Scottish Assessors Association

Revaluation 2017

Public Buildings Committee

Practice Note 25
Valuation of Ministry of Defence Properties

1.0 Introduction

1.1 This Practice Note deals with 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 on the Contractors Basis.

2.2 The Contractors Basis of valuation is to be applied in the manner indicated within the SAA Public Buildings Committee Practice Note 2 (Contractor's Basis Valuations).

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 Property Measurement 1st edition which incorporates the Code of Measuring Practice (6th 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 £3m contract size and a tone date of 1 April 2015.

5.0 Valuation

5.1 Valuations should be carried out in accordance with SAA Basic Principles Committee Practice Note 2 (Contractor's Basis Valuations).

5.2 Recommended unit cost rates excluding professional fees for buildings are noted below.

6.0 STAGE 1 – ESTIMATED REPLACEMENT COSTS (ERC)

6.1 In the absence of actual or updated historical costs, expressed in £ per m^2, 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.**

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

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

Use Codes 6 &16 Other Transient Accommodation

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

- **Type X minus:** 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. (Dormitory accommodation – other ranks Use Codes 16)
- **Type Z minus**: 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. (Dormitory Accommodation – Officers Use Code 6)

Again these are shown on the illustration at Appendix 1.

Use Codes 1-5, 7, 11-15 and 130-131 – Permanent Domestic Accommodation – are to be used as appropriate for all permanent domestic accommodation, excluding those within or attached to mess facilities.

Use Codes 102-104, 112-114 & 122-124 – Mess Accommodation – 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 paragraph 6.3.3 below.

Use Codes 101, 111 & 121 – Mess Catering – 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 paragraph 6.3.4 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 between those for Use Codes 101, 111 & 121 and Use Code 240.

Use Codes 100, 110 & 120 – Mess Catering & Accommodation – 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.**

Refer to the SAA Public Buildings Practice Note 24 (Valuation of Churches & other Places of Worship).

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 - 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 6.2.2, given for structures of this use that are system-built.

6.1.14 **Use Codes 500B - higher quality offices** – This Use Code is 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 usually be on two or more floors and have a passenger lift. Floors will be of concrete slab or pre-cast concrete block. 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. 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 TA 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 TA Centre, it should be valued on the same scale as Use Code 220. The modern, integral drill hall would not be expected to exceed 150m² GIA. 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 TA 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.

It may be appropriate to make allowances in the valuation of a TA Centre to reflect possible surplusage within the main building and overall underutilisation of the site. An allowance for surplusage should have regard to the size of the main building compared to the modern substitute and should be considered on all those sites where the area of the main building, excluding the total area of the drill hall and any integral indoor range, exceeds 1625m^2. A further allowance for underutilisation may be made having regard to the numbers using the site, comparing the numbers recruited against the complement of the units using each centre and the frequency of use of the site. Any allowance for underutilisation should not duplicate any made in respect of vacant space under Para 7.5 below.

Where a TA Centre is now used solely as a Cadet Centre (ACF, ATC or CCF) the value should be based on the most appropriate modern replacement usually using either Use Codes 507A or 507B (See 6.1.20.1 & 6.1.20.2 below), though the size of the substitute may have regard to the actual areas in use within the existing centre.

The modern, integral drill hall would be expected to be 150m2 GIA for sites occupied by a standard single unit. Where drill halls exceed 150m2 it is assumed that the excess may be partly used and so an additional area of 15% of the GIA in excess of 150m2, up to total area of 450m2, will be valued. The standard size of 150m2 GIA could also vary up to 195m2 for larger units and for smaller detachments be typically 90m2.

The area of garaging/workshops/stores to be valued should also reflect demand at the AVD. Any redundancy within these or other ancillary parts of a TA 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 TA 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 Para 7.5 below.

6.1.18 **Use Code 506A- Non purpose-built TA Centres** with 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 6.1.17 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 TA 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.

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

These will typically be up to 250m² 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 250-500m² 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 1500m² and 2500m² 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 walls and roof are insulated and/or the building is fully heated an addition of 8.5% in respect of each element 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. 0-249m² +/- 8% per metre , 250-499m² +/- 6%, 500-999m² +/-5%, 1000-4999m² +/- 3.25%, 5000-9999m² +/- 2.5% and 10000m² and above +/- 2%. 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 £252/m² 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 £650/m2) 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 6% 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. 0-249m² +/- 6% per metre, 250-499m² +/- 4.5%, 500-999m² +/-4%, 1000-4999m² +/- 3%, 5000m² and above +/- 1.5%. 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 £265/m² 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 £650/m²) 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 6.1.24 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 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 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. 0-249m2 +/- 6% per metre , 250-499m² +/- 4.5%, 500-999m² +/-4%, 1000-4999m² +/- 3%, 5000m² and above +/- 1.5%. 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 £265/m² 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 spac8e. 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 £618/m²) 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 100m² GEA valued by reference to Use Codes 600/600A/620 should have no adjustment made in respect of heating/lining/eaves height and instead be valued at a flat rate of £630/m².

6.1.25 **Use Code 601/651** – **storehouse/processing - specialised material** 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** 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. The cost of associated earth or concrete traverses is included in the scale costs. A typical example is an “igloo”.

