

# **Grampian Assessor**

## **Revaluation 2023**

### **Commercial & Industrial Subjects**

**Date**

April 2023

**Commercial and Industrial Subjects  
Revaluation 2023  
Scheme of Valuation**

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## Revaluation 2023

### Scheme of Valuation for Commercial and Industrial Subjects

The Scheme of Valuation for Revaluation 2023 follows in general terms the Scheme that has been successfully applied since 1995.

The Specification of the Grampian Basic Building remains unaltered and in line with the Scottish Assessors' Association (SAA) Industrial Properties Committee recommendation. The Basic Rate for Buildings is set at £90, this being the preponderant Aberdeen City industrial rate. The Basic Rate for Industrial Offices is 5/3 the Basic Buildings Rate.

The **Basic Building Specification** is as follows: -

Single storey cavity brick/blockwork or insulated cladding on a steel frame with insulated roof; granolithic or power floated floor; eaves height 3.8 - 4.6 metres; adequate heating, lighting and water supply. The Basic Rate recognises this specification and it should be noted that such a building should be coded as "SPEC" in each of Floor, Walls and Roof, with no coding for insulation (INS) in walls or roof.

Age allowances have been amended for the 2023 Revaluation and are in line with the Scottish Assessors' Association (SAA) table. Age allowance will continue to be applied (in addition to Class) to "modern" Industrial Offices. The recommended allowance (see Appendix 1) should not be exceeded except where condition is clearly inferior to the standard normally expected for a building of a particular age.

The Basic Rate for Site is £5.00 (Aberdeen preponderant rate) and will be applied to all land in excess of 1.5 times the solum area of Buildings and Industrial Offices. Where other subject types (Shops, Showrooms etc) are present in unum quid subjects, the Total Site Area coded should exclude area equal to 1.5 times the gross solum area of such elements. All surfaced areas should be coded. Where any part of the site can properly be regarded as "Additional Ground" the Basic Rate to be applied will be £5,000 per hectare.

In the following pages the system mnemonics are listed, together with the 2017 and 2023 adjustments to Basic Rate and explanatory notes where these are considered helpful, otherwise only the 2023 adjustments are shown.

**M J Adam**  
**Assessor**  
**Woodhill House**  
**Aberdeen**

## **BUILDINGS**

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The **Basic Building Specification** is defined on Page 1.

### **FLOOR TYPE**

	<b>2017</b>	<b>2023</b>	<b>Notes</b>
1. Screeded concrete - (Factory/Warehouse)	Nil	Nil	Specified floor in Basic Building.
2. Screeded concrete - (Commercial Garage/ Workshop)	-5%	-5%	
3. Light Concrete	-10%	-10%	
4. Cobble/Flagstone	-10%	-10%	Per SAA Industrial Committee.
5. Sleeper	-10%	-10%	Per SAA Industrial Committee.
6. Earth	-20%	-20%	Per SAA Industrial Committee.
7. Tarmac	-5%	-5%	Per SAA Industrial Committee.
8. Timber	-5%	-5%	Per SAA Industrial Committee.

### **FLOOR FINISHES**

	<b>2017</b>	<b>2023</b>	<b>Notes</b>
1. Cold Store Insulation	+5%	+5%	* (See note below)
2. Chill Room Insulation	Nil	Nil	* (See note below)
3. Blast Freezer Insulation	+10%	+10%	* (See note below)
4. Quarry Tiles	+5%	+5%	Per SAA Industrial Committee
5. Terrazzo	+10%	+10%	Per SAA Industrial Committee
6. Surface Drainage	+2.5%	+2.5%	Per SAA Industrial Committee
7. Vinyl Tiles/Epoxy Resin	+2.5%	+2.5%	Per SAA Industrial Committee

\* It is essential that each of the floor, wall & roof finish codes are the same (i.e. all CST, CRM or BLF). Codes should not be "mixed" in the same building part.

**WALL TYPE**

		<b>2017</b>	<b>2023</b>	<b>Notes</b>
1.	Block on heavy steel frame or equivalent	Nil	Nil	Specified wall in Basic Building.
2.	Stone	-12.5%	-12.5%	
3.	Concrete block/brick (0.15m - 0.23m) or Light Steel frame with 0.15m block/brick	-7.5%	-7.5%	
4.	Inferior concrete block/brick (0.12m)	-15%	-15%	
5.	Corrugated sheeting on heavy steel frame	-17.5%	-17.5%	
6.	Corrugated Sheeting	-20%	-20%	
7.	Inferior Corrugated Sheet	-25%	-25%	
8.	Metal Deck	-12.5%	-12.5%	For construction which is <u>clearly inferior</u> to the Basic Building.
9.	Weather-Board on light frame	-20%	-20%	
10.	Inferior Timber Boarding	-25%	-25%	

**WALL FINISH**

		<b>2017</b>	<b>2023</b>	<b>Notes</b>
1.	Plasterboard	+5%	+5%	Per SAA Industrial Committee
2.	Plaster on Hard	+5%	+5%	Per SAA Industrial Committee
3.	Tiled	+10%	+10%	
4.	Terrazzo	+10%	+10%	
5.	Normal Insulation	+5%	+5%	Not to be applied to SPEC walls
6.	Cold Store Insulation	+10%	+10%	* (See note on Page 2)
7.	Chill Room Insulation	+10%	+10%	* (See note on Page 2)
8.	Blast Freezer Insulation	+15%	+15%	* (See note on Page 2)
9.	Wipe Clean Finish	+10%	+10%	Per SAA Industrial Committee

**WALL HEIGHT**

Wall Height in m.	2023	Notes
< 0.5	-50%	Normally Applicable in Lofts
0.5 - 0.9	-40%	Normally Applicable in Lofts
1.0 - 1.4	-25%	Normally Applicable in Lofts
1.5 - 1.7	-15%	Per SAA Industrial Committee
1.8 - 2.2	-10%	Per SAA Industrial Committee
2.3 - 2.7	-7.5%	Per SAA Industrial Committee
2.8 - 3.2	-5%	Per SAA Industrial Committee
3.3 - 3.7	-2.5%	Per SAA Industrial Committee
3.8 - 4.6	Nil	Grampian spec wall height in Basic Building
4.7 - 5.6	+2.5%	Per SAA Industrial Committee
5.7 - 6.6	+5%	Per SAA Industrial Committee
6.7 - 7.6	+7.5%	Per SAA Industrial Committee
7.7 - 8.6	+10%	Per SAA Industrial Committee
8.7- 9.6	+12.5%	Per SAA Industrial Committee
> 9.6	+15%	* See Note Below

**Note**

Following the 1995 Revaluation, the normal maximum addition for a wallhead height over 9.0m was restricted to +15%. This maximum addition will continue to be applied for 2023, but above 9.6m (subject to the provisions of the paragraph below) has been coded as alpha code "A". For 2017, valuers should endeavour to enter the correct wallhead height on Commercial Values unless the paragraph below is applicable.

For individual or specialised buildings with very high wallheads, which are clearly beneficial to the occupier, recognition of the height of the building will be appropriate and this should be coded as alpha code "B".

Alpha Code	2017	2023	Notes
A	+15%	+15%	Wallhead > 9.6m, addition restricted to +15%
B	+20%	+20%	Wallhead > 9.6m, beneficial to occupier

**DADO WALL**

	2017	2023	Notes
1. Low Dado	+2.5%	+2.5%	
2. High Dado	+5%	+5%	Code for dado walls of, say, up to half the height of the building.

**OPEN FRONT**

		<b>2017</b>	<b>2023</b>	<b>Notes</b>
1.	No door	-12.5%	-12.5%	
2.	Normally enclosed on 3 sides	-25%	-25%	
3.	Normally open on 2 or more sides	-50%	-50%	

**POOR NATURAL LIGHT**

	<b>2017</b>	<b>2023</b>	<b>Notes</b>
	-5%	-5%	This factor should <u>not be allowed</u> in modern purpose built factories, as the trend is to have artificial lighting only.

**ROOF TYPE**

	<b>2017</b>	<b>2023</b>	<b>Notes</b>	
1.	Factory/Warehouse	Nil	Nil	Specified roof in Basic Building includes insulation
2.	Commercial garage/workshop	-10%	-10%	
3.	Light lean-to narrow span	-20%	-20%	
4.	Metal Deck	-5%	-5%	
5.	Reinforced concrete	+10%	+10%	

**ROOF FINISH**

	<b>2017</b>	<b>2023</b>	<b>Notes</b>	
1.	Cold Store Insulation	+10%	+10%	* (See note on Page 2)
2.	Chill Room Insulation	+10%	+5%	* (See note on Page 2)
3.	Blast Freezer Insulation	+10%	+10%	* (See note on Page 2)
4.	Normal Insulation	+5%	+5%	(Not to be applied to SPEC Roof)
5.	Poor Insulation	+2.5%	+2.5%	(Not to be applied to SPEC Roof)
6.	Plaster Ceiling	+5%	+5%	
7.	Wipe Clean Finish	+5%	+5%	

## LIGHTING

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		2017	2023	Notes
1.	None	-5%	-5%	Adequate lighting specified in Basic Building.
2.	Minimum pendants	-2.5%	-2.5%	Poor
3.	Adequate pendants/fluorescent	Nil	Nil	Good
4.	Very Good Lighting	Nil	Nil	Very Good
5.	Production Area standard	+2.5%	+2.5%	Excellent

} See Note below

### Note - definitions on quality of lighting

**Poor** Very limited fluorescent lighting or old-style pendant fittings normally found in older properties not found on industrial estates. It is unlikely that, except in the most extreme cases, such a standard of lighting will exist on modern industrial estates.

**Good** Limited provision of fluorescent lighting or a reasonable level of "standard" pendant fittings. Unlikely to be found in modern buildings on industrial estates although limited fluorescent lighting can be found in older type buildings generally used for storage.

**Very Good** Lower than production standard either sodium, mercury spot lighting or fluorescent strip lighting only perhaps at a high level.

**Excellent** High level sodium or mercury spot or pendant lighting perhaps supplemented by lower-level fluorescent lighting. Alternatively, a substantial provision of fluorescent light fittings. It would be normal to find excellent lighting in buildings used for production or manufacturing purposes, although not exclusively. Buildings used for warehousing can have excellent lighting.

## HEATING/COOLING

		2017	2023	Notes
1.	None	-10%	-10%	Adequate heating specified in Basic Building.
2.	Minimum	-5%	-5%	Poor < 100 BTU (29W)/m <sup>3</sup>
3.	Average - less than Production Area standard	Nil	Nil	Good 100-200 BTU (29-58W)/m <sup>3</sup>
4.	Production Area standard	+2.5%	+2.5%	Excellent > 200 BTU (58W)/m <sup>3</sup>
5.	Cold Store Cooling	-10%	-10%	} Trade Process cooling plant is not rateable under the 2000 P & M Regulations. Allowances reflect that heating is specified in Basic Building.
6.	Chill Room Cooling	-10%	-10%	
7.	Blast Freezer Cooling	-10%	-10%	



**SPRINKLERS**

	<b>2017</b>	<b>2023</b>	<b>Notes</b>
	+5%	+5%	Normal hazard system (to include ancillary plant but not any water storage tank or lagoon)

**WATER SUPPLY**

	<b>2017</b>	<b>2023</b>	<b>Notes</b>
1. None	-2.5%	-2.5%	
2. Piped supply poor quantity/ quality	-2.5%	-2.5%	
3. Piped Supply	Nil	Nil	As specified in Basic Building.

**AIR CONDITIONING**

(excluding heating and only rateable if not required as part of a manufacturing or trade process)

	<b>2017</b>	<b>2023</b>	<b>Notes</b>
1. Simple ventilation	+10%	+5%	Per SAA Industrial Committee
2. Full system	+20%	+15%	Per SAA Industrial Committee

**AGE & OBSOLESCENCE**

For 2023, as before, the SAA recommend a scale of allowances for age & obsolescence based on the SAA table of allowances for Contractors' Basis subjects.

<b>Year</b>	<b>Allowance</b>	<b>Notes</b>
Post 2022	0%	
2022 - 2013	-0.5% to -5%	(-0.5% per annum)
2012 - 1968	-6% to -50%	(-1% per annum)
Pre 1968	-50%	

Reference may be made to Appendix 1 which sets out the full SAA recommendation for age and obsolescence in a table.

Valuers may reflect greater than normal depreciation or refurbishment by inserting a notional age into the field below the "Actual age" field.

## LAYOUT

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	2017	2023
Badly Shaped Building	Up to -10%	Up to -10%
Area split by columns	Up to -10%	Up to -10%
Poor Access	Up to - 5%	Up to - 5%
Liable to Flooding	Up to -10%	Up to -10%
Different Floor Levels	Up to - 2.5%	Up to - 2.5%
Any other faults	Up to -10%	Up to -10%
Very Good Building	At discretion	At discretion

The maximum allowance under "Layout" must be within the range -25% to +25% (by 2.5% increments).

