

## **Revaluation 2023**

### **Public Buildings Committee**

#### **Practice Note 25 Valuation of Ministry of Defence Properties**

#### **1.0 Introduction**

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

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

- 2.1 Subjects covered by this Practice Note are principally valued using the Contractors Basis of valuation.

#### **3.0 Survey and Measurement**

- 3.1 Building areas should be calculated on a gross external basis (GEA) for each main floor as defined in the RICS Code of Measuring Practice (6<sup>th</sup> Edition).
- 3.2 No adjustment is expected to be made, at Stage 1 of the valuation, to the beacon cost of a building measured on a GEA basis in respect of the wall thickness of the building.
- 3.3 Any subjects valued by rental or other methods are to be measured on the basis appropriate to that class of property, as defined by RICS Property Measurement.
- 3.4 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), with the exception of any guidance which contradicts this Practice Note, the latter taking precedence.
- 5.2 Recommended unit cost rates excluding professional fees are noted below.

## 6.0 Stage 1 – Estimated Replacement Cost (ERC)

- 6.1 In the absence of actual or updated historical costs, expressed in £ per m<sup>2</sup>, the costs shown in Table 1 of this Practice Note, shall be taken to represent the ERC for the **modern equivalent** of the various categories of buildings. It is assumed that most buildings and structures will be valued by reference to the costs in Table 1 although, where appropriate, regard should be given to any known actual adjusted costs, particularly in respect of more specialised buildings and structures, or where no beacon costs exist.

Notes on specific types of buildings are listed below.

### 6.1.1 Use Codes 1-20 & 100-131 - Accommodation, Mess and Catering

#### 6.1.1.1 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 – Dormitory accommodation – Use Code 130X**  
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
- **Type Y – Part en-suite – Use Code 130Y**  
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.
- **Type Z – All en-suite – Use Code 130Z**  
Accommodation block consisting of individual en-suite rooms, normally in blocks of 6, sharing common room and utility rooms.

Codes 130X, 130Y & 130Z will be used to value all new transient accommodation.

#### 6.1.1.2 Use Codes 6 & 16 - Other Transient Accommodation

These codes 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 will mainly, but not exclusively, be transit blocks within training camps and the wider training estate.

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

- **Type X minus – Dormitory accommodation – other ranks – Use Code 16:**  
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.
- **Type Z minus – Dormitory accommodation – officers – Use Code 6:**  
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.

- 6.1.1.3 **Use Code 1, 7 and 130-131 – Permanent Domestic Accommodation**  
These codes are to be used as appropriate for all permanent domestic accommodation, excluding those within or attached to mess facilities.
- 6.1.1.4 **Use Codes 102, 112 and 122 – Mess Accommodation**  
These codes 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 section 6.5.3 below.
- 6.1.1.5 **Use Codes 101, 111 & 121 – Mess Catering**  
These codes 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 section 6.5.4 below. Where a mess is of a more basic standard, particularly some older equivalents and/or those lacking full catering facilities, it may be appropriate to adopt a cost at Stage 1 between those for Use Codes 101, 111 & 121 and Use Code 240.
- 6.1.1.6 **Use Codes 100, 110 & 120 – Mess Catering & Accommodation**  
These codes 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.
- 6.1.2 **Use Codes 200,201,202 – churches, chapels and other places of worship**  
Reference should be made to the SAA Public Buildings Practice Note 24 (Valuation of Churches & other Places of Worship) for selection of a suitable unit cost rate for structures of this nature.
- 6.1.3 **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.

- 6.1.4 **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.
- 6.1.5 **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.
- 6.1.6 **Use Code 220A – gymnasium with changing facilities**  
 As above but include basic changing/locker rooms, toilet areas and showers.
- 6.1.7 **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.
- 6.1.8 **Use Codes 225 & 225A - 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.
- 6.1.9 **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.

**6.1.10 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)

**6.1.11 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.

**6.1.12 Use Code 500 – 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. They will usually have perimeter services and can provide either open-plan or cellular offices or a combination of the two. The space will also usually include parts used as kitchens and toilet facilities and may have associated storage.

**6.1.13 Use Code MoD offices 500A1 – 500A4**

These codes provide a range of costs for valuing better quality, more modern MoD offices, again typically single or two storeys but may be more. They are usually lifted and constructed of brick with a concrete or steel frame, and double glazing. The roof could be either pitched covered in slate or tiles, or be of a low angled mono-pitched construction. The specification will range from central heating supplied only by hot water radiators to having additional elements of air handling and/or full air conditioning. They will have suspended ceilings and either elements of under-floor trunking, ducted floor power or raised floors. They will provide either open-plan cellular offices or a combination of the two and will generally be more akin to purpose built commercial type office buildings.

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 at the higher end of the range.

Any older office buildings 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 6.4.2, given for structures of this use that are system-built.

**6.1.14 Use Codes 500B1 – 500B4 - higher quality offices**

These Use Codes are to be used to value all offices of a higher quality than the standard described at 6.1.13 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 be on two or more floors and have a service core with passenger lifts. Floor structures will be of concrete slab or pre-cast concrete block and have fully raised access floors. Windows will be aluminium or uPVC, and be double glazed. Internally, the office suites will be formed of demountable partitioning or of open plan style. In addition to any conventional central heating the space would be expected to have either full air conditioning or some type of environmental controls. There may be additional areas comprising computer suites or data halls with enhanced levels of air conditioning / environmental controls. Lighting will be inset within suspended ceilings.

Some buildings in this category will also be built to an even higher specification. It is expected that all the features listed above will be present but internal/external finishes may be of a higher quality and such buildings may contain conference rooms, lecture rooms and/or theatre facilities. There may also be additional catering facilities to meet conference use.

In addition these buildings may have additional security features including counter-terrorism measures and enhanced levels of IT/mechanical and electrical service provision. In such cases it may be appropriate to value these buildings by reference to either actual cost evidence or costing the building having regard to its full specification.

**6.1.15 Use Code 501**

Ancillary works Offices (formerly discontinued code “Headquarters offices”) See paragraphs 6.1.21 – 6.1.24 below

**6.1.16 Use Code 504A**

Band Rehearsal/Practice Rooms. This code should be used to value sound proofed rehearsal room(s) for a full band or orchestra and/or individual practice rooms, typically forming part of a larger “Band Block” building. The rest of the building should be valued at the appropriate alternative beacon, usually from the office scales.

**6.1.17 Use Code 506 Purpose built Army Reserve 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 Army Reserve Centre, it should be valued on the same scale as Use Code 220. The modern, integral drill hall would not be expected to exceed 150m<sup>2</sup> GEA. Where it does, only 15% 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 Army Reserve 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.

Any allowance for overprovision or underutilisation of an Army Reserve Centre should reflect the size of an appropriate modern substitute, reflecting the extent of the use of and demand for both the main building and all ancillary buildings, having regard to the factors to be considered at both the tone date and the material circumstances date.

An allowance for surplusage within the main building should be considered on all sites where either the non-domestic area of the main building, excluding the total area of the drill hall and any integral indoor range, exceeds 1625m<sup>2</sup> or the site is occupied by a significantly smaller sized Army Reserve unit/detachment or solely used as a cadet centre. This allowance should be made by adopting a smaller notional area for the main building at Stage 1 of the valuation.

Where an Army Reserve Centre is now used solely as a Cadet centre (ACF, ATC or CCF), the value should be based on the size of an appropriate modern substitute for the size of cadet unit occupying the site. For cadets this would usually be based on either Use Codes 507A or 507B (See 6.1.18 below), though in all these cases the size of the substitute should have regard to the actual areas required for the occupation and use of the existing centre.

The modern, integral drill hall would be expected to be 150m<sup>2</sup> GEA for sites occupied by a standard single unit. Where drill halls exceed 150m<sup>2</sup> it is assumed that the excess may be partly used and so an additional area of 15% of the GEA in excess of 150m<sup>2</sup>, up to total area of 450m<sup>2</sup>, will be valued. The standard size of 150m<sup>2</sup> GEA could also vary up to 195m<sup>2</sup> for larger units and for smaller detachments be typically 90m<sup>2</sup>.

The area of garaging/workshops/stores to be valued should also reflect demand at the material circumstances date. Any redundancy within these or other ancillary parts of an Army Reserve Centre should be considered by applying the same criteria as for other MoD sites covered by this memorandum.

Before making any allowance for underutilisation regard should also be had to any significant use of the Army Reserve Centre, including the drill hall, by either the MoD or outside bodies and to actual lettings of space within the Centre.

Any allowances for underutilisation should not duplicate any made for Age & Obsolescence at Stage 2 and specifically in respect of vacant space under section 7.2 below.

**6.1.18 Use Code 506A – Non purpose-built Army Reserve Centres**

These have 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 6.1.14 above.

**6.1.19 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 Army Reserve Centre and will be valued on the scale cost shown for Use Code 506B.

**6.1.20 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. Where these have no particular special features, and are more akin to a standard hall in the locality, consideration can be given to using the SAA Public Buildings Committee Practice Note 17 – the valuation of Halls, Art Galleries and Museums etc.

**6.1.20.1 Use Code 507A – Purpose built cadet centres – single detachment**

These will typically be up to 250m<sup>2</sup> 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.

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

These will typically be between 250-500m<sup>2</sup> 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.



### 6.1.20.3 Use Code 507C – ACF/ATC HQ Offices

Again these would be expected to be of similar construction and use to other modern MoD offices (Use Code 500A1-A4) and the beacon cost is within that range.

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.

### 6.1.20.4 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 1500m<sup>2</sup> and 2500m<sup>2</sup> 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.

### 6.1.21 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 itself will have no heating. If the building is fully heated, then an addition of 5% should be made to the beacon cost. Stores that are both heated and lined/insulated should be valued using Code 600A.

It is expected that the majority of older stores, workshops and most basic vehicle storage (Use Code 620) will be of this standard of construction.

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 use cost should be adjusted by a varying percentage dependant on the aggregated GEA of the building(s) being valued.

|                               |                    |
|-------------------------------|--------------------|
| 0 - 249m <sup>2</sup>         | +/- 3.6% per metre |
| 250 - 499m <sup>2</sup>       | +/- 2.9% per metre |
| 500 - 999m <sup>2</sup>       | +/- 2.2% per metre |
| 1000 - 4999m <sup>2</sup>     | +/- 1.2% per metre |
| 5000 - 9999m <sup>2</sup>     | +/- 0.5% per metre |
| 10000m <sup>2</sup> and above | +/- 0.5% per metre |

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 internally sub-divided by brick or block walls to create other areas of accommodation such as offices, secure stores, MRR, crewrooms/showers. Where this is the case these areas should be measured to GEA (including stairs, WC's, circulation space, etc) and specialised parts should be valued at the rate appropriate to such uses. In the specific case of offices/stores of uniformly basic quality (painted block walls, strip lights, limited services etc) these areas will be valued by the addition of £431/m<sup>2</sup> to the main space rate applied to the building of the overall size being costed. If this combined rate exceeds the rate for ancillary offices (Use Code 501) for this size of building, then these areas should be coded and costed at the Use Code 501 rate.

There may also be ancillary works office accommodation that is either attached to the external fabric of the main building or, if detached, is also ancillary to the main space. These buildings will have either plastered or painted walls and may have double glazed windows and wall mounted heating systems. This space will be valued by reference to use code 501 (subject to a minimum rate of £720/m<sup>2</sup>) for the appropriate size band of the main building including the area the ancillary offices.

6.1.22 **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 unheated a deduction of -4.76% should be made from the beacon cost. Stores that are both unheated and unlined/uninsulated should be valued using Code 600.

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 use cost should be adjusted by a varying percentage dependant on the aggregated GEA of the building(s) being valued.

|                               |                    |
|-------------------------------|--------------------|
| 0 - 249m <sup>2</sup>         | +/- 3.3% per metre |
| 250 - 499m <sup>2</sup>       | +/- 2.7% per metre |
| 500 - 999m <sup>2</sup>       | +/- 2.2% per metre |
| 1000 - 4999m <sup>2</sup>     | +/- 1.3% per metre |
| 5000 - 9999m <sup>2</sup>     | +/- 0.9% per metre |
| 10000m <sup>2</sup> and above | +/- 0.6% per metre |

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 internally sub-divided by brick or block walls to create other areas of accommodation such as offices, secure stores, MRR, crewrooms/showers. Where this is the case these areas should be measured to GEA (including stairs, WC's, circulation space, etc) and specialised parts should be valued at the rate appropriate to such uses. In the specific case of offices/stores of uniformly basic quality (painted block walls, strip lights, limited services etc) these areas will be valued by the addition of £431/m<sup>2</sup> to the main space rate applied to the building of the overall size being costed. If this combined rate exceeds the rate for ancillary offices (Use Code 501) for this size of building, then these areas should be coded and costed at the Use Code 501 rate.