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 1000m² 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 610/615, GEA 1000-4999m²; -2.5% per metre below 12m, GEA 5000-9999m²; -2% per m below 12m and 10000m² and above -1.5% per m below 12m. At all sizes, with eaves height above 12m; +2.0%. Where a building is of excessive height for its actual use a notional height may be adopted having regard to that use.

For Use Codes 720/725, GEA 1000-4999m2; -2% per metre below 12m and for 5000m2 and above -1% per m below 12m. At all sizes, with eaves height above 12m; +1.5%. 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 £650/m²) 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 at a higher or standard scale cost for 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, 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.

6.1.30 **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 9.

Dock & Quay Walls - a dock is defined as an artificial enclosed area of water in which ships are loaded and unloaded or repaired. A quay (or wharf) is a solid, stationary, artificial landing place lying alongside or projecting into the water. Typically, dock and quay walls are vertical or near vertical structures which a vessel or boat can dock alongside. The dock or 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 i.e. for a sea-going vessel, the required height would be up to 24m: for smaller craft i.e. harbour vessels, the required height would be up to 16m; for sailing boats and lighter vessels, the required height would be up to 10m.

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

They are valued on a volumetric basis: length x width (to the inside wall face at the widest point) x depth.

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

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.

The following types of jetties are valued separately in Table 9:

For large sea-going vessels or submarines, fully serviced with cranes/derricks etc., concrete deck is approximately 1m deep on concrete piles, designed to seismic standard

For large sea-going vessels, fully serviced, with cranes/derricks, etc, concrete deck is approximately 1m deep on concrete piles.

For small sea-going or inland waterway vessels but without services, concrete or timber deck approximately 400mm deep on concrete or timber piles.

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 but smaller in size. It may be freestanding or connected to a jetty with a walkway. In the latter case, the walkway will be valued as a separate structure. Typically, dolphins are used to take mooring lines or to secure floating pontoons or protect the end of a jetty, wharf or pier.

A dolphin is valued at the same cost as a jetty, wharf or pier of similar construction.

Pontoons- A pontoon is a platform used for docking smaller vessels that 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.

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

Where services (electricity and water) are provided from the pontoons add 10%.

Slipways – Slipways are valued on a surface area basis, allowing for length of slipway underwater to the sea bed: length x width.

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

Breakwaters -A breakwater is an artificial structure projecting into the sea, designed to give protection to an area of water in its lea.

Valued on a horizontal surface area basis.

6.1.31 **Aircraft Runways, aprons and taxiways.**

6.1.31.1 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.

6.1.31.2 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).

6.1.31.3 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 I for the heaviest aircraft to 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.

6.1.31.4 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.

6.1.31.5 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 DE. 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 VOA Cost Guide 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 VOCG codes 70501A – 70504N)

6.1.31.6 Table 10 sets out the rate per m² 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.

Alternative: where a LCG IV to VII is recorded, convert to the mid point of the PCN range given above and value using the VOA cost guide 2017. Where a LCN range is recorded, convert to the mid point of the PCN range given above and value using the VOA cost guide 2017.

6.1.31.7 When valuing MOD airfields the following assumptions will be made:

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.

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.

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.

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 taxing on the runways will be omitted from value. 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.

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 10 should be adopted.

Grass airstrips will be valued at the rate set out in table 10.

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.

6.1.31.8 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 age 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.

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.

6.2 **Variations**

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

6.2.1 **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).

6.2.2 **System–built buildings.** System-built buildings, which are defined as buildings that are largely manufactured off-site and assembled on-site, will be valued on the scale appropriate to their primary use and size. Any problems of physical obsolescence or exceptional costs of maintenance associated with the forms of construction will be addressed in the level of allowances made at Stage 2, shown in Table 7.

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.

6.2.3 **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.

6.2.4 **Link Blocks and Subways**, 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.

6.2.5 **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 100m² GEA and valued by reference to Use Codes 600/600A/620/700 will not be subject to aggregation.

6.3 The boundary between domestic and non-domestic use of property on MOD subjects.

6.3.1 **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.

6.3.2 **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.

6.3.3 **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.

6.3.4 **Mess and catering facilities.** Facilities used wholly by personnel permanently stationed at 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.

6.3.5 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.

6.4 Locational Adjustment

6.4.1 The location factor set out in Table 3 to this Practice Note is applied to the above ERCs.

6.5 Rateable Plant & Machinery

6.5.1 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. 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.

6.6 External Works

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

6.6.2 The following external works would normally be included:

- 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

The following external works/siteworks are not normally included in the additions and shall be valued separately under Stage 1 or as 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

6.7 **Contract Size Adjustment**

6.7.1 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 Table 4 attached.

6.8 **Professional Fees & Charges**

6.8.1 Professional fees and charges will be added to the total cost of permanent and temporary buildings in accordance with Table 5.

6.8.2 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.

6.8.3 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 Obsolescence allowances shall be made for individual buildings within a lands and heritages. Allowances will be made according to Table 6. In the instances where a building has been the subject to some significant refurbishment, consideration should be given to adopting an allowance between the date of construction and the date of refurbishment.

7.2 In most cases these levels of allowance should adequately reflect the physical and functional obsolescence associated with the age and construction of buildings.