## STOREY

The 2023 allowances are as follows and are unchanged from 2017.

Floor	Goods/Passenger Hoist	Poor Hoist	No Hoist
Ground	Nil	Nil	Nil
1st	-10%	-20%	-25%
2nd	-15%	-30%	-50%
3rd	-15%	-35%	-75%
4th	-15%	-40%	-95%
5th or above	-15%	-45%	-95%
Semi Basement	-10%	-20%	-25%
Basement	-15%	-30%	-50%

## ACCESS

	2017	2023	Notes
1. Normal Stair	Nil	Nil	
2. Poor Stair	-10%	-10%	
3. Pass Door (No vehicular access)	-10%	-10%	Ground and Semi-Basement floors only
4. Hoist			Refer to table ( <i>supra</i> )

## EXTRAS

For 2023 (as in 2017), the value of extras will be modified by the level of value adjustment, which for 2023 is (Buildings Basic Rate)

£90.00

**OFFICES/STORES**

		<b>2017</b>	<b>2023</b>
1.	Best factory floor type office (permanent construction, good internal finish, good natural light)	£36.00	£30.00
2.	Normal factory floor type office (generally permanent construction, basic internal finish, access only from main building)	£18.00	£15.00
3.	Poor office, store, bothy (light, framed construction, generally unlined)	£9.00	£7.50
4.	Storage Compound	£2.00	£2.00

**CHILL ROOMS**

		<b>2017</b>	<b>2023</b>	<b>Notes</b>
1.	Good Chill	£12.00	£10.00	Trade process cooling plant not rateable (2000 P & M Regs.)
2.	Poor Chill	£8.00	£7.00	

**GALLERY FLOORS**

		<b>2017</b>	<b>2023</b>
1.	Reinforced Concrete	£12.00	£10.00
2.	Good Timber	£9.00	£7.50
3.	Poor Timber	£6.00	£5.00

**TOILETS**

It is assumed that the Basic Rate recognises the availability of toilets serving the industrial buildings. Where toilets are not available, an allowance of -5% will be made to the total buildings value.

**QUANTUM / INVERSE QUANTUM**

The Revaluation 2023 Quantum scheme for Buildings and Industrial Offices is shown in Appendix 2 as **Table IND Q1**.

## SUMMARY OF ADJUSTMENTS TO BASIC RATE

Floor	Input	% Adjustment
Screeded Concrete (Factory/Warehouse)	SPEC	Nil
Screeded Concrete (Commercial/Garage/Workshop)	CONC	-5%
Light Concrete	LCON	-10%
Cobble/Flagstone	COBL	-10%
Sleeper	SLP	-10%
Earth	EA	-20%
Tarmac	TAR	-5%
Timber	TIMB	-5%

Floor Finishes	Input	% Adjustment
Cold Store Insulation	CST	+5%
Chill Room Insulation	CRM	Nil
Blast Freezer Insulation	BLF	+10%
Quarry Tiles	QT	+5%
Terrazzo	TZ	+10%
Surface Drainage	SD	+2.5%
Vinyl Tiles/Epoxy Resin	VT	+2.5%

Walls	Input	% Adjustment
Block on heavy steel frame or equivalent	SPEC	Nil
Stone	ST	-12.5%
Concrete Block/Brick with butts on light frame	CB	-7.5%
Inferior Concrete Block/Brick	CBPR	-15%
Corrugated Sheeting on heavy Steel Frame	CSSF	-17.5%
Corrugated Sheeting on light frame	CS	-20%
Inferior Corrugated Sheeting	CSPR	-25%
Profile Vinyl Metal Sheeting (not = to SPEC)	MD	-12.5%
Timber/Weather-board on light frame	TIMB	-20%
Inferior Timber Boarding	TMPR	-25%

Wall Finishes	Input	% Adjustment
Plasterboard	PLB	+ 5%
Plaster on Hard	PLH	+ 5%
Tiled	TL	+10%
Terrazzo	TZ	+10%
Normal Insulation	INS	+ 5%
Cold Store Insulation	CST	+10%
Chill Room Insulation	CRM	+10%
Blast Freezer Insulation	BLF	+15%
Wipe Clean Finish	WCF	+10%

Wall Height	% Adjustment	
<0.5m	-50%	Most likely to arise in lofts
0.5 - 0.9m	-40%	
1.0 - 1.4m	-25%	
1.5 - 1.7m	-15%	
1.8 - 2.2m	-10%	
2.3 - 2.7m	-7.5%	
2.8 - 3.2m	-5%	
3.3 - 3.7m	-2.5%	
3.8 - 4.6m	Nil	
4.7 - 5.6m	+2.5%	
5.7 - 6.6m	+5%	
6.7 - 7.6m	+7.5%	
7.7 - 8.6m	+10%	
8.7 - 9.6m	+12.5%	
> 9.6m	+15%	
A	+15%	
B	+20%	
		Addition for specialised buildings over 9m

Dado Wall	Input	% Adjustment
Low Dado Wall	LO	+2.5%
High Dado Wall	HI	+5%

**OPEN FRONT** The Open Front allowance is given as an end allowance before the addition of Extras.

Open	Input	% Adjustment
No Door	NODR	-12.5%
Normally enclosed on 3 sides	PART	-25%
Normally open on 2 or more sides	FULL	-50%

Natural Light	Input	% Adjustment
Poor	PR	-5%

Roof	Input	% Adjustment
Factory/Warehouse	SPEC	Nil
Commercial Garage/Workshop	NORM	-10%
Light Lean-to narrow span	LT	-20%
Metal Deck	MD	-5%
Reinforced Concrete	RC	+10%

<b>Roof Finishes</b>	<b>Input</b>	<b>% Adjustment</b>
Cold Store Insulation	CST	+10%
Chill Room Insulation	CRM	+5%
Blast Freezer Insulation	BLF	+10%
Normal Insulation	INS	+5%
Poor Insulation	INPR	+2.5%
Plaster Ceiling	PLC	+5%
Wipe Clean Finish	WCF	+5%

<b>Lighting (See Note on Page 6)</b>	<b>Input</b>	<b>% Adjustment</b>
None	NO	-5%
Minimum Pendants	PR	-2.5%
Adequate Pendants/Fluorescent	GD	Nil
Very Good Lighting	VG	Nil
Production Area standard (Excellent)	EX	+2.5%

<b>Heating/Cooling</b>	<b>BTU/m<sup>3</sup></b>	<b>Input</b>	<b>% Adjustment</b>
None		NO	-10%
Minimum Heating	<100	PR	-5%
Average - less than Production std	100-200	GD	Nil
Production Area Standard	>200	EX	+2.5%
Cold Store Cooling		CSC	-10%
Chill Room Cooling		CRC	-10%
Blast Freezer Cooling		BLC	-10%

<b>Sprinklers</b>	<b>Input</b>	<b>% Adjustment</b>
Sprinkler System	YES	+5%

<b>Water</b>	<b>Input</b>	<b>% Adjustment</b>
None	NO	-2.5%
Piped Supply, Poor Quantity/Quality	PR	-2.5%
Piped Supply	GD	Nil

<b>Air Conditioning (excluding Heating)</b>	<b>Input</b>	<b>% Adjustment</b>
Simple Ventilation	PART	+5%
Full System	FULL	+15%

Age & Obs.	% Adjustment	Notes
Post 2022	Nil	
2022 - 2013	-0.5% to -5%	(-0.5% per annum)
2012 - 1968	-6% to -50%	(-1% per annum)
Pre 1968	-50%	

Layout	% Adjustment
Badly shaped Building	Up to -10%
Area split by Columns	Up to -10%
Poor Access	Up to - 5%
Liable to Flooding	Up to -10%
Different Floor Levels	Up to - 2.5%
Any other faults	Up to -10%
Very Good Building	At discretion

Storey	Input	% Adjustment
Ground Floor	GF	Nil
First Floor	1F	-25%
Second Floor	2F	-50%
Third Floor	3F	-75%
Fourth Floor	4F	-95%
Fifth Floor	5F	-95%
Semi-Basement	SB	-25%
Basement	BM	-50%

Access	Input	% Adjustment
Poor Stair	PR	-10%
Pass Door (No Vehicular Access)	PASS	-10%
<b>Good Hoist to:</b>		
First Floor/Semi Basement	HSGD	+15%
Second Floor/Basement	HSGD	+35%
Third Floor	HSGD	+60%
Fourth Floor/Fifth Floor	HSGD	+80%
<b>Poor Hoist to:</b>		
First Floor/Semi Basement	HSPR	+5%
Second Floor/Basement	HSPR	+20%
Third Floor	HSPR	+40%
Fourth Floor	HSPR	+55%
Fifth Floor	HSPR	+50%

Extra Over*	Input		Rate/m <sup>2</sup>
	Type	Condition	
Best Factory Floor Type Office	OFF	BEST	£30.00
Normal Factory Floor Type Office	OFF	NORM	£15.00
Poor Office/Store/Bothy	OFF	PR	£7.50
Storage Compound	OFF	STOR	£2.00
Good Chill	CHIL	GD	£10.00
Poor Chill	CHIL	PR	£7.00
Reinforced Concrete Gallery Floor	GALL	RCON	£10.00
Metal/Timber Gallery Floor	GALL	TIMB	£7.50
Inferior Gallery Floor	GALL	TMPR	£5.00

- \* When valuing the office accommodation described above valuers should remember that the value is arrived at by aggregating the Building Rate and the Extra Over rate applied to the floor area of that element. Accordingly, it will rarely be appropriate to use Extra Over rates to value accommodation above Ground Floor level.



## CALCULATION OF BUILDINGS VALUATION

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1. The percentages for the following items should be aggregated (subject to a maximum deduction of 65%).

Floor: Construction and finish  
Wall: Construction, dado, finish and wallheight  
Roof: Construction and finish  
Lighting  
Heating/Cooling  
Sprinklers  
Water Supply  
Poor Natural Light  
Air Conditioning

2. Modify the Basic Rate by the aggregate percentage from 1 above  
= First Modified Rate. (Rounded down to nearest 1p). (MOD-1).

3. Modify MOD-1 by the aggregate percentage of: - Age  
Layout  
  
= Second Modified Rate. (Rounded down to nearest 1p). (MOD-2).

4. Modify MOD-2 by the aggregate percentage of: - Access  
Storey  
  
= Third Modified Rate. (Rounded down to nearest 1p). (MOD-3).

5. Modify MOD-3 by Open Front %  
  
= Adjusted Building Rate. (Rounded down to nearest 1p). (ABR).

Multiply ABR by building area to give value of building or storey, rounded down to nearest £1.

6. Extras In each case modify the appropriate rate by the Level of Value for the particular location, (Basic Rate £) to give: -  
£90.00

Adjusted Extra Rate rounded down to nearest 1p.

Multiply Extra Area by Adjusted Extra Rate to give value of extra rounded down to nearest £1.

Add the value of each extra to value of building or storey to give Total building/storey value.

7. Apply End Allowance (if appropriate) to produce building/storey NAV rounded down to nearest £1.

## **INDUSTRIAL OFFICES**

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The Grampian Basic Office (SPEC) is defined as follows: -

One or two storey building with plain finish both internally and externally and of same general quality as Production Area but with plastered walls; stud partitions; plasterboard ceiling; tiled floor; hot and cold water supply; adequate heating and electric light. Built from about 1980.

The Basic Rate for the above office is arrived at by applying the ratio of 5:3 to the Basic Building Rate.

Offices which are inferior/superior to the above will be reflected by the appropriate Class of Office Code (mnemonic).

### **CLASS OF OFFICE**

<b>Class</b>	<b>Input</b>	<b>2017</b>	<b>2023</b>	<b>*</b>
Specified Office - built from circa 1980	SPEC	Nil	Nil	
Excellent Modern Office of top quality	EX	+5%	+5%	
Superior Office to Specified Office	VG	Nil	Nil	
Pre 1980 Modern Office	GD	Nil	Nil	
Pre 1960 Modern Office	FR	-5%	-5%	
Superior Quality Modular Office	MDGD	-30%	-30%	
Inferior Quality Modular Office	MDFR	-40%	-40%	
Superior Portakabin	PKGD	-50%	-50%	
Inferior Portakabin	PKPR	-60%	-60%	
Stone Office Building - Refurbished	STRF	-20%	-20%	
Stone Office Building - Good	STGD	-30%	-30%	
Stone Office Building - Fair	STFR	-40%	-40%	
Stone Office Building - Poor	STPR	-50%	-50%	

#### **\* NOTE:**

The dates above are indicative only and are provided for guidance. Classification, as always, will depend on style and quality of accommodation.

