

# RECORDS INFORMATION

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## VALUATION OFFICE RECORDS CREATED UNDER THE FINANCE (1909-1910) ACT

The Finance (1909-1910) Act (10 Edw. VII, c.8) provided for the levy and collection of a duty on the increment value of all land in the United Kingdom. The main object of this legislation was to tax that part of the capital appreciation of real property which was attributable to the site itself, ie excluding that arising from crops, buildings and improvements paid for by the owners. In this way, private owners were required to surrender to the State part of the increase in the site value of their land which resulted from the expenditure of public money on communal developments such as roads or public services.

Increment value duty, as this levy was called, was based on the difference between the amount of two valuations. Section 26(1) of the Act required the Board of Inland Revenue to ascertain the site value of all land in the United Kingdom as on 30 April 1909. The value so ascertained constituted the "datum line" for the purposes of increment value duty. Any subsequent sale or grant of a lease, or transfer of an interest in a piece of land, or any subsequent death of a land-owner, provided the occasion for a potential payment of increment value duty. The site value as on the date of such occasion had then to be determined.

It was for the purpose of making the original valuation of all land in the United Kingdom that the Valuation Office was set up. England and Wales were divided into a number of valuation districts; Scotland was separately organised. In 1914 there were 118 valuation districts in England and Wales, each in the charge of a district valuer. Each district comprised a number of income tax divisions, which were considered to be the most convenient units for administrative purposes. It was in the valuation districts that the work of valuation was actually performed. The original valuation was completed, as far as was possible under the conditions then existing, in the autumn of 1915. The assessment of the site value on subsequent occasions was a recurring operation which formed part of the normal functions of the Valuation Office until increment value duty was repealed by the 1920 Finance Act (10 and 11 Geo. V, c.18).

The original valuation exercise resulted in the creation of several classes of records which are described below.

### PLANS

Each unit of property was assigned an assessment number (sometimes also called a hereditament number) and plans based on the Ordnance Survey sheet maps were drawn up as the chief means of reference to the other records created in the course of valuation. Two sets of plans were created: the working plans used in the course of the original valuation and the record plans made after that valuation was completed. Those working plans which survive are in the custody of local record offices, to which enquiries about them should be made direct. The record set of plans is due for eventual transfer to the Public Record Office, but this transfer has not yet taken place. In the meantime, the record plans remain in the appropriate district valuation offices.

## RECORDS CREATED UNDER THE ACT

### 1. Valuation Books

These have also been commonly known as 'Domesday Books'. They contain the 'record of valuations made by the Commissioners of Inland Revenue, in accordance with the provisions of Part I of the Finance (1909/10) Act, 1910'. The information is set out under the same heads as that in the Field Books (see below) but in tabular form. The Valuation Books rarely contain information additional to that in the Field Books.

The Valuation Books, because their contents largely duplicate the information in the Field Books, were not selected for permanent preservation in the Public Record Office. Where they survived in district valuation offices, they were offered in 1979 to local record offices under section 3(6) of the Public Records Act 1958. In all but two cases, this offer was taken up. Those Valuation Books which were rejected by local archivists related to the City of London and Westminster (Paddington) and were ultimately transferred to the Public Record Office. They now form the class Valuation Office: Domesday Books (IR 91).

### 2. Field Books

The final record, compiled after the survey was completed, was written up in small bound volumes called Field Books. These are now in the Public Record Office and form the class Valuation Office: Field Books (IR 58). The amount of information entered in the Field Books varies considerably, but usually includes the names of owner and occupier; the owner's interest (freehold, copyhold, etc); details of tenancy (term and rent); and the area covered by the property. Other details recorded may include the date of erection, number of rooms, state of repair, liability for rates, insurance and repairs, date(s) of previous sale(s) and, sometimes, a sketch-plan of the property. Figures entered for the purpose of valuation normally include the market value of fee simple of the whole property and the market value of the site divested of structures, timber and plants.