There may also be ancillary works office accommodation that is either attached to the external fabric of the main building or, if detached, is ancillary to the main space. These buildings will have either plastered or painted walls and may have double glazed windows and wall mounted heating systems. This space will be valued by reference to Use code 501 (subject to a minimum rate of £720/m<sup>2</sup>) for the appropriate size band of the main building including the area the ancillary offices.

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 6.1.25 below and valued using costs for Use Code 601 or 651.

**6.1.23 Use code 700 – Workshop – lined and heated**

A purpose built structure which is of a higher specification than a 600A store, and is used for general repairs/maintenance of vehicles and other equipment. The general standard of construction will be either traditional brick/brick & block construction or, if of steel frame construction, with brick/block infill typically 1.5m and above or double-skin (insulated) PMS to the walls and double-skin (insulated) PMS to the roof. The building will usually be fully heated but, if part of the building is unheated, a deduction of 5% should be made 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 use cost should be adjusted by a varying percentage dependant on the aggregated GEA of the building(s) being valued.

|                         |                    |
|-------------------------|--------------------|
| 0 - 249m <sup>2</sup>   | +/- 3.3% per metre |
| 250 - 499m <sup>2</sup> | +/- 2.7% per metre |
| 500 - 999m <sup>2</sup> | +/- 2.2% per metre |

|                               |                    |
|-------------------------------|--------------------|
| 1000 - 4999m <sup>2</sup>     | +/- 1.3% per metre |
| 5000 - 9999m <sup>2</sup>     | +/- 0.9% per metre |
| 10000m <sup>2</sup> and above | +/- 0.6% per metre |

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 internally sub-divided by brick or block walls to create other areas of accommodation such as offices, secure stores, MRR, crewrooms/showers. Where this is the case these areas should be measured to GEA (including stairs, WC's, circulation space, etc) and specialised parts should be valued at the rate appropriate to such uses. In the specific case of offices/stores of uniformly basic quality (painted block walls, strip lights, limited services etc) these areas will be valued by the addition of £431/m<sup>2</sup> to the main space rate applied to the building of the overall size being costed. If this combined rate exceeds the rate for ancillary offices (Use Code 501) for this size of building, then these areas should be coded and costed at the Use Code 501 rate.

There may also be ancillary works office accommodation that is either attached to the external fabric of the main building or, if detached, is ancillary to the main space. These buildings will have either plastered or painted walls and may have double glazed windows and wall mounted heating systems. This space will be valued by reference to Use code 501 (subject to a minimum rate of £720/m<sup>2</sup>) for the appropriate size band of the main building including the area the ancillary offices.

Workshops of a more specialised nature will be built to a higher specification as defined in paragraph 6.1.25 below and valued using costs for Use Code 601 or 651.

#### 6.1.24 **Adjustments to stores/workshops/garages**

All buildings under 100m<sup>2</sup> GEA valued by reference to Use Codes 600/600A/620 should have no adjustment made in respect of heating/lining/eaves height.

#### 6.1.25 **Use Code 601/651 – storehouse/processing - specialised material**

These 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.

#### 6.1.26 **Use Code 602/652 – storehouse/processing – hazardous materials**

These 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.

Any surrounding blast walls/berms that are required to give additional protection to such stores (or other buildings) should be separately costed, as the beacon costs for the buildings being protected e.g.601/651 and 602/652 (but could be other buildings) are for the buildings only. It is also assumed that, where such additional protection has been provided, it is usually required for the safety and protection of both the building and the wider site. Such blast walls/berms should only be excluded from value where the type or quantity of materials stored/processed in the relevant building at the material circumstances date, no longer requires additional protection, over and above that provided by the building itself.

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 6.1.28 below.

**6.1.27 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 broadly 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. However these codes are specifically used for the valuation of hangars or similar buildings and should not normally be used for buildings of less than 1000m<sup>2</sup> GEA.

For each metre of eaves heights, above or below the standard 12m the use cost should be adjusted by a varying percentage dependant on the aggregated GEA of the building(s) being valued.

For Use Codes 610 and 615:

At eaves heights below 12m

|                               |                  |
|-------------------------------|------------------|
| 1000 - 4999m <sup>2</sup>     | - 1.1% per metre |
| 5000 - 9999m <sup>2</sup>     | - 0.5% per metre |
| 10000m <sup>2</sup> and above | - 0.6% per metre |

At eaves height above 12m;

|                               |                  |
|-------------------------------|------------------|
| 1000 - 4999m <sup>2</sup>     | + 1.1% per metre |
| 5000 - 19999m <sup>2</sup>    | + 0.5% per metre |
| 20000m <sup>2</sup> and above | + 0.4% per metre |

For Use Codes 720 and 725:

At eaves heights below 12m

|                               |                  |
|-------------------------------|------------------|
| 1000 - 4999m <sup>2</sup>     | - 1.2% per metre |
| 5000 - 9999m <sup>2</sup>     | - 0.9% per metre |
| 10000m <sup>2</sup> and above | - 0.6% per metre |

At eaves height above 12m;

|                               |                  |
|-------------------------------|------------------|
| 1000 - 4999m <sup>2</sup>     | + 1.2% per metre |
| 5000 - 9999m <sup>2</sup>     | + 0.9% per metre |
| 10000m <sup>2</sup> and above | + 0.6% per metre |

Where a building is of excessive height for its actual use a notional height may be adopted having regard to that use.

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.

There may also be ancillary works office accommodation that is either attached to the external fabric of the main building or, if detached, is ancillary to the main space. These buildings will have either plastered or painted walls and may have double glazed windows and wall mounted heating systems. This space will be valued by reference to Use Code 501 (subject to a minimum rate of £720/m<sup>2</sup>) for the appropriate size band of the main building including the area of the ancillary offices.

#### 6.1.28 **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 using Use Codes 500/500A1 – 500A4 - as appropriate depending upon their specification. Classes III and IV will be valued according to the scale cost for Use code 750 - laboratories.

#### 6.1.29 **Use Codes 800, 800A, 801, 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.

#### 6.2 **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 3.

##### 6.2.1 **Quays/Wharves**

A quay (or wharf) is a solid, stationary, artificial landing place lying alongside or projecting into the water. Typically, quay walls are vertical or near vertical structures which a vessel or boat can dock alongside. Modern quay walls will typically be of reinforced concrete construction, although older quays/wharves may be brick built.

The 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. The actual height is measured from top of the quay wall to the minimum maintained depth of the water.

Modern, fully serviced quays (including those upgraded to modern standards) should be valued by reference to code CVTDOCK1. Older quays/wharves should be valued by reference to code CVTDOCK2.

### 6.2.2 **Docks**

A dock is defined as an artificial enclosed area of water in which ships are loaded and unloaded or repaired. A dock can be fully enclosed by means of a sluice (dock) gate or caisson, which allows the dock to be pumped out and used as a dry dock.

Docks are rateable as structures and docks and dry docks are measured based on the wetted volume. This is based on the internal length x width across the entrance x depth. The dock gates or caisson are valued separately as items of P&M.

### 6.2.3 **Locks**

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

They are measured on a volumetric basis: internal length x width (to the inside wall face) x depth.

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

Docks, dry docks and locks are all valued by reference code CVTDOCK3.

With regard to all quays, docks or locks, it is appropriate to consider the size of vessels using these facilities. Consideration may be given to adopting notional substitute sizes, where the facilities of the original size are no longer operationally required.

### 6.2.4 **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.

If the jetty is linked to shore by a road, bridge or walkway, these items should be separately valued as items of civils or P&M.

The following types of jetties are valued separately in Table 3:

For large sea-going vessels or submarines, fully serviced and capable of supporting cranes/derricks. Concrete deck is approximately 1m deep on concrete/steel piles, designed to seismic standard – Use Code CVTDOCK4.

For large sea-going vessels, fully serviced, and capable of supporting cranes/derricks. Concrete deck is approximately 1m deep on concrete/steel piles – Use Code CVTDOCK5.



For small sea-going or inland waterway vessels but without services. Concrete or timber deck approximately 400mm deep on concrete or timber piles – Use Code CVTDOCK6.

#### 6.2.5 **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 head but smaller in size. It may be freestanding or connected to a jetty or a quay via a walkway. In the latter case, this is known as a 'berthing dolphin' and effectively extends the length of a quay or jetty that a vessel is tied up alongside. The walkway will be valued as a separate structure.

Freestanding dolphins are known as 'mooring dolphins'. These are typically smaller in size and are used solely to tie mooring lines to secure vessels which are larger than the jetty, wharf or pier they are berthed at.

Mooring dolphins and berthing dolphins are measured based on the surface area (length x width) of the deck. Those up to 45m<sup>2</sup> in size are valued based on a fixed ERC under code CVTDOCK10. Any larger in size should be valued at a rate/m<sup>2</sup> under code CVTDOCK11.

#### 6.2.6 **Pontoons**

A pontoon is a platform used for docking smaller vessels. They typically 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.

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

The cost is by reference to code CVTDOCK7. Additionally, where connections to mains services (electricity and water) are provided via the pontoons, a further 10% should be added to the cost. Where smaller pontoons/walkways (typical of those found in private marinas) exist, these should be valued by reference to the appropriate codes within the Rating Cost Guide Scotland.

#### 6.2.7 **Slipways**

Slipways (also known as boat ramps), are ramps onshore which are used to move smaller boats in and out of the water. They are typically constructed from reinforced concrete and are measured on a surface area basis, length x width, including the full length of the slipway underwater to the seabed.

Any winching rails and tracks for mobile ship-lifts should be valued as separate items of P&M. Slipways should be costed by reference to Use Code CVTDOCK8.

### 6.2.8 **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

### 6.2.9 **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.

## 6.3 **Aircraft Runways, aprons and taxiways**

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 two 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.

6.3.1 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 two 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 Infrastructure Organisation (DIO).

6.3.2 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 LCG-I for the heaviest aircraft to LCG-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.

6.3.3 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.

6.3.4 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 DIO. 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 Rating Cost Guide Scotland 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 RCGSRCGS codes 70501A – 70504N).

6.3.5 Table 4 sets out the rate per m<sup>2</sup> 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.

6.3.6 When valuing MoD airfields, it should be assumed that 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. Furthermore, if it can be evidenced that a width or length of runway is required for operations reasons at the relevant date, which is less than the standard dimensions, then these can also be adopted.

6.3.7 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 or less frequently than above, an adjustment in the range 0% to 100% should be considered.

6.3.8 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.

6.3.9 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.

6.3.10 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.

6.3.11 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 4 should be adopted.

6.3.12 Runway or taxiway shoulders on MoD airfields would not typically be expected to be paved and usually only comprise defined, grassed areas adjacent to the side of each runway. In these circumstances no additional value should be included in respect of the shoulders.

However, where a runway or taxiway has a paved shoulder, in addition to the standard runway width of 45m or taxiway width of 15m and these shoulders are maintained for operational reasons (check with site), they should be valued in addition to any other pavements. The value adopted should be the lower of the actual PCN of the shoulder (as detailed in the appropriate pavement report) or the PCN adopted for the runway/taxiway that the shoulder forms part of.

6.3.13 Grass airstrips will be valued at the rate set out in Table 4.

6.3.14 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.

6.3.15 It is assumed that military airfield pavements are maintained to a standard fit for operational flying and modern pavements would be expected to be built and maintained to a standard that complies with the CAA Regulations for civil airfields. These regulations incorporate a regime of regular maintenance and the expectation that pavements will be re-surfaced at least every 12 years. The adjustment for age and obsolescence of all pavements that are maintained to this standard ranges between 0 and 6% dependent upon the year the pavement was originally constructed. In cases where pavements have largely been rebuilt it may be appropriate to adopt a notional construction date for the purposes of determining the level of A&O to be applied. Refer to the A&O scales in Table 5.

However it is also acknowledged that many military runways, particularly those dating back to the 1930's and 1940's, were constructed to a specification that differs from modern civil ones. In addition many have also not been maintained to the full CAA Standards and may not have been resurfaced for a period longer than 12 years. In cases where it can be evidenced that a combination of the original method of construction, age of the substructure and/or accumulated lack of maintenance has affected the integrity of the runway, additional allowances may be applied to the ARC of these pavements. These further allowances will be made separately to the standard age and obsolescence allowance.

#### 6.4 **Variations**

Circumstances in which the beacon cost applied at Stage 1 of the valuation may be varied will include the following.