In previous years there was limited consistency in relation to the use of SPEC, VG and EX codes, particularly in Aberdeen/KDG. At the 2000 Revaluation and having regard to the rental analysis for the city and the decision to use a £42 basic rate, insistence on recoding to make more use of VG and EX was inappropriate. Accordingly, SPEC, VG and GD offices now attract the basic rate without adjustment while EX attracts a +5% addition and FR a -5% deduction. Differentials will be apparent however in respect of Age where the Buildings table applies. Modern "SPEC" offices have low age allowances and older (truly) SPEC offices have a higher allowance. Allowances for Modular/Portacabin offices were revised substantially in 2000 to recognise a better relationship with the "modern" offices where age allowances apply. Allowances for stone offices were increased by 5% in 2000.

The approach is unchanged for 2023. AGE will continue to apply only to "modern" offices.

## AGE

Allowance for Age will be given only in relation to "Modern" offices, i.e. those classified EX, VG, SPEC, GD or FR and for 2023 will be the same as the Age allowance given for **Buildings**.

<b>Year</b>	<b>Allowance</b>	<b>Notes</b>
Post 2022	0%	
2022 - 2013	-0.5% to -5%	(-0.5% per annum)
2012 - 1968	-6% to -50%	(-1% per annum)
Pre 1968	-50%	

## WCs

	<b>Input</b>	<b>2017</b>	<b>2023</b>
Toilets available within offices	YES	Nil	Nil
No toilets available within offices	NO	-5%	-5%

## SITUATION (END ALLOWANCE)

The Revaluation 2023 rental analysis of industrial subjects identified that subjects in Aberdeen City and its immediate vicinity with average to high office content relative to their total building and office area required an end allowance. End allowances should be applied in the "Sit'n" field to avoid the need to enter an end allowance into every individually coded part of each numbered office. Allowances should be applied on the basis of the following table. e.g.

Buildings total floor area = 2400m<sup>2</sup>

Industrial Offices total floor area = 700m<sup>2</sup>

Industrial office element =  $700 / (2400 + 700) = 22.6\%$

Therefore the required end allowance is 10%.

<b>Industrial Office element</b>	<b>E/A required</b>
20-25%	-10%
25-30%	-25%
30-35%	-30%
35-40%	-32.5%
40-45%	-35%
45-50%	-37.5%
50%+	-40%

**LIGHTING**

Light	Input	2017	2023	Notes
Good Fluorescent/Pendant lights throughout	NORM	Nil	Nil	Adequate lighting assumed in Basic Rate
Limited Fluorescent/Poor Pendants	PR	-5%	-5%	
Gas Light	GAS	-7.5%	-7.5%	
Oil Lamps	OIL	-7.5%	-7.5%	
Completely unlit	NO	-7.5%	-7.5%	

**HEATING**

Heat	Input	2017	2023	Notes
Unheated	NO	-7.5%	-7.5%	Adequate heating assumed in Basic Rate
Fully Centrally Heated	EX	+2.5%	+2.5%	
Nearly Full system	GD	Nil	Nil	
Partial/Electric "wired" in	FR	Nil	Nil	
Minimal Heating	PR	-5%	-5%	

**CEILING HEIGHT**

C/Ht	2017	2023
< 2.3m	-5%	-5%

**OXTER HEIGHT**

O/Ht	2017	2023
< 2.0m	-10%	-10%
2.0 - 2.2	-5%	-5%
> 2.2m	Nil	Nil

**NATURAL LIGHT**

Nat/Lt	Input	2017	2023
Poor natural light	PR	-5%	-5%

**LAYOUT**

It will be possible to input a percentage increment or allowance in the range  $\pm 10\%$  by 2.5% steps, under **Layout**.

**STOREY**

Storey	Input	2017	2023
Ground Floor	GF	100%	100%
First Floor	1F	100%	100%
Second Floor	2F	90%	90%
Third Floor	3F	75%	75%
Fourth Floor	4F	60%	60%
Basement	BM	60%	60%
Semi-Basement	SB	85%	85%

## **ACCESS**

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<b>Access</b>	<b>Input</b>	<b>2017</b>	<b>2023</b>
Lift to 1F	LF	Nil	Nil
Lift to 2F	LF	+10%	+10%
Lift to 3F	LF	+25%	+25%
Lift to 4F	LF	+40%	+40%
Lift to BM	LF	+25%	+25%
Lift to SB	LF	+5%	+5%
Fair Access	FR	-5%	-5%
Poor Access (steep, narrow stair)	PR	-10%	-10%

**Note:** The presence of lift access will generate a 100% relationship except for Basement and Semi-Basement Floors where the combined allowance will recognise the generally inferior nature of such accommodation.

## **CALCULATION OF INDUSTRIAL OFFICE VALUE**

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1. Modify BASIC RATE (BUILDINGS) by 5/3 to give INDUSTRIAL OFFICE RATE, rounded down to nearest 1p.
2. Modify INDUSTRIAL OFFICE RATE by aggregate points for Age and Class of Office to give ADJUSTED RATE rounded down to nearest 1p. (MOD-A).
3. Modify MOD-A by the aggregate of points from the following to give FIRST MODIFIED RATE rounded down to nearest 1p. (MOD-1).

Lighting  
Heating  
WC's  
Ceiling Height  
Oxter Height  
Natural Light  
Layout

4. Modify MOD-1 by the aggregate of points from Storey and Access to give SECOND MODIFIED RATE rounded down to 1p. (MOD-2).
5. Modify MOD-2 by percentage points from Situation (End Allowance) to give ADJUSTED OFFICE RATE rounded down to nearest 1p.
6. Multiply AREA by ADJUSTED OFFICE RATE to give PART VALUE rounded down to nearest £1.
7. Apply End Allowance (if appropriate) to produce PART NAV rounded down to nearest £1.

## YARDS

## SITE

With the exception of a revised rate for site (£5.00 from £7.50 in Aberdeen), the treatment of yards is unchanged for 2023. The Total Site Area (excluding any additional ground) should be divided by the Solum Area to produce a Site Factor.

If the Site Factor > 1.50 a site value calculation is required.

If the Site Factor = 1.50 no site value calculation is required.

If the Site Factor < 1.50 no site value calculation is required and an end allowance (applied to total NAV of Buildings and Industrial Offices after "Toilets" allowance) will be given as follows:-

Site Factor 1.25 to 1.49 = -2.5%

Site Factor 1.00 to 1.24 = -5.0%

## SOLUM AREA

In normal circumstances, the Solum Area will equal the Total Ground Floor Area of Buildings and Industrial Offices.

Where there is no Ground Floor Area, the Solum Area will be calculated as follows: -

- (1) Where there is no Basement or Semi Basement, adopt the total area (Buildings and Industrial Offices) of the lowest upper floor.
- (2) Where there are no upper floors, adopt the greater of Basement or Semi Basement total area.
- (3) If Basement and/or Semi Basement and any upper floors present, adopt greatest total area from comparison with lowest upper floor.

## ENCLOSURES

The Enclosure Rate (\*modified for location) will be aggregated with the Basic Rate for Site to give Site Rate and applied to that part of the Reduced Site Area which is enclosed. Any balance of the Reduced Site Area remaining will be subject to the application of the Site Rate only (Reduced Site Area = Total Site Area **less** 1.5 x Total Solum Area).

The Enclosure Rates are as per the following table and are subject to modification for location (\*Basic Rate Buildings/£90.00) subject to the application of the minimum rates as noted. The basic and minimum rates are unchanged from 2017.

ENCLOSURE	INPUT	RATE/m <sup>2</sup>	
		Basic	Min
Security Fence - Walls/Conc/Metal Post/Chain Link	SEC	24p	7p
Screen Fence - Light Timber	SCR	12p	5p
Boundary Fence - Post & Wire, Dwarf Walls	BND	6p	3p

### **ADDITIONAL GROUND**

Any area of ground which can properly be regarded as Additional Ground and is not to be valued at the full site rate should be entered in hectares (to two decimal places). The Scheme of Valuation recognises that rents are generally paid for the whole subjects and therefore in dealing with site and surfacing the total site area is usually coded along with details of surfaced areas. In a limited number of cases some of the site may be regarded as “excess site”. In very large subjects the value of the site (even after quantum allowance) can be considerable and some thought should be given to possible special situations e.g. very extensive landscaping, which although of some value to the actual occupier may not be regarded as necessary to the hypothetical tenant. Land held by the occupier for future development may come into this category if the physical circumstances and evidence suggest a lower level of value. Other factors such as awkward shape, site contours etc may also require to be reflected either by coding TSA as the “practical total site area” or end allowance.

Additional Ground will be valued at a rate of £5,000/ha, subject to modification for location (Basic Rate Site/£5.00).

### **SURFACED AREAS**

All areas of properly surfaced yard space will be separately identified and valued at the undernoted rates subject to modification for location (Basic Rate Buildings/£90.00). Unmade earth yards will be valued only at the Site Rate for location by being included in the Total Site Area calculation. No allowance for access will be made to the actual area of surfacing before the application of these rates.

		<b>RATE/m<sup>2</sup></b>		
<b>SURFACE</b>	<b>Input</b>	<b>GOOD</b>	<b>FAIR</b>	<b>POOR</b>
Bottoming & Ash	<b>B&amp;A</b>	£1.25	£0.70	£0.25
Hardcore	<b>HCOR</b>	£1.25	£0.70	£0.25
Tarmac	<b>TAR</b>	£3.00	£2.10	£1.20
Concrete	<b>CONC</b>	£3.25	£2.25	£1.30
Wash Bed	<b>WBED</b>	£4.30	£3.00	£1.70
Loading Bank	<b>LOAD</b>	£6.50	£4.50	£2.60
	<b>Input</b>	<b>GD</b>	<b>FR</b>	<b>PR</b>



**QUANTUM**

Where the Total Site Area exceeds 15,000m<sup>2</sup>, allowance for quantum should be applied to the aggregate of Site Value and Surfaced Areas Value in accordance with the table below.

**Table YARD Q1**

<b>Area of Total Site (m<sup>2</sup>)</b>	<b>Quantum Allowance</b>	<b>Area of Total Site (m<sup>2</sup>)</b>	<b>Quantum Allowance</b>
15,001 - 16,000	-1.0%	74,000 - 75,999	-19.0%
16,001 - 17,000	-2.0%	76,000 - 77,999	-19.5%
17,001 - 18,000	-3.0%	78,000 - 79,999	-20.0%
18,001 - 19,000	-4.0%	80,000 - 81,999	-20.5%
19,001 - 20,000	-5.0%	82,000 - 83,999	-21.0%
20,001 - 22,000	-5.5%	84,000 - 85,999	-21.5%
22,001 - 24,000	-6.0%	86,000 - 87,999	-22.0%
24,001 - 26,000	-6.5%	88,000 - 89,999	-22.5%
26,001 - 28,000	-7.0%	90,000 - 91,999	-23.0%
28,001 - 30,000	-7.5%	92,000 - 93,999	-23.5%
30,001 - 32,000	-8.0%	94,000 - 95,999	-24.0%
32,001 - 34,000	-8.5%	96,000 - 97,999	-24.5%
34,001 - 36,000	-9.0%	98,000 - 99,999	-25.0%
36,001 - 38,000	-9.5%	100,000 - 104,999	-25.5%
38,001 - 40,000	-10.0%	105,000 - 109,000	-26.0%
40,001 - 42,000	-10.5%	110,000 - 114,999	-26.5%
42,001 - 44,000	-11.0%	115,000 - 119,999	-27.0%
44,001 - 46,000	-11.5%	120,000 - 124,999	-27.5%
46,001 - 48,000	-12.0%	125,000 - 129,999	-28.0%
48,001 - 50,000	-12.5%	130,000 - 134,999	-28.5%
50,001 - 52,000	-13.0%	135,000 - 139,999	-29.0%
52,001 - 54,000	-13.5%	140,000 - 144,999	-29.5%
54,001 - 56,000	-14.0%	145,000 - 149,999	-30.0%
56,001 - 58,000	-14.5%	150,000 - 154,999	-30.5%
58,001 - 59,999	-15.0%	155,000 - 164,999	-31.5%
60,000 - 61,999	-15.5%	165,000 - 169,999	-32.0%
62,000 - 63,999	-16.0%	170,000 - 174,999	-32.5%
64,000 - 65,999	-16.5%	175,000 - 179,999	-33.0%
66,000 - 67,999	-17.0%	180,000 - 184,999	-33.5%
68,000 - 69,999	-17.5%	185,000 - 189,999	-34.0%
70,000 - 71,999	-18.0%	190,000 - 194,999	-34.5%
72,000 - 73,999	-18.5%	> 194,999	-35.0%

The allowance for quantum is to be applied to the total yard value excluding Additional Ground.

## **CALCULATION OF YARDS VALUE**

The Reduced Site Value calculation is as follows: -

- (a)** Where the Total Site Area is Open, multiply the Reduced Site Area by the Basic Rate for Site to give Site Value, rounding down to the nearest £1.
- (b)** Where the Total Site Area is Enclosed, multiply the Reduced Site Area by the Site Rate to give Site Value, rounding down to the nearest £1.
- (c)** Where the Open Area is less than the Reduced Site Area, deduct Open Area from Reduced Site Area and calculate the value of the balance (the Enclosed Area) as in **(b)** above. Calculate the value of the Open Area as in **(a)** above.
- (d)** Where the Open Area is greater than or equal to the Reduced Site Area, adopt the Reduced Site Area as the Open Area and calculate the value as in **(a)** above.

