

VALUATION OF NON-DOMESTIC LOCK-UP GARAGES & CAR PARKING SPACES

1.0 INTRODUCTION

- 1.1** This instruction provides guidance on the levels of value to be applied to non-domestic lock-up garages and car parking facilities.

2.0 SUBJECTS INCLUDED

- 2.1** Any lock-up, range of lock-ups, car parking spaces whether open or secure within an office development and any similar structures or areas which are pertinents of commercial, industrial or other non-domestic property which require to be entered in the Valuation Roll.

3.0 SUBJECTS EXCLUDED

- 3.1** In terms of the Council Tax (Dwellings) (Scotland) Regulations 1992, garages, car ports and car parking stances:

“(a) the use of which is ancillary to, and which is used solely in connection with another dwelling; and

(b) which is used wholly or mainly for the accommodation of one or more private motor vehicles.

OR

(c) which are used wholly or mainly for the storage of articles of domestic use (including cycles and other similar vehicles);

are deemed included as a dwelling for the purposes of Council Tax and therefore do not enter the Valuation Roll”.

- 3.2** Open and multi-storey car parks operated commercially or provided by a local authority or developer.

- 3.3** Lock-up garages used for vehicle repair work or other commercial activities.

- 4.0** /

4.0 DESCRIPTION TO BE USED IN THE VALUATION ROLL

4.1 Lock-up

The description "Lock-up" ("Lock-ups" or "Lock-up range") will continue to be used to cover a building or compartment within a building suitable for housing one or more cars, and having doors which may be locked by the occupier.

4.2 Car Park or Car Space

The above descriptions will be applied to any car spaces which are in the open or are located within an office development where there is direct access to the office accommodation above.

5.0 APPROACH TO VALUATION

5.1 Lock-up and car space values will be arrived at by using the Comparative Principle and having regard to the rents prevailing as at 1 April 2024. All subjects should be valued using a rate per space basis.

5.2 Lock-ups

In the absence of any information concerning the number of parking spaces, the following table can be used for guidance:

OVERWALLS AREA OF LOCK-UP (M ²)	NUMBER OF CAR SPACES
15 to 27	1
27 to 35	2
35 to 45	3

5.3 Open Car Spaces

Car spaces which are not secure (contained within a lockable building), although they may be covered to some extent, should be treated as open spaces.

5.3.1 Secure Modern Office Development Spaces

This classification refers solely to car spaces within office buildings (usually basement) which are fully enclosed, secure and can be accessed direct from the building without having to go outside. To qualify as such a space, all of the above criteria must be met.

Other car spaces which are contained within a building and therefore secure, but where there is no direct access to offices above do not come under this heading. Such spaces should be valued on the rate per lock-up space level.

5.4 General

5.4.1 Lock-ups

The main elements contributing to value are:

- situation
- car holding capacity
- construction
- services
- shape/layout/access problems.

5.4.2 Car Spaces

The main elements contributing to value are:

- situation
- open or covered
- surface finish
- services
- accessibility.

6.0 VALUATION

The internal electronic parking map can be used to view values within zones:

- i) use the “identity” tool (white “i” on a blue background);
- ii) check on the area of interest on the map;
- iii) the zone designation and rates for lock-ups and car spaces (open and secure) are displayed.

6.1 Lock-ups Basic Rate Table

Zone	Rate Per Space		
	Brick/Stone (£)	Pre-fab (£)	T/Metal (£)
A	2,500	2,500	2,500
B	2750	2,750	2,750
C	2,000	2,000	2,000
D	1,600	1,600	1,600
E	1,300	1,300	1,300
F	1,100	1,100	1,100
P (peripheral)	1,100	1,100	1,100
Edinburgh Park	1,100	1,100	1,100
County Town	1,000	1,000	1,000
Counties	800	800	800

6.1.2 Construction

The basic standards of construction are recognised in the lock-up value tables provided.

“BRICK/STONE”	Traditionally constructed, modern, brick, roughcast or stone walled garage, with corrugated sheet, timber and felt lean-to, or pitched slated roof. Concrete floor. Headroom inside about 2.10m or more. Timber double door, roller track doors, or “up and over” timber or metal door. NO INTERNAL SERVICES.
“PRE-CAST”	Modern, breeze or pre-cast concrete block walls, generally with a roughcast finish. Corrugated sheet, concrete panelled or timber and felt covered roof. Concrete floor. Headroom inside about 2.00m. NO INTERNAL SERVICES. “Marley” and “Kencast” garages are of this type.
“TIMBER/OTHERS”	Lightly constructed with cedar or similar timber or timber framed and sheeting covered walls. Good timber and felt or corrugated sheet roof. Concrete or other similar laid floor. Headroom inside just under 2.00m or even less. NO INTERNAL SERVICES.

6.2 Open Car Spaces and Secure Office Development Car Spaces Basic Rate Table

Zone	Open Space		Secure Modern Office Spaces (£)
	Tar/Conc. (£)	Ash/Gravel (£)	
A	2,200	2,000	2,500
B	2,200	2,000	2,500
C	1,400	1,300	2,000
D	1,100	1,000	1,600
E	800	750	1,100
F	500	450	700
Edinburgh Park & South Gyle	400	350	700
P (peripheral)	350	300	500

West Lothian

Linlithgow - £200

Livingston and Bathgate - £100

Livingston and Bathgate – Secure Modern - £100

Other County Towns - £100

Counties - £50

East Lothian

Haddington - £350

County Towns - £200

Counties - £50

Midlothian

Dalkeith - £150

Other County Towns - £100

Counties - £50

Variation to the Above Table:

The basic rate per space in the above table may be varied, but only in certain circumstances, where there is a body of evidence for a development or a location clearly showing a different level of value.