- 6.4.1 **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).
- 6.4.2 **System-built buildings**  
System-built buildings, are defined as buildings that are largely manufactured off-site and assembled on-site. Unless there is evidence to the contrary, these will be valued at the appropriate traditional building cost rate for the type of building. It is recognised that some system-built construction methods have in the past delivered sub-standard buildings with an excessive repairing liability. Where it can be demonstrated that such system-built buildings are inferior to those typically built within the same era, then the appropriate Stage 1 cost should be reduced by 20%.
- 6.4.3 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.
- 6.4.4 **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.
- 6.4.5 **Link Blocks and Subways**  
Such areas 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.
- 6.4.6 **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 100m<sup>2</sup> GEA and valued by reference to Use Codes 600/600A/620/700 will not be subject to aggregation.
- 6.5 **The boundary between domestic and non-domestic use of property on MoD subjects**
- 6.5.1 **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.

**6.5.2 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.

**6.5.3 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.

**6.5.4 Mess and catering facilities**

Facilities used wholly by personnel permanently stationed within 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.

**6.5.5** 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.

#### 6.6 **Locational Adjustment**

All costs in this Practice Note have been adjusted to reflect the Scottish Mainland location, as detailed in the SAA Basic Principles Committee Practice Note 2, Contractors Basis Valuations.

#### 6.7 **Rateable Plant & Machinery**

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 the SAA Basic Principles Committee Practice Note 2 – Contractors Basis Valuations. 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.

#### 6.8 **External Works**

6.8.1 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). Where this is not possible, the Overall External Works approach as detailed in section 5.1 of the SAA Public Buildings Committee Practice Note 4 (Valuation of Contractor's Basis Subjects, Areas Adjustment and External Works Costs) can be used.

6.8.2 The following items would normally be included in the rate selected using the Overall External Works approach:

- 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
- Below ground mains services

6.8.3 The following items are not included in any rate selected in section 5.1, and shall be valued separately as buildings or structures at Stage 1 or as civils, or 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

#### 6.9 **Contract Size Adjustment**

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 the SAA Basic Principles Committee Practice Note 2 – Contractors Basis Valuations.

#### 6.10 **Professional Fees & Charges**

6.10.1 Professional fees and charges will be added to the total cost of permanent and temporary buildings in accordance with the SAA Basic Principles Committee Practice Note 2 – Contractors Basis Valuations.

6.10.2 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.

6.10.3 Professional fees and charges may be increased, by up to 4%, 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.

### 7.0 **Stage 2 – Adjusted Replacement Cost (ARC)**

#### 7.1 **Age & Obsolescence (A&O)**

7.1.1 Obsolescence allowances shall be made for individual buildings, structures, civils, tanks and items of P&M within a lands and heritages.

7.1.2 Allowances on all permanent construction buildings are usually to be made in accordance with the figures in the SAA Basic Principles Committee Practice Note 2 – Contractors Based Valuations, in column A of the table in its Appendix 1. This is based on the levels of allowance decided in *Monsanto v Farris (VO)*.

7.1.3 However, the Upper Tribunal decision in *Stephen G Hughes (VO) and York Museums and Gallery Trust* [2017] RA/20/2015, questioned whether the levels of A&O determined in the *Monsanto* case should be used for 'non-

industrial' buildings. As a result, it is now practice that certain 'non-industrial' buildings should no longer follow the A&O scales defined in *Monsanto*, but instead adopt a Depreciated Replacement Cost (DRC) approach. These levels of allowance are set out in the SAA Basic Principles Committee Practice Note 2 – Contractors Based Valuations, in column E of the table in its Appendix 1. Table 7 below sets out which buildings should be valued with reference to the DRC scales.

- 7.1.4 The 'Monsanto' case also considered typical elements, other than buildings, and the headings under which A&O allowances are to be made. In most cases these levels of allowance should adequately reflect the typical physical and functional obsolescence associated with the age and construction of these items. The levels of allowance are shown in the SAA Basic Principles Committee Practice Note 2 – Contractors Based Valuations, in its Appendix 1. The types of Plant and Machinery discussed in the *Monsanto* case are listed in Table 6 below, along with the A&O scale to be used for those items.
- 7.1.5 In respect of physical depreciation, the above scales are intended to reflect normal wear and tear and/or deterioration due to the age of the building. The scales assume an average degree of cyclical refurbishment work will have been undertaken, to include whole or partial renewal of building sub-components, most particularly relating to mechanical and electrical services and internal fit-out, but also including periodic renewal of roof coverings and windows.
- 7.1.6 It follows from the above that no adjustment away from the scales is required in the majority of cases where older buildings have been subject to modernisation and refurbishment works, as these are explicitly assumed to have occurred. An exception to this would be for instance when a building has been taken back to the shell and reconstructed with significant renewal of structural elements, where an abatement of age-related physical obsolescence may be required.
- 7.1.7 Another example of a building requiring an abatement of the allowances provided by the scales (due to the mitigation of physical depreciation), would be where a major renovation has occurred utilising the original building foundations, frame (including upper floors) but with comprehensive replacement of the external envelope (walls, windows), a complete internal refit and wholesale replacement of mechanical and electrical services. However other lessor schemes may qualify based on their facts and careful consideration provided they are above and beyond mere cyclical refurbishment.
- 7.1.8 Conversely, the above scales will be insufficient to reflect physical obsolescence in cases where buildings are un-modernised and in any case, the scales do not apply in instances where the buildings are not repairable at reasonable cost and where it falls to be valued *rebus sic stantibus*.
- 7.1.9 In respect of functional and technological obsolescence for buildings that remain in operational use, the scales (based on the decisions in *Monsanto*

and *York Museums*) include adjustments to reflect functional and technological deficiencies observable in buildings,

- (i) typical of their original period of construction; but
- (ii) taking account of the level of assumed cyclical refurbishment reflected in the physical depreciation element of the scales.

7.1.10 The type of functional and technological obsolescence factors already reflected in the scale includes the following:

- poor energy efficiency and/or environmental sustainability,
- inappropriate layout inhibiting flexible and efficient space utilization,
- modern health and safety, fire or building regulations that preclude or limit the original purposes of the building,
- dated design practices that restrict modern usage (such as lack of/or minimal floor and ceiling voids),
- the absence of modern space heating or air conditioning systems within a building,

7.1.11 It follows that only where buildings display specific functional deficiencies or issues of technological redundancy that are atypical for their age, the age-related allowances provided by the scales should be increased. Consideration may be given to applying an additional allowance. (See 7.1.12 and 7.1.13 below)

7.1.12 Age & Obsolescence allowances in excess of the age related scales may 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).

7.1.13 The scale for obsolescence allowances for the oldest buildings, was considered in the *Orb* case and a sliding scale of increased A&O for un-modernised buildings (extending the *Monsanto* scales and shown with them in the SAA Basic Principles Committee Practice Note 2 – Contractors Based Valuations, in column A of the table in its Appendix 1) was devised to be applied up to a maximum of 65% A&O. The application of this extended scale assumes the building is entirely unimproved and any additional A&O for physical or functional obsolescence should not replicate allowances made under section 7.1.12 above.

7.1.14 System built buildings no longer qualify for additional Age & Obsolescence, but some inferior constructed types qualify for adjustment to their building cost at Stage 1 see section 6.4.2.

7.1.15 Obsolescence allowances should 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 5.

## 7.2 **Redundant or surplus buildings and overcapacity.**

7.2.1 Any buildings which are either physically redundant or are surplus to operational requirements at the physical circumstances date, and which have been fully vacated with no intention to re-occupy, will attract a nil value by way of an allowance at Stage 2. Where overcapacity/lack of demand exists within a building or group of buildings this can be reflected by means of adopting a notional area of the substitute buildings(s) that would be expected to be built.

## 7.3 **Multi-Floor Allowances**

7.3.1 The deductions shown in Table 8 should be made from the ARCs of individual blocks on the assumption that lift provision is adequate.

7.3.2 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.

7.3.3 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.

7.3.4 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.

## 7.4 **Flat Roofs**

7.4.1 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.

7.4.2 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 Flat Roof column of Table 5 should be used to derive the appropriate allowance. Any increased allowance should not duplicate an allowance made under a separate head.

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

## 7.5 **Wall Thickness**

7.5.1 No adjustment is to be made to build costs at Stage 1 for the thickness of walls (see section 3.2 above), though some adjustment may be considered at Stage 2.

7.5.2 Any adjustment should have regard to the net usable area of the building compared to its GEA and only be made where there is a significant

difference from the expected gross/net ratio for a building of that age, type and use.

- 7.5.3 Any increased allowances should not duplicate any made under 7.3 and 7.1.15 above.

## **8.0 Stage 3 – Value of Land**

### **8.1 Developed Land Value**

- 8.1.1 The value of the developed land shall be determined by reference to local evidence of prevailing land values for the most likely alternative use for the land. Consideration should be made to applying an allowance to the value of the land to reflect the extent of the actual site which is encumbered by buildings/structures (*Ebdon* allowance).

### **8.2 Undeveloped land value**

- 8.2.1 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.
- 8.2.2 It will exclude land used for training or ranges (see section 8.3 below) and areas of undeveloped land that are declared surplus to operational requirements.

### **8.3 Training land & ranges**

- 8.3.1 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 capital values in the locality for various types of agricultural use, derived from evidence of agricultural bare land values.
- 8.3.2 Areas of forestry / woodland (other than small, decorative areas within the main site), should only be included in the valuation where there is evidence at the material circumstances date that they are being used as a training feature and are not just growing as part of the landscape (check with the site for details including frequency of use).
- 8.3.3 The value of training land applied above may also be affected by external factors relating to the location of the sites, for example where land is situated within National Parks, areas of SSSI and areas of Outstanding Natural Beauty. This may limit the use of the site compared to operational requirements and/or reduce its value compared to similar land in that location and it may therefore be appropriate to reduce the land value adopted if local evidence suggests that it is appropriate.
- 8.3.4 Similarly in some cases the operational use of the site may be subject to restriction. This could be due to various factors including limits on the number of days training allowed, the type of training permitted and/or the need to share use of part or the entire site. In cases where such restrictions

exist, and they impact on the use of the site when compared to operational requirements, consideration may be given to reducing the land value adopted, excluding areas of land from value or making an allowance to value of the whole site at Stage 5.

#### **8.4 Airside land**

8.4.1 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.

8.4.2 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.

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

### **9.0 Stage 4 – Decapitalisation**

#### **9.1 Decapitalisation Rate**

9.1.1 The appropriate statutory decapitalisation rate should be used.

### **10.0 Stage 5 – Overall Consideration**

#### **10.1 End Adjustments**

10.1.1 Any advantages or disadvantages that might affect the use and occupation of the lands and heritages as a whole, having regard to its operational role, should be reflected at this stage.

10.1.2 Allowances under this head fall in to two main categories. Category A covering disabilities affecting the overall quality of the buildings and their use and not already reflected at Stage 2 of the valuation. Category B covers issues affecting either the functioning of the site operationally or difficulties with access to the site and/or between parts of it.

10.1.3 Category A may include allowances for

- Factors such as superfluity, under-utilisation of the site, and additional functional obsolescence where any of these have not already been specifically reflected in the age and obsolescence allowances made at stage 2 of the valuation.
- Factors such as dispersal of blocks within the subject and problems associated with sites comprising a large number of small buildings.

- 10.1.4 Category B may include allowances for
- Piecemeal development and problems associated with a site comprising buildings of varying ages.
  - Lack of integrated design and problems associated with buildings of varying types of construction and/or those adapted or converted from their original purpose.
  - Problems associated with site layout, shape and topography.
  - Restricted site access and subjects comprising multiple sites divided by public roads/other non-MoD land.
  - Disadvantages associated with sites which are now used for a purpose different than that for which they were originally constructed.
- 10.1.5 Typical allowances for Category A are set out in Tables 9 &10 below and the total allowance under this heading would not be expected to be in excess of 10%.
- 10.1.6 Table 9 was designed as a guide to acknowledge the potential for an additional allowance for superfluity/under-utilisation and additional functional obsolescence on top of that already given in the valuation. It is determined by a combination of the total area of the buildings and the ratio of ARC to ERC of all the buildings.
- 10.1.7 However, the introduction of the DRC approach can often result in an increase in the ARC/ERC ratio. This resultant change in ratio would then lead to a property, not previously qualifying for any Table 9 allowance, now being eligible for one or an existing allowance, based on Table 9, being increased.
- 10.1.8 The DRC approach already gives greater adjustment for both physical and functional obsolescence. Therefore care is needed to avoid double counting and one should stand back and look to consider the individual circumstances of each case, having regard to the original aim of Table 9.
- 10.1.9 Table 10 sets out allowances for dispersal and are determined by comparing the total numbers of buildings against their average size. When calculating any possible allowance under Table 10 the following buildings/structures should be excluded;
- Temporary/lightweight/modular buildings/portakabins (under 75m<sup>2</sup> GEA)
  - Those excluded from value being derelict or redundant,
  - Married Quarters housing,
  - Any pertinent to domestic accommodation (e.g. domestic garages)
  - Minor plant buildings and sub-stations.
- 10.1.10 Typical allowances for Category B would be expected to be in the range of 0-10%, although this may be higher in exceptional circumstances.
- 10.1.11 The level of allowance made for split sites under Category B should have regard to the proportion of value in each of the separate parts of the site.