Aggregate Reduced Site Value and Surfacing Value to produce SITE & SURFACING VALUE.

Apply QUANTUM allowance (if appropriate) to SITE & SURFACING VALUE to produce SITE VALUE.

Aggregate SITE VALUE with ADDITIONAL GROUND VALUE to produce YARD VALUE.

Apply END ALLOWANCE (if appropriate) to produce YARD NAV.

**PLANT**

All items of rateable Plant and Machinery should be input on the Plant screen with the exception of Tanks up to 12,500 gallons (56,825 litres), details of which should be input to the Tanks screen in accordance with the following table. The cost of other Plant items should be input on the Plant screen of Commercial Values with the age (in the format MMY) of the plant item and the relevant index figure for the date of the cost.

**TANKS – TABLE OF NAV'S**

Capacity 00's gls	Installation		Installation	
	SAND OR ABOV		CONC	
	Comp 1C	Comp 2C or 3C	Comp 1C	Comp 2C or 3C
1 - 7	£86	£86	£183	£183
8 - 15	£118	£160	£269	£301
16 - 25	£139	£183	£388	£431
26 - 35	£173	£215	£484	£518
36 - 45	£215	£280	£591	£656
46 - 55	£246	£301	£711	£754
56 - 65	£269	£333	£786	£840
66 - 75	£323	£376	£894	£949
76 - 85	£333	£398	£980	£1035
86 - 95	£376	£431	£1078	£1109
96 - 110	£398	£463	£1185	£1239
111 - 125	£453	£505	£1249	£1249

Tanks with a capacity over 12,500 gallons should be manually valued as a plant item and input to the Plant screen.

**SHOPS** (other than shops in Aberdeen Prime Locations and Upper Floor Shops)

The approach to the valuation of shops for 2023 is the same as that used in 2017. Reduction factors and allowances are as indicated below.

**FACTORS AFFECTING WHOLE****CLASS**

	<b>Class</b>	<b>2017</b>	<b>2023</b>
Modern Shop	1	100%	100%
Improved Normal Shop	2M	95%	95%
Normal Shop	2	90%	90%
Normal with Butts	2B	87.5%	87.5%
Poor	3	85%	85%
Bad	4	80%	80%
Prefab	5	85%	85%
Shack	6	70%	70%

**ACCESS**

	<b>Access</b>	<b>2017</b>	<b>2023</b>
Poor	PR	-2.5%	-2.5%
Bad	BD	-5%	-5%

**LIGHTING**

	<b>Light</b>	<b>2017</b>	<b>2023</b>
Normal Electric Light	EL	Nil	Nil
Gas Light	GAS	-10%	-10%
Oil Lamps	OIL	-10%	-10%

**TOILETS**

	<b>WC</b>	<b>2017</b>	<b>2023</b>
Adequate Toilets inside shop	YES	Nil	Nil
Toilet outside shop, or shared toilet	OUT	-2.5%	-2.5%
No toilet available	NO	-5%	-5%

## **FACTORS AFFECTING PART**

### **FLOOR/ZONE** (Reduction Factor)

Floor	Zone	Input		2017	2023
		Floor	Zone		
Ground Floor	Zone A	GF	A	1/1	1/1
Ground Floor	Zone B	GF	B	1/2	1/2
Ground Floor	Zone C	GF	C	1/4	1/4
Ground Floor	Zone D	GF	D	1/5	1/5
First Floor		1F		1/5	1/5
Second Floor		2F		1/7	1/7
Third Floor		3F		1/9	1/9
Fourth Floor		4F		1/11	1/11
Basement Floor		BM		1/5	1/5

### **NOTE**

The 2023 reduction factors for upper and basement floors assume adequate stair access, finish and layout to accommodation suitable for sales space and where the total area of the floor does not exceed 1.49 x Zone A. Where the total area exceeds this Area Factor the reduction factors are as per the following table. (These will be subject to further modification for Access, Finish and Layout as appropriate).

AREA FACTOR EXCEEDING 1.49	REDUCTION - FACTOR			
	FLOOR			
	1F & BM	2F	3F	4F
1.5 - 1.99	2/11	2/15	2/19	2/23
2.0 - 2.49	1/6	1/8	1/10	1/12
2.5 - 2.99	2/13	2/17	2/21	2/25
3.0 - 3.49	1/7	1/9	1/11	1/13
3.5 - 3.99	2/15	2/19	2/23	2/27
> 3.99	1/8	1/10	1/12	1/14

### **Note**

In dealing with large shops in Aberdeen (which in all cases will be valued manually), strict application of these reduction factors will not be followed. To more accurately reflect patterns of rental evidence, Upper and Basement floors will be valued in accordance with the instruction on page 31.

## RETURN FRONTAGE

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The addition for Return Frontage will be dependent on (1) the shopping location, i.e. Primary, Secondary or Tertiary, and (2) on the Zone depth of the return, i.e. Full Zone depth (F),  $\frac{3}{4}$  (T),  $\frac{1}{2}$  (H) or  $\frac{1}{4}$  (Q) and will be in accordance with the following table;

ZONE DEPTH		SHOPPING LOCATION		
		P (Primary)	S (Secondary)	T (Tertiary)
Full	F	+15%	+10%	+7.5%
$\frac{3}{4}$	T	+10%	+7.5%	+5%
$\frac{1}{2}$	H	+7.5%	+5%	+2.5%
$\frac{1}{4}$	Q	+5%	+2.5%	Nil

## INTERVENING WALLS

	Int Walls	2017	2023
Ground Floor space interrupted by one wall	1	-15%	-15%
Ground Floor space interrupted by two walls	2	-20%	-20%
Ground Floor space interrupted by more than two walls	>2	-20%	-20%

## ACCESS

	Acc	2017	2023
Lift to First Floor	LF	Nil	Nil
Lift to Other Floors	LF	+5%	+5%
Lift to Basement Floor	LF	Nil	Nil
Escalator in one direction only	E1	+10%	+10%
Escalator in both directions	E2	+15%	+15%
Fair (no major disability but clearly inferior)	FR	-12.5%	-12.5%
Poor (difficult or awkward stair)	PR	-25%	-25%
Bad (trap-door access - Basements only)	BD	-40%	-40%

## FINISH

	Fin	2017	2023
Poor (not suitable for Sales)	PR	-12.5%	-12.5%
Very Poor (Basements only)	VP	-25%	-25%
Very Well Finished (for Class)	VG	+5%	+5%
Exceptional Finish	EX	+10%	+10%

## LAYOUT

	Lay	2017	2023
Fair	FR	-5%	-5%
Poor (former house rooms)	PR	-12.5%	-12.5%
Very Poor	VP	-15%	-15%

The combination of codings under Access, Finish and Layout should be used to achieve modified reduction factors for floors which are not suitable for sales because of deficiencies under these headings. This can be demonstrated as follows, both for Basements and Upper floors, assuming an Area Factor not exceeding 1.49. Where the Area Factor exceeds 1.49, the modified reduction factor can be obtained by applying the points shown below to the reduction factor in the table on page 27.

FLOOR	R/F	Acc	Fin	Lay	Points	Mod R/F
Basement	1/5				0	1/5
		PR (-25%)			-25%	3/20
		FR (-12.5%)	VP (-25%)	PR (-12.5%)	-50%	1/10
		PR (-25%)	VP (-25%)	PR (-12.5%)	-62.5%	3/40
		BD (-40%)	VP (-25%)	PR (-12.5%)	-70% *	3/50
First	1/5				0	1/5
		PR (-25%)			-25%	3/20 **
		PR (-25%)	PR (-12.5%)	PR (-12.5%)	-50%	1/10

**Notes** \* The maximum deduction is restricted to -70%.

\*\* Alternative combinations of appropriate codings under **Acc**, **Fin** or **Lay** can achieve the same result and may therefore reflect actual circumstances.

**CEILING HEIGHT**

	C/Ht	2017	2023
Where height is less than 2.3m	<2.3m	-5%	-5%

(Where points under **Acc**, **Fin** and **Lay** = -70% use 0 points for **C/Ht**).

**CONSTRUCTION**

	Constr	2017	2023
Strong Room	SR	*	*
Unlined Walls	UW	-5%	-5%
Unlined Ceiling	UC	-5%	-5%
Unlined Walls & Ceiling	UL	-10%	-10%

(Where points under **Acc**, **Fin** and **Lay** = -70%, use 0 points for **Constr**).

\*As in 2017 there will be no Strong Room addition for 2023.

## **SHOPS IN ABERDEEN PRIME LOCATIONS**

The method used for previous Revaluations where Reduction Factors varied according to the location of the access stair will continue to be applied for the 2023 Revaluation. The allowances below relate to shops which will be valued manually and where rental evidence may be limited. Guidance should be sought from senior staff before applying these recommendations.

### **SALES**

		<b>RF</b>
<b>First Floor:</b>	Access from Zone A	1/6
	Access from Zone B	1/9
	Access from Zone C or D	1/12
<b>Basement:</b>	Access from Zone A	1/8
	Access from Zone B	1/10
	Access from Zone C or D	1/12

### **STORES**

The following fractions should be used but may be subject to change depending upon finish.

	<b>RF</b>
First Floor	1/16
Second Floor	1/25
Third Floor	1/33
Fourth Floor	1/40
First Basement	1/16
Second Basement	1/30
Green Level	1/20



## **UPPER FLOOR SHOPS**

Upper Floor Shops (i.e. retail subjects starting at first floor level or above) may be input on Commercial Values and will be valued in accordance with the following instructions.

Factual information should be coded on Page 1 of a Shop screen as normal. The areas of Upper Floor Shops should be split between retail and storage and the areas input to Page 2 of a Shop screen. The **Floor** field should indicate the level and the **Zone** field should indicate "R" if the area is Retail and "S" if the area is Storage. Reduction factors will be applied in accordance with the table below.

<b>Floor</b>		<b><u>Reduction Factor</u></b>		
		<b>No Ground Floor</b>	<b>No First Floor</b>	<b>No Second Floor</b>
1F	Retail	1		
1F	Storage	1/2		
2F	Retail	1/5	1	
2F	Storage	1/10	1/2	
3F	Retail	1/7	1/5	1
3F	Storage	1/14	1/10	1/2
4F	Retail	1/9	1/7	1/5
4F	Storage	1/18	1/14	1/10

Further differences between areas can be reflected by the use of the **Acc, Fin, Lay** and **Constr** fields as in the general shops instructions.

## **QUANTUM**

### **Aberdeen City**

Following the 1995 Revaluation, a revised scheme for quantum was brought into use for all shops within Aberdeen City, but specifically excluding the City Centre area and covered malls. A separate quantum scheme was found to be necessary for the Union Square Shopping Centre. Consequently, four separate quantum tables now exist for shops within Aberdeen City.

The Reduced Area of all Shop Parts should be determined and the appropriate allowance/addition derived from the following tables dependent on the location of the subjects:

- |                   |   |
|-------------------|---|
| <b>Table AB01</b> | Aberdeen Schemes (excluding city centre and covered malls).   |
| <b>Table AB02</b> | City centre (excluding Union Street, covered malls and other (formerly manually valued) city centre shops). |
| <b>Table AB03</b> | Union Street, covered malls (except Union Square) and other (formerly manually valued) city centre shops.   |
| <b>Table AB04</b> | Union Square shopping centre  |

Commercial Values automatically applies Quantum/Inverse Quantum according to the table chosen from a pick list and it is therefore important that great care is taken to ensure that the correct table is input.

### **Districts 2-5**

The quantum scheme for shops in Districts 2-5 remains unchanged from 2017 and is shown as **Table SH01**.

## **MANUAL QUANTUM**

To accommodate the more unusual situations where local evidence dictates particular relationships between large and small shops, a "manual quantum" field is included in the shop screen.

Where quantum tables are to be departed from, a manually input quantum allowance in the range  $\pm 50\%$  can be coded. Where a subject comprises more than one shop, manual quantum/inverse quantum will be input only on Shop No 1.

