



PART 4

VALUATION OF MISCELLANEOUS WORKSHOPS & STORES

1 GENERAL

This miscellaneous group of subjects includes a multitude of property descriptions covering all types of workshops and stores of various sizes and construction. This distinct group are to be considered separately from the other three main groupings, i.e. Standard, Nest, and Mills and Works. This group of subjects will be valued on the separate Part 4 Valuation System, using the rates and allowances set out in this Practice Note.

Below is a synopsis of the type of Workshop/Store to be found throughout the Tayside Valuation Joint Board area and from this list one should be able to value any subject which is clearly outside the criteria laid down for Standard, Nest, or Mills and Works type premises.

2 BASEMENT STORES AND WORKSHOPS

Usually these are basements of subjects in old tenements or shops etc. with a separate access off a pend or at the rear of the building. A basement might be created by the topography of the ground and be of basement level at one end and semi-basement or even ground floor level at the other. Discretion must be used when deciding whether the subject is or is not a basement.

3 TENEMENT AND HOUSE TYPE STORES AND WORKSHOPS

Normally a former flat in a tenement block or a former cottage now used as a store or workshop. More often than not the store or workshop is on the ground floor but occasionally former upper floor houses are used for this purpose.

4 SHOP TYPE STORES AND WORKSHOPS

This category comprises former shop premises, usually in secondary situations. Care must be taken and discretion used in deciding whether the subjects should continue to be valued as a shop at the appropriate Zone A rate for that particular street or at a rate commensurate with the Part 4 level. Have regard to any local rental evidence.

5 PURPOSE BUILT STORES AND WORKSHOPS

These normally comprise single storey buildings, though can extend over 2 or more

floors. Construction can vary widely from modern portal frame buildings to brick construction with asbestos roofs, to old stone and slated subjects. Exceptionally, construction may be corrugated iron, corrugated asbestos or timber structures.

Consideration should be given to valuation of more modern structures in accordance with the "Standard" buildings (Part 1) or "Nest Factories and Small Industrial" (Part 2) valuation instructions, depending on circumstances. Careful judgement is required to place the subject into the correct category and in addition to construction, location must be carefully considered. Most of these structures are occupied by small businesses.

6 SCHEME OF VALUATION

The rates per m² are derived from rents fixed at or around the tone date of 1 April 2022. Subjects considered to be Part 4 properties are placed into one of seven classes as detailed in section 11 below. The appropriate class to adopt will depend on a number of factors: construction, location (in a recognised industrial location or mixed use area), services enjoyed, degree of refurbishment carried out and age of the building.

Given the spread of properties that fall to be valued under this approach, it will be found that the quality of services within the buildings may vary widely. Care should be taken when considering whether allowances are due as the rate adopted may already account for the particular circumstances.

7 YARDS

This class of subject does not necessarily have a yard space as a normal adjunct to the property. If there is no yard space, an allowance is not normally given. However if the rate applied is similar to local Part 1 or Part 2 rates, then an allowance may be merited in these circumstances. Some do have yards which exceed the tolerance of 1½ times the total gross external area of the footprint of the buildings. In that instance, reference should be made to the Yards & Ground valuation instruction.

8 TOILET FACILITIES

The basic rates have been arrived at from an analysis of the rents of subjects which do have toilet facilities. If toilet facilities do not exist or are in limited supply deduct up to 5% of basic rate. In some of these subjects the toilet facilities will be very poor although functional. Where the property comprises more than one building, this matter should be considered in relation to the facilities available within the entire complex. Any allowance should normally apply to the whole complex and not the individual buildings.

9 CLASSIFICATION OF STORES & WORKSHOPS

Care should be taken to adopt a classification commensurate with the age, construction, condition and degree of refurbishment of the building. Whilst it is likely that the oldest buildings with little adaptation will be valued as Part 4.1s, age alone is not the principal determinant. Construction, condition and services enjoyed will inform the appropriate classification to adopt.

Class 4.1

Generally the oldest and poorest buildings to value. Often of single storey stone or brick construction with a mix of roof coverings and internally concrete floor or similar.

Adequate electric light will be assumed but no heating. Expected to be wind and watertight with little or no improvements or adaptation.

