC's & shower blocks, also temporary catering facilities	980K	750	750	750	750	750
Podded accommodation block	980V	750	750	750	750	750
Stables (agric), kennels and similar buildings	995	280	280	280	280	280
Stables (Cavalry)	995A	575	475	425	375	325

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The Valuation Basis For The Rating Of Ministry of Defence Properties

TABLE 2 – CONSTRUCTION COSTS OF TEMPORARY, PORTABLE & LIGHTWEIGHT BUILDINGS

TYPE	USE CODE	INCLUDED IN CONSTRUCTION CODE	£/M2	NOTES
<i>Bicycle and motor cycle shelters</i>	980A	21030 21050 21540	180	<i>Usually metal frame, metal or GRP clad</i>
<i>GRP huts and shelters</i>	980B	21520	1500	<i>Glasdon type guard huts, no services</i>
<i>Sectional timber frame buildings eg Terrapin/Wernicke</i>	980C		510	<i>Usually timber framed on prepared permanent base/concrete. Section made. Assembled on site but not easily re-positioned. Serviced</i>
<i>Metal frame open sided structures</i>	980D	21030 21540	250	<i>Dutch Barn type structures, open drill sheds. Based on agricultural building: steel frame/ppm clad; no internal walls or finishes; no heating but with electrical services. Concrete floor slab included.</i>
<i>Metal frame, fabric covered</i>	980E	21540	250	<i>Rubb type. Foundations: reinforced power-floated concrete slab and perimeter ground beam. Services: electrical services providing basic industrial lighting.</i>
<i>Portakabins (include metal storage containers in P & M)</i>	980F	21510	510	<i>Basic unit is factory made, insulated, sandwich construction; aluminium windows; flat roof and metal support provided by adjustable telescopic legs. Single storey or double stacked. Wired for basic electric power points and heating, strip lighting and plain sheet vinyl floor covering. Add metal staircase for stacked units +£2100.</i>
<i>Modular buildings (if connected to services)</i>	980G	21530	640	<i>Comprising modules or sections, which are linked together on site to form a larger area. Modules can be linked end to end, side to side or stacked to form multi-storey buildings. They can provide accommodation, classrooms, stores & offices. Connected to services. May have some or all of the following: superior floor coverings, suspended ceilings, blinds, IT cabling, lighting options, security features, air conditioning and other facilities typical of modern personnel functions. If brick or stone clad, see 980v below</i>
<i>Timber buildings</i>	980H	21205	325	<i>Basic storage, no services</i>
<i>Metal frame, metal clad buildings</i>	980J	21030 21540	300	<i>Nissen, Romney types</i>
<i>Portable WC's and shower blocks and temporary catering blocks</i>	980K	21510 21530	750	<i>Portakabin, Portaloo, Rollalong and similar types. Good spec; fitted with stainless steel or porcelain sanitary ware</i>
<i>Podded accommodation block</i>	980V		750	<i>Modern blocks having pre-fabricated accommodation units within a steel frame with a lightweight brick/block cladding. Known as "volumetric modular" or "podded" units.</i>
<i>Stables (Agric) , kennels and similar buildings</i>	995	21205 21050	280	<i>To include concrete "run-offs" & associated site works for animal care, any lightweight fencing will be included. Does not include purpose built Cavalry stables (see Use Code 995A).</i>

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The Valuation Basis for The Rating Of Ministry of Defence Properties

TABLE 3– LOCATION FACTOR

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The Valuation Basis For The Rating Of Ministry of Defence Properties