**SHOPS QUANTUM TABLES****Table AB01** Aberdeen Scheme Shops (excluding city centre shops and covered malls)

Area (m <sup>2</sup> )	Quantum/ Inverse Quantum	Area (m <sup>2</sup> )	Quantum/ Inverse Quantum
0.0 - 20.9	+20.0%	165.0 - 169.9	-11.5%
21.0 - 21.9	+18.0%	170.0 - 174.9	-12.0%
22.0 - 22.9	+16.0%	175.0 - 179.9	-12.5%
23.0 - 23.9	+14.0%	180.0 - 184.9	-13.0%
24.0 - 24.9	+12.0%	185.0 - 189.9	-13.5%
25.0 - 25.9	+10.0%	190.0 - 194.9	-14.0%
26.0 - 26.9	+8.0%	195.0 - 199.9	-14.5%
27.0 - 27.9	+6.0%	200.0 - 204.9	-15.0%
28.0 - 28.9	+4.0%	205.0 - 209.9	-15.25%
29.0 - 29.9	+2.0%	210.0 - 214.9	-15.5%
30.0 - 85.9	<b>Nil</b>	215.0 - 219.9	-15.75%
86.0 - 86.9	-0.5%	220.0 - 224.9	-16.0%
87.0 - 87.9	-1.0%	225.0 - 229.9	-16.25%
88.0 - 88.9	-1.5%	230.0 - 234.9	-16.5%
89.0 - 89.9	-2.0%	235.0 - 239.9	-16.75%
90.0 - 90.9	-2.5%	240.0 - 244.9	-17.0%
91.0 - 91.9	-3.0%	245.0 - 249.9	-17.25%
92.0 - 92.9	-3.5%	250.0 - 254.9	-17.5%
93.0 - 93.9	-4.0%	255.0 - 259.9	-18.0%
94.0 - 94.9	-4.5%	260.0 - 264.9	-18.5%
95.0 - 95.9	-5.0%	265.0 - 269.9	-19.0%
96.0 - 96.9	-5.5%	270.0 - 274.9	-19.5%
97.0 - 97.9	-6.0%	275.0 - 279.9	-20.0%
98.0 - 98.9	-6.5%	280.0 - 284.9	-20.5%
99.0 - 99.9	-7.0%	285.0 - 289.9	-21.0%
100.0 - 104.9	-7.5%	290.0 - 294.9	-21.5%
105.0 - 109.9	-7.75%	295.0 - 299.9	-22.0%
110.0 - 114.9	-8.0%	300.0 - 309.9	-22.5%
115.0 - 119.9	-8.25%	310.0 - 319.9	-23.0%
120.0 - 124.9	-8.5%	320.0 - 329.9	-23.5%
125.0 - 129.9	-8.75%	330.0 - 339.9	-24.0%
130.0 - 134.9	-9.0%	340.0 - 349.9	-24.5%
135.0 - 139.9	-9.25%	350.0 - 374.9	-25.0%
140.0 - 144.9	-9.5%	375.0 - 399.9	-25.5%
145.0 - 149.9	-9.75%	400.0 - 424.9	-26.0%
150.0 - 154.9	-10.0%	425.0 - 449.9	-26.5%
155.0 - 159.9	-10.5%	450.0	-27.0%

**Table AB02** City centre shops (excluding Union Street, covered malls and other (formerly manually valued) city centre shops). See OS Sheet in Appendix 3.

Area (m <sup>2</sup> )	Quantum/ Inverse Quantum	Area (m <sup>2</sup> )	Quantum/ Inverse Quantum
0.0 - 20.9	+20.0%	205.0 - 209.9	-10.5%
21.0 - 21.9	+18.0%	210.0 - 214.9	-11.0%
22.0 - 22.9	+16.0%	215.0 - 219.9	-11.5%
23.0 - 23.9	+14.0%	220.0 - 224.9	-12.0%
24.0 - 24.9	+12.0%	225.0 - 229.9	-12.5%
25.0 - 25.9	+10.0%	230.0 - 234.9	-13.0%
26.0 - 26.9	+8.0%	235.0 - 239.9	-13.5%
27.0 - 27.9	+6.0%	240.0 - 244.9	-14.0%
28.0 - 28.9	+4.0%	245.0 - 249.9	-14.5%
29.0 - 29.9	+2.0%	250.0 - 254.9	-15.0%
30.0 - 104.9	<b>Nil</b>	255.0 - 259.9	-15.5%
105.0 - 109.9	-0.5%	260.0 - 264.9	-16.0%
110.0 - 114.9	-1.0%	265.0 - 269.9	-16.5%
115.0 - 119.9	-1.5%	270.0 - 274.9	-17.0%
120.0 - 124.9	-2.0%	275.0 - 279.9	-17.5%
125.0 - 129.9	-2.5%	280.0 - 284.9	-18.0%
130.0 - 134.9	-3.0%	285.0 - 289.9	-18.5%
135.0 - 139.9	-3.5%	290.0 - 294.9	-19.0%
140.0 - 144.9	-4.0%	295.0 - 299.9	-19.5%
145.0 - 149.9	-4.5%	300.0 - 309.9	-20.0%
150.0 - 154.9	-5.0%	310.0 - 319.9	-20.5%
155.0 - 159.9	-5.5%	320.0 - 329.9	-21.0%
160.0 - 164.9	-6.0%	330.0 - 339.9	-21.5%
165.0 - 169.9	-6.5%	340.0 - 349.9	-22.0%
170.0 - 174.9	-7.0%	350.0 - 374.9	-22.5%
175.0 - 179.9	-7.5%	375.0 - 399.9	-23.0%
180.0 - 184.9	-8.0%	400.0 - 424.9	-23.5%
185.0 - 189.9	-8.5%	425.0 - 449.9	-24.0%
190.0 - 194.9	-9.0%	450.0	-24.5%
195.0 - 199.9	-9.5%	> 450.0	-25.0%
200.0 - 204.9	-10.0%		

**Table AB03** Union Street, covered malls (except Union Square) and other (formerly manually valued) city centre shops.

<b>Area (m<sup>2</sup>)</b>	<b>Quantum</b>	<b>Area (m<sup>2</sup>)</b>	<b>Quantum</b>
0.0 - 149.9	Nil	275.0 - 279.9	-13.0%
150.0 - 154.9	-0.5%	280.0 - 284.9	-13.5%
155.0 - 159.9	-1.0%	285.0 - 289.9	-14.0%
160.0 - 164.9	-1.5%	290.0 - 294.9	-14.5%
165.0 - 169.9	-2.0%	295.0 - 299.9	-15.0%
170.0 - 174.9	-2.5%	300.0 - 309.9	-15.5%
175.0 - 179.9	-3.0%	310.0 - 319.9	-16.0%
180.0 - 184.9	-3.5%	320.0 - 329.9	-16.5%
185.0 - 189.9	-4.0%	330.0 - 339.9	-17.0%
190.0 - 194.9	-4.5%	340.0 - 349.9	-17.5%
195.0 - 199.9	-5.0%	350.0 - 359.9	-18.0%
200.0 - 204.9	-5.5%	360.0 - 369.9	-18.5%
205.0 - 209.9	-6.0%	370.0 - 379.9	-19.0%
210.0 - 214.9	-6.5%	380.0 - 389.9	-19.5%
215.0 - 219.9	-7.0%	390.0 - 399.9	-20.0%
220.0 - 224.9	-7.5%	400.0 - 409.9	-20.5%
225.0 - 229.9	-8.0%	410.0 - 419.9	-21.0%
230.0 - 234.9	-8.5%	420.0 - 429.9	-21.5%
235.0 - 239.9	-9.0%	430.0 - 439.9	-22.0%
240.0 - 244.9	-9.5%	440.0 - 449.9	-22.5%
245.0 - 249.9	-10.0%	450.0 - 459.9	-23.0%
250.0 - 254.9	-10.5%	460.0 - 469.9	-23.5%
255.0 - 259.9	-11.0%	470.0 - 479.9	-24.0%
260.0 - 264.9	-11.5%	480.0 - 489.9	-24.5%
265.0 - 269.9	-12.0%	>489.9	-25.0%
270.0 - 274.9	-12.5%		

**Table AB04** Union Square Shopping Centre

<b>Area (m<sup>2</sup>)</b>	<b>Quantum</b>	<b>Area (m<sup>2</sup>)</b>	<b>Quantum</b>
0.0 - 149.9	Nil	275.0 - 279.9	-23.0%
150.0 - 154.9	-1.0%	280.0 - 284.9	-23.5%
155.0 - 159.9	-2.0%	285.0 - 289.9	-24.0%
160.0 - 164.9	-3.0%	290.0 - 294.9	-24.5%
165.0 - 169.9	-4.0%	295.0 - 299.9	-25.0%
170.0 - 174.9	-5.0%	300.0 - 309.0	-25.5%
175.0 - 179.9	-6.0%	310.0 - 319.9	-26.0%
180.0 - 184.9	-7.0%	320.0 - 329.9	-26.5%
185.0 - 189.9	-8.0%	330.0 - 339.9	-27.0%
190.0 - 194.9	-9.0%	340.0 - 349.9	-27.5%
195.0 - 199.9	-10.0%	350.0 - 359.9	-28.0%
200.0 - 204.9	-11.0%	360.0 - 369.9	-28.5%
205.0 - 209.9	-12.0%	370.9 - 379.9	-29.0%
210.0 - 214.9	-13.0%	380.0 - 389.9	-29.5%
215.0 - 219.9	-14.0%	390.0 - 399.9	-30.0%
220.0 - 224.9	-15.0%	400.0 - 409.9	-30.5%
225.0 - 229.9	-16.0%	410.0 - 419.9	-31.0%
230.0 - 234.9	-17.0%	420.0 - 429.9	-31.5%
235.0 - 239.9	-18.0%	430.0 - 439.9	-32.0%
240.0 - 244.9	-19.0%	440.0 - 449.9	-32.5%
245.0 - 249.9	-20.0%	450.0 - 459.9	-33.0%
250.0 - 254.9	-20.5%	460.0 - 469.9	-33.5%
255.0 - 259.9	-21.0%	470.0 - 479.9	-34.0%
260.0 - 264.9	-21.5%	480.0 - 489.9	-34.5%
265.0 - 269.9	-22.0%	489.9	-35.0%
270.0 - 274.9	-22.5%		

**Table SH01** Districts 2-5

Area (m <sup>2</sup> )	Quantum/ Inverse Quantum	Area (m <sup>2</sup> )	Quantum/ Inverse Quantum
0.0 - 7.0	+10.0%	180.0 - 184.9	-8.0%
7.1 - 8.0	+9.5%	185.0 - 189.9	-8.5%
8.1 - 9.0	+9.0%	190.0 - 194.9	-9.0%
9.1 - 10.0	+8.5%	195.0 - 199.9	-9.5%
10.1 - 11.0	+8.0%	200.0 - 204.9	-10.0%
11.1 - 12.0	+7.5%	205.0 - 209.9	-10.5%
12.1 - 13.0	+7.0%	210.0 - 214.9	-11.0%
13.1 - 14.0	+6.5%	215.0 - 219.9	-11.5%
14.1 - 15.0	+6.0%	220.0 - 224.9	-12.0%
15.1 - 16.0	+5.5%	225.0 - 229.9	-12.5%
16.1 - 17.0	+5.0%	230.0 - 234.9	-13.0%
17.1 - 18.0	+4.5%	235.0 - 239.9	-13.5%
18.1 - 19.0	+4.0%	240.0 - 244.9	-14.0%
19.1 - 20.0	+3.5%	245.0 - 249.9	-14.5%
20.1 - 21.0	+3.0%	250.0 - 254.9	-15.0%
21.1 - 22.0	+2.5%	255.0 - 259.9	-15.5%
22.1 - 23.0	+2.0%	260.0 - 264.9	-16.0%
23.1 - 24.0	+1.5%	265.0 - 269.9	-16.5%
24.1 - 24.9	+1.0%	270.0 - 274.9	-17.0%
25.0 - 104.9	<b>Nil</b>	275.0 - 279.9	-17.5%
105.0 - 109.9	-0.5%	280.0 - 284.9	-18.0%
110.0 - 114.9	-1.0%	285.0 - 289.9	-18.5%
115.0 - 119.9	-1.5%	290.0 - 294.9	-19.0%
120.0 - 124.9	-2.0%	295.0 - 299.9	-19.5%
125.0 - 129.9	-2.5%	300.0 - 309.9	-20.0%
130.0 - 134.9	-3.0%	310.0 - 319.9	-20.5%
135.0 - 139.9	-3.5%	320.0 - 329.9	-21.0%
140.0 - 144.9	-4.0%	330.0 - 339.9	-21.5%
145.0 - 149.9	-4.5%	340.0 - 349.9	-22.0%
150.0 - 154.9	-5.0%	350.0 - 374.9	-22.5%
155.0 - 159.9	-5.5%	375.0 - 399.9	-23.0%
160.0 - 164.9	-6.0%	400.0 - 424.9	-23.5%
165.0 - 169.9	-6.5%	425.0 - 449.9	-24.0%
170.0 - 174.9	-7.0%	450.0	-24.5%
175.0 - 179.9	-7.5%	> 450.0	-25.0%

## **CALCULATION OF SHOP VALUATION**

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### **Factors Affecting Whole**

Modify Basic Rate according to points for Class of Shop to produce Adjusted Basic Rate (ABR) correct to 10p (rounded down).

Modify ABR by aggregate % points for: -

Access (to whole)

Lighting

Toilets

to produce Final Shop Rate (FSR) correct to 1p (rounded down).