The Field Books are arranged alphabetically by valuation district and, within districts, by area and assessment number. There is no cumulative index to the names of streets or places. In order to use the Field Books, it is first necessary to know the valuation district, area and assessment number of the property in question. When these particulars are not known, the record sheet plans (see below) must be consulted. The assessment number must then be keyed up with the IR 58 class list in the Search Department.

### 3. Plans

Each unit of property was assigned an assessment number (sometimes also called a hereditament number), and plans based on specially printed Ordnance Survey maps were drawn up as the chief means of reference to the other records created in the course of the valuation. Two sets of plans were created: the working plans used in the course of the original valuation and the record plans made after that valuation was completed. Those working plans which survive are in the custody of local record offices, to which enquiries about them should be directed. The record plans are now in the Public Record Office, arranged according to the regional office which transferred them, in the following classes:

IR 121: London Region  
IR 124: South-Eastern Region  
IR 125: Wessex Region  
IR 126: Central Region  
IR 127: East Anglia Region  
IR 128: Western Region  
IR 129: West Midland Region  
IR 130: East Midland Region  
IR 131: Wales Region  
IR 132: Liverpool Region  
IR 133: Manchester Region  
IR 134: Yorkshire Region  
IR 135: Northern Region

It should be noted that the regions, districts and other divisions of the Valuation Office have been reorganised on a number of occasions since 1910. As district valuation offices have closed down and new ones have opened, the maps have been transferred from one office to another. As a result, the arrangement of the maps as now transferred to the PRO is not identical to that at the time of the original valuation, and readers may need to examine maps in more than one class before identifying the plot(s) in which they are interested.

#### 4. Forms

Two main categories of forms were created by the Valuation Office to collect and record information required for the purposes of the Act: 'Land' forms and 'V.O.' forms. A specimen set of forms is preserved as IR 9/62-64. Researchers are likely to encounter references to two forms in particular: Form 4-Land and Form 37-Land.

Form 4-Land was the form to be filled in by the landowners and returned to the district valuation office. They have not been preserved among the records of the Valuation Office, but copies retained by landowners for their own use are sometimes to be found among estate records, solicitors' papers and similar accumulations in local archives. Some government departments also retained copies for reference. Sets of Form 4-Land are known to survive among the records of the Admiralty (ADM 116/1279), the Forestry Commission (F 6/16) and the Rhymney Railway Company (RAIL 1057/1714), and there may be others among the records of other departments. Sometimes an entry in the Field Books contains no particulars but simply the note, 'See Form 4.' It is believed that this occurred principally in the case of large properties, the details of which were too extensive to be entered in the Field Books.

Form 37-Land was the statement of provisional valuation retained in the district valuation office; a copy was sent to the landowner as Form 36-Land. A few examples of Form 36-Land are in RAIL 1057/1714. Forms 37-Land were offered to local record offices: many did not accept them at all or accepted them only for those areas for which no Domesday Books survived. Those forms which were not taken by local record offices are believed to have been destroyed.

#### 5. Other records

A number of files about the the work of the Valuation Office and the interpretation of the Act have been identified. Some files of the Valuation Office itself are in IR 40. A set of papers about the land tax proposals and discussions prior to the 1909 Budget is in IR 73/6. Draft notes about the

organisation of the Land Valuation Department were drawn up in June 1910: these are in IR 74/146. Reports on the progress of the original valuation are in IR 74/148. Several other relevant files are in IR 74. IR 40/2878 contains lists of addresses of district valuation offices and illustrates the changing distribution of offices between 1913 and 1919.

A number of Treasury files in T 1, T 170, T 171 and T 172 contain papers on the subject. Particularly noteworthy are papers explaining the mathematics of increment value duty calculations, and copies of the Rules made by the Inland Revenue Commissioners (T 1/11209/10949 and T 170/4). Inland Revenue memoranda are in T 171/28 and 39. Some instructions to valuers are in IR 40.

Records of the Land Values Reference Committee set up under the Act to regulate procedure in appeals against assessment are in LT 5. They include registers of appeals and a few sample case files. Most of the latter appear to relate to minerals and include copies of Form 76-Land