7.3 Allowances in excess of the age related scale would 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).

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

7.5 **Redundant or surplus buildings.** Any buildings which are either physically redundant or are surplus to operational requirements at the date of physical circumstances and which have been fully vacated with no intention to re-occupy, will attract a nil value. 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.

7.6 **System-built buildings.** For system-built structures, (typically those built in the 1960's/1970's of CLASP or similar systems), where the type of construction is considered inferior to "traditional" methods a lower cost should be adopted at Stage 1 of the valuation, based on reducing the Beacon Costs in Table 1 by 15%. Where additionally there is abnormal maintenance costs or greater than expected physical obsolescence, consideration may be given to increasing the standard Age & Obsolescence allowance at Stage 2 by up to the levels in Table 7.

7.7 **Temporary buildings.** Obsolescence allowances shall 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 6.

7.8 **Multi-Floor Allowances**

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

7.8.2 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.

7.8.3 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.

7.8.4 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.

7.9 **Flat Roofs**

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.

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 level of A&O may be increased to a figure between that appropriate for permanent and temporary buildings of the same age.

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

For all flat roof buildings it may also be appropriate to consider allowances in excess of the age related scale on the same grounds as 7.3 above.

Any increased allowances should not duplicate any made under 7.5 and 7.6 above.

7.10 **Wall Thickness**

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

Any increased allowances should not duplicate any made under 7.6 and 7.7 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 and SAA Public Buildings Committee Practice Note 4 (Valuation of Contractor's Basis Subjects, Areas Adjustment and External Works Costs).

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 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 values in the locality for various types of agricultural use, derived from evidence of agricultural bare land values.

8.3.2 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.

8.3.3 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 – DE-CAPITALISATION

9.1 De-capitalisation Rate

9.1.1 For lands and heritages occupied by non-MOD organisations, the ARC of the lands and heritages shall be de-capitalised to an annual equivalent at the appropriate de-capitalisation rate.

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 should be reflected at this stage.

10.1.2 Allowances under this head may be considered for dispersal of blocks within a land and heritage, poor site layout, the size of the lands and heritages, under-utilisation of the site, piecemeal development and lack of integrated design. Take care NOT to apply this in conjunction with aggregation.

10.1.3 The amount of any allowance should only reflect the advantages or disadvantages of the lands and heritages when compared to the modern substitute within that class of property.

10.1.4 Any adjustment made at Stage 5 should not duplicate those made elsewhere, in particular allowances for age and obsolescence made at Stage 2.

REVALUATION 2017
MEMORANDUM OF AGREEMENT

The Valuation Basis For The Rating Of Ministry of Defence Properties

TABLE 1 – CONSTRUCTION COSTS TABLE

Primary source
- Asset valuation
- VOCG
- Crown Basis +TPI
- Mixture of above
- Crown Basis supported by Asset val
- POSSIBLE ?