Multiply TRA by FSR to produce Basic Shop Value (BSV) correct to £1 (rounded down).

\*Modify BSV by points for Quantum/Inverse Quantum according to TRA to produce Adjusted Shop Value (ASV).

Add Value for Strong Room to ASV to produce ASV2.

Apply END ALLOWANCE (if applicable) to produce Shop NAV.

\*Where the subject comprises more than one shop, Quantum/Inverse Quantum is to be applied to their aggregated Basic Shop Values having regard to the overall Total Reduced Area of all of the shops.

\*Where "Quantum" field is present, input points are to be used to modify BSV to produce ASV.

\*Where the Property Shop marker on the Basic Rates Screen is set to "Y", the Total Area of All Offices associated with the subject should be added to the Total Shop Reduced Area and Quantum/Inverse Quantum applied according to the Office Quantum Table.

### **Factors Affecting Part**

Modify Area for part according to Floor/Zone to produce First Modified Area (MA-1) rounded down to one decimal place.

Modify MA-1 by points for Return Frontage to produce Second Modified Area (MA-2) (Ground Floors Only) rounded down to one decimal place.

Modify MA-2 by points for Intervening Wall to produce Final Modified Area (FMA) (Ground Floors Only) rounded down to one decimal place.

(For floors other than Ground Floor MA-1 = FMA).

Modify FMA by aggregate % points for: -

Access (to part)

Finish

Layout

to produce Reduced Area (RA) for part rounded down to one decimal place.

Modify RA by aggregate % points for: -

Ceiling Height

Construction

to produce Final Reduced Area (FRA) for part rounded down to one decimal place.

Aggregate FRA for parts to produce Total Reduced Area (TRA).



## **PROPERTY SHOPS**

The situation can exist where unum quid subjects comprise Shop parts and Commercial Office parts, for example, solicitors occupying property shops on the ground floor with their normal offices above.

Where it is deemed appropriate, any unum quid subjects comprising Shop and Commercial Office parts may be valued as "Property Shops". This allows Quantum to be applied to the whole subjects based on the total area of all parts rather than to the Shop and Commercial Office parts independently.

The Shop and Commercial Office parts should be valued as normal except that Quantum should be applied to both the Shop and Commercial Office parts from the Commercial Office Quantum Scheme having regard to the Total Shop Reduced Area and the Total Area of All Offices associated with the subject.

On Commercial Values the Property Shop marker on the Basic Rates Screen should be set to "Y". The Total Area of All Offices associated with the subject will be added to the Total Shop Reduced Area and Quantum/Inverse Quantum applied according to the Commercial Office Quantum Table.

The Summary Screen will show the Shop NAV and Commercial Office NAV together as PROPERTY SHOPS NAV.

Valuers may wish to consider an allowance for Manual Quantum in cases where the shop area is extensive or out of character compared to adjacent retail properties.

## **COMMERCIAL OFFICES (ABERDEEN CITY ONLY)**

These instructions apply to offices in Aberdeen (District 1) only. Separate instructions are provided for offices in Districts 2 - 5.

## **FACTORS AFFECTING WHOLE**

### **CLASS**

For the 2023 Revaluation the Class of Office taken together with location continues to determine the appropriate Basic Rate. However, the number of classes has been reduced to three: Grades A, B & C.

Unlike the scheme adopted outwith Aberdeen City where there is a pattern of percentage additions automatically linking one Class of Office with a "norm", the Class of Office coded primarily records the factual class within which the subject falls. The Basic Rate coded therefore reflects both Class and Location (Situ), (with the exception of Semi Basement Reduction Factors).

<b>Description</b>	<b>Class</b>	<b>%</b>
Grade A	A	0
Grade B	B	0
Grade C	C	0

### **SITUATION**

This two-character alpha field will, like Class, have no effect on Basic Rate but see note re Floor Modification.

	<b>Situ</b>	<b>%</b>	<b>Notes</b>
West End	WE	0	
Queen's Road	QR	0	*
Hill of Rubislaw	HR	0	
Golden Square	GS	0	
Bon Accord Square, Terrace etc	BA	0	
Union Street	US	0	
Harbour Area	HA	0	
Industrial Estates	IE	0	
Commercial Location	CL	0	
Altens	AL	0	
Bridge of Don	BD	0	
Dyce	DY	0	
Prime Four	PF	0	
Tullos	TU	0	
Other Localities	OT	0	

\*Offices in Queen's Road lying to the east of Anderson Drive will be coded as SITU = WE (West End) with QR being reserved for outlying subjects where the 85% Semi Basement allowance is appropriate.

**ACCESS**

	<b>Access</b>	<b>%</b>
Poor access to subject (e.g. pend)	PR	-5

**LIGHTING**

	<b>Light</b>	<b>%</b>
Electric Light	NORM	0
Gas Lamps	GAS	-10
Oil Lamps	OIL	-10

**CENTRAL HEATING**

As with Class of Office the type and quality of heating within an office is reflected in the basic rate and no further adjustment is normally necessary. Accordingly, the type of heating is coded primarily to record factual information in a limited form.

	<b>Heat</b>	<b>%</b>
Full boiler/radiator system	GD	0
Partial installation/"wired in"	FR	0
No fixed form of heating	NO	0

**TOILETS**

	<b>WC</b>	<b>%</b>
Adequate Toilets (exclusive or shared)	YES	0
Inadequate Toilets (exclusive or shared)	PR	-5
No Toilets	NO	-10

**END ALLOWANCE**

For Aberdeen Commercial Offices the end allowance field on the Office Screen of Commercial Values will accept any  $\pm$  percentage (to one decimal place).

Where more than one Basic Rate falls to be applied to an office subject (e.g. £190 Grade A with part £170 Grade B) the following procedure should be adopted.

Enter the Basic Rate applicable to Office 1 on the Basic Rates Screen of Commercial Values. Code Office 1 as normal.

Input a separate Office Header Screen (using F6) and code Office 2 as normal.

Enter a percentage adjustment in the End Allowance field on Office 2 only which will adjust the Basic Rate to the rate applicable to Office 2.

**Example**

Office with part £190 GRADE A and part £170 GRADE B.

Enter £190 as the Basic Rate and code Office 1 as GRADE A. Code Office 2 as GRADE B and enter -5.2% as the end allowance to Office 2 only ( $\pounds 190 - 5.2\% = \pounds 170$ ).

## **FACTORS AFFECTING PART**

### **FLOOR MODIFICATION** (Reduction Factors)

	<b>Floor</b>	<b>Lift</b>	<b>No Lift</b>
Ground Floor	GF	100%	100%
First Floor	1F	100%	100%
Second Floor	2F	100%	90%
Third Floor	3F	100%	75%
Fourth Floor	4F	100%	60%
Fifth Floor and above	*	100%	55%
Loft	LO	20%	20%
Basement Floor	BM	50%	40%
Semi-Basement Floor	SB	95%	**
Lower Ground Floor	LG	100%	100%

\* Fifth floors and above are only likely to occur in purpose-built blocks. The floor mnemonics will follow the numeric/alpha pattern until the tenth floor and above when both characters will be numeric.

\*\* Where floor = SB (and there is no lift) and Situ = WE, Modification Factor will be 90%, otherwise 85%.

### **ACCESS**

	<b>Ac</b>	<b>%</b>
Lift	LF	See Floor
Fair	FR	-5
Poor	PR	-10

### **FINISH**

	<b>Fn</b>	<b>%</b>
Fair	FR	-5
Poor	PR	-10

Note: Finish allowances will not be applied where Construction Code = UW, UC or UL.

### **INTERNAL LAYOUT**

It will be possible to input a percentage increment or allowance in the range  $\pm 10\%$  by 2.5% steps.

### **NATURAL LIGHT**

	<b>NI</b>	<b>%</b>
Poor natural light	PR	-5
No natural light	NO	-15

Note: Natural Light allowances will not be applied where Floor = LO or BM

**CEILING HEIGHT**

	<b>C Ht</b>	<b>%</b>
Where height is less than 2.3m	< 2.3	-5

**Oxter HEIGHT**

	<b>O Ht</b>	<b>%</b>
Where Oxter Height is between 2.0 and 2.2m	2.0 - 2.2	-5
Where Oxter Height is less than 2.0m	< 2.0	-10

**CONSTRUCTION**

	<b>Cn</b>	<b>%</b>
Strong Room	SR	*
Board Room	BR	+25
Unlined Walls	UW	-25
Unlined Ceiling	UC	-10
Unlined Walls & Ceiling	UL	-40

\* Note Where construction = UL and Floor = BM allowance should be -50%.  
In line with Shops (Banks) there is no addition for Strongrooms for 2023

## **QUANTUM**

Quantum allowances will be calculated having regard to the total net internal area before modification for floor level. Where a subject comprises more than one office, quantum is applied to the total Final Office Value according to the total net internal area of all the offices (before modification for floor level). In 2017 the starting point for quantum was 6000m<sup>2</sup>. For 2023 the starting point has reduced to 2000m<sup>2</sup>. There are no additions for inverse quantum.

### **Table OFF Q1**

<b>Area</b>	<b>Quantum</b>
Less than 2,000m <sup>2</sup>	Nil
> 2,000m <sup>2</sup>	-1%
> 3,000m <sup>2</sup>	-2%
> 4,000m <sup>2</sup>	-3%
> 5,000m <sup>2</sup>	-4%
> 6,000m <sup>2</sup>	-5%
> 7,000m <sup>2</sup>	-6%
> 8,000m <sup>2</sup>	-7%
> 9,000m <sup>2</sup>	-8%
> 10,000m <sup>2</sup>	-9%
> 11,000m <sup>2</sup>	-10%
> 12,000m <sup>2</sup>	-11%
> 13,000m <sup>2</sup>	-12%
> 14,000m <sup>2</sup>	-13%
> 15,000m <sup>2</sup>	-14%
> 16,000m <sup>2</sup>	-15%
> 17,000m <sup>2</sup>	-16%
>18,000m <sup>2</sup>	-17%
>19,000m <sup>2</sup>	-18%
>20,000m <sup>2</sup>	-19%
>21,000m <sup>2</sup>	-20%
> 22,000m <sup>2</sup>	-21%
>23,000m <sup>2</sup>	-22%
>24,000m <sup>2</sup>	-23%
>25,000m <sup>2</sup>	-24%
>26,000m <sup>2</sup>	-25%
> 27,000m <sup>2</sup>	-26%
>28,000m <sup>2</sup>	-27%
>29,000m <sup>2</sup>	-28%
>30,000m <sup>2</sup>	-29%
>31,000m <sup>2</sup>	-30%

## **CALCULATION OF COMMERCIAL OFFICE VALUATION (ABERDEEN CITY ONLY)**

### **FACTORS AFFECTING WHOLE**

Modify Basic Rate by points for Class of Office to produce Adjusted Basic Rate (ABR) to nearest 1p.

Modify ABR by points for Situ to produce Modified Basic Rate (MBR) rounded down to the nearest 10p.

Note: Class of Office and Situ will produce no modification of Basic Rate.

Modify MBR by aggregate of points from the following to produce Final Basic Rate (FBR) rounded down to nearest 1p.

Access (to whole)  
Light  
Heat  
WC

Multiply FRA by FBR to produce Basic Office Value (BOV) rounded down to nearest £1.

Modify BOV by points for Quantum/Inverse Quantum to produce Final Office Value (FOV).

Apply END ALLOWANCE (if appropriate) to produce Office NAV.

### **FACTORS AFFECTING PART**

Modify Area for part according to Floor and Lift to produce Modified Area (MA) rounded down to one decimal place.

Modify (MA) by aggregate of points from the following to produce Reduced Area (RA) rounded down to one decimal place.

Access (to part)  
Finish  
Layout  
Natural Light  
Ceiling Height  
Oxter Height  
Construction

Repeat above for each Part and aggregate RA of parts to produce Final Reduced Area (FRA).

## **COMMERCIAL OFFICES (DISTRICTS 2 - 5)**

For the 2023 Revaluation all commercial offices within Grampian continue to be measured on a net internal basis. Differences still exist in the valuation of commercial offices between District 1 and the other districts and the following notes therefore refer only to offices in Districts 2-5. However, it should be noted that the treatment of offices in certain areas around Aberdeen City e.g. Westhill will fall into line with the District 1 scheme. Details of the Aberdeen Office (District 1) calculations appear on pages 42 to 47.