Class 4.2

A similar specification to Part 4.1, but generally in better condition or having some modest improvements carried out since being constructed.

Class 4.3

Generally single storey brick or concrete block building with an unlined flat or pitched roof supported on light steel or timber roof trusses. There is adequate electric light but no heating.

Class 4.4

Generally single storey brick built, concrete block, or equivalent construction, with an unlined roof on light roof trusses. There is adequate electric light but no heating.

Class 4.5

Generally built using modern construction methods with single storey brick or concrete block external walls, light on a steel or portal frame with a profile sheeting, asbestos or metal decking roof and concrete floor. Includes adequate electric light but not heating. When the building is in a recognised industrial location, or is of superior construction to the norm, it may be more appropriate to consider a Standard (Part 1) or Nest Factories and Small Industrial Subjects (Part 2) valuation approach.

Condition Classes 4.1 to 4.5

No further allowance should normally be made for condition. However, further allowances where the buildings are in particularly poor condition but are still useable may be applied up to a maximum of 30%. When large allowances are being granted, consideration should be given to whether the subject is being valued at the appropriate Part 4 class.

Class 4.6

The nominated rates shall apply to subjects of timber, corrugated iron or single sheet asbestos construction. Adjustment for age and condition will be a matter for consideration by the valuer having regard to the particular circumstances in each case.

The following table is provided for adjustment of **Class 4.6 rates only**.

Age & Condition	Adjustment
Old - Poor condition	deduct up to 30%
Reasonable condition	N/A
Modern - New condition	add up to 50%

Class 4.7 – Tenements/Cottages

These subjects comprise former tenement flats or former cottages occupied for the purpose of a workshop or storage only. As they are different in character to the other Part 4 subjects they have been considered on their own merits. When there is limited rental evidence, consideration to be given to other local Part 4 rates adopted.

10 CLASS 4 – STORES & WORKSHOPS – TABLE OF RATES

The rates should be applied according to classification and location.

Do not interpolate between these rates. If the valuer considers none of the descriptions are entirely appropriate, then an allowance of up to 10% can be granted.

Where a building has been refurbished it may be more appropriate to adopt an alternative classification.

10.1 Table of Basic Rates per m²

Location	Class	Class	Class	Class	Class	Class	Class
	4/1	4/2	4/3	4/4	4/5	4/6 Temp.	4/7 Tenement
Dundee City	£34	£34	£42	£42	£55	£22	£32
Perth & Kinross							
Perth City	£30	£40	£40	£40	£55	£18	£18
Kinross	£30	£30	£30	£30	£45	£16	£16
Milnathort	£30	£30	£30	£30	£45	£16	£16
Main Burghs	£30	£30	£30	£30	£45	£16	£16
Small Burghs	£30	£30	£30	£30	£33	£15	£15
Villages	£25	£23	£23	£23	£30	£10	£10
Landward	£25	£23	£23	£23	£30	£10	£10
Angus							
Main Burghs	£30	£30	£30	£30	£40	£11	£15
Small Burghs & well located Landward	£25	£25	£25	£25	£28	£11	£13
Villages	£22	£22	£22	£22	£22	£8	£8
Landward	£22	£22	£22	£22	£22	£8	£8

It may be appropriate to adopt a higher rate where subjects in a landward area are situated in a good location e.g. adjacent to the A90 Perth to Aberdeen road where rental evidence supports this approach.

10.2 Multi Storey Buildings: Floor Allowances

Where the property is a multi storey building or is located on a floor other than ground floor, allowances should be applied in accordance with Section 8 of the Part 1-instruction.

10.3 Offices: Enhanced Rate

Where offices are present in addition to workshop and storage areas, consideration should be given to their quality and extent in comparison with the remainder of the subject. Where, in the opinion of the valuer, it is appropriate to value office areas at a higher rate than the proposed rate for the Store/Workshop, either a full office rate (+50%) or mid rate (+25%), dependent on circumstances, should be selected.

11 PORTABLE CABINS

Reference should be made to the Portable Cabins and Similar Subjects valuation instruction.

