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SAA
Scottish Assessors Association

MISCELLANEOUS PROPERTIES COMMITTEE

Practice Note 23

REVALUATION 2005

VALUATION OF ICE RINKS

1.0 INTRODUCTION

This practice note applies to the valuation of stand-alone Ice Rinks. Where an ice pad is provided as one of a number of facilities within a larger complex it may be more appropriate to consider the valuation under Public Buildings Practice Note 3 – Sports & Leisure Centres. Where the property contains two distinct facilities (e.g. Ice Rink & Indoor Bowling Green) the valuer will decide which Practice Note(s) to use to arrive at a fair valuation.

2.0 BASIS OF VALUATION

It is recommended that Ice Rinks are valued using the Comparative Principle by application of the rate contained in paragraph 5.0 below.

3.0 CLASSIFICATION of ICE RINKS

Ice Rinks have been classified within four groupings, as follows:

Class 1 Steel portal frame construction, walls and roof clad with modern proprietary profiled double skin insulated metal cladding. Concrete Floor. Good artificial lighting. May include heating / dehumidifying Plant. Good standard of finish. Eaves height approximately 8m.

Class 2 11” brick or concrete block walls, facing brick or roughcast finish, mineral felt or corrugated asbestos insulated roof, concrete floor. Breezeblock internal partitions. High standard of finish. May include heating / dehumidifying plant. Good artificial lighting. Eaves height 6m or thereby.

Class 3 11” brick roughcast to 3m, double skin insulated asbestos above, insulated corrugated asbestos roof. Adequate heating and lighting. Eaves height 6m or thereby.

Class 4 11” brick roughcast to 3m, double skin uninsulated asbestos above, uninsulated corrugated asbestos roof. Basic heating and lighting. Eaves height 6m or thereby.

The recommended rate in paragraph 5.0 below is to be applied consistently across all four classes. However, as a guide, it may be more likely that adjustments under paragraph 6 will be greater for the lower classes.

4.0 UNIT OF VALUATION

The unit of valuation is the over walls area of the building containing the Ice Rink facilities. In rinks where there are upper floor facilities such as café or lounge, the upper floor over walls area should be added to the ground floor area.

5.0 VALUATION

It is recommended that a rate of £20.00 per square metre be applied to the gross over walls area of the building.

6.0 ADJUSTMENTS TO VALUE

6.1 – Age and Obsolescence

An older property will likely incur greater and more regular repair costs than a more modern one. In such cases, where it is deemed appropriate, an allowance may be granted using the following table:
Older buildings that have undergone a degree of modernisation should be assigned a notional age and obsolescence allowance.

Year	Allowance	Year	Allowance	Year	Allowance
2005	0.00%	**1985**	15.00%	**1965**	35.00%
2004	0.50%	**1984**	16.00%	**1964**	36.00%
2003	1.00%	**1983**	17.00%	**1963**	37.00%
2002	1.50%	**1982**	18.00%	**1962**	38.00%
2001	2.00%	**1981**	19.00%	**1961**	39.00%
2000	2.50%	**1980**	20.00%	**1960**	40.00%
1999	3.00%	**1979**	21.00%	**1959**	41.00%
1998	3.50%	**1978**	22.00%	**1958**	42.00%
1997	4.00%	**1977**	23.00%	**1957**	43.00%
1996	4.50%	**1976**	24.00%	**1956**	44.00%
1995	5.00%	**1975**	25.00%	**1955**	45.00%
1994	6.00%	**1974**	26.00%	**1954**	46.00%
1993	7.00%	**1973**	27.00%	**1953**	47.00%
1992	8.00%	**1972**	28.00%	**1952**	48.00%
1991	9.00%	**1971**	29.00%	**1951**	49.00%
1990	10.00%	**1970**	30.00%	**1950**	50.00%
1989	11.00%	**1969**	31.00%	**1949**	50.00%
1988	12.00%	**1968**	32.00%	**1948**	50.00%
1987	13.00%	**1967**	33.00%	**1947**	50.00%

1986	14.00%	**1966**	34.00%	**1946**	50.00%

6.2– Conversion

There is no evidence to suggest that a property converted to form an ice rink suffers a disadvantage over a purpose built one. However, there may be cases where the gross area might be larger than the area of the ice pad would suggest, perhaps due to a conversion of a less than ideal building leading to areas of "wasted" space. Where this can be clearly identified an adjustment will be appropriate. Such adjustment should relate to the ratio of wasted space and gross area.

6.3– Facilities

The recommended rate in paragraph 5.0 assumes an ice pad capable of containing a number of curling rinks and the expected facilities of changing rooms, café and bar / lounge. Where these facilities are limited, or absent, an allowance of up to a maximum of 20% may be granted.

6.4– Ice Bed

A rink with a sand bed has no possibility of an alternative use in the summer months when the ice is melted off. Where it is known that a rink has a sand bed as opposed to a concrete bed, an allowance of 2.5% should be granted.

N.B.

Where total deductions under the above headings exceed 50%, a check should be made to ensure that allowances are not being given under two different headings for essentially the same deficiency.

7.0 PLANT and MACHINERY

The recommended rate in paragraph 5.0 includes all rateable plant and machinery.

8.0 CAR PARKING / SITE

The recommended rate in paragraph 5.0 is inclusive of car parking and site value.