## **FACTORS AFFECTING WHOLE**

### **CLASS**

	<b>Class</b>	<b>2017</b>	<b>2023</b>
Modern or otherwise superior	MODN	+10%	+10%
Normal (former house type)	NORM	0	0
Refurbished Office	REFB	+10%	+10%
Inferior Office	INFR	0	0
Poorest type of Office	POOR	-10%	-10%
Good (purpose built)	GOOD	+10%	+10%
Business Centres	BUSC	0	0
Business Parks	PARK	0	0
Purpose Built	PB	0	0

### **ACCESS**

	<b>Access</b>	<b>2017</b>	<b>2023</b>
Poor access to subject (e.g. pend)	PR	-5%	-5%

### **LIGHTING**

	<b>Light</b>	<b>2017</b>	<b>2023</b>
Electric Light	NORM	0	0
Gas Lamps	GAS	-10%	-10%
Oil Lamps	OIL	-10%	-10%

### **CENTRAL HEATING**

	<b>Heat</b>	<b>2017</b>	<b>2023</b>
Full boiler/radiator system	GD	0	0
Partial installation	FR	0	0
No fixed form of heating	NO	-5%	-5%

### **TOILETS**

	<b>WC</b>	<b>2017</b>	<b>2023</b>
Adequate Toilets (exclusive or shared)	YES	0	0
No Toilets	NO	-10%	-10%
Inadequate toilets	PR	-5%	-5%



## **FACTORS AFFECTING PART**

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### **FLOOR MODIFICATION** (Reduction Factors)

		<b>2017</b>		<b>2023</b>	
	<b>Floor</b>	<b>Lift</b>	<b>No Lift</b>	<b>Lift</b>	<b>No Lift</b>
Ground Floor	GF	100%	100%	100%	100%
First Floor	1F	100%	100%	100%	100%
Second Floor	2F	100%	75%	100%	75%
Third Floor	3F	100%	75%	100%	75%
Fourth Floor	4F	100%	60%	100%	60%
Basement Floor	BM	50%	40%	50%	40%
Semi-Basement Floor	SB	95%	85%	95%	85%

### **ACCESS**

	<b>Access</b>	<b>2017</b>	<b>2023</b>
Lift	LF	See Floor	See Floor
Fair (no major disability but clearly inferior)	FR	-5%	-5%
Poor	PR	-10%	-10%

### **FINISH**

	<b>Finish</b>	<b>2017</b>	<b>2023</b>
Fair	FR	-5%	-5%
Poor	PR	-10%	-10%

(Note: Finish allowances will not be applied where Construction Code = UW, UC or UL).

### **INTERNAL LAYOUT**

It will be possible to input a percentage increment or allowance in the range  $\pm 10\%$  by 2.5% steps.

### **NATURAL LIGHT**

	<b>Nat/Lt</b>	<b>2017</b>	<b>2023</b>
Poor Natural Light	PR	-5%	-5%
No Natural Light	NO	-15%	-15%

**CEILING HEIGHT**

	<b>C/Ht</b>	<b>2017</b>	<b>2023</b>
Where height is less than 2.3m	<2.3	-5%	-5%

**OXTER HEIGHT**

	<b>O/Ht</b>	<b>2017</b>	<b>2023</b>
Where oxter height is between 2.0 and 2.2m	2.0-2.2	-5%	-5%
Where oxter height is less than 2.0	<2.0	-10%	-10%

**CONSTRUCTION**

	<b>Constr</b>	<b>2017</b>	<b>2023</b>
Strongroom	SR	*	*
Board Room	BR	+25%	+25%
Unlined Walls	UW	-25%	-25%
Unlined Ceiling	UC	-10%	-10%
Unlined Walls & Ceiling	UL	-40%	-40%

\*In line with the valuation of Shops (Banks) there will be no increment for Strong Rooms.

**QUANTUM & INVERSE QUANTUM**

For Revaluation 2023, Quantum allowances will be calculated having regard to the total net internal area before modification for floor level. Where a subject comprises more than one office, quantum is applied to the total Final Office Value according to the total net internal area of all the offices (before modification for floor level). The appropriate allowance/addition will be derived from the following tables dependent on the location and nature of the subjects:

**Table OFF Q1**

<u>Area m<sup>2</sup></u>	<u>Quantum %</u>
>75	-0.5%, for each 5.0 (or part thereof) above 75 up to a maximum of -15%.

<u>Area m<sup>2</sup></u>	<u>Inverse Quantum %</u>
< 24.1	+1%, for each 1.0 below 24.1 up to a maximum of +15%.

**Commercial Offices (DISTRICTS 2-5)****TABLE OF01** Offices other than Purpose Built in Westhill, Portlethen etc. and Business Centres

<b>Area (m<sup>2</sup>)</b>	<b>Inverse Quantum</b>	<b>Area (m<sup>2</sup>)</b>	<b>Quantum</b>
0.0 - 10.0	+15.0%	24.1 - 75.0	<b>Nil</b>
10.1 - 11.0	+14.0%	75.1 - 80.0	-0.5%
11.1 - 12.0	+13.0%	80.1 - 85.0	-1.0%
12.1 - 13.0	+12.0%	85.1 - 90.0	-1.5%
13.1 - 14.0	+11.0%	90.1 - 95.0	-2.0%
14.1 - 15.0	+10.0%	95.1 - 100.0	-2.5%
15.1 - 16.0	+9.0%	100.1 - 105.0	-3.0%
16.1 - 17.0	+8.0%	105.1 - 110.0	-3.5%
17.1 - 18.0	+7.0%	110.1 - 115.0	-4.0%
18.1 - 19.0	+6.0%	115.1 - 120.0	-4.5%
19.1 - 20.0	+5.0%	120.1 - 125.0	-5.0%
20.1 - 21.0	+4.0%	125.1 - 130.0	-5.5%
21.1 - 22.0	+3.0%	130.1 - 135.0	-6.0%
22.1 - 23.0	+2.0%	135.1 - 140.0	-6.5%
23.1 - 24.0	+1.0%	140.1 - 145.0	-7.0%
24.1 - 75.0	<b>Nil</b>	145.1 - 150.0	-7.5%
		150.1 - 155.0	-8.0%
		155.1 - 160.0	-8.5%
		160.1 - 165.0	-9.0%
		165.1 - 170.0	-9.5%
		170.1 - 175.0	-10.0%
		175.1 - 180.0	-10.5%
		180.1 - 185.0	-11.0%
		185.1 - 190.0	-11.5%
		190.1 - 195.0	-12.0%
		195.1 - 200.0	-12.5%
		200.1 - 205.0	-13.0%
		205.1 - 210.0	-13.5%
		210.1 - 215.0	-14.0%
		215.1 - 220.0	-14.5%
		>220.0	-15.0%

**TABLE OF02**

Purpose built in Westhill, Portlethen etc. (Same as Aberdeen City Table OFF Q1)

<b>Area</b>	<b>Quantum</b>
Less than 2,000m <sup>2</sup>	Nil
> 2,000m <sup>2</sup>	-1%
> 3,000m <sup>2</sup>	-2%
> 4,000m <sup>2</sup>	-3%
> 5,000m <sup>2</sup>	-4%
> 6,000m <sup>2</sup>	-5%
> 7,000m <sup>2</sup>	-6%
> 8,000m <sup>2</sup>	-7%
> 9,000m <sup>2</sup>	-8%
> 10,000m <sup>2</sup>	-9%
> 11,000m <sup>2</sup>	-10%
> 12,000m <sup>2</sup>	-11%
> 13,000m <sup>2</sup>	-12%
> 14,000m <sup>2</sup>	-13%
> 15,000m <sup>2</sup>	-14%
> 16,000m <sup>2</sup>	-15%
>17,000m <sup>2</sup>	-16%
>18,000m <sup>2</sup>	-17%
>19,000m <sup>2</sup>	-18%
>20,000m <sup>2</sup>	-19%
>21,000m <sup>2</sup>	-20%
>22,000m <sup>2</sup>	-21%
>23,000m <sup>2</sup>	-22%
>24,000m <sup>2</sup>	-23%
>25,000m <sup>2</sup>	-24%
>26,000m <sup>2</sup>	-25%
>27,000m <sup>2</sup>	-26%
>28,000m <sup>2</sup>	-27%
>29,000m <sup>2</sup>	-28%
>30,000m <sup>2</sup>	-29%
>31,000m <sup>2</sup>	-30%

**TABLE OF03**

Business Centres

<b>Area</b>	<b>Quantum</b>
All	Nil

**CALCULATION OF COMMERCIAL OFFICE VALUATION (DISTRICTS 2-5)****FACTORS AFFECTING WHOLE**

Modify Basic Rate by points for Class of Office to produce Modified Basic Rate (MBR) rounded down to nearest 10p.

Modify MBR by aggregate of points from the following to produce Final Basic Rate (FBR) rounded down to nearest 1p.

Access (to whole)  
Light  
Heat  
WC

Multiply FRA by FBR to produce Basic Office Value (BOV) rounded down to nearest £1.

Modify BOV by points for Quantum/Inverse Quantum to produce Final Office Value (FOV).

Apply END ALLOWANCE (if appropriate) to produce Office NAV.

**FACTORS AFFECTING PART**

Modify Area for part according to Floor and Lift to produce Modified Area (MA) rounded down to one decimal place.

Modify (MA) by aggregate of points from the following to produce Reduced Area (RA) rounded down to one decimal place.

Access (to part)  
Finish  
Layout  
Natural Light  
Ceiling Height  
Oxter Height  
Construction

Repeat above for each Part and aggregate RA of parts to produce Final Reduced Area (FRA).

## **CAR PARKING**

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The location code and number of spaces per type should be recorded on the Car Parking screen of Commercial Values.

Provision is made for 4 types of space, Covered spaces , Tarmac surfaced spaces; Gravel surfaced spaces; Others (for tandem spaces etc.)

The value attributable to each type of space is dependent on the location code input. Individual rates should be confirmed by comparison before input. The Location codes and rates applied in each District are summarised below.

### **District 1 – Aberdeen**

<b>Location</b>	<b>Description</b>	<b>Covered/Tarmac</b>	<b>Gravel</b>	<b>Other</b>
AA	Aberdeen Airport	£500	£400	£250
BA	Bon Accord Square	£750	£550	£375
BAT	Bon Accord Tandem	£550	£400	£375
C1	Central Prime	£1,000	£750	£500
C1T	Central Prime Tandem	£700	£500	£250
C4	Central Quaternary	£500	£400	£325
C2T	Central Sec. Tandem	£700	£500	£350
C2	Central Secondary	£1,000	£750	£500
C3T	Central Tert. Tandem	£450	£350	£300
C3	Central Tertiary	£600	£450	£350
CL	Commercial Location	£400	£325	£200
GS	Golden Square	£750	£600	£400
HA	Harbour Area	£700	£550	£350
HAT	Harbour Area Tandem	£500	£400	£275
HRC	Harbour Regent Centre	£700	£550	£350
HR	Hill of Rubislaw	£900	£750	£500
IE	Industrial Estates	£250	£200	£125
OT	Others	£250	£200	£125
PK	Peterculter/Kingswells	£250	£200	£125
PL	Peripheral Locations	£250	£200	£125
PLT	Peripheral Tandem	£250	£200	£125
QR	Queens Road	£750	£550	£375
WE	West End	£750	£550	£375
WET	West End Tandem	£550	£450	£325

### **District 2 – Banff**

<b>Location</b>	<b>Description</b>	<b>Covered/Tarmac</b>	<b>Gravel</b>	<b>Other</b>
B1	Peterhead	£250	£165	£125
B2	Fraserburgh	£175	£115	£85
B3	Small Burghs	£150	£100	£75
B4	Villages	£75	£50	£35
B5	Rural	£50	£35	£25

**District 3 & 4 – Gordon/Kincardine & Deeside**

<b>Location</b>	<b>Description</b>	<b>Covered/Tarmac</b>	<b>Gravel</b>	<b>Other</b>
KG1	KDG01	£250	£165	£125
KG2	KDG02	£175	£115	£85
KG3	KDG03	£150	£100	£75
KG4	KDG04	£100	£65	£50
KG5	KDG05	£100	£65	£50
KG6	KDG06	£75	£50	£35
KG7	KDG07	£50	£35	£25

**District 5 - Moray**

M01	Elgin Central	£500	£325	£250
M02	Elgin Secondary	£300	£200	£150
M03	Elgin Tertiary	£250	£170	£125
M04	Elgin Quarternary	£200	£150	£100
M05	Elgin Suburbs/Free Parking	£175	£130	£100
M06	Forres Central	£175	£130	£100
M07	Buckie & Keith Central	£150	£100	£75
M08	F/B/K Secondary	£100	£70	£50
M09	F/B/K Tertiary/Small Towns	£100	£70	£50
M10	Villages/Small Towns 2	£75	£50	£40
M11	Rural	£50	£35	£25

**CALCULATION OF CAR PARKING VALUATION**

Multiply the Number of Spaces per Type by rate for each of four types and aggregate results to produce CAR PARK VALUE.

Apply End Allowance (if appropriate) to CAR PARK VALUE to produce CAR PARKING NAV.



**PETROL FILLING STATIONS**

For Revaluation 2023, the valuation of petrol filling stations in Grampian will be carried out manually by reference to the SAA recommendations contained in Industrial Properties Committee Practice Note 12.

Commercial Values should not be used for the valuation of petrol filling stations.

