Dumfries & Galloway COUNCIL

ASSESSOR

2017 REVALUATION

GUIDANCE NOTE

INSTRUCTIONS ON VALUATION OF GROUND, YARDS, SITES ETC

These instructions are to apply to valuations made for the 2017 Revaluation and thereafter until superseded and, except for valuations made for a roll prior to 2017, supersede previous instructions.

SCOPE OF INSTRUCTION

This instruction refers to any land regardless of whether it is used on its own or forms part of a unum quid subject. It applies whether or not the use is commercial in nature.

GENERAL PROCEDURE ON VALUATION

The use of the Ground valuation system on OASIS ensures that a uniform approach is adopted and that comparisons can be made between yards, storage areas, parking areas and similar subjects. However, considerable latitude is available for the exercise of the Valuer's skill, judgement and experience. The standard method merely shows the steps to be taken, but does not determine the amount of the valuation, which must be fixed by the Valuer.

The following are the steps to be taken in the valuation of ground on OASIS. The actual fields within the system are denoted in ***bold italics*** throughout this guidance note.

1. Study the analysis of the rental evidence.
2. Determine the location details.
3. Determine the appropriate element and description details.
4. Determine the area details.
5. Confirm the rate and basic value.
6. Determine the adjustments that are appropriate.
7. Determine the allowances that are appropriate.
8. Confirm the valuation of the ground.
9. Add for other elements – buildings, plant and machinery.
10. Rounding

1   ANALYSING THE RENTAL EVIDENCE

Analysis of the available rental evidence is carried out to decide upon the appropriate rate per m^2 applied to ground in a given location. This information is loaded onto the OASIS valuation system. Valuers should be fully aware of the rental evidence when determining valuations at the Revaluation.

App. Rent

This shows the apportioned rent for the ground element, lifted from the rental system. It is shown in a box called ***'App.Rent'*** that appears at the start of the second row of the 'Ground Element Summary'. A check should be made that the correct figure appears here.

2   LOCATION

Location

The location options are shown in the box titled 'Location' which is headed Subject Summary Details' on the 'Valuation Subject Summary' screen of OASIS. Choose the appropriate location; they are:-
- Dumfries
- Large Towns
- Other Towns and Villages
- Other Situations

3   INSERT ELEMENT DESCRIPTION DETAILS

Choose a new element

From the *'choose a new element'* box in the top RHS quadrant of the Valuation subject Summary screen choose 'Ground'. This will open up the 'Ground Element' screen.

Element Summary

Enter the appropriate description in the box named *'Desc:'* in the 'Ground Element Summary' section.

4   INSERT THE AREA DETAILS

Area

This section details the areas to be used in determining the valuation.

1. *Actual*

The actual area of the whole land area should be input here. This is a 'dead' box that merely notes this information; it is not used to calculate the valuation.

2. *Valuation*

The total area of all the land to be valued should be inserted here. This is used to determine the rate per square metre that is to be applied having regard to the *Location* entered. It is automatically populated in the *Rate* box.

3. *Element*

The area of the actual land area being valued should be inserted here. Where there is one type of surface type and surround this will be the same as the *Valuation* area. Where there are differences in surface and surround the area of each part will be entered as a separate element. The *Element* area is multiplied by the figure shown in the *Rate* box to determine the *Basic Value,* which is automatically populated.

5   CONFIRM THE RATE AND BASIC VALUE

Rate

This is determined by the **Valuation** area and the **Location.** They are applicable to easily approached, level, beaten earth, well drained (naturally or otherwise) areas of ground with a minimum of fencing etc. (On 5% to net value the rates for up to 500 square metres represent capital values of £50 per square metre in Dumfries down to £21 in rural areas).
 The figures are as follows:-

Area	Dumfries	Large Towns	Other Towns and Villages	Other Situations
0 - 500.99	2.50	1.88	1.40	1.05
501 - 550.99	2.43	1.83	1.36	1.02
551 - 600.99	2.36	1.77	1.32	0.99
601 - 650.99	2.29	1.71	1.28	0.96
651 - 700.99	2.21	1.66	1.24	0.93
701 - 750.99	2.14	1.60	1.20	0.90
751 - 800.99	1.99	1.49	1.12	0.84
801 - 850.99	1.92	1.44	1.07	0.81
851 - 900.99	1.84	1.38	1.03	0.77
901 - 950.99	1.77	1.33	0.99	0.74
951 - 1000.99	1.74	1.31	0.97	0.73
1001 - 1050.99	1.70	1.27	0.95	0.71
1051 - 1150.99	1.62	1.22	0.91	0.68
1151 - 1300.99	1.55	1.16	0.87	0.65
1301 - 1450.99	1.48	1.11	0.83	0.62
1451 - 1650.99	1.40	1.05	0.78	0.59
1651 - 1850.99	1.33	1.00	0.74	0.56
1851 - 2000.99	1.25	0.94	0.70	0.53
2001 - 2150.99	1.18	0.89	0.66	0.50
2151 - 2450.99	1.11	0.83	0.62	0.46
2451 - 2750.99	1.03	0.77	0.58	0.43
2751 - 3100.99	0.96	0.72	0.54	0.40
3101 - 3400.99	0.89	0.66	0.50	0.37
3401 - 3700.99	0.81	0.61	0.45	0.34
3701 - 4000.99	0.74	0.55	0.41	0.31
4001 - 4500.99	0.69	0.52	0.39	0.29
4501 - 5000.99	0.65	0.49	0.36	0.27
5001 - 6000.99	0.62	0.46	0.35	0.26
6001 - 7500.99	0.56	0.42	0.31	0.24
7501 - 10000.99	0.52	0.39	0.29	0.22
10001 - 12500.99	0.49	0.37	0.27	0.20
12501 - 20000.99	0.44	0.33	0.25	0.19
20001 - 30000.99	0.41	0.31	0.23	0.17
30001 - 50000.99	0.40	0.30	0.22	0.17