- 10.1.12 The amount of any allowance at Stage 5 should only reflect the advantages or disadvantages of the subject when compared to the modern substitute within that class of property. This total allowance would not be expected to exceed 20%, other than in exceptional circumstances.
- 10.1.13 Allowances under Category A & B should only be applied having regard to the operational requirements of each subject. It would also not be appropriate to automatically apply the allowances under Category A to all sites and specific care should be taken before applying them to training camps and training land, ranges, munitions storage depots and airfields. Regard may be given however to parts of such subjects comprising accommodation more akin to typical MoD bases and barracks.
- 10.1.14 Any adjustment made at Stage 5 should not duplicate those made elsewhere, in particular allowances for superfluity and/or age and obsolescence made at Stage 2.



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**Table 1 – Unit Cost Rates in £/m<sup>2</sup>**

| Use Code | Building Description   | 1-249m <sup>2</sup> | 250-499m <sup>2</sup> | 500-999m <sup>2</sup> | 1000-4999m <sup>2</sup> | 5000-9999m <sup>2</sup> | 10000-19999m <sup>2</sup> | >= 20000m <sup>2</sup> |
|----------|--|---------------------|-----------------------|-----------------------|-------------------------|-------------------------|---------------------------|------------------------|
| 1        | Accommodation - Permanent MQ's (includes codes 1-5)                | -                   | -                     | -                     | -                       | -                       | -                         | -                      |
| 6        | Transient Accommodation Officers – Type Z                          | 1,167               | 1,142                 | 1,117                 | 1,092                   | 968                     | 869                       | 834                    |
| 7        | Official Service Residence (includes codes 11-15)                  | -                   | -                     | -                     | -                       | -                       | -                         | -                      |
| 16       | Transient Accommodation Other Ranks Type X- (includes use code 17) | 1,067               | 1,043                 | 1,018                 | 993                     | 869                     | 819                       | 745                    |
| 20       | Accommodation other - DO NOT USE - RECODE TO APPROPRIATE USE       | -                   | -                     | -                     | -                       | -                       | -                         | -                      |
| 100      | Mess - Officers - Catering & Accommodation M & F                   | 1,539               | 1,539                 | 1,489                 | 1,489                   | 1,489                   | 1,489                     | 1,489                  |
| 101      | Mess - Officers - Catering & Public Rooms Only                     | 1,638               | 1,638                 | 1,539                 | 1,539                   | 1,539                   | 1,539                     | 1,539                  |
| 102      | Mess - Officers - Accommodation Only Z- (Use codes 102-104)        | 1,539               | 1,539                 | 1,440                 | 1,440                   | 1,440                   | 1,440                     | 1,440                  |
| 110      | Mess - WO's & SGT's - Catering & Accommodation M & F               | 1,539               | 1,539                 | 1,489                 | 1,489                   | 1,489                   | 1,489                     | 1,489                  |
| 111      | Mess - WO's & SGT's - Catering & Public Rooms Only                 | 1,638               | 1,638                 | 1,539                 | 1,539                   | 1,539                   | 1,539                     | 1,539                  |
| 112      | Mess - WO's & SGT's - Accommodation Only Z- (Use codes 112-114)    | 1,539               | 1,539                 | 1,440                 | 1,440                   | 1,440                   | 1,440                     | 1,440                  |
| 120      | Mess - Junior Ranks - Catering & Accommodation M & F               | 1,539               | 1,539                 | 1,489                 | 1,489                   | 1,489                   | 1,489                     | 1,489                  |
| 121      | Mess - Junior Ranks - Catering & Public Rooms Only                 | 1,638               | 1,638                 | 1,539                 | 1,539                   | 1,539                   | 1,539                     | 1,539                  |
| 122      | Mess - Junior Ranks - Accommodation Only Z- (Use codes 122-124)    | 1,539               | 1,539                 | 1,440                 | 1,440                   | 1,440                   | 1,440                     | 1,440                  |
| 130      | Single Living Accommodation - Junior Ranks Permanent - Male        | -                   | -                     | -                     | -                       | -                       | -                         | -                      |
| 130X     | Single Living Accommodation - Type X - Dormitory                   | 1,390               | 1,390                 | 1,390                 | 1,390                   | 1,390                   | 1,390                     | 1,390                  |
| 130Y     | Single Living Accommodation - Type Y - Part en-suite               | 1,440               | 1,440                 | 1,440                 | 1,440                   | 1,440                   | 1,440                     | 1,440                  |

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| Use Code | Building Description  | 1-249m <sup>2</sup> | 250-499m <sup>2</sup> | 500-999m <sup>2</sup> | 1000-4999m <sup>2</sup> | 5000-9999m <sup>2</sup> | 10000-19999m <sup>2</sup> | >= 20000m <sup>2</sup> |
|----------|---|---------------------|-----------------------|-----------------------|-------------------------|-------------------------|---------------------------|------------------------|
| 130Z     | Single Living Accommodation - Type Z - All en-suite   | 1,539               | 1,539                 | 1,539                 | 1,539                   | 1,539                   | 1,539                     | 1,539                  |
| 131      | Single Living Accommodation - Junior Ranks Permanent - Female   | -                   | -                     | -                     | -                       | -                       | -                         | -                      |
| 210      | Cinema - Purpose Built  | 1,763               | 1,763                 | 1,763                 | 1,763                   | 1,763                   | 1,763                     | 1,763                  |
| 215      | Theatre – Purpose Built   | 2,185               | 2,185                 | 2,185                 | 2,185                   | 2,185                   | 2,185                     | 2,185                  |
| 217      | Changing Rooms/Locker rooms without showers/WC  | 1,102               | 1,102                 | 1,043                 | 993                     | 943                     | 894                       | 844                    |
| 217A     | Changing Rooms/Locker rooms with showers/WC   | 1,688               | 1,688                 | 1,638                 | 1,589                   | 1,539                   | 1,489                     | 1,440                  |
| 218      | Grandstand (RCGS 63P00K)  | 1,663               | 1,663                 | 1,663                 | 1,465                   | 1,465                   | 1,465                     | 1,465                  |
| 219      | Sports/Cricket Pavilion - including bar/changing rooms/showers (if no facilities use 217)   | 1,589               | 1,589                 | 1,589                 | 1,589                   | 1,589                   | 1,589                     | 1,589                  |
| 220      | Gymnasium/Sports Hall/Hall - without changing facilities  | 993                 | 993                   | 993                   | 993                     | 993                     | 993                       | 993                    |
| 220A     | Gymnasium/Sports Hall/Hall - with changing facilities   | 1,216               | 1,216                 | 1,216                 | 1,216                   | 1,216                   | 1,216                     | 1,216                  |
| 221      | Ranges and Targets  | -                   | -                     | -                     | -                       | -                       | -                         | -                      |
| 221A     | Weapons range - indoor 25m  | 1,126               | 1,126                 | 1,126                 | 1,126                   | 1,126                   | 1,126                     | 1,126                  |
| 221B     | Weapons Range - Indoor Computerised - Fully enclosed building. (Usually an ex DCCT range)   | 1,092               | 1,067                 | 1,043                 | 1,018                   | 978                     | 943                       | 869                    |
| 221E     | 25m barrack range   | 207,533             | 207,533               | 207,533               | 207,533                 | 207,533                 | 207,533                   | 207,533                |
| 221F     | Troop shelter - open fronted "Bus Stop" Type C115 (No workshop)   | 223                 | 223                   | 223                   | 223                     | 223                     | 223                       | 223                    |
| 221G     | Twin tube range - 3' diameter concrete pipe with 'firing position' at one end and target at the other end.  | 81,921              | 81,921                | 81,921                | 81,921                  | 81,921                  | 81,921                    | 81,921                 |
| 221H     | Range Observation Post (Tower)  | 1,415               | 1,415                 | 1,415                 | 1,415                   | 1,415                   | 1,415                     | 1,415                  |
| 221L     | 100m group/zeroing range - Comprises up to 20 timber lined coffin type holes in the ground, each with an adjoining flat surfaced firing position. | 33,761              | 33,761                | 33,761                | 33,761                  | 33,761                  | 33,761                    | 33,761                 |

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| Use Code | Building Description   | 1-249m <sup>2</sup> | 250-499m <sup>2</sup> | 500-999m <sup>2</sup> | 1000-4999m <sup>2</sup> | 5000-9999m <sup>2</sup> | 10000-19999m <sup>2</sup> | >= 20000m <sup>2</sup> |
|----------|--|---------------------|-----------------------|-----------------------|-------------------------|-------------------------|---------------------------|------------------------|
| 221M     | 600m gallery Range - Comprises a series of 12 firing positions every 100m with 12 fixed targets at the 600m mark. Targets are either manually or electrically operated at the same cost.   | 225,406             | 225,406               | 225,406               | 225,406                 | 225,406                 | 225,406                   | 225,406                |
| 221N     | 600m Electric Target Range (ETR) - Comprises one set of 12 firing positions with 6 electrically operated pop-up targets at every 100m for each lane.   | 324,704             | 324,704               | 324,704               | 324,704                 | 324,704                 | 324,704                   | 324,704                |
| 221O     | Control building   | 1,092               | 1,092                 | -                     | -                       | -                       | -                         | -                      |
| 221P     | Control building - two rooms   | 1,092               | 1,092                 | -                     | -                       | -                       | -                         | -                      |
| 221Q     | Troop shelter/Warden workshop  | 1,226               | 1,226                 | -                     | -                       | -                       | -                         | -                      |
| 221R     | Individual battle shooting range (IBSR) - Plot of land with a few firing point obstacles, and up to 20 SAPUs (Small Arms Pop Ups) dotted around the area - which are coffin-like pits containing remote controlled pop-up targets.   | 380,013             | 380,013               | 380,013               | 380,013                 | 380,013                 | 380,013                   | 380,013                |
| 221S     | Field firing range - Large area of land (usually several acres) with numerous individual DIY type bunkers.   | 93,836              | 93,836                | 93,836                | 93,836                  | 93,836                  | 93,836                    | 93,836                 |
| 221T     | Mechanised moving target range - A field containing 12 fixed obstacles (brick or block walls) behind which, passes a moving target on a dolly, usually running on a track.   | 78,445              | 78,445                | 78,445                | 78,445                  | 78,445                  | 78,445                    | 78,445                 |
| 221U     | Live throwing grenade range - Within a fenced compound. Usually comprises a couple of brick type garden sheds with a series of dwarf protecting walls between. The walls facing the explosion area are usually lined with railway sleepers. Small brick observation tower. | 103,270             | 103,270               | 103,270               | 103,270                 | 103,270                 | 103,270                   | 103,270                |
| 221V     | Anti-tank guided weapon range  | 33,156              | 33,156                | 33,156                | 33,156                  | 33,156                  | 33,156                    | 33,156                 |
| 221W     | FIBUA village (average rate - see use code 970 for individual buildings)   | 919                 | 919                   | 919                   | 919                     | 919                     | 919                       | 919                    |
| 222      | Playing Fields - RCGS 33U00G - Grassed Football/Rugby/Cricket per pitch  | 67,026              | 67,026                | 67,026                | 67,026                  | 67,026                  | 67,026                    | 67,026                 |
| 223      | Full Size Artificial Football Pitches- RCGS 33U055 - no floodlighting (see - P&M for floodlight costs). Based on £50/m <sup>2</sup>  | 570,963             | 570,963               | 570,963               | 570,963                 | 570,963                 | 570,963                   | 570,963                |
| 223A     | 6 lane athletics track - RCGS 63P00A - all weather without floodlighting (see - P&M for floodlight costs)  | 537,201             | 537,201               | 537,201               | 537,201                 | 537,201                 | 537,201                   | 537,201                |
| 224      | Tennis Courts (Macadam) per court - RCGS 53U30A - (assumes single court)   | 47,166              | 47,166                | 47,166                | 47,166                  | 47,166                  | 47,166                    | 47,166                 |
| 224A     | Tennis Courts (Grass) per court - RCGS 53U21A - (assumes single court)   | 38,627              | 38,627                | 38,627                | 38,627                  | 38,627                  | 38,627                    | 38,627                 |