	newcost	Size m2 (as appropriate)						
Building Description	**Use**	1-249m2	250-499m2	500-999m2	1000-4999m2	5000-9999m2	10000-19999m2	>=20000m2
Accomodation - Permanent MQ's (includes codes 1-5)	1	0	0	0	0	0	0	0
Transient Accommodation Officers - Type Z-	6	925	910	895	875	750	675	650
Official Service Residence (includes codes 11-15)	7	0	0	0	0	0	0	0
Transient Accommodation Other Ranks Type X- (includes use code 17)	16	825	810	800	785	675	695	585
Accommodation other - DO NOT USE - RECODE TO APPROPRIATE USE	20	0	0	0	0	0	0	0
Mess - Officers - Catering & Accommodation M & F	100	1250	1250	1200	1200	1200	1200	1200
Mess - Officers - Catering & Public Rooms Only	101	1350	1350	1250	1250	1250	1250	1250
Mess - Officers - Accommodation Only Z- (Use codes 102-104)	102	1150	1150	1150	1150	1150	1150	1150
Mess - WO's & SGT's - Catering & Accommodation M & F	110	1250	1250	1200	1200	1200	1200	1200
Mess - WO's & SGT's - Catering & Public Rooms Only	111	1350	1350	1250	1250	1250	1250	1250
Mess - WO's & SGT's - Accommodation Only Z- (Use codes 112-114)	112	1150	1150	1150	1150	1150	1150	1150
Mess - Junior Ranks - Catering & Accommodation M & F	120	1250	1250	1200	1200	1200	1200	1200
Mess - Junior Ranks - Catering & Public Rooms Only	121	1350	1350	1250	1250	1250	1250	1250
Mess - Junior Ranks - Accommodation Only Z- (Use codes 122-124)	122	1150	1150	1150	1150	1150	1150	1150
Single Living Accommodation - Junior Ranks Permanent - Male	130	0		0	0	0	0	0
Single Living Accommodation - Type X - Dormitory	130X	1050	1050	1050	1050	1050	1050	1050
Single Living Accommodation - Type Y - Part en-suite	130Y	1100	1100	1100	1100	1100	1100	1100
Single Living Accommodation - Type Z - All en-suite	130Z	1200	1200	1200	1200	1200	1200	1200
Single Living Accommodation - Junior Ranks Permanent - Female	131	0	0	0	0	0	0	0
Church - C of E	200	0	0	0	0	0	0	0
Church - RC	201	0	0	0	0	0	0	0
Church - Other Denominations	202	0	0	0	0	0	0	0
Cinema - PURPOSE BUILT	210	1400	1400	1400	1400	1400	1400	1400
Theatre - PURPOSE BUILT	215	1750	1750	1750	1750	1750	1750	1750
Changing Rooms/Locker rooms without showers/wc	217	950	950	900	850	800	750	725
Changing Rooms/Locker rooms with showers/wc	217A	1100	1100	1050	1000	950	900	875
Grandstand (VOCG 63P00K)	218	1500	1500	1500	1250	1250	1250	1250
Sports/Cricket Pavillion - including bar/changing rooms/showers (if no facils use 217)	219	1280	1280	1280	1280	1280	1280	1280
Gymnasium/Sports Hall/Hall - without changing facilities	220	800	800	800	800	800	800	800
Gymnasium/Sports Hall/Hall - with changing facilities	220A	960	960	960	960	960	960	960
Ranges and Targets	221	?	?	?	?	?	?	?
weapons range - indoor 25m	221A	900	900	900	900	900	900	900
Weapons Range - Indoor Computerised - Fully enclosed building. (Usually an ex DCCT range)	221B	925	910	895	875	750	675	650
25m barrack range	221E	165000	165000	165000	165000	165000	165000	165000
troop shelter - open fronted "Bus Stop" Type C115 (No workshop)	221F	190	190	190	190	190	190	190
Twin tube range - 3' diameter concrete pipe with 'firing position' at one end and target at th	221G	65000	65000	65000	65000	65000	65000	65000
Range Observation Post (Tower)	221H	1200	1200	1200	1200	1200	1200	1200
100m group/zeroing range - Comprises up to 20 timber lined coffin type holes in the groun	221L	27000	27000	27000	27000	27000	27000	27000
600m gallery Range - Comprises a series of 12 firing positions every 100m with 12 fixed ta	221M	180000	180000	180000	180000	180000	180000	180000
600m Electric Target Range (ETR) - Comprises one set of 12 firing positions with 6 electri	221N	260000	260000	260000	260000	260000	260000	260000
Control building	221O	800	800	?	?	?	?	?
Control building - two rooms	221P	800	800	?	?	?	?	?
Troop shelter/Warden workshop	221Q	1000	1000	?	?	?	?	?
Individual battle shooting range (IBSR) - Plot of land with a few firing point obstacles, and	221R	310000	310000	310000	310000	310000	310000	310000
Field firing range - Large area of land (usually several acres) with numerous individual DIY	221S	75000	75000	75000	75000	75000	75000	75000
Mechanised moving target range - A field containing 12 fixed obstacles (brick or block wal	221T	62500	62500	62500	62500	62500	62500	62500
Live throwing grenade range - Within a fenced compound. Usually comprises a couple of l	221U	82500	82500	82500	82500	82500	82500	82500
Anti tank guided weapon range	221V	26500	26500	26500	26500	26500	26500	26500
FIBUA village (average rate - see use code 970 for individual buildings)	221W	750	750	750	750	750	750	750

