



*Scottish Assessors Association*

## **Revaluation 2023**

### **Public Buildings Committee**

#### **Practice Note 7**

#### **Valuation of Religious Institutions**

### **1.0 Introduction**

- 1.1 This Practice Note deals with the valuation of those subjects which are occupied by religious orders and are classified in accordance with their actual use. Places of Worship should be valued with reference to the SAA Public Buildings Committee Practice Note 24.

### **2.0 Basis of Valuation**

Subjects covered by this Practice Note are valued on the Contractors Basis. There are a variety of subjects which cover a wide spectrum of types and uses of buildings. In order to simplify this list the following groups of subjects have been identified:-

#### **2.1 Educational Establishments**

- 2.1.1 Day Schools for mainstream education or specialised subjects.
- 2.1.2 Residential schools for both primary and secondary education
- 2.1.3 Seminaries and theological colleges for ongoing religious education.

These subjects should be valued with reference to the SAA Public Buildings Committee Practice Note 5 (Valuation of Schools).

#### **2.2 Private Homes and Hospices**

- 2.2.1 Permanent residences for older people.
- 2.2.2 Permanent and temporary homes for people with chronic illness and people convalescing from illness.
- 2.2.3 Permanent and temporary homes for children and young people.

These subjects should be valued with reference to the SAA Public Buildings Committee Practice Note 9 (Valuation of Residential Homes).

- 2.2.4 Permanent homes for children with physical or learning disabilities.
- 2.2.5 Temporary homes for people with mental health problems.
- 2.2.6 Permanent homes for terminally ill people.

These subjects should be valued with reference to the SAA Public Buildings Committee Practice Note 26 (Valuation of Hospitals).

## **2.3 Furlough Houses, Retreat and Guest Houses**

2.3.1 Conference centres

2.3.2 Holiday homes

2.3.3 Day, evening or weekend centres for religious groups.

These subjects may include dwelling(s) having accommodation such as chapel, refectory, common room, lecture room and bedrooms. Any parts which fall under the definition of a dwelling in terms of Council Tax legislation should appear in the Council Tax Valuation List. The remaining parts which do not satisfy the definition of a dwelling, perhaps being of different use or occupation, should be entered in the Valuation Roll and valued with reference to SAA Public Buildings Committee Practice Note 9 (Valuation of Residential Homes) or SAA Public Buildings Committee Practice Note 24 (Valuation of Places of Worship), depending on the style and construction of the building.

## **2.4 Convent, Monastery or Home**

These subjects are usually occupied by monks, nuns or lay brothers or sisters who can be engaged in one or more of the following occupations:

2.4.1 Social work which may encompass hospital and family visiting or youth work

2.4.2 Teaching

2.4.3 Trading, e.g. farming, horticulture, winemaking, etc.

These subjects may include dwelling(s) having accommodation such as chapel, refectory, common room, lecture room and bedrooms. Any parts which fall under the definition of a dwelling in terms of Council Tax legislation should appear in the Council Tax Valuation List. The remaining parts which do not satisfy the definition of a dwelling, perhaps being of different use or occupation, should be entered in the Valuation Roll valued with reference to SAA Public Buildings Committee Practice Note 9 (Valuation of Residential Homes) or SAA Public Buildings Committee Practice Note 24 (Valuation of Places of Worship), depending on the style and construction of the building.

Other use categories encountered should be valued by reference to the appropriate SAA Committee Practice Note.

## **2.5 Cloisters etc**

These subjects are normally houses or cells which are used exclusively for contemplative monks or nuns who do not engage in any outside activity. The subjects may include dwelling(s) having accommodation such as chapel, refectory, common room, lecture room and bedrooms. Any parts which fall under the definition of a dwelling in terms of Council Tax legislation

should appear in the Council Tax Valuation List. The remaining parts which do not satisfy the definition of a dwelling, perhaps being of different use or occupation, should be entered in the Valuation Roll and valued with reference to SAA Public Buildings Committee Note 9 (Valuation of Residential Homes) or SAA Public Buildings Committee Practice Note 24 (Valuation of Places of Worship), depending on the style and construction of the building.

## 2.6 **Presbyteries**

These subjects are for the accommodation of priests, but do not include accommodation designed for one priest or any presbytery situated amongst and similar to dwelling houses. Where such accommodation falls under the definition of a dwelling in terms of Council Tax legislation, appropriate entries should be made in the Council Tax Valuation List.