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| Use Code | Building Description                                   | 1-249m <sup>2</sup> | 250-499m <sup>2</sup> | 500-999m <sup>2</sup> | 1000-4999m <sup>2</sup> | 5000-9999m <sup>2</sup> | 10000-19999m <sup>2</sup> | >= 20000m <sup>2</sup> |
|----------|--|---------------------|-----------------------|-----------------------|-------------------------|-------------------------|---------------------------|------------------------|
| 225      | Sports centre - Without pool                           | 1,316               | 1,316                 | 1,316                 | 1,316                   | 1,316                   | 1,316                     | 1,316                  |
| 225A     | Sports centre - With pool                              | 2,259               | 2,259                 | 2,259                 | 2,259                   | 2,259                   | 2,259                     | 2,259                  |
| 226      | Indoor Badminton / Tennis centres - per m <sup>2</sup> | 884                 | 884                   | 884                   | 884                     | 884                     | 884                       | 884                    |
| 227      | Squash Courts - 2 courts no facilities - RCGS STS033   | 1,440               | 1,440                 | 1,440                 | 1,440                   | 1,440                   | 1,440                     | 1,440                  |
| 228      | Swimming Pools   | 2,259               | 2,259                 | 2,259                 | 2,259                   | 2,259                   | 2,259                     | 2,259                  |
| 229      | Assault Course - A Type                                | 112,207             | 112,207               | 112,207               | 112,207                 | 112,207                 | 112,207                   | 112,207                |
| 229A     | Assault Course - B type                                | 66,530              | 66,530                | 66,530                | 66,530                  | 66,530                  | 66,530                    | 66,530                 |
| 230      | Canteen - permanent construction                       | 1,688               | 1,688                 | 1,589                 | 1,589                   | 1,589                   | 1,589                     | 1,589                  |
| 231      | Canteen - modular construction                         | 1,415               | 1,415                 | 1,291                 | 1,291                   | 1,291                   | 1,291                     | 1,291                  |
| 240      | Social club - Basic (no catering)                      | 1,092               | 1,067                 | 1,043                 | 1,018                   | 978                     | 943                       | 869                    |
| 240A     | Social club/JRC  | 1,638               | 1,638                 | 1,539                 | 1,539                   | 1,539                   | 1,539                     | 1,539                  |
| 250      | Community Centre                                       | 1,092               | 1,067                 | 1,043                 | 1,018                   | 978                     | 943                       | 869                    |
| 260      | Nursery  | 1,092               | 1,067                 | 1,043                 | 1,018                   | 978                     | 943                       | 869                    |
| 300      | Medical Centre – Modern Purpose Built                  | 1,817               | 1,817                 | 1,817                 | 2,274                   | 2,731                   | 2,731                     | 2,731                  |
| 310      | Dental Centre - Modern Purpose Built                   | 1,817               | 1,817                 | 1,817                 | 2,274                   | 2,731                   | 2,731                     | 2,731                  |
| 320      | Medical and Dental Centre - Modern Purpose Built       | 1,817               | 1,817                 | 1,817                 | 2,274                   | 2,731                   | 2,731                     | 2,731                  |
| 330      | Occupational Health Centre - Modern Purpose Built      | 1,817               | 1,817                 | 1,817                 | 2,274                   | 2,731                   | 2,731                     | 2,731                  |
| 340      | Hospital   | 2,763               | 2,763                 | 2,763                 | 2,763                   | 2,763                   | 2,763                     | 2,763                  |
| 350      | Ablutions (toilet block) - RCGS 42T421                 | 1,589               | 1,589                 | 1,589                 | 1,589                   | 1,589                   | 1,589                     | 1,589                  |

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| Use Code | Building Description  | 1-249m <sup>2</sup> | 250-499m <sup>2</sup> | 500-999m <sup>2</sup> | 1000-4999m <sup>2</sup> | 5000-9999m <sup>2</sup> | 10000-19999m <sup>2</sup> | >= 20000m <sup>2</sup> |
|----------|---|---------------------|-----------------------|-----------------------|-------------------------|-------------------------|---------------------------|------------------------|
| 400      | Shop  | 1,092               | 1,067                 | 1,043                 | 1,018                   | 978                     | 943                       | 869                    |
| 500      | Offices – standard - basic  | 1,092               | 1,067                 | 1,043                 | 1,018                   | 978                     | 943                       | 869                    |
| 501      | Ancillary offices (Code "500 minus")  | 965                 | 884                   | 859                   | 819                     | 794                     | 770                       | 720                    |
| 500A1    | Offices – standard - basic  | 1,403               | 1,383                 | 1,301                 | 1,254                   | 1,197                   | 1,142                     | 1,055                  |
| 500A2    | Offices – standard - medium   | 1,713               | 1,698                 | 1,559                 | 1,489                   | 1,415                   | 1,341                     | 1,241                  |
| 500A3    | Offices – standard - medium   | 1,797               | 1,768                 | 1,663                 | 1,574                   | 1,489                   | 1,415                     | 1,316                  |
| 500A4    | Offices – standard - higher   | 1,887               | 1,852                 | 1,763                 | 1,663                   | 1,564                   | 1,489                     | 1,390                  |
| 500B1    | Offices – higher quality (framed buildings)   | 2,334               | 2,334                 | 2,185                 | 2,185                   | 2,085                   | 1,936                     | 1,887                  |
| 500B2    | Offices – higher quality (framed buildings)   | 2,567               | 2,482                 | 2,418                 | 2,418                   | 2,284                   | 2,185                     | 2,085                  |
| 500B3    | Offices – higher quality (framed buildings)   | 2,731               | 2,631                 | 2,582                 | 2,582                   | 2,482                   | 2,383                     | 2,234                  |
| 500B4    | Offices – higher quality (framed buildings)   | 2,880               | 2,830                 | 2,780                 | 2,780                   | 2,582                   | 2,482                     | 2,383                  |
|          | Headquarters (former code 501 – use appropriate code from 500B series)  | -                   | -                     | -                     | -                       | -                       | -                         | -                      |
| 502      | Conference centre - Purpose built   | 2,085               | 2,085                 | 1,961                 | 1,961                   | 1,787                   | 1,738                     | 1,688                  |
| 503      | Lecture room/ Lecture Hall/Specialist training - Purpose Built  | 2,085               | 2,085                 | 1,961                 | 1,961                   | 1,787                   | 1,738                     | 1,688                  |
| 504      | Classroom (basic standard only - otherwise use appropriate "office" beacon)   | 1,092               | 1,067                 | 1,043                 | 1,018                   | 978                     | 943                       | 869                    |
| 504A     | Band Rehearsal and Practice Rooms (sound proofed rehearsal room(s) for a full band or orchestra/individual practice rooms, within a larger building. Value the rest of the building at the appropriate alternative beacon.) | 2,036               | 2,036                 | 1,936                 | 1,936                   | 1,887                   | 1,837                     | 1,787                  |
| 505      | Telephone Exchange – Value as 600A with additions for ancillary offices etc.  | 914                 | 695                   | 596                   | 571                     | 596                     | 546                       | 506                    |
| 506      | TA Centre – purpose built   | 1,405               | 1,380                 | 1,301                 | 1,256                   | 1,192                   | 1,142                     | 1,058                  |

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| Use Code | Building Description  | 1-249m <sup>2</sup> | 250-499m <sup>2</sup> | 500-999m <sup>2</sup> | 1000-4999m <sup>2</sup> | 5000-9999m <sup>2</sup> | 10000-19999m <sup>2</sup> | >= 20000m <sup>2</sup> |
|----------|---|---------------------|-----------------------|-----------------------|-------------------------|-------------------------|---------------------------|------------------------|
| 506A     | TA Centre – non purpose built   | 1,092               | 1,067                 | 1,043                 | 1,018                   | 978                     | 943                       | 869                    |
| 506B     | TA Centre – Reserve Forces HQ & OTC Centres                                   | 1,713               | 1,698                 | 1,559                 | 1,489                   | 1,415                   | 1,341                     | 1,241                  |
| 507A     | Cadet Centre - Single detachment (assumed modular)                            | 915                 | 883                   | 850                   | 850                     | 850                     | 850                       | 850                    |
| 507B     | Cadet Centre - Multiple detachments   | 1,092               | 1,067                 | 1,043                 | 1,018                   | 978                     | 943                       | 869                    |
| 507C     | Cadet Centre - HQ   | 1,713               | 1,698                 | 1,559                 | 1,489                   | 1,415                   | 1,341                     | 1,241                  |
| 507D     | Cadet Centre - Weekend Training Centre  | 1,713               | 1,698                 | 1,559                 | 1,489                   | 1,415                   | 1,341                     | 1,241                  |
| 600      | Storehouse – Non specialised materials - eaves 4m                             | 804                 | 621                   | 526                   | 506                     | 526                     | 482                       | 447                    |
| 600A     | Storehouse – Non specialised materials - lined/heated - eaves 6m              | 914                 | 695                   | 596                   | 571                     | 596                     | 546                       | 506                    |
| 601      | Storehouse – Specialised material (Including ESH's)                           | 1,568               | 1,489                 | 1,333                 | 1,098                   | 941                     | 784                       | 627                    |
| 602      | Storehouse – Hazardous material (Including Igloos)                            | 2,979               | 2,822                 | 1,489                 | 1,254                   | 1,098                   | 941                       | 784                    |
| 610      | Helicopters – storage (hangers) – Assumes unheated/unlined, 12m Eaves         | 978                 | 720                   | 606                   | 566                     | 546                     | 506                       | 462                    |
| 615      | Fixed wing aircraft – storage (hangers) - Assumes unheated/unlined, 12m Eaves | 978                 | 720                   | 606                   | 566                     | 546                     | 506                       | 462                    |
| 620      | Vehicle storage/basic store - eaves 4m  | 804                 | 621                   | 526                   | 506                     | 526                     | 482                       | 447                    |
| 625      | Railway engine shed - Assumes unheated/unlined, 8m Eaves                      | 1,005               | 765                   | 655                   | 628                     | 655                     | 601                       | 557                    |
| 630      | Armoury   | 1,568               | 1,489                 | 1,333                 | 1,098                   | 941                     | 784                       | 627                    |
| 650      | Processing building – Non specialised material                                | 1,216               | 923                   | 770                   | 700                     | 720                     | 631                       | 571                    |
| 651      | Processing building – Specialised material                                    | 1,568               | 1,489                 | 1,333                 | 1,098                   | 941                     | 784                       | 627                    |
| 652      | Processing building – Hazardous material                                      | 2,979               | 2,822                 | 1,489                 | 1,254                   | 1,098                   | 941                       | 784                    |

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| Use Code | Building Description   | 1-249m <sup>2</sup> | 250-499m <sup>2</sup> | 500-999m <sup>2</sup> | 1000-4999m <sup>2</sup> | 5000-9999m <sup>2</sup> | 10000-19999m <sup>2</sup> | >= 20000m <sup>2</sup> |
|----------|--|---------------------|-----------------------|-----------------------|-------------------------|-------------------------|---------------------------|------------------------|
| 700      | Workshop – lined & heated - eaves 6m   | 1,216               | 923                   | 770                   | 700                     | 720                     | 631                       | 571                    |
| 710      | Ship/submarine repair/refit  | -                   | -                     | -                     | -                       | -                       | -                         | -                      |
| 711      | Ship lift  | -                   | -                     | -                     | -                       | -                       | -                         | -                      |
| 720      | Fixed wing aircraft repair - Assumes heated/lined, 12m Eaves                                 | 1,117               | 819                   | 695                   | 645                     | 621                     | 581                       | 531                    |
| 725      | Helicopters repair - Assumes heated/lined, 12m Eaves   | 1,117               | 819                   | 695                   | 645                     | 621                     | 581                       | 531                    |
| 730      | Plant building – basic (RCGS 43K10A) – Including Sub-Stations                                | 1,018               | 919                   | 869                   | 794                     | -                       | -                         | -                      |
| 730A     | Plant building – specialised - (RCGS 40A00G) – Including Boiler Houses                       | 1,390               | 1,341                 | 1,291                 | 1,241                   | -                       | -                         | -                      |
| 735      | Range – indoor   | -                   | -                     | -                     | -                       | -                       | -                         | -                      |
| 736      | Range – indoor computerised  | -                   | -                     | -                     | -                       | -                       | -                         | -                      |
| 737      | Range – covered  | -                   | -                     | -                     | -                       | -                       | -                         | -                      |
| 750      | Laboratory – Class 4   | 3,873               | 3,873                 | 3,748                 | 3,748                   | 3,624                   | 3,475                     | 3,376                  |
| 750A     | Laboratory – Class 3   | 2,582               | 2,582                 | 2,458                 | 2,458                   | 2,383                   | 2,334                     | 2,234                  |
| 750B     | Laboratory – Class 2   | 1,713               | 1,698                 | 1,559                 | 1,489                   | 1,415                   | 1,341                     | 1,241                  |
| 750C     | Laboratory – Class 1   | 1,092               | 1,067                 | 1,043                 | 1,018                   | 978                     | 943                       | 869                    |
| 800      | Guardroom  | 1,092               | 1,067                 | 1,043                 | 1,018                   | 978                     | 943                       | 869                    |
| 800A     | Guardhouse – detention facilities/armoury  | 1,559               | 1,539                 | 1,430                 | 1,373                   | 1,303                   | 1,241                     | 1,149                  |
| 801      | Gatehouse/Piquet Post/Guard Hut - assumed GRP – Only use for sub 250m <sup>2</sup> size band | 3,426               | -                     | -                     | -                       | -                       | -                         | -                      |
| 810      | MoD Police   | 1,092               | 1,067                 | 1,043                 | 1,018                   | 978                     | 943                       | 869                    |
| 810A     | MoD Police - Detention facilities  | 1,559               | 1,539                 | 1,430                 | 1,373                   | 1,303                   | 1,241                     | 1,149                  |
| 815      | Service Police   | 1,092               | 1,067                 | 1,043                 | 1,018                   | 978                     | 943                       | 869                    |