Playing Fields - VOCG 33U00G - Grassed Football/Rugby/Cricket per pitch	222	50000	50000	50000	50000	50000	50000	50000
Full Size Artificial Football Pitches- VOCG 33U055 - no floodlighting (see - P&M for floodli	223	480000	480000	480000	480000	480000	480000	480000
6 lane athletics track - VOCG 63P00A - all weather without floodlighting (see - P&M for flo	223A	435000	435000	435000	435000	435000	435000	435000
Tennis Courts (Macadam) per court - VOCG 53U30A - (assumes single court)	224	41300	41300	41300	41300	41300	41300	41300
Tennis Courts (Grass) per court - VOCG 53U21A - (assumes single court)	224A	33861	33861	33861	33861	33861	33861	33861
Sports centre - Without pool	225	1050	1050	1050	1050	1050	1050	1050
Sports centre - With pool	225A	1800	1800	1800	1800	1800	1800	1800
Indoor Badminton / Tennis centres - per m2	226	725	725	725	725	725	725	725
Squash Courts - 2 courts no facilities - VOCG STS033	227	1200	1200	1200	1200	1200	1200	1200
Swimming Pools	228	1800	1800	1800	1800	1800	1800	1800
Assault Course - A Type	229	90000	90000	90000	90000	90000	90000	90000
Assault Course - B type	229A	52500	52500	52500	52500	52500	52500	52500
Canteen - permanent construction	230	1350	1350	1250	1250	1250	1250	1250
Canteen - modular construction	231	1150	1150	1050	1050	1050	1050	1050
Social club - Basic (no catering)	240	950	925	900	875	750	700	650
Social club/JRC	240A	1500	1500	1400	1400	1400	1400	1400
Community Centre	250	950	925	900	875	750	700	650
Nursery	260	950	925	900	875	750	700	650
Medical Centre - MODERN PURPOSE BUILT	300	1250	1225	1200	1150	1050	950	850
Dental Centre - MODERN PURPOSE BUILT	310	1250	1225	1200	1150	1050	950	850
Medical and Dental Centre - MODERN PURPOSE BUILT	320	1250	1225	1200	1150	1050	950	850
Occupational Health Centre - MODERN PURPOSE BUILT	330	1250	1225	1200	1150	1050	950	850
Hospital	340	1250	1225	1200	1150	1050	950	850
Ablutions (toilet block) - VOCG 42T421	350	1325	1325	1325	1325	1325	1325	1325
Shop	400	950	925	900	875	750	700	650
Offices – standard - basic	500	925	910	895	875	750	675	650
Ancilliary offices (Code "500 minus")	501	775	683	670	655	650	650	650
Offices – standard - basic	500A1	1000	975	950	925	800	750	700
Offices – standard - medium	500A2	1050	1025	1000	975	850	800	750
Offices – standard - medium	500A3	1150	1125	1100	1075	950	875	800
Offices – standard - higher	500A4	1250	1225	1200	1175	1050	950	850
Offices – higher quality (framed buildings)	500B1	1600	1600	1500	1500	1450	1400	1350
Offices – higher quality (framed buildings)	500B2	1700	1700	1600	1600	1550	1500	1450
Offices – higher quality (framed buildings)	500B3	1850	1800	1750	1750	1700	1650	1600
Offices – higher quality (framed buildings)	500B4	2000	1950	1900	1900	1850	1800	1750
Headquarters (former code 501 – use appropriate code from 500B series)		?		?	?	?	?	
Conference centre - Purpose built	502	1700	1700	1600	1600	1550	1500	1450
Lecture room/ Lecture Hall/Specialist training - Purpose Built	503	1700	1700	1600	1600	1550	1500	1450
Classroom (basic standard only - otherwise use appropriate "office" beacon)	504	925	910	895	875	750	675	650
Band Rehearsal and Practice Rooms (sound proofed rehearsal room(s) for a full band or	504A	1600	1600	1500	1500	1450	1400	1350
Telephone Exchange - VALUE AS 600A WITH ADDITIONS FOR ANCIL OFFICES ETC.	505	580	435	380	350	330	320	290
TA Centre – purpose built	506	1000	975	950	925	800	750	700
TA Centre – non purpose built	506A	925	910	895	875	750	675	650
TA Centre – Reserve Forces HQ & OTC Centres	506B	1050	1025	1000	975	850	800	750
Cadet Centre - Single detatchment (assumed modular)	507A	800	750	700	650	650	650	650
Cadet Centre - Multiple detatchements	507B	925	910	895	875	750	675	650
Cadet Centre-- HQ	507C	1050	1025	1000	975	850	800	750
Cadet Centre - Weekend Training Centre	507D	1050	1025	1000	975	850	800	750
Storehouse – Non specialised materials - eaves 4m	600	410	305	265	230	225	220	210
Storehouse – Non specialised materials - lined/heated - eaves 6m	600A	580	435	380	350	330	320	290
Storehouse – Specialised material (Including ESH's)	601	1000	950	850	700	600	500	400
Storehouse – Hazardous material (incl Igloos)	602	1900	1800	950	800	700	600	500
Helicopters – storage (hangers) - ASSUMES UNHEATED/UNLINED 12m EAVES	610	675	450	370	290	265	255	240
Fixed wing aircraft – storage (hangers) - ASSUMES UNHEATED/UNLINED 12m EAVES	615	675	450	370	290	265	255	240
Vehicle storage/basic store - eaves 4m	620	410	305	265	230	225	220	210
Railway engine shed - ASSUMES HEATED/LINED 8m EAVES	625	650	480	410	370	335	330	295
Armoury	630	1000	950	850	700	600	500	400
Processing building – Non specialised material	650	775	575	490	430	400	370	330
Processing building – Specialised material	651	1000	950	850	700	600	500	400
Processing building – Hazardous material	652	1900	1800	950	800	700	600	500
Workshop – lined & heated - eaves 6m	700	775	575	490	430	400	370	330
Ship/submarine repair/refit	710	?	?	?	?	?	?	
Shiplift	711	?	?	?	?	?	?	

