

**Revaluation 2023**  
**Public Buildings Committee**  
**Practice Note 2**  
**Valuation of Crematoria**

**1.0 Introduction**

- 1.1 This practice note deals with the valuation of crematoria occupied by local authorities and private companies.
- 1.2 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 Subjects covered by this Practice Note are valued by the application of a shortened Receipts & Expenditure method.

**3.0 Classification**

- 3.1 The valuation should proceed as follows.
  - (a) Estimate the hypothetically achievable annual number of cremations (HAAC) expected based on the information available at the statutory valuation “tone” date of 1 April 2022. 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.

HAAC	RATE/HAAC
200	£50
500	£65.50
600	£68
700	£71.00
800	£73.00
900	£75.00
1000	£77.00
1100	£80.00
1200	£82.00
1300	£84.50
1400	£87.50
1500	£90.00
2000	£101.00
2400	£114.00
>2400	£114.00

- 3.2 The average Scottish cremation fee has been used in the analysis and no adjustment is to be made where a crematorium operator chooses to make a charge that is above or below the national average.
- 3.3 Where an operator carries out free cremations these should be deducted when determining the hypothetically achievable annual number of cremations.
- 3.4 The following scale of adjustments is structured to recognise the significant dates during the period 1885-2017, 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), 3.1(b) and 3.3.

<b>Adjustment for Design/Layout for Older Premises</b>	
<b>Period</b>	<b>Allow</b>
<b>Pre 1950</b>	<b>20.0%</b>
<b>1950 – 1959</b>	<b>15.0%</b>
<b>1960 – 1969</b>	<b>10.0%</b>
<b>1970 – 1989</b>	<b>5.0%</b>
<b>1990 onwards</b>	<b>Nil</b>

#### **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. Where a unum quid valuation is appropriate, this valuation should be added to that of the crematorium.

**5.0 Garden of Remembrance**

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

**6.0 End Allowance**

6.1 The resultant Net Annual value derived from application of 3.1, and 3.4 reflects any disabilities and no further end allowances should be applied.