

Revaluation 2023

Miscellaneous Properties Committee

Practice Note 9 Valuation of Sports Grounds

1.0 Introduction

- 1.1 This Practice Note applies to the valuation of general sports and recreation grounds. While grass and synthetic surfaces are included in this Practice Note, it is not intended to cover specialised surfaces such as bowling greens, cricket squares or tennis courts. Where a sports ground has a secure arena and extensive seating or terracing, the valuation should be arrived at in accordance with the recommendations of the SAA Miscellaneous Committee Practice Note 19 (Valuation of Football Grounds, etc).

2.0 Basis of Valuation

- 2.1 The ground, clubhouse, car parking and ancillary buildings should be valued on the basis of the Comparative Principle of valuation. Where appropriate, site improvements to enable the property to be used for its particular sport should be valued using the Contractor's Basis of valuation.

Where there is a clubhouse or pavilion present, this should be valued in accordance with the SAA Miscellaneous Properties Committee Practice Note 5 (Sports Clubhouses and Pavilions).

3.0 Calculation of Areas

3.1 Site Area

The entire site area should be measured.

3.2 Clubhouse, Ancillary Buildings etc

Buildings should be measured on a Gross External basis in line with the RICS Code of Measuring Practice 6th Edition.

4.0 Valuation Considerations

4.1 Site Value

If no local rental evidence is available, the rate of **£900** per Hectare should be applied.

This rate reflects the provision of basic drainage and a level playing surface of average quality.

4.2 Site Improvements and Ancillaries

Where actual costs are available, additions for site improvements and ancillaries should be made by the application of the Contractor's Basis of valuation in accordance with the recommendations of the SAA Basic Principles Committee, Practice Note 2 (Contractor's Basis Valuations).

If actual costs are unavailable the costs detailed in the appendix to this Practice Note should be adopted in arriving at the estimated replacement cost of improvements and ancillary items. The items in the appendix have been extracted from the Rating Cost Guide, and are typical items of external works encountered at this type of subject. Recommended unit cost rates reflect the Scottish "mean" level for a notional contract size of £4,000,000.

These rates require to be adjusted to reflect contract size and any addition for professional fees when arriving at Estimated Replacement Cost. (E.R.C.). In applying such adjustments, reference should be made to guidance in SAA Basic Principles Committee Practice Note 2 (Contractor's Basis Valuations).

4.3 Age and Obsolescence

In applying age and obsolescence allowances to ancillaries covered by this practice note, reference should be made to guidance in the SAA Basic Principles Committee Practice Note 2 (Contractors Basis Valuations). Table C at Appendix 1 should be used for ancillary items such as fencing etc. A notional date should be adopted where appropriate.

4.4 Decapitalisation Rate

The appropriate statutory decapitalisation rate should be applied to the Adjusted Replacement Cost of site improvements and ancillaries valued on the Contractor's Basis. The site rate in 4.1 is to NAV and should not be decapitalised.

4.5 **Ancillary Items**

The valuation of grandstands, terracing, groundsman's huts, stores and other ancillary items should be derived from local evidence where available, having regard to location and, where appropriate, extent of use.

4.6 **Car Parking**

Car parking should be added at an appropriate rate in accordance with local rental evidence. It is recommended that any addition for car parking should generally not exceed 10% of the value of the subjects. To ensure there is no double counting, the area of the car park should be removed from the site area valued at 4.1.

5.0 **End Adjustments**

- 5.1 The rate provided in 4.1 takes account of a variety of types of sports grounds use in a variety of locations. There should therefore be no need to adjust the valuation any further. Where local evidence suggests that the value derived from the Practice Note is too high or too low, then a suitably derived local rate may be used as an alternative to those quoted in 4.1.

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Appendix to Miscellaneous Committee Practice Note 9 Valuation of Sports Grounds

2023 Revaluation – Unit Cost Rates

1. Grading

Excavate topsoil, store & re-spread on site, cultivate, apply weed-killer, sow grass seed, harrow, lightly roll and carry out initial cut.

33U00B	Park quality	£7.18/m ² (£71,868/HA)
33U00G	Sports field quality	£7.61/m ² (£76,126/HA)

2. Drainage of Grass Sports Areas

33U00P	Grass area land drainage	£1.66/m ² (£16,609/HA)
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3. Playing Surfaces (includes excavation and hardcore)

Ash (Redgra)

33U010	Surfacing including foundations	£48/m ²
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Shale

Surface including drainage and foundation

33U020	Small areas less than 6,000 m ²	£54/m ²
33U015	Areas greater than 6,000m ²	£44/m ²

Tarmacadam

Porous tarmacadam including drainage and foundation

33U030	Small areas less than 6,000 m ²	£53/m ²
33U025	Areas greater than 6,000 m ²	£44/m ²

Turf

33U055	Artificial all-weather pitch including drainage and stone foundations	£68/m ²
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5-a-side Football Pitch

36.00 x 18.50m, including perimeter wall and mesh fence including drainage

33U085	Asphalt/macadam surface	£54,713 per pitch
33U08A	Synthetic surface	£72,419 per pitch

4. Playing Surfaces (includes excavation, drainage, lighting, fencing etc)

STM020	3G Multi sport surfaces	£111/m ²
STL020	Water based hockey pitches	£134/m ²
STK020	Astroturf (Sand filled NOT DRESSED)	£83/m ²

5. Athletics Track

63P00A	Sports grounds athletic track 6 lane synthetic 400m	£500,207 each
63P00C	Sports grounds athletic track 8 lane synthetic 400m	£680,273 each
63P00L	Sports grounds athletic track 2 lane with 4 lane home	£231,498 each

6. Floodlighting

Sports Grounds General

63P10A	4 columns 16m height x 6 lamps	£37,378 each
63P10C	4 columns 18m height x 8 lamps	£41,625 each
63P10E	6 columns 16m height x 4 lamps	£54,155 each
63P10G	6 columns 16m height x 6 lamps	£58,615 each
63P10J	6 columns 20m height x 20 lamps	£73,269 each
63P10L	8 columns 16m height x 6 lamps	£76,455 each
63P10P	12 columns 22m height x 12 lamps	£197,508 each
63P10R	4 columns 30m height x 40 lamps	£304,188 each

7. Fencing

Chain Link

Galvanised mild steel mesh; galvanised mild steel or concrete posts at 3.0 m centres

33U2CA	900mm high	£20/m run
33U2CK	1.2 m high	£20/m run
33U2CP	1.5 m high	£23/m run
33U2CV	1.8 m high	£27/m run
33U2D5	2.4 m high	£35/m run

Plastic coated mild steel mesh; concrete posts at 3.0 m centres

33U2GA	900mm high	£19/m run
33U2GK	1.2 m high	£19/m run
33U2GP	1.5 m high	£22/m run
33U2GV	1.8 m high	£25/m run

8. Footpaths

Bituman macadam paving

33U1PT Tarmac surface 20mm wearing course 45mm base £34/m²

Gravel (excludes drainage)

33U1PK 50 mm thick 150mm hardcore base £18/m²

33U1PM 50 mm thick prepared earth base £6/m²

9. Ancillary Buildings / Structures

61A05F Sports Pavilion with small changing rooms £1,571/m²

63P00K Sports grounds Grandstand Small based (496m²) £1,549/m²