Fixed wing aircraft repair - ASSUMES HEATED/LINED 12m EAVES	720	875	690	600	460	355	345	315	
Helicopters repair - ASSUMES HEATED/LINED 12m EAVES	725	875	690	600	460	355	345	315	
Plant building – basic (VOCG 43K10A) - INCLUDING SUB-STATIONS	730	800	700	650	600	?	?	?	
Plant building – specialised - (VOCG 40A00G) -INCLUDING BOILER HOUSES	730A	1000	950	900	750	?	?	?	
Range – indoor	735	?	?	?	?	?	?	?	
Range – indoor computerised	736	?	?	?	?	?	?	?	
Range – covered	737	?	?	?	?	?	?	?	
Laboratory – Class 4	750	3150	3150	3050	3050	2950	2800	2650	
Laboratory – Class 3	750A	2850	2850	2250	2100	2050	1900	1750	
Laboratory – Class 2	750B	1050	1025	1000	975	850	800	750	
Laboratory – Class 1	750C	925	910	895	875	750	675	650	
Guardroom	800	925	910	895	875	750	675	650	
Guardhouse – detention facilities/armoury	800A	1025	1000	975	950	825	725	675	
Gatehouse/Piquet Post/Guard Hut - assumed GRP - ONLY USE FOR SUB 500m2 SIZE	801	2600	?	?	?	?	?	?	
MoD Police	810	925	910	895	875	750	675	650	
MoD Police - Detention facilities	810A	1025	1000	975	950	825	725	675	
Service Police	815	925	910	895	875	750	675	650	
Service Police - Detention facilities	815A	1025	1000	975	950	825	725	675	
Fire Station – vehicle garage with ltd ancillary facilities - VALUE AS 700 WITH	820	775	575	490	430	400	370	330	
Fire Station – with crewrooms/ablutions/offices - VALUE ON ELEMENTAL BASIS	820A	?	?	?	?	?	?	?	
Air traffic control - RATE FOR MAIN BUILDING ADD £11000/m2 FOR VCR UP TO 65m2	830	1250	1225	1175	1175	1050	975	900	
Flight locker room – with showers/kitchen/wc	835	1100	1100	1050	1000	950	900	875	
Simulator	900	?	?	?	?	?	?	?	
Decontamination Chamber	901	?	?	?	?	?	?	?	
Helicopter landing area (Helipad)	902	85	85	85	85	85	85	85	
Car Park (included in site infrastructure costs)	903	0	0	0	0	0	0	0	
Car Park - Vehicles over 5 tonnes (to be valued as a separate asset - ie not included in	903A	60	60	60	60	60	60	60	
Car Park - Vehicles over 5 tonnes & light tracked vehicles (to be valued as a separate	903B	78	78	78	78	78	78	78	
Car Park - Vehicles over 5 tonnes & battle tanks (to be valued as a separate asset - ie	903C	83	83	83	83	83	83	83	
Runway-PCN 81+	908	121	121	121	121	121	121	121	70504G
Runway - PCN 51-80	908A	105	105	105	105	105	105	105	70503J
Runway - PCN 35-50	908B	88	88	88	88	88	88	88	70502K
Runway - PCN 23-34	908C	75	75	75	75	75	75	75	70501U
Runway - PCN 13-22	908D	60	60	60	60	60	60	60	70501H
Runway - PCN 8-12	908E	46	46	46	46	46	46	46	70501A
Runway - PCN <8	908F	42	42	42	42	42	42	42	
Taxiways	908G	42	42	42	42	42	42	42	
FIBUA – Standard house	970A	750	750	750	750	750	750	750	
FIBUA – Demolitions house	970B	950	950	950	950	950	950	950	
FIBUA – Barn / Stone Tent	970C	425	425	425	425	425	425	425	
FIBUA – Demonstration building	970D	750	750	750	750	750	750	750	
FIBUA – Skills house	970E	530	530	530	530	530	530	530	
FIBUA – Church (control building)	970F	1000	1000	1000	1000	1000	1000	1000	
FIBUA – Viewing gallery	970G	42500	42500	42500	42500	42500	42500	42500	
Bicycle & motor cycle shelters	980A	190	190	190	190	190	190	190	
GRP Huts/shelters	980B	2600	?	?	?	?	?	?	
Sectional timber frame buildings eg Terrapin & Wernick TO INCLUDE STANDARD	980C	550	550	550	550	550	550	550	
Metal frame open-sided structures	980D	345	265	240	215	215	215	210	
Metal frame, fabric covered eg Rubb	980E	375	290	265	240	240	?	?	
Portakabins (does not include metal containers)	980F	600	575	550	550	550	550	550	
Modular Buildings	980G	700	675	650	650	650	650	650	
Timber buildings	980H	350	350	350	350	350	350	350	
Metal frame, metal clad eg Nissen, Romney	980J	275	275	275	275	275	275	275	
Portable WC's & shower blocks, (Modular catering facilities - recode as 231)	980K	1000	1000	900	900	900	800	800	
Podded accommodation block	980V	1000	1000	1000	1000	1000	1000	1000	
Stables (agric), kennels and similar buildings	995	345	265	240	215	215	215	210	
Stables (Cavalry)	995A	580	435	380	350	330	320	290	
For disposal/demolition	999	0		0	0	0	0		

TABLE 2 – CONSTRUCTION COSTS OF TEMPORARY, PORTABLE & LIGHTWEIGHT BUILDINGS

TYPE	USE CODE	INCLUDED IN CONSTRUCTION CODE	£/M2	NOTES
Bicycle and motor cycle shelters	*980A*	*21030 21050 21540*	*181*	*Usually metal frame, metal or GRP clad*
GRP huts and shelters	*980B*	*21520*	*2470*	*Glasdon type guard huts, no services*
Sectional timber frame buildings eg Terrapin/Wernicke	*980C*		*523*	*Usually timber framed on prepared permanent base/concrete. Section made. Assembled on site but not easily re-positioned. Serviced*
Metal frame open sided structures	*980D*	*21030 21540*	*328*	*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.*
Metal frame, fabric covered	*980E*	*21540*	*356*	*Rubb type. Foundations: reinforced power-floated concrete slab and perimeter ground beam. Services: electrical services providing basic industrial lighting.*
Portakabins (include metal storage containers in P & M)	*980F*	*21510*	*570*	*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 +£2100.*
Modular buildings (if connected to services)	*980G*	*21530*	*665*	*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*
Timber buildings	*980H*	*21205*	*333*	*Basic storage, no services*
Metal frame, metal clad buildings	*980J*	*21030 21540*	*261*	*Nissen, Romney types*
Portable WC's and shower blocks and temporary catering blocks	*980K*	*21510 21530*	*950*	*Portakabin, Portaloo, Rollalong and similar types. Good spec; fitted with stainless steel or porcelain sanitary ware*
Podded accommodation block	*980V*		*950*	*Modern blocks having pre-fabricated accommodation units within a steel frame with a lightweight brick/block cladding. Known as "volumetric modular" or "podded" units.*
Stables (Agric) , kennels and similar buildings	*995*	*21205 21050*	*328*	*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).*

