

Revaluation 2023

Public Buildings Committee

Practice Note 18 Valuation of Ambulance Stations

1.0 Introduction

- 1.1 This Practice Note deals with the valuation of Ambulance Stations.
- 1.2 Modern ambulance stations tend to be found in a variety of locations including on, or in close proximity to industrial estates/business parks & on hospital grounds. They occupy both speculatively built units adapted for their own occupational demands and purpose built units.

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

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

2.0 Basis of Valuation

- 2.1 Rental analysis suggests that Ambulance Stations let at a similar level to that prevailing 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.

The remaining sections of this practice note (with the exception of section 7) relate exclusively to situations where Contractor's Basis is deemed the appropriate method of valuation.

3.0 Survey and Measurement

- 3.1 Building areas should be calculated on a gross external basis (GEA) for each main floor.
- 3.2 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 (Valuation of Contractor's Basis Subjects, Areas Adjustment, External Works' Costs) to adjust the floor area to the modern equivalent.
- 3.3 Site area should be calculated together with the areas of any car parks, roadways and other paved or landscaped surfaces. Measurements and details of boundary walls, fences and any other items in the nature of external works, civil works or plant and machinery should also be noted.

4.0 Building and External Works 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 rate(s) derived reflect a Scottish Mean location factor, a £4m contract size and a tone date of 1 April 2022.

5.0 Valuation

- 5.1 Valuations should be carried out in accordance with SAA Basic Principles Committee Practice Note 2 (Contractor's Basis Valuations).
- 5.2 Recommended unit cost rates excluding professional fees for buildings are noted below
- 5.3 For external works reference should be made to section 6.3 below.

6.0 Estimated Replacement Cost (ERC)

6.1 Unit Cost Rate (Buildings)

The rates shown in Table A below should be adopted for the respective building types.

6.2 Canopies

These structures will fall into 2 distinct types namely;

Cantilevered Canopies

These will be seen as self supporting structures where the only visible means of support will be from the horizontal steel or timber beams attached to the adjacent building. The canopy itself will be carried on these beams.

Supported Canopies

These will again be seen as being carried on the horizontal steel/timber beams however with this type the beams are themselves supported by steel or timber columns which will generally be set in a concrete foundation.

Table A

Building Type		Unit Cost Rate/m²
Main Buildings (Garage, Office, Lockers etc)		£1,350
Cantilevered Canopies	Span <5m	£290
	Span 5m – 10m	£362
Supported Canopies	Span <5m	£306
	Span 5m – 10m	£442

NB: The cost of lighting is included in the rates for those in the 5m – 10m range.

6.3 Unit Cost Rates (External Works)

External Works should be valued in accordance with SAA Public Buildings Committee Practice Note 4 (Valuation of Contractor's Basis Subjects, Areas Adjustment and External Works' Costs).

6.4 Adjustments to ERC

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).

7.0 Adjusted Replacement Cost (ARC)

7.1 In applying age and obsolescence allowances reference should be made to guidance in SAA Basic Principles Committee Practice Note 2 (Contractors Basis Valuations). Care should be taken to ensure the allowances are selected from the appropriate column. Due to the type and character of this category of subject, it is expected that allowances for main buildings will generally be from Column A. However buildings that are not industrial in nature should have allowances applied from Column E. In particular it should be noted that allowances in respect of age in excess of 50% should only be given to buildings and plant in exceptional circumstances. Allowances from Column E of the table should be selected using the actual age of the building and are therefore not capped at 50%.

7.2 Further allowances of a functional and technical nature should be considered in accordance with SAA Basic Principles Committee Practice Note 2 (Contractor's Basis Valuations) and SAA Public Buildings Committee Practice Note 4 (Valuation of Contractor's Basis Subjects, Areas Adjustment, External Works' Costs).

8.0 Plant and Machinery

8.1 Buildings' unit cost rates above are inclusive of service plant typically found in subjects covered by this Practice Note. Rateable items of plant and machinery not already reflected in these rates should be dealt with in terms of the Valuation for Rating (Plant & Machinery) (Scotland) Regulations 2000 (as amended) and valued with reference to the Rating Cost Guide Scotland.

9.0 Land

9.1 Land value should be determined by reference to local evidence and SAA Basic Principles Committee Practice Note 2 (Contractor's Basis Valuations).

10.0 Decapitalisation Rate

10.1 The appropriate statutory decapitalisation rate should be used.

11.0 End Allowance

11.1 Any factors or circumstances which might affect the value of the occupation of the lands and heritages as a whole should be reflected at this stage. An adjustment under this head should not duplicate adjustments made elsewhere.