TABLE 4 – CONTRACT SIZE ADJUSTMENT

Contract Size	Adj		Contract Size	Adj
£ 1.00	10.00%		£ 4,000,000.00	-1.00%
£ 500,000.00	10.00%		£ 4,250,000.00	1.25%
£ 550,000.00	9.50%		£ 4,500,000.00	1.50%
£ 600,000.00	9.00%		£ 4,750,000.00	1.75%
£ 650,000.00	8.50%		£ 5,000,000.00	-2.00%
£ 700,000.00	8.00%		£ 5,250,000.00	-2.25%
£ 750,000.00	7.00%		£ 5,500,000.00	-2.50%
£ 800,000.00	6.80%		£ 5,750,000.00	-2.75%
£ 850,000.00	6.60%		£ 6,000,000.00	-3.00%
£ 900,000.00	6.40%		£ 6,500,000.00	-3.50%
£ 950,000.00	6.20%		£ 7,000,000.00	-4.00%
£ 1,000,000.00	6.00%		£ 7,500,000.00	-4.50%
£ 1,100,000.00	5.60%		£ 8,000,000.00	-5.00%
£ 1,200,000.00	5.20%		£ 8,750,000.00	-5.50%
£ 1,300,000.00	4.80%		£ 9,500,000.00	-6.00%
£ 1,400,000.00	4.40%		£10,250,000.00	-6.50%
£ 1,500,000.00	4.00%		£11,000,000.00	-7.00%
£ 1,600,000.00	3.60%		£11,750,000.00	-7.25%
£ 1,700,000.00	3.20%		£12,500,000.00	-7.50%
£ 1,800,000.00	2.80%		£13,250,000.00	-7.75%
£ 1,900,000.00	2.40%		£14,000,000.00	-8.00%
£ 2,000,000.00	2.00%		£14,750,000.00	-8.25%
£ 2,250,000.00	1.50%		£15,500,000.00	-8.50%
£ 2,500,000.00	1.00%		£16,250,000.00	-8.75%
£ 2,750,000.00	0.50%		£17,000,000.00	-9.00%
£ 3,000,000.00	0.00%		£17,750,000.00	-9.25%
£ 3,250,000.00	-0.25%		£18,500,000.00	-9.50%
£ 3,500,000.00	-0.50%		£19,250,000.00	-9.75%
£ 3,750,000.00	-0.75%		£ 20,000,000.00	-10.00%

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The Valuation Basis For The Rating Of Ministry of Defence Properties

TABLE 5—PROFESSIONAL FEES AND CHARGES

<i>TOTAL COST (£)</i>	<i>FEE</i>	<i>MINIMUM FEE</i>
<i>£0 - £500,000</i>	<i>13%</i>	
<i>£500,000 - £2,000,000</i>	<i>11%</i>	<i>£65,000</i>
<i>£2,000,001 +</i>	<i>9%</i>	<i>£220,000</i>

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The Valuation Basis For The Rating Of Ministry of Defence Properties TABLES 6&6A – AGE AND OBSOLESCENCE ALLOWANCES

YEAR	PLANT	SPECIALISED CIVILS	TANKS	BUILDINGS	TEMP BUILDINGS	YEAR	PLANT	SPECIALISED CIVILS	TANKS	BUILDINGS	TEMP BUILDINGS
1700	50%	15%	40%	50%	60%	1985	32.5%	7.5%	20%	20%	37.5%
1955	50%	15%	40%	50%	60%	1986	30%	7%	18.5%	19%	36%
1956	50%	15%	40%	49%	60%	1987	27.5%	6.5%	17%	18%	34.5%
1957	50%	15%	40%	48%	60%	1988	25%	6%	15.5%	17%	33%
1958	50%	15%	40%	47%	60%	1989	22.5%	5.5%	14%	16%	31.5%
1959	50%	15%	40%	46%	60%	1990	20%	5%	12.5%	15%	30%
1960	50%	15%	40%	45%	60%	1991	18%	4.5%	11%	14%	28.5%
1961	50%	15%	40%	44%	60%	1992	16%	4%	9.5%	13%	27%
1962	50%	15%	40%	43%	60%	1993	14%	3.5%	8%	12%	25.5%
1963	50%	15%	40%	42%	60%	1994	12%	3%	6.5%	11%	24%
1964	50%	15%	40%	41%	60%	1995	10%	2.5%	5%	10%	22.5%
1965	50%	15%	40%	40	60%	1996	8%	2%	4%	9%	21%
1966	50%	15%	40%	39%	60%	1997	6%	1.5%	3%	8%	19.5%
1967	50%	15%	40%	38%	60%	1998	4%	1%	2%	7%	18%
1968	50%	15%	40%	27%	60%	1999	2%	0.5%	1%	6%	16.5%
1969	50%	15%	40%	36%	60%	2000	0	0	0	5%	15%
1970	50%	15%	37.5%	35%	60%	2001	0	0	0	4.5%	13.5%
1971	49.5%	14.5%	36%	34%	58.5%	2002	0	0	0	4%	12%
1972	49%	14%	34.5%	33%	57%	2003	0	0	0	3.5%	10.5%
1973	48.5%	13.5%	33%	32%	55.5%	2004	0	0	0	3%	9%
1974	48%	13%	31.5%	31%	54%	2005	0	0	0	2.5%	7.5%
1975	47.5%	12.5%	30%	30%	52.5%	2006	0	0	0	2%	6%
1976	47%	12%	29%	29%	51%	2007	0	0	0	1.5%	4.5%
1977	46.5%	11.5%	28%	28%	49.5%	2008	0	0	0	1%	3%
1978	46%	11%	27%	27%	48%	2009	0	0	0	0.5%	1.5%
1979	45.5%	10.5%	26%	26%	46.5%	2010	0	0	0	0	0
1980	45%	10%	25%	25%	45%	2011	0	0	0	0	0
1981	42.5%	9.5%	24%	24%	43.5%	2012	0	0	0	0	0
1982	40%	9%	23%	23%	42%	2013	0	0	0	0	0
1983	37.5%	8.5%	22%	22%	40.5%	2014	0	0	0	0	0
1984	35%	8%	21%	21%	39%	2015	0	0	0	0	0