REVALUATION 2017

The Valuation Basis for The Rating Of Ministry of Defence Properties

TABLE 3– LOCATION FACTOR

ALL SCOTLAND WILL BE 0.95

(NB/ *All figures are adjusted, where appropriate, in this Practice Note*)

REVALUATION 2017

The Valuation Basis For The Rating Of Ministry of Defence Properties

TABLE 4 – CONTRACT SIZE ADJUSTMENT

Contract Size	Adj	Contract Size	Adj	Contract Size	Adj
£ 1.00	10.00%	£ 3,500,000.00	-0.50%	£22,500,000.00	-7.50%
£ 250,000.00	10.00%	£ 3,750,000.00	-0.75%	£23,750,000.00	-7.75%
£ 300,000.00	9.60%	£ 4,000,000.00	-1.00%	£25,000,000.00	-8.00%
£ 350,000.00	9.20%	£ 4,250,000.00	1.25%	£27,500,000.00	-8.25%
£ 400,000.00	8.80%	£ 4,500,000.00	1.50%	£30,000,000.00	-8.50%
£ 450,000.00	8.40%	£ 4,750,000.00	1.75%	£32,500,000.00	-8.75%
£ 500,000.00	8.00%	£ 5,000,000.00	-2.00%	£35,000,000.00	-9.00%
£ 550,000.00	7.60%	£ 5,500,000.00	-2.25%	£37,500,000.00	-9.50%
£ 600,000.00	7.20%	£ 6,000,000.00	-2.50%	£40,000,000.00	-10.00%
£ 650,000.00	6.80%	£ 6,500,000.00	-2.75%		
£ 700,000.00	6.40%	£ 7,000,000.00	-3.00%		
£ 750,000.00	6.00%	£ 7,750,000.00	-3.25%		
£ 800,000.00	5.60%	£ 8,500,000.00	-3.50%		
£ 850,000.00	5.20%	£ 9,250,000.00	-3.75%		
£ 900,000.00	4.80%	£10,000,000.00	-4.00%		
£ 950,000.00	4.40%	£11,000,000.00	-4.20%		
£ 1,000,000.00	4.00%	£12,000,000.00	-4.40%		
£ 1,100,000.00	3.60%	£13,000,000.00	-4.60%		
£ 1,200,000.00	3.20%	£14,000,000.00	-4.80%		
£ 1,300,000.00	2.80%	£15,000,000.00	-5.00%		
£ 1,400,000.00	2.40%	£15,750,000.00	-5.25%		
£ 1,500,000.00	2.00%	£16,500,000.00	-5.50%		
£ 1,750,000.00	1.50%	£17,250,000.00	-5.75%		
£ 2,000,000.00	1.00%	£18,000,000.00	-6.00%		
£ 2,250,000.00	0.75%	£18,500,000.00	-6.25%		
£ 2,500,000.00	0.50%	£19,000,000.00	-6.50%		
£ 2,750,000.00	0.25%	£19,500,000.00	-6.75%		
£ 3,000,000.00	0.00%	£20,000,000.00	-7.00%		
£ 3,250,000.00	-0.25%	£21,250,000.00	-7.25%		

REVALUATION 2017

The Valuation Basis For The Rating Of Ministry of Defence Properties

TABLE 5–PROFESSIONAL FEES AND CHARGES

TOTAL COST (£)	*FEE*	*MINIMUM FEE*
£0 - £750,000	*12%*	
£750,000 - £1,500,000	*11%*	*£90,000*
£1,500,000 - £4,000,000	*9.5%*	*£165,000*
£4,000,001 - £7,500,000	*8.5%*	*£380,000*
£7,500,000 - £15,000,000	*7.5%*	*£637,500*
£15,000,000 +	*7%*	*£1,125,000*

REVALUATION 2017

The Valuation Basis For The Rating Of Ministry of Defence Properties
TABLE 6– AGE AND OBSOLESCENCE ALLOWANCES