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| Use Code | Building Description  | 1-249m <sup>2</sup> | 250-499m <sup>2</sup> | 500-999m <sup>2</sup> | 1000-4999m <sup>2</sup> | 5000-9999m <sup>2</sup> | 10000-19999m <sup>2</sup> | >= 20000m <sup>2</sup> |
|----------|---|---------------------|-----------------------|-----------------------|-------------------------|-------------------------|---------------------------|------------------------|
| 815A     | Service Police - Detention facilities   | 1,559               | 1,539                 | 1,430                 | 1,373                   | 1,303                   | 1,241                     | 1,149                  |
| 820      | Fire Station – vehicle garage with ltd ancillary facilities – Value as 600A with additions for ancillary offices etc.                     | 1,216               | 923                   | 770                   | 700                     | 720                     | 631                       | 571                    |
| 820A     | Fire Station – with crew rooms/ablutions/offices – Value on elemental basis   | -                   | -                     | -                     | -                       | -                       | -                         | -                      |
| 830      | Air traffic control – Rate for main building - add £10722/m <sup>2</sup> for VCR up to 65m <sup>2</sup>                                   | 1,887               | 1,852                 | 1,763                 | 1,663                   | 1,564                   | 1,489                     | 1,390                  |
| 835      | Flight locker room – with showers/kitchen/WC  | 1,688               | 1,688                 | 1,638                 | 1,589                   | 1,539                   | 1,489                     | 1,440                  |
| 900      | Simulator   | -                   | -                     | -                     | -                       | -                       | -                         | -                      |
| 901      | Decontamination Chamber   | -                   | -                     | -                     | -                       | -                       | -                         | -                      |
| 902      | Helicopter landing area (Helipad)   | 106                 | 106                   | 106                   | 106                     | 106                     | 106                       | 106                    |
| 903      | Car Park (included in site infrastructure costs)  | -                   | -                     | -                     | -                       | -                       | -                         | -                      |
| 903A     | Car Park - Vehicles over 5 tonnes (to be valued as a separate asset - i.e. not included in infrastructure costs)                          | 65                  | 65                    | 65                    | 65                      | 65                      | 65                        | 65                     |
| 903B     | Car Park - Vehicles over 5 tonnes & light tracked vehicles (to be valued as a separate asset - i.e. not included in infrastructure costs) | 80                  | 80                    | 80                    | 80                      | 80                      | 80                        | 80                     |
| 903C     | Car Park - Vehicles over 5 tonnes & battle tanks (to be valued as a separate asset - i.e. not included in infrastructure costs)           | 85                  | 85                    | 85                    | 85                      | 85                      | 85                        | 85                     |
| 908      | Runway - PCN 81+  | 152                 | 152                   | 152                   | 152                     | 152                     | 152                       | 152                    |
| 908A     | Runway - PCN 51-80  | 132                 | 132                   | 132                   | 132                     | 132                     | 132                       | 132                    |
| 908B     | Runway - PCN 35-50  | 110                 | 110                   | 110                   | 110                     | 110                     | 110                       | 110                    |
| 908C     | Runway - PCN 23-34  | 95                  | 95                    | 95                    | 95                      | 95                      | 95                        | 95                     |
| 908D     | Runway - PCN 13-22  | 76                  | 76                    | 76                    | 76                      | 76                      | 76                        | 76                     |



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| Use Code | Building Description  | 1-249m <sup>2</sup> | 250-499m <sup>2</sup> | 500-999m <sup>2</sup> | 1000-4999m <sup>2</sup> | 5000-9999m <sup>2</sup> | 10000-19999m <sup>2</sup> | >= 20000m <sup>2</sup> |
|----------|---|---------------------|-----------------------|-----------------------|-------------------------|-------------------------|---------------------------|------------------------|
| 908E     | Runway - PCN 8-12   | 58                  | 58                    | 58                    | 58                      | 58                      | 58                        | 58                     |
| 908F     | Runway - PCN <8   | 52                  | 52                    | 52                    | 52                      | 52                      | 52                        | 52                     |
| 908G     | Taxiways  | -                   | -                     | -                     | -                       | -                       | -                         | -                      |
| 970A     | FIBUA – Standard house  | 943                 | 943                   | 943                   | 943                     | 943                     | 943                       | 943                    |
| 970B     | FIBUA – Demolitions house   | 1,067               | 1,067                 | 1,067                 | 1,067                   | 1,067                   | 1,067                     | 1,067                  |
| 970C     | FIBUA – Barn / Stone Tent   | 521                 | 521                   | 521                   | 521                     | 521                     | 521                       | 521                    |
| 970D     | FIBUA – Demonstration building  | 919                 | 919                   | 919                   | 919                     | 919                     | 919                       | 919                    |
| 970E     | FIBUA – Skills house  | 645                 | 645                   | 645                   | 645                     | 645                     | 645                       | 645                    |
| 970F     | FIBUA – Church (control building)   | 1,266               | 1,266                 | 1,266                 | 1,266                   | 1,266                   | 1,266                     | 1,266                  |
| 970G     | FIBUA – Viewing gallery   | 51,883              | 51,883                | 51,883                | 51,883                  | 51,883                  | 51,883                    | 51,883                 |
| 980A     | Bicycle & motor cycle shelters  | 338                 | 338                   | 338                   | 338                     | 338                     | 338                       | 338                    |
| 980B     | GRP Huts/shelters   | 3,426               | 3,426                 | -                     | -                       | -                       | -                         | -                      |
| 980C     | Sectional timber frame buildings e.g. Terrapin & Wernick – to include standard timber hutting | 670                 | 670                   | 670                   | 670                     | 670                     | 670                       | 670                    |
| 980D     | Metal frame open-sided structures   | 422                 | 323                   | 298                   | 263                     | 263                     | 263                       | 258                    |
| 980E     | Metal frame, fabric covered e.g. Rubb   | 460                 | 372                   | 323                   | -                       | -                       | -                         | -                      |
| 980F     | Portakabins (does not include metal containers)   | 784                 | 745                   | 720                   | 695                     | 670                     | 645                       | 645                    |
| 980G     | Modular Buildings   | 915                 | 883                   | 850                   | 850                     | 850                     | 850                       | 850                    |
| 980H     | Timber buildings  | 427                 | 427                   | 427                   | 427                     | 427                     | 427                       | 427                    |
| 980J     | Metal frame, metal clad e.g. Nissen, Romney   | 338                 | 338                   | 338                   | 338                     | 338                     | 338                       | 338                    |

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| Use Code | Building Description   | 1-249m <sup>2</sup> | 250-499m <sup>2</sup> | 500-999m <sup>2</sup> | 1000-4999m <sup>2</sup> | 5000-9999m <sup>2</sup> | 10000-19999m <sup>2</sup> | >= 20000m <sup>2</sup> |
|----------|--|---------------------|-----------------------|-----------------------|-------------------------|-------------------------|---------------------------|------------------------|
| 980K     | Portable WC's & shower blocks, (Modular catering facilities - recode as 231) | 1,266               | 1,266                 | 1,142                 | 1,142                   | 1,142                   | 993                       | 993                    |
| 980V     | Podded accommodation block   | 1,307               | 1,307                 | 1,307                 | 1,307                   | 1,307                   | 1,307                     | 1,307                  |
| 995      | Stables (agricultural), kennels and similar buildings                        | 427                 | 323                   | 273                   | 223                     | 372                     | 348                       | 323                    |
| 995A     | Stables (Cavalry)  | 914                 | 695                   | 596                   | 571                     | 596                     | 546                       | 506                    |
| 999      | For disposal/demolition  | -                   | -                     | -                     | -                       | -                       | -                         | -                      |

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**Table 2 – Construction Costs of Temporary, Portable and Lightweight Buildings**

| Use Code | Type  | Included in Construction Code | £/m <sup>2</sup> | Notes  |
|----------|---|-------------------------------|------------------|--|
| 980A     | Bicycle and motor cycle shelters                              | 21030 21050<br>21540          | 338              | Usually metal frame, metal or GRP clad.  |
| 980B     | GRP huts and shelters   | 21520                         | 3426             | Glasdon type guard huts, no services.  |
| 980C     | Sectional timber frame buildings e.g. Terrapin/Wernicke       |                               | 670              | Usually timber framed on prepared permanent base/concrete. Section made. Assembled on site but not easily re-positioned. Serviced.   |
| 980D     | Metal frame open sided structures                             | 21030 21540                   | 258 - 422        | 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.  |
| 980E     | Metal frame, fabric covered                                   | 21540                         | 323 - 460        | Rubb type. Foundations: reinforced power-floated concrete slab and perimeter ground beam. Services: electrical services providing basic industrial lighting.   |
| 980F     | Portakabins (include metal storage containers in P&M)         | 21510                         | 645 - 784        | 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 +£2085.  |
| 980G     | Modular buildings (if connected to services)                  | 21530                         | 916 - 850        | 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. |
| 980H     | Timber buildings  | 21205                         | 427              | Basic storage, no services.  |
| 980J     | Metal frame, metal clad buildings                             | 21030 21540                   | 338              | Nissen, Romney types.  |
| 980K     | Portable WC's and shower blocks and temporary catering blocks | 21510 21530                   | 993 - 1266       | Portakabin, Portaloo, Rollalong and similar types. Good spec; fitted with stainless steel or porcelain sanitary ware.  |
| 980V     | Podded accommodation block                                    |                               | 1308             | Modern blocks having pre-fabricated accommodation units within a steel frame with a lightweight brick/block cladding. Known as "volumetric modular" or "podded" units.   |
| 995      | Stables (Agricultural), kennels and similar buildings         | 21205 21050                   | 323-427          | 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).  |

**Table 3 – Unit Cost Rates for Docks, Locks, Jetties etc**

| Reference | Description                        | Unit             | Rate   |
|-----------|------------------------------------|------------------|--------|
| CVTDOCK1  | Quay Walls/Wharves - Modern        | £/m <sup>2</sup> | 3624   |
| CVTDOCK2  | Quay Walls/Wharves - Older         | £/m <sup>2</sup> | 3277   |
| CVTDOCK3  | Docks/Dry Docks/Locks              | £/m <sup>3</sup> | 655    |
| CVTDOCK4  | Jetties & Piers – A                | £/m <sup>2</sup> | 5660   |
| CVTDOCK5  | Jetties & Piers – B                | £/m <sup>2</sup> | 3078   |
| CVTDOCK6  | Jetties & Piers – C                | £/m <sup>2</sup> | 1564   |
| CVTDOCK7  | Pontoons                           | £/m <sup>2</sup> | 710    |
| CVTDOCK8  | Slipway – standard concrete        | £/m <sup>2</sup> | 298    |
| CVTDOCK10 | Dolphins (up to 45m <sup>2</sup> ) | Item             | 536209 |
| CVTDOCK11 | Dolphins (>45m <sup>2</sup> )      | £/m <sup>2</sup> | 11916  |