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TABLE 6 – AGE AND OBSOLESCENCE ALLOWANCES (continued)

**CATEGORIES OF PLANT AND MACHINERY
FOR THE COMPILATION OF SCALES OF PLANT AND MACHINERY ALLOWANCES**

(ITEMS CONSIDERED BY THE LANDS TRIBUNAL AT MONSANTO PLC, NEWPORT)

CIVILS	TANKS	PLANT AND MACHINERY
Pipe Bridges and Pipe Racks and their foundations	Oil Storage Tanks	Boilers
Hardcore, Tarmac, or Concreted Areas, for, e.g., Parking, Drum Storage, and Gas Bottle Storage	Chemical Storage Tanks	Air Compressors, Air Receivers and Air Dryers
Blast Walls	Bases and staircases to tanks are Civils	Compressed Air Mains
Bund Bases and Walls (unless specific to particular tanks)	Storage Spheres. Supports, staircases and bunds to spheres are Civils	Cooling Towers ("Daveport" type). Ponds are civils to plant
Pits, Concrete Tanks, Basins, Silos - Concrete	Silos – steel	Diesel Generators and Diesel Alternators
Lime Slurry Tanks, Acid Retention Tanks, Effluent Tanks (of concrete or brick)	Fuel Storage Tanks	Electric Transformers, Switches, Bus Bars, and Cables
Concrete Channels and Conduits	Water Storage Tanks	Steam. Turbine Alternators
Steel Work (unless specific to a particular item of Plant or a particular tank). NB use building rate for steel work that is part of a building	Foundations and Supports for this Category of plant	Furnaces
Walkways, Stairways, etc. (unless civils to plant or civils to tanks)		Chimneys (Steel) Flues
Foundations and Supports to this Category of Plant		Foundations and Supports for this Category of plant

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The Valuation Basis For The Rating Of Ministry of Defence Properties

TABLE 7 – ADDITIONAL ALLOWANCES FOR SYSTEM-BUILT BUILDINGS

DATE OF CONSTRUCTION	ADDITIONAL ALLOWANCE
<i>Before 1975</i>	<i>Up to 10%</i>
<i>Between 1975 and 1985</i>	<i>Up to 7.5%</i>

TABLE 8– ADDITIONAL ALLOWANCES FOR MULTI-LEVEL BUILDINGS

NUMBER OF FLOORS	% DEDUCTION
<i>Buildings with 4 main floors or less</i>	<i>0%</i>
<i>Buildings with 5-7 main floors or more</i>	<i>7.5% overall</i>
<i>Buildings with 8 or more floors</i>	<i>7.5% on overall basis up to 7th floor Plus 12.5% on 8th floor and above.</i>

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The Valuation Basis For The Rating Of Ministry of Defence Properties

TABLE 9 – VALUATION OF DOCKS, LOCKS, JETTIES ETC

Description	Rate	Unit
Docks & Quay Walls - Modern	2650	£/m2
Docks & Quay Walls - Older	2400	£/m2
Locks	480	£/m3
Jetties & Piers		
A	4150	£/m2
B	2250	£/m2
C	1150	£/m2
Dolphins	<i>As above</i>	£/m2
Pontoons	520	£/m2
Slipways	390	£/m2
Sea Defences		£/m2
Breakwaters		£/m2

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The Valuation Basis For The Rating Of Ministry of Defence Properties

TABLE 10 – VALUATION OF RUNWAYS, TAXIWAYS & APRONS

PCN	Rate £/m2
81+	114
51-80	100
35-50	84
23-35	72
13-23	58
8-12	43
<8	40
TAXIWAYS	40
APRONS – TARMAC	40
APRONS -CONCRETE	50