YEAR	PLANT	SPECIALISED CIVILS	TANKS	BUILDINGS	TEMP BUILDINGS
1700	50%	15%	40%	65%	60%
1947	50%	15%	40%	65%	60%
1948	50%	15%	40%	64%	60%
1949	50%	15%	40%	63%	60%
1950	50%	15%	40%	62%	60%
1951	50%	15%	40%	61%	60%
1952	50%	15%	40%	60%	60%
1953	50%	15%	40%	59%	60%
1954	50%	15%	40%	58%	60%
1955	50%	15%	40%	57%	60%
1956	50%	15%	40%	56%	60%
1957	50%	15%	40%	55%	60%
1958	50%	15%	40%	54%	60%
1959	50%	15%	40%	53%	60%
1960	50%	15%	40%	52%	60%
1961	50%	15%	40%	51%	60%
1962	50%	15%	40%	50%	60%
1963	50%	15%	40%	49%	60%
1964	50%	15%	40%	48%	60%
1965	50%	15%	40%	47%	60%
1966	50%	15%	40%	46%	60%
1967	50%	15%	40%	45%	60%
1968	50%	15%	40%	44%	60%
1969	50%	15%	40%	43%	60%
1970	50%	15%	40%	42%	60%
1971	50%	15%	40%	41%	60%
1972	50%	15%	40%	40%	60%
1973	50%	15%	40%	39%	60%
1974	50%	15%	40%	38%	60%
1975	50%	15%	40%	37%	60%
1976	50%	15%	40%	36%	60%

YEAR	PLANT	SPECIALISED CIVILS	TANKS	BUILDINGS	TEMP BUILDINGS
1977	50%	15%	37.5%	35%	60%
1978	49.5%	14.5%	36%	34%	58.5%
1979	49%	14%	34.5%	33%	57%
1980	48.5%	13.5%	33%	32%	55.5%
1981	48%	13%	31.5%	31%	54%
1982	47.5%	12.5%	30%	30%	52.5%
1983	47%	12%	29%	29%	51%
1984	46.5%	11.5%	28%	28%	49.5%
1985	46%	11%	27%	27%	48%
1986	45.5%	10.5%	26%	26%	46.5%
1987	45%	10%	25%	25%	45%
1988	42.5%	9.5%	24%	24%	43.5%
1989	40%	9%	23%	23%	142%
1990	37.5%	8.5%	22%	22%	40.5%
1991	35%	8%	21%	21%	39%
1992	32.5%	7.5%	20%	20%	37.5%
1993	30%	7%	18.5%	19%	36%
1994	27.5%	6.5%	17%	18%	34.5%
1995	25%	6%	15.5%	17%	33%
1996	22.5%	5.5%	14%	16%	31.5%
1997	20%	5%	12.5%	15%	30%
1998	18%	4.5%	11%	14%	28.5%
1999	16%	4%	9.5%	13%	27%
2000	14%	3.5%	8%	12%	25.5%
2001	12%	3%	6.5%	11%	24%
2002	10%	2.5%	5%	10%	22.5%
2003	8%	2%	4%	9%	21%
2004	6%	1.5%	3%	8%	19.5%
2005	4%	1%	2%	7%	18%
2006	2%	0.5%	1%	6%	16..5%
2007	0	0	0	5%	15%

YEAR	PLANT	SPECIALISED CIVILS	TANKS	BUILDINGS	TEMP BUILDINGS
2008	0	0	0	4.5%	13.5%
2009	0	0	0	4%	12%
2010	0	0	0	3.5%	10.5%
2011	0	0	0	3%	9%
2012	0	0	0	2.5%	7.5%
2013	0	0	0	2%	6%
2014	0	0	0	1.5%	4.5%
2015	0	0	0	1%	3%
2016	0	0	0	0.5%	1.5%
2017	0	0	0		
2018	0	0	0		
2019	0	0	0		
2020	0	0	0		
2021	0	0	0		
2022	0	0	0		

YEAR	PLANT	SPECIALISED CIVILS	TANKS	BUILDINGS	TEMP BUILDINGS
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

REVALUATION 2017

The Valuation Basis For The Rating Of Ministry of Defence Properties

TABLE 7 – ADDITIONAL ALLOWANCES FOR SYSTEM-BUILT BUILDINGS

DATE OF CONSTRUCTION	*ADDITIONAL ALLOWANCE*
Before 1975	*Up to 10%*
Between 1975 and 1985	*Up to 7.5%*

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* *Plus 12.5% on 8th floor and above.*

REVALUATION 2017

The Valuation Basis For The Rating Of Ministry of Defence Properties

TABLE 9 – VALUATION OF DOCKS, LOCKS, JETTIES ETC

Description	Rate	Unit
Docks & Quay Walls - Modern	*3135*	£/m2
Docks & Quay Walls - Older	*2850*	£/m2
Locks	*570*	£/m3
Jetties & Piers		
A	*4926*	£/m2
B	*2660*	£/m2
C	*1354*	£/m2
Dolphins	*As above*	£/m2
Pontoons	*618*	£/m2
Slipway – standard concrete Slipway – with winching rail etc.	*261* *475*	£/m2 £/m2
Sea Defences		£/m2

Breakwaters		£/m2

REVALUATION 2017

The Valuation Basis For The Rating Of Ministry of Defence Properties

TABLE 10 – VALUATION OF RUNWAYS, TAXIWAYS & APRONS

PCN	Rate £/m2
81+	115
51-80	100
35-50	84
23-35	71
13-23	57
8-12	44
<8	40
TAXIWAYS	40
APRONS – TARMAC	40
APRONS – CONCRETE	52
GRASS AIRSTRIPS	0.68 – 2.05