## **LOCK-UP GARAGES**

The Scheme of Valuation for 2023 has been altered from that applied in 2017. Special consideration will no longer be given to the Central and Commercial Areas of Aberdeen. Where the scheme is to be applied in Aberdeen, no Level of Value adjustment will be made. In Districts 2-5, no Lock-Up Basic Rate requires to be input to Commercial Values - the existence of a Lock-Up record is sufficient to enable Commercial Values to value it. In District 1, 99.99 should be input as the Lock-Up Basic Rate.

### **TYPE**

Single Car Garage	<b>Type</b> SGL
Double Garage	DBL

### **ACCESS**

	<b>Access</b>	<b>2017</b>	<b>2023</b>
Garage with Tandem Access	TAN	-25%	-25%

### **FLOOR**

	<b>Floor</b>	<b>2017</b>	<b>2023</b>
Concrete	CONC	0	0
Cobbles	COBL	0	0
Sleeper	SLP	0	0
Unmade (earth floor)	EA	-10%	-10%

### **WALLS**

	<b>Walls</b>	<b>2017</b>	<b>2023</b>
Concrete Block/Brick	CB	0	0
Stone/Granite	ST	0	0
Corrugated Sheet	CS	-10%	-10%
Pre-Cast Panels (eg Marley)	PC	0	0
Weatherboarding	TIMB	-10%	-10%

### **OPEN**

Allowance under this heading will be appropriate only when the Garage has no door and will be achieved by input of code "NODR" which will attract -25%.

**ROOF**

As in 2017, no allowance will be made for roof type and the existing mnemonics will remain effective.

	<b>Roof</b>
Corrugated Sheet	CS
Timber & Felt	FELT
Tiled	TILE
Slated	SLATE
Roof Present	YES

**AGE**

The actual age of the lock-up should be recorded. This is for information purposes only and is not used in any calculation.

**LIGHT**

The presence of electric light/power will be indicated by use of the mnemonic "YES" but no allowance/addition will be made to value.

**CONDITION**

	<b>Cond</b>	<b>2017</b>	<b>2023</b>
Poor Overall Condition	PR	-25%	-25%

**END ALLOWANCE**

It will be possible to input an end allowance of up to -10% by 2.5% steps.

**NUMBER IDENTICAL**

Each screen will be capable of calculating value for up to 99 identical lock-ups comprising a single entry by input of the appropriate number at "NO IDENT".

## **CALCULATION OF LOCK-UP VALUATION**

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### **DISTRICTS 2 - 5**

Select BASIC VALUE (BV) according to AREA from Table 1.

Modify BV, where ACCESS = TAN by 0.75 to produce MODIFIED BASIC VALUE 1 (MBV1) rounding off to nearest £1. (£0.50 down)

Modify MBV1 by aggregate of points for: -

Floor  
Walls  
Open  
Roof  
Light  
Water

to produce MODIFIED BASIC VALUE 2 (MBV2) rounding off to nearest £1. (£0.50 down)

Modify MBV3 by points for END ALLOWANCE to produce FINAL BASIC VALUE (FBV) rounding off to nearest £1. (£0.50 down).

Multiply FBV by NUMBER IDENTICAL to produce LOCK-UP NAV.

### **LOCK-UP CALCULATION - DISTRICT 1**

The Level of Value field should be coded "99.99" and in such cases the Lock-Up Calculation will be as for Districts 2-5, except that the Basic Value (BV) will be taken from Table 2.

## **LOCK-UP GARAGES - TABLES OF BASIC VALUE**

### **TABLE 1 - To be applied in Districts 2 - 5**

<b>Area m<sup>2</sup></b>	<b>Value £</b>
< 11.0	250
11.0 -26.0	440
26.1 -30.0	600
30.1 -40.0	750
> 40.0	900

### **TABLE 2 - To be applied in Aberdeen**

<b>Area m<sup>2</sup></b>	<b>Value £</b>
< 12.0	600
12.0 - 26.0	1200
26.1 - 40.0	2900
> 40.0	4000

## **SUMMARY**

The preceding pages have dealt with the calculation of NAV for Buildings, Industrial Offices, Yards, Plant, Tanks, Shops, Commercial Offices, Car Parks. and Lock-up Garages.

The Summary Screen will provide the Total NAV for each item and will calculate Final NAV in the following manner.

Where NAV has been calculated for an item: -

Aggregate NAV of each Building (or Storey) to produce BUILDINGS NAV (NAV-1).

- (i) Where appropriate, calculate allowance for LACK OF TOILETS and deduct from NAV-1 to produce NAV-2.

Aggregate NAV of each Industrial Office (or Part) to produce INDUSTRIAL OFFICE NAV and aggregate with NAV-2 to produce NAV-3.

- (ii) Where appropriate, calculate allowance for INSUFFICIENT SITE and deduct from NAV-3 to produce NAV-4.

Where appropriate, calculate amount of QUANTUM/INVERSE QUANTUM allowance/addition as per Table Q1 and aggregate with NAV-4 to produce NAV-5.

Aggregate YARD NAV with NAV-5 to produce NAV-6.

Aggregate PLANT NAV with NAV-6 to produce NAV-7.

- (iii) Aggregate SHOP NAV with NAV-7 to produce NAV-8.

Aggregate OFFICE NAV with NAV-8 to produce NAV-9.

Aggregate CAR PARK NAV with NAV-9 to produce NAV-10.

Aggregate LOCK-UPS NAV with NAV-10 to produce NAV-11.

- (iv) Aggregate REMAINDER NAV with NAV-11 to produce NAV-12.

- (v) Where appropriate calculate amount of END ALLOWANCE and aggregate with NAV-12 to produce NAV-13.

Round NAV-13 in accordance with Table ROUND 1 overleaf to produce FINAL NAV and RV.

**NOTES**

- (i) Where there are no toilets available to serve the Buildings the WC field on the Basic Rate Screen should have input = "NO". This will generate an allowance of -5%.
- (ii) The amount of the Insufficient Site Allowance is dependent on the Site Factor which is calculated on the Yard Screen.
- (iii) In the case of Yards, Shops, Offices and Lock-Ups, allowances including quantum/inverse quantum (where appropriate) are calculated via the appropriate screen and therefore the final NAV only will be carried to the summary. Where any of these items form part of a larger unum quid any overall End Allowance will be applied to the aggregated unum quid NAV.
- (iv) The amount of any Remainder value should be input to the Remainder field on the Summary Screen.
- (v) The % amount of any End Allowance should be input to the End Allowance field on the Summary Screen.

**ROUNDING OF FINAL NET ANNUAL VALUE****Table ROUND 1**

<b>Range of Values</b>	<b>Amount of Rounding</b>
Up to £50	No rounding
£51 - £100	Rounded down to the nearest £5
£101 - £250	Rounded down to the nearest £10
£251 - £1,000	Rounded down to the nearest £25
£1,001 - £2,500	Rounded down to the nearest £50
£2,501 - £10,000	Rounded down to the nearest £100
£10,001 - £50,000	Rounded down to the nearest £250
£50,001 - £100,000	Rounded down to the nearest £500
£100,000 - £500,000	Rounded down to the nearest £1,000
£500,001 - £1,000,000	Rounded down to the nearest £5,000
>£1,000,000	Rounded down to the nearest £10,000

Up to £10,000 where the value ends in £96 or above, round up to the next £100.

Between £10,000 & £500,000 where the value ends in £996 or above round up to the next £1,000.

Between £500,000 & £1,000,000 where the value ends in the range £4,960 - £4,999 or £9,960 - £9,999 round up to the next £5000 or £10,000.

Above £1,000,000 where the value ends in the range £9,960 - £9,999 round up to the next £10,000.

## **Manual Summary**

At present, the SUMMARY SCREEN provides four fields, **App NAV**, **App RV**, **NAV** and **RV** to manually override the calculated values.

Entering figures in these fields overrides the calculated values when transferred to the Valuation Roll. Where these fields are used, they should be blanked if the subject is subsequently updated or replaced by a more appropriate manual value.

The need for this field to be used should be limited to minor value differences - any major difference should call into question the coded data in respect of the subjects.

In every case, both the **CALCULATED** and **MANUAL** values will be displayed in the, **App NAV**, **App RV**, **NAV** and **RV** fields along the bottom of the screen

.



**AGE AND OBSOLESCENCE ALLOWANCES****APPENDIX 1**

The following table shows the percentage allowances recommended by the SAA for Age and Obsolescence in Buildings for the 2023 Revaluation.

Year	SAA Rec. %	Year	SAA Rec. %
2023	0	1994	-24
2022	-0.5	1993	-25
2021	-1	1992	-26
2020	-1.5	1991	-27
2019	-2	1990	-28
2018	-2.5	1989	-29
2017	-3	1988	-30
2016	-3.5	1987	-31
2015	-4	1986	-32
2014	-4.5	1985	-33
2013	-5	1984	-34
2012	-6	1983	-35
2011	-7	1982	-36
2010	-8	1981	-37
2009	-9	1980	-38
2008	-10	1979	-39
2007	-11	1978	-40
2006	-12	1977	-41
2005	-13	1976	-42
2004	-14	1975	-43
2003	-15	1974	-44
2002	-16	1973	-45
2001	-17	1972	-46
2000	-18	1971	-47
1999	-19	1970	-48
1998	-20	1969	-49
1997	-21	1968	-50
1996	-22	Pre 1968	-50
1995	-23		

**QUANTUM/INVERSE QUANTUM****APPENDIX 2****Buildings and Industrial Offices**

The overall area of all Buildings and Industrial Offices should be determined and the appropriate allowance/addition derived from the following tables: -

Area		Quantum Allowance	Area		Quantum Allowance
0.0	- 39.9	+ 75%	2,600.0	- 2,799.9	- 15%
40.0	- 59.9	+ 72%	2,800.0	- 2,999.9	- 16%
60.0	- 69.9	+ 69%	3,000.0	- 3,499.9	- 17%
70.0	- 79.9	+ 66%	3,500.0	- 3,999.9	- 18%
80.0	- 89.9	+ 63%	4,000.0	- 4,999.9	- 19%
90.0	- 99.9	+ 60%	5,000.0	- 5,999.9	- 20%
100.0	- 109.9	+ 57%	6,000.0	- 6,999.9	- 21%
110.0	- 119.9	+ 54%	7,000.0	- 7,999.9	- 22%
120.0	- 129.9	+ 51%	8,000.0	- 8,999.9	- 23%
130.0	- 139.9	+ 48%	9,000.0	- 9,999.9	- 24%
140.0	- 149.9	+ 45%	10,000.0	- 10,999.9	- 25%
150.0	- 159.9	+ 42%	11,000.0	- 11,999.9	- 26%
160.0	- 169.9	+ 39%	12,000.0	- 12,999.9	- 27%
170.0	- 179.9	+ 36%	13,000.0	- 13,999.9	- 28%
180.0	- 189.9	+ 33%	14,000.0	- 14,999.9	- 29%
190.0	- 199.9	+ 30%	15,000.0	- 15,999.9	- 30%
200.0	- 209.9	+ 27%	16,000.0	- 16,999.9	- 31%
210.0	- 219.9	+ 24%	17,000.0	- 17,999.9	- 32%
220.0	- 229.9	+ 21%	18,000.0	- 18,999.9	- 33%
230.0	- 239.9	+ 18%	19,000.0	- 19,999.9	- 34%
240.0	- 249.9	+ 15%	20,000.0	- 21,999.9	- 35%
250.0	- 279.9	+ 12%	22,000.0	- 23,999.9	- 36%
280.0	- 309.9	+ 9%	24,000.0	- 25,999.9	- 37%
310.0	- 339.9	+ 6%	26,000.0	- 27,999.9	- 38%
340.0	- 399.9	+ 3%	28,000.0	- 29,999.9	- 39%
400.0	- 799.9	Nil	30,000.0	- 31,999.9	- 40%
800.0	- 899.9	- 1%	32,000.0	- 33,999.9	- 41%
900.0	- 999.9	- 2%	34,000.0	- 35,999.9	- 42%
1,000.0	- 1,099.9	- 3%	36,000.0	- 37,999.9	- 43%
1,100.0	- 1,199.9	- 4%	38,000.0	- 39,999.9	- 44%
1,200.0	- 1,299.9	- 5%	40,000.0	- 41,999.9	- 45%
1,300.0	- 1,399.9	- 6%	42,000.0	- 43,999.9	- 46%
1,400.0	- 1,499.9	- 7%	44,000.0	- 45,999.9	- 47%
1,500.0	- 1,599.9	- 8%	46,000.0	- 47,999.9	- 48%
1,600.0	- 1,699.9	- 9%	48,000.0	- 49,999.9	- 49%
1,700.0	- 1,799.9	- 10%	> 49,999.9		- 50%
1,800.0	- 1,999.9	- 11%			
2,000.0	- 2,199.9	- 12%			
2,200.0	- 2,399.9	- 13%			
2,400.0	- 2,599.9	- 14%			



**APPENDIX 3**  
**OS map of Aberdeen City Centre**