Car Parking maps of the City of Edinburgh and Edinburgh City Centre showing the relevant zones can be found in Appendices 1 and 2 of this practice note.

6.3 Adjustments

6.3.1 Lock-ups

Additions	To Basic Amount
Electricity	Add 2%
Water Within the garage - cold water standpipe and tap	Add 3%
Central Heating According to the extent and degree of heating provided	Up to 4%
Superior Quality If a lock-up is clearly of superior quality to the normal specification for its type having, for example, tiled walls, a tiled inspection pit, a toilet and washing facilities. Note, where a lock-up is being used for a commercial operation reference should be made to the appropriate valuation instruction and the description amended accordingly.	Up to 25%

Deductions	From Basic Amount
Tandem housing necessary in a double or multi car lock-up	Deduct 10%
Restricted length or width in single or multi car lock-up (eg a tight 2 car lock-up)	Deduct up to 10%
Shape/layout/offset/awkward access, difficult to negotiate	Deduct up to 10%
Floor of blaes, gravel or earth	Deduct 10%
No front door	Deduct 10%
Poor quality	Deduct 10%
Marginally inferior to the basic specification but quite serviceable	Deduct up to 10%
Noticeably poorer than specification and offering restricted shelter	Deduct up to 25%
Dilapidated or ruinous state - clearly at the end of its useful life	Deduct as req'd to produce open car space value
Access by long, unmade road - in an isolated location	Deduct 10%

Where a number of adjustments require to be aggregated staff must ensure that the residual value makes sense and fairly represents the annual worth of the unit.

In central areas where the lock-up rate is the same as the open space rate, allowances for quality/poor specification should not normally be made.

6.3.2 Car Spaces

While car space rents do not appear to vary according to size, there is a basic assumption that each one will be sufficient in area to allow careful access to either side of the vehicle and some scope for manoeuvring within the car parking area, a level, even surface and reasonable access from the street or lane outwith the subject.

Additions	To Basic Amount
Note - no additions should be made for Secure office development spaces which reflect the presence of electricity and water.	
Electricity	Add 2%
Water Within covered parking area - cold water standpipe and tap	Add 3%
Floodlighting Providing a high standard of external lighting	Up to 10%

Deductions	From Basic Amount
Uneven surface	Deduct up to 10%
Tandem arrangement of spaces - from front spaces - from rear spaces	Deduct 5% Deduct 15%
Awkward shape giving rise to parking difficulties	Deduct up to 10%

6.4 Car Ports

The value of any car port which remains in valuation comprises two elements - the physical structure value and the value of the site.

Car ports are to be valued on the basis of "open space" value plus an addition, up to a maximum of 10%, to reflect the degree of cover. However, this figure should not exceed the lock-up rate for the area.

6.5 Lock-up Range

The basic value of each lock-up whether it stands on its own or is part of a larger entry covering a whole range of lock-ups in one occupation, will be the same (assuming all other elements to be similar).

Values which cover a number of lock-ups operated commercially should be modified by way of an end adjustment of 25% to cover the elements of management and tenant's profit.

6.6 Ancillary Accommodation

Any ancillary accommodation such as lofts, stores, etc, will be valued on an area/rate basis from the Industrial Practice Note.

6.6.1 Ancillary Loft/Attic Space

Any ancillary loft/attic space should be valued using the appropriate o/walls rate, reflecting age and condition, selected from the small subjects scales of the Industrial Practice Note including adjustment for Inverse Quantum/Quantum.

The resultant figure should be adjusted according to the following table to reflect access etc.

	Deduction from Rate for Floor
Normal Stair Access (for type of building) Attic (wallhead height about half ceiling height or effective headroom)	30%
Loft (no wallhead height)	60%
Narrow, Steep Stair Access (for type of building) Including Open Fixed Steps Attic (as above)	50%
Loft (as above)	75%
Moveable Ladder Access Attic (as above) Loft (as above)	Deduct from 80% to 90% from the rate for the floor or select a spot figure or nil, according to circumstances

There may be instances where attic space has been altered to form office accommodation and some form of commercial operation is being conducted from that area. In such cases the description of "lock-up" is inappropriate and should be altered to "office". Staff should refer to the Office Practice Note for guidance as to level of value and add to that a pertinent addition for the ground floor lock-up area.

In the case of **extra items** which fall to be included in the valuation, eg petrol tanks, information may be obtained from other schemes of valuation. An attempt should be made to inspect or otherwise check on premises where petrol filling facilities are found since such items may well be totally redundant in some cases. The advice of a Divisional Valuer should be obtained.

Apart from the guidance which will be found in the Industrial Practice Note, staff should consult the rental evidence file to determine the extent to which rates may be varied, particularly in the more central locations, in order to ensure a valuation of a lock-up with ancillaries is in line with passing rents.

7.0 END ALLOWANCES

7.1 If an allowance has not already been reflected in value for any specific issue, consult your Divisional Valuer.

8.0 ROUNDING

8.1 All valuations should be rounded in accordance with the following table:

START VALUE	END VALUE	ROUND TO NEAREST
0	50	1
51	100	5
101	500	10
501	1,000	25
1,001	5,000	50
5,001	100,000	100
100,001	250,000	250
250,001	500,000	500
500,001	1,000,000	1,000
1,000,001	5,000,000	5,000
5,000,001 and above		10,000

Appendix 1 – Car Parking Map: City of Edinburgh

Appendix 2 – Car Parking Map : City Centre of Edinburgh