12 AIRCRAFT HANGARS

It is not proposed to nominate in this main Industrial Report rates for the types of subjects which are to be found on former wartime airfields e.g. Montrose and Errol, and on ex-Ministry of Defence Establishments e.g. Dalcrue, Almondbank. These subjects will be valued on the Comparative Principle having regard to the local rental evidence available.

13 ADJUSTMENT TO BASIC RATES

13.1 Heating

Heating installations are not normally present in this class of property. Where found add in accordance with the following table:-

Standard	Addition to Basic Rate (m ²)
Poor - an insufficient number of heating units or dated units providing limited coverage	5%
Fair - heating units providing background heating/partial coverage only	7½%
Standard - heating units of a type commensurate with the age of the building providing full coverage	10%
Superior - most comprehensive system of heating units, may be computer controlled	12%

13.2 Air Conditioning

Most unlikely to be found in Stores or Workshops but if found follow the guidance in Part 1 Industrial instruction at 4.3.2.

13.3 Lighting

The nominated rates are inclusive of adequate lighting. If, in the opinion of the valuer, the lighting is thought to be less than adequate or lacking altogether having regard to the classification deduct up to 10%. An addition of 2.5% may be made if the lighting is considered to be superior.

13.4 Other Additions (Workshop and Stores Buildings)

- a) Roof & Wall Insulation - If present, check that the subject has been correctly classified.
- b) Floor Finishes - Normal finishes are already included in the basic rate. If exceptional cases are found-refer to table 4.3.5 of Part 1 for guidance.
- c) Internal Wall Finishes - Normal finishes are already included in the basic rate. The multitude of wall finishes to be found in this type of subject does not appear to matter to existing tenants and no addition should be made to the basic rate unless the

finish is superior and is necessary for the process carried out by the occupier, e.g. food safe, wipe clean surface. See 4.3.5 of Part 1.

- d) Sprinklers - Unlikely to exist but if found follow the additions at 4.3.5 of Part 1.
- e) Extra Wallhead Height - May be found in a small number of cases. Care should be taken in applying the additions at 4.3.4 of Part 1 as this may be a legacy of the building's previous specialised use.

13.5 Deductions (Store & Workshop Buildings)

	Deduction from Basic Rate
Lack of Roof Insulation	Nil
Inferior Floor Finish	
Unscreened Concrete Floor	Nil
Gravel or Hardcore floor	10%
Earth Floor	20%
Lower than normal wallhead	
There is no 'normal' height for this type of Store or Workshop but it is considered reasonable to give allowance if less than the following -	
3.0m	2%
2.5m	4%
2.0m	6%

13.6 Open Fronted Building

Where a building has an open front – deduct 15% from the basic rate.

Where a building is open on 3 sides - deduct 50% from the basic rate. Compare with the recommendations for canopies at 12.1 of Part 1.

14 DISABILITIES

The following deductions may be applied to individual buildings or to the whole subject as the case may be, according to circumstances.

- 1) Variation in floor levels Up to 2½%
- 2) Poor Access Up to 5%

It must be remembered that this class of subject will have features such as "Poor Building Design" or "Bad Shape and layout of site, etc." inherent in the buildings and no further allowance should be given as the norm takes account of such matters or similar matters which may be considered a drawback in the type of buildings categorised in the Part 1, 2 and 3 valuation instructions.

15 QUANTUM

Allowance for quantum is to be determined by the total area of all the buildings which the subject comprises. The actual allowance to be applied will be interpolated between the points noted below. When not a whole number, below .5 to be rounded down, .5 or above to be rounded up. The following table should be used:-

AREA m ²	Allowance %
<100	0%
100	1%
125	5%
150	10%
175	12.5%
200	15%
225	17.5%
250	20%
275	21.67%
300	23.33%
325	25%
350	26.67%
375	28.33%
400	30%
425	32.5%
450	35%
475	37.5%
500	40%
550	41%
600	42%
650	43%
700	44%
750	45%
800	46%
850	47%
900	48%
950	49%
>1,000	50%

There may in some instances be a case for applying an inverse quantum adjustment to subjects below 50m².

Please examine any available rental evidence and consult with the Principal Valuer or Assistant Assessor before applying inverse quantum.