**Table 4 – Unit Cost Rates for Runways, Taxiways and Aprons**

| PCN                    | Rate £/m <sup>2</sup> | Range     |
|------------------------|-----------------------|-----------|
| 81 +                   | 152                   | 146 – 158 |
| 51 – 80                | 132                   | 119 – 146 |
| 35 – 50                | 110                   | 101 – 118 |
| 23 – 34                | 95                    | 86 – 100  |
| 13 – 22                | 76                    | 66 – 84   |
| 8 – 12                 | 58                    | 52 – 63   |
| < 8                    | 52                    |           |
| Taxiways and Shoulders | See 6.3.9             |           |
| Aprons (Tarmac)        | See 6.3.11            |           |
| Aprons (Concrete)      | See 6.3.11            |           |
| Grass Airstrips        | 2                     |           |

**Table 5 – Age & Obsolescence Allowances in addition to those in BPC PN2**

| Year | Temporary Buildings | Runways     | Flat Roof |
|------|---------------------|-------------|-----------|
| 2026 | 0.00%               | 0.00%       | 0.00%     |
| 2025 | 0.00%               | 0.00%       | 0.00%     |
| 2024 | 0.00%               | 0.00%       | 0.00%     |
| 2023 | 0.00%               | 0.00%       | 0.00%     |
| 2022 | 1.50%               | 0.00%       | 0.00%     |
| 2021 | 3.00%               | 0.00%       | 0.00%     |
| 2020 | 4.50%               | 0.00%       | 0.00%     |
| 2019 | 6.00%               | 0.00%       | 0.00%     |
| 2018 | 7.50%               | 0.00%       | 0.00%     |
| 2017 | 9.00%               | 0.00%       | 0.00%     |
| 2016 | 10.50%              | 0.00%       | 0.25%     |
| 2015 | 12.00%              | 0.00%       | 0.50%     |
| 2014 | 13.50%              | 0.00%       | 1.50%     |
| 2013 | 15.00%              | 0.00%       | 2.50%     |
| 2012 | 16.50%              | 0.00%       | 3.50%     |
| 2011 | 18.00%              | 0.50%       | 4.50%     |
| 2010 | 19.50%              | 1.00%       | 5.50%     |
| 2009 | 21.00%              | 1.50%       | 6.50%     |
| 2008 | 22.50%              | 2.00%       | 7.50%     |
| 2007 | 24.00%              | 2.50%       | 8.50%     |
| 2006 | 25.50%              | 3.00%       | 9.75%     |
| 2005 | 27.00%              | 3.50%       | 11.00%    |
| 2004 | 28.50%              | 4.00%       | 12.25%    |
| 2003 | 30.00%              | 4.50%       | 13.50%    |
| 2002 | 31.50%              | 5.00%       | 14.75%    |
| 2001 | 33.00%              | 5.50%       | 16.00%    |
| 2000 | 34.50%              | 6.00% (MAX) | 17.25%    |

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| Year | Temporary Buildings | Runways | Flat Roof |
|------|---------------------|---------|-----------|
| 1999 | 36.00%              |         | 18.50%    |
| 1998 | 37.50%              |         | 19.75%    |
| 1997 | 39.00%              |         | 21.00%    |
| 1996 | 40.50%              |         | 22.25%    |
| 1995 | 42.00%              |         | 23.50%    |
| 1994 | 43.50%              |         | 24.75%    |
| 1993 | 45.00%              |         | 26.00%    |
| 1992 | 46.50%              |         | 27.25%    |
| 1991 | 48.00%              |         | 28.50%    |
| 1990 | 49.50%              |         | 29.75%    |
| 1989 | 51.00%              |         | 31.00%    |
| 1988 | 52.50%              |         | 32.25%    |
| 1987 | 54.00%              |         | 33.50%    |
| 1986 | 55.50%              |         | 34.75%    |
| 1985 | 57.00%              |         | 36.00%    |
| 1984 | 58.50%              |         | 37.25%    |
| 1983 | 60.00% (MAX)        |         | 38.50%    |
| 1982 |                     |         | 39.75%    |
| 1981 |                     |         | 41.00%    |
| 1980 |                     |         | 42.25%    |
| 1979 |                     |         | 43.50%    |
| 1978 |                     |         | 44.75%    |
| 1977 |                     |         | 46.00%    |
| 1976 |                     |         | 47.25%    |
| 1975 |                     |         | 48.50%    |
| 1974 |                     |         | 50.00%    |
| 1973 |                     |         | 50.50%    |
| 1972 |                     |         | 50.00%    |
| 1971 |                     |         | 50.50%    |

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| Year | Temporary Buildings | Runways | Flat Roof    |
|------|---------------------|---------|--------------|
| 1970 |                     |         | 51.00%       |
| 1969 |                     |         | 51.50%       |
| 1968 |                     |         | 52.00%       |
| 1967 |                     |         | 52.50%       |
| 1966 |                     |         | 53.00%       |
| 1965 |                     |         | 53.50%       |
| 1964 |                     |         | 54.00%       |
| 1963 |                     |         | 54.50%       |
| 1962 |                     |         | 55.00% (MAX) |



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**Table 6 – Age & Obsolescence Allowances for Civils, Tanks and Plant & Machinery**

**Reference should be made to Appendix 1 of the SAA Basic Principles Committee Practice Note 2 – Contractors Based Valuations.**

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

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

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**Table 7 – Buildings where Age & Obsolescence should be selected from Column E (DRC) of the SAA BPC PN2**

| Use Code | Building Description   | DRC A&O:<br>Use Column (E) |
|----------|--|----------------------------|
| 1        | Accommodation - Permanent MQ's (includes codes 1-5)  | YES                        |
| 6        | Transient Accommodation Officers - Type Z-   | YES                        |
| 7        | Official Service Residence (includes codes 11-15)  | YES                        |
| 16       | Transient Accommodation Other Ranks Type X- (includes use code 17)   | YES                        |
| 20       | Accommodation other  | YES                        |
| 100      | Mess - Officers - Catering & Accommodation M & F   | YES                        |
| 101      | Mess - Officers - Catering & Public Rooms Only   | YES                        |
| 102      | Mess - Officers - Accommodation Only Z- (Use codes 102-104)  | YES                        |
| 110      | Mess - WO's & SGT's - Catering & Accommodation M & F   | YES                        |
| 111      | Mess - WO's & SGT's - Catering & Public Rooms Only   | YES                        |
| 112      | Mess - WO's & SGT's - Accommodation Only Z- (Use codes 112-114)  | YES                        |
| 120      | Mess - Junior Ranks - Catering & Accommodation M & F   | YES                        |
| 121      | Mess - Junior Ranks - Catering & Public Rooms Only   | YES                        |
| 122      | Mess - Junior Ranks - Accommodation Only Z- (Use codes 122-124)  | YES                        |
| 130      | Single Living Accommodation - Junior Ranks Permanent - Male  | YES                        |
| 130X     | Single Living Accommodation - Type X - Dormitory   | YES                        |
| 130Y     | Single Living Accommodation - Type Y - Part en-suite   | YES                        |
| 130Z     | Single Living Accommodation - Type Z - All en-suite  | YES                        |
| 131      | Single Living Accommodation - Junior Ranks Permanent - Female  | YES                        |
| 210      | Cinema – Purpose Built   | YES                        |
| 215      | Theatre - Purpose Built  | YES                        |
| 217      | Changing Rooms/Locker rooms without showers/WC   | YES                        |
| 217A     | Changing Rooms/Locker rooms with showers/WC  | YES                        |
| 218      | Grandstand (RCGS 63P00K)   | YES                        |
| 219      | Sports/Cricket Pavillion - including bar/changing rooms/showers (if no facilities use 217)                 | YES                        |
| 220      | Gymnasium/Sports Hall/Hall - without changing facilities   | YES                        |
| 220A     | Gymnasium/Sports Hall/Hall - with changing facilities  | YES                        |
| 221      | Ranges and Targets   | NO                         |
| 221A     | weapons range - indoor 25m   | NO                         |
| 221B     | Weapons Range - Indoor Computerised - Fully enclosed building. (Usually an ex DCCT range)                  | NO                         |
| 221E     | 25m barrack range  | NO                         |
| 221F     | Troop shelter - open fronted "Bus Stop" Type C115 (No workshop)  | NO                         |
| 221G     | Twin tube range - 3' diameter concrete pipe with 'firing position' at one end and target at the other end. | NO                         |

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| Use Code | Building Description   | DRC A&O:<br>Use Column (E) |
|----------|--|----------------------------|
| 221H     | Range Observation Post (Tower)   | NO                         |
| 221L     | 100m group/zeroing range - Comprises up to 20 timber lined coffin type holes in the ground, each with an adjoining flat surfaced firing position.  | NO                         |
| 221M     | 600m gallery Range - Comprises a series of 12 firing positions every 100m with 12 fixed targets at the 600m mark. Targets are either manually or electrically operated at the same cost.   | NO                         |
| 221N     | 600m Electric Target Range (ETR) - Comprises one set of 12 firing positions with 6 electrically operated pop-up targets at every 100m for each lane.   | NO                         |
| 221O     | Control building   | NO                         |
| 221P     | Control building - two rooms   | NO                         |
| 221Q     | Troop shelter/Warden workshop  | NO                         |
| 221R     | Individual battle shooting range (IBSR) - Plot of land with a few firing point obstacles, and up to 20 SAPUs (Small Arms Pop Ups) dotted around the area - which are coffin-like pits containing remote controlled pop-up targets.   | NO                         |
| 221S     | Field firing range - Large area of land (usually several acres) with numerous individual DIY type bunkers.   | NO                         |
| 221T     | Mechanised moving target range - A field containing 12 fixed obstacles (brick or block walls) behind which, passes a moving target on a dolly, usually running on a track.   | NO                         |
| 221U     | Live throwing grenade range - Within a fenced compound. Usually comprises a couple of brick type garden sheds with a series of dwarf protecting walls between. The walls facing the explosion area are usually lined with railway sleepers. Small brick observation tower. | NO                         |
| 221V     | Anti-tank guided weapon range  | NO                         |
| 221W     | FIBUA village (average rate - see use code 970 for individual buildings)   | NO                         |
| 222      | Playing Fields - RCGS 33U00G - Grassed Football/Rugby/Cricket per pitch  | NO                         |
| 223      | Full Size Artificial Football Pitches- RCGS 33U055 - no floodlighting (see - P&M for floodlight costs). BASED ON £50/m2  | NO                         |
| 223A     | 6 lane athletics track - RCGS 63P00A - all weather without floodlighting (see - P&M for floodlight costs)  | NO                         |
| 224      | Tennis Courts (Macadam) per court - RCGS 53U30A - (assumes single court)   | NO                         |
| 224A     | Tennis Courts (Grass) per court - RCGS 53U21A - (assumes single court)   | NO                         |
| 225      | Sports centre - Without pool   | YES                        |
| 225A     | Sports centre - With pool  | YES                        |
| 226      | Indoor Badminton / Tennis centres - per m2   | YES                        |
| 227      | Squash Courts - 2 courts no facilities - RCGS STS033   | YES                        |
| 228      | Swimming Pools   | YES                        |
| 229      | Assault Course - A Type  | NO                         |
| 229A     | Assault Course - B type  | NO                         |
| 230      | Canteen - permanent construction   | YES                        |
| 231      | Canteen - modular construction   | NO                         |

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| Use Code | Building Description  | DRC A&O:<br>Use Column (E) |
|----------|---|----------------------------|
| 240      | Social club - Basic ( no catering)  | YES                        |
| 240A     | Social club/JRC   | YES                        |
| 250      | Community Centre  | YES                        |
| 260      | Nursery   | YES                        |
| 300      | Medical Centre  | YES                        |
| 310      | Dental Centre   | YES                        |
| 320      | Medical and Dental Centre   | YES                        |
| 330      | Occupational Health Centre  | YES                        |
| 340      | Hospital  | YES                        |
| 350      | Ablutions (toilet block) - RCGS 42T421  | YES                        |
| 400      | Shop  | YES                        |
| 500      | Offices – standard - basic  | YES                        |
| 501      | Ancilliary offices (Code "500 minus")   | NO                         |
| 500A1    | Offices – standard - basic  | YES                        |
| 500A2    | Offices – standard - medium   | YES                        |
| 500A3    | Offices – standard - medium   | YES                        |
| 500A4    | Offices – standard - higher   | YES                        |
| 500B1    | Offices – higher quality (framed buildings)   | YES                        |
| 500B2    | Offices – higher quality (framed buildings)   | YES                        |
| 500B3    | Offices – higher quality (framed buildings)   | YES                        |
| 500B4    | Offices – higher quality (framed buildings)   | YES                        |
|          | Headquarters (former code 501 – use appropriate code from 500B series)  | NO                         |
| 502      | Conference centre - Purpose built   | YES                        |
| 503      | Lecture room/ Lecture Hall/Specialist training - Purpose Built  | YES                        |
| 504      | Classroom (basic standard only - otherwise use appropriate "office" beacon)   | YES                        |
| 504A     | Band Rehearsal and Practice Rooms (sound proofed rehearsal room(s) for a full band or orchestra/individual practice rooms, within a larger building. Value the rest of the building at the appropriate alternative beacon.) | YES                        |
| 505      | Telephone Exchange – Value as 600A with additions for ancillary offices etc.  | NO                         |
| 506      | TA Centre – purpose built   | YES                        |
| 506A     | TA Centre – non purpose built   | YES                        |
| 506B     | TA Centre – Reserve Forces HQ & OTC Centres   | YES                        |
| 507A     | Cadet Centre - Single detachment (assumed modular)  | YES                        |
| 507B     | Cadet Centre - Multiple detachments   | YES                        |
| 507C     | Cadet Centre-- HQ   | YES                        |
| 507D     | Cadet Centre - Weekend Training Centre  | YES                        |