Basic Value

This is determined by multiplying the *Rate* by the *Element Area*.

6   DETERMINE THE ADJUSTMENTS

Adjustments

Adjustment is necessary to reflect for superior or inferior surfacing and perimeter surround from that envisaged in the basic rate.

Surfacing

The options for surfacing adjustment are as follows:-

Surface	Factor
Good tarmac or concrete	2.00
Reasonable tarmac or concrete	1.75
Older concrete, tarmac or cobbles - Good	1.50
Older concrete, tarmac or cobbles - Ave	1.40
Older concrete, tarmac or cobbles - Fair	1.30
Older concrete, tarmac or cobbles - Poor	1.25
Bottomed and gravel or ash - Good	1.20
Bottomed and gravel or ash - Fair	1.15
Bottomed and gravel or ash - Poor	1.10
Level beaten earth	1.00
Rough, uneven or soft - Fair	0.90
Rough, uneven or soft - Poor	0.80
Rough, uneven or soft – V Poor	0.70

The relevant surfacing should be identified and activated; the appropriate reduction factor will be populated in the *RF* box.

Surround

The options for surround adjustment are as follows:-

Surround	Factor
Good unscaleable fencing/walls	1.75
Less secure but substantial - Good	1.50
Less secure but substantial - Ave	1.40
Less secure but substantial - Fair	1.30
Less secure but substantial - Poor	1.25
Good light fencing - Best	1.20
Good light fencing - Fair	1.15
Good light fencing - Poor	1.10
Delineation of boundary - Some	0.90
Delineation of boundary - Little	0.80
Delineation of boundary - none	0.70

The relevant surround should be identified and activated; the appropriate reduction factor will be populated in the *RF* box.

Total Adjustments

This is the sum of the **Surfacing** and **Surround** adjustments. The figure is shown as a percentage adjustment and is pre-populated.

Adjusted Rate

This is the **Rate** multiplied by the **Total Adjustments.** The box is pre-populated.

Adjusted Value

This is the **Basic Value** multiplied by the **Total Adjustments.** The box is pre-populated.

7   DETERMINE THE ALLOWANCES

Allowances

Allowances are given to reflect disabilities that affect the ground element. Note that where there are different elements due to differing surfacing and surroundings any allowances will have to be applied to each element. The allowance types are as shown below:-

Allowance	Extent	Factor
Flooding	SLIGHT PROBLEM	0.90
	OCCASIONAL	0.80
	BIG PROBLEM	0.70
Access	SLIGHT PROBLEM	0.90
	MEDIUM PROBLEM	0.80
	BIG PROBLEM	0.70
Approach	SLIGHT PROBLEM	0.90
	MEDIUM PROBLEM	0.80
	BIG PROBLEM	0.70
Other	EXPLANATION TEXT	-
End Allowance	EXPLANATION TEXT	-

The relevant allowances should be identified and activated; the appropriate reduction factors will be populated in the adjacent **RF** box.

Total Allowances

This is the sum of the **Allowances**. The figure is shown as a percentage adjustment and is pre-populated.

8   CONFIRM THE VALUATION

Calculated Value

This is the total value of the ground element. It is calculated by multiplying the **Adjusted Value** by the **Total Allowances.** The total calculation is therefore:- **Element Area** multiplied by **Rate**, multiplied by **Total Adjustments**, multiplied by **Total Allowances**.

Element Value

The Element Value is automatically populated with the Calculated Value. For Portal presentation purposes this figure must not be changed.

9   OTHER ELEMENTS

BUILDINGS

Land will often be occupied along with buildings. Generally, these will be stores, workshops, garages, factories etc. Any such buildings should be valued using the Industrial Element valuation system, bearing in mind that most of the building rate assume some land is occupied with the building.

The Class A specification assumes that there is yard space, car parking and access roads of not more than half the total area of the solum of the buildings, with adequate boundary fencing. The position for other specifications is described in the Industrial Guidance Note at Appendixes 2 and 3. Only extra yard space, car parking, etc above the normal should be added using the Ground Element valuation facility within OASIS.

PLANT & MACHINERY

Any rateable plant and machinery should be valued using the SAA/VOA Cost Guide. The Miscellaneous Element valuation facility within OASIS should be used, with the title changed to 'Plant & Machinery'.

10   ROUNDING

Discretion should be used to round the _final_ valuation, not the element value, to a sensible figure.