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| Use Code    | Building Description   | DRC A&O:<br>Use Column (E) |
|-------------|--|----------------------------|
| <b>600</b>  | Storehouse – Non specialised materials - eaves 4m                | NO                         |
| <b>600A</b> | Storehouse – Non specialised materials - lined/heated - eaves 6m | NO                         |
| <b>601</b>  | Storehouse – Specialised material (Including ESH's)              | NO                         |
| <b>602</b>  | Storehouse – Hazardous material (including Igloos)               | NO                         |
| <b>610</b>  | Helicopters – storage (hangers)                                  | NO                         |
| <b>615</b>  | Fixed wing aircraft – storage (hangers)                          | NO                         |
| <b>620</b>  | Vehicle storage/basic store - eaves 4m                           | NO                         |
| <b>625</b>  | Railway engine shed - Assumes heated/lined, 8m eaves             | NO                         |
| <b>630</b>  | Armoury  | NO                         |
| <b>650</b>  | Processing building – Non specialised material                   | NO                         |
| <b>651</b>  | Processing building – Specialised material                       | NO                         |
| <b>652</b>  | Processing building – Hazardous material                         | NO                         |
| <b>700</b>  | Workshop – lined & heated - eaves 6m                             | NO                         |
| <b>710</b>  | Ship/submarine repair/refit                                      | NO                         |
| <b>711</b>  | Shiplift   | NO                         |
| <b>720</b>  | Fixed wing aircraft repair                                       | NO                         |
| <b>725</b>  | Helicopters repair   | NO                         |
| <b>730</b>  | Plant building – basic (RCGS 43K10A)                             | NO                         |
| <b>730A</b> | Plant building – specialised - (RCGS 40A00G)                     | NO                         |
| <b>735</b>  | Range – indoor   | NO                         |
| <b>736</b>  | Range – indoor computerised                                      | NO                         |
| <b>737</b>  | Range – covered  | NO                         |
| <b>750</b>  | Laboratory – Class 4   | YES                        |
| <b>750A</b> | Laboratory – Class 3   | YES                        |
| <b>750B</b> | Laboratory – Class 2   | YES                        |
| <b>750C</b> | Laboratory – Class 1   | YES                        |
| <b>800</b>  | Guardroom  | YES                        |
| <b>800A</b> | Guardhouse – detention facilities/armoury                        | YES                        |
| <b>801</b>  | Gatehouse/Piquet Post/Guard Hut - assumed GRP                    | YES                        |
| <b>810</b>  | MoD Police   | YES                        |
| <b>810A</b> | MoD Police - Detention facilities                                | YES                        |
| <b>815</b>  | Service Police   | YES                        |
| <b>815A</b> | Service Police - Detention facilities                            | YES                        |
| <b>820</b>  | Fire Station – vehicle garage with ltd ancillary facilities      | NO                         |
| <b>820A</b> | Fire Station – with crewrooms/ablutions/offices                  | NO                         |

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| Use Code | Building Description                                       | DRC A&O:<br>Use Column (E) |
|----------|--|----------------------------|
| 830      | Air traffic control  | YES                        |
| 835      | Flight locker room – with showers/kitchen/wc               | YES                        |
| 900      | Simulator  | NO                         |
| 901      | Decontamination Chamber                                    | YES                        |
| 902      | Helicopter landing area (Helipad)                          | NO                         |
| 903      | Car Park (included in site infrastructure costs)           | NO                         |
| 903A     | Car Park - Vehicles over 5 tonnes                          | NO                         |
| 903B     | Car Park - Vehicles over 5 tonnes & light tracked vehicles | NO                         |
| 903C     | Car Park - Vehicles over 5 tonnes & battle tanks           | NO                         |
| 908      | Runway-PCN 81+   | NO                         |
| 908A     | Runway - PCN 51-80   | NO                         |
| 908B     | Runway - PCN 35-50   | NO                         |
| 908C     | Runway - PCN 23-35   | NO                         |
| 908D     | Runway - PCN 13-23   | NO                         |
| 908E     | Runway - PCN 8-12  | NO                         |
| 908F     | Runway - PCN <8  | NO                         |
| 908G     | Taxiways   | NO                         |
| 970A     | FIBUA – Standard house                                     | NO                         |
| 970B     | FIBUA – Demolitions house                                  | NO                         |
| 970C     | FIBUA – Barn / Stone Tent                                  | NO                         |
| 970D     | FIBUA – Demonstration building                             | NO                         |
| 970E     | FIBUA – Skills house                                       | NO                         |
| 970F     | FIBUA – Church (control building)                          | NO                         |
| 970G     | FIBUA – Viewing gallery                                    | NO                         |
| 980A     | Bicycle & motor cycle shelters                             | NO                         |
| 980B     | GRP Huts/shelters  | NO                         |
| 980C     | Sectional timber frame buildings eg Terrapin & Wernick     | NO                         |
| 980D     | Metal frame open-sided structures                          | NO                         |
| 980E     | Metal frame, fabric covered eg Rubb                        | NO                         |
| 980F     | Portakabins (does not include metal containers)            | NO                         |
| 980G     | Modular Buildings  | NO                         |
| 980H     | Timber buildings   | NO                         |
| 980J     | Metal frame, metal clad e.g. Nissen, Romney                | NO                         |
| 980K     | Portable WC's & shower blocks                              | NO                         |
| 980V     | Podded accommodation block                                 | NO                         |

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| Use Code | Building Description                                  | DRC A&O:<br>Use Column (E) |
|----------|---|----------------------------|
| 995      | Stables (agricultural), kennels and similar buildings | NO                         |
| 995A     | Stables (Cavalry)                                     | NO                         |
| 999      | For disposal/demolition                               | NO                         |

**Table 8 – Additional Allowances for Multi-Level Buildings**

| Number of Floors                       | % Deduction   |
|--|---|
| Buildings with 4 main floors or less   | 0%  |
| Buildings with 5-7 main floors or more | 7.5% overall  |
| Buildings with 8 or more floors        | 7.5% on overall basis up to 7th floor<br>Plus 12.5% on 8th floor and above. |



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Table 9 – Allowance for superfluity/underutilisation/additional functional obsolescence

| ARC/ERC%    | Overall GEA of buildings |                             |                             |                              |                               |                               |                               |                               |                        |
|-------------|--------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|
|             | <25,000m <sup>2</sup>    | 25,001-50,000m <sup>2</sup> | 50,001-75,000m <sup>2</sup> | 75,001-100,000m <sup>2</sup> | 100,001-125,000m <sup>2</sup> | 125,000-150,000m <sup>2</sup> | 150,001-175,000m <sup>2</sup> | 175,001-200,000m <sup>2</sup> | >200,000m <sup>2</sup> |
| > 80.0      | 0.0%                     | 0.0%                        | 0.0%                        | 0.0%                         | 0.0%                          | 0.0%                          | 0.0%                          | 0.0%                          | 0.0%                   |
| 70.0 - 79.9 | 0.0%                     | 0.0%                        | 0.0%                        | 0.0%                         | 0.0%                          | 0.0%                          | 0.0%                          | 0.0%                          | 0.0%                   |
| 65.0 - 69.9 | 0.0%                     | 0.0%                        | 0.0%                        | 0.0%                         | 0.0%                          | 0.0%                          | 0.0%                          | 0.0%                          | 0.0%                   |
| 62.5 - 64.9 | 0.0%                     | 0.0%                        | 0.0%                        | 0.0%                         | 0.0%                          | 0.0%                          | 0.0%                          | 0.0%                          | 0.0%                   |
| 60.0 - 62.4 | 0.0%                     | 0.0%                        | 0.0%                        | 1.0%                         | 1.5%                          | 2.0%                          | 2.5%                          | 3.0%                          | 3.5%                   |
| 57.5 - 59.9 | 0.0%                     | 0.0%                        | 1.0%                        | 1.5%                         | 2.0%                          | 2.5%                          | 3.0%                          | 3.5%                          | 4.0%                   |
| 55.0 - 57.4 | 0.0%                     | 1.0%                        | 1.5%                        | 2.0%                         | 2.5%                          | 3.0%                          | 3.5%                          | 4.0%                          | 4.5%                   |
| 52.5 - 54.9 | 0.0%                     | 1.5%                        | 2.0%                        | 2.5%                         | 3.0%                          | 3.5%                          | 4.0%                          | 4.5%                          | 5.0%                   |
| 50.0 - 52.4 | 0.0%                     | 2.0%                        | 2.5%                        | 3.0%                         | 3.5%                          | 4.0%                          | 4.5%                          | 5.0%                          | 6.0%                   |
| 47.5 - 49.9 | 0.0%                     | 2.5%                        | 3.0%                        | 3.5%                         | 4.0%                          | 4.5%                          | 5.0%                          | 6.0%                          | 7.0%                   |
| 45.0 - 47.4 | 0.0%                     | 3.0%                        | 3.5%                        | 4.0%                         | 4.5%                          | 5.0%                          | 6.0%                          | 7.0%                          | 8.0%                   |
| 44.9 - 42.4 | 0.0%                     | 3.5%                        | 4.0%                        | 4.5%                         | 5.0%                          | 6.0%                          | 7.0%                          | 8.0%                          | 9.0%                   |
| 42.3 - 40.0 | 0.0%                     | 4.0%                        | 4.5%                        | 5.0%                         | 6.0%                          | 7.0%                          | 8.0%                          | 9.0%                          | 10.0%                  |
| < 39.9      | 0.0%                     | 4.5%                        | 5.0%                        | 6.0%                         | 7.0%                          | 8.0%                          | 9.0%                          | 10.0%                         | 10.0%                  |

Table 10 – Allowance for dispersal/small buildings

| Number of buildings | Average size of buildings GEA |                        |                       |                       |                       |                       |                       |                     |
|---------------------|-------------------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|
|                     | >1000m <sup>2</sup>           | 851-1000m <sup>2</sup> | 751-850m <sup>2</sup> | 651-750m <sup>2</sup> | 551-650m <sup>2</sup> | 451-550m <sup>2</sup> | 351-450m <sup>2</sup> | < 350m <sup>2</sup> |
| <b>&lt; 50</b>      | 0.0%                          | 0.0%                   | 0.0%                  | 0.0%                  | 0.0%                  | 0.0%                  | 0.0%                  | 0.0%                |
| <b>50 - 100</b>     | 0.0%                          | 0.0%                   | 0.0%                  | 1.0%                  | 2.0%                  | 3.0%                  | 4.0%                  | 5.0%                |
| <b>101 - 150</b>    | 0.0%                          | 0.0%                   | 1.0%                  | 2.0%                  | 3.0%                  | 4.0%                  | 5.0%                  | 6.0%                |
| <b>151 - 200</b>    | 0.0%                          | 1.0%                   | 2.0%                  | 3.0%                  | 4.0%                  | 5.0%                  | 6.0%                  | 7.0%                |
| <b>201 - 250</b>    | 1.0%                          | 2.0%                   | 3.0%                  | 4.0%                  | 5.0%                  | 6.0%                  | 7.0%                  | 8.0%                |
| <b>251 - 300</b>    | 1.5%                          | 3.0%                   | 4.0%                  | 5.0%                  | 6.0%                  | 7.0%                  | 8.0%                  | 9.0%                |
| <b>&gt; 300</b>     | 2.0%                          | 4.0%                   | 5.0%                  | 6.0%                  | 7.0%                  | 8.0%                  | 9.0%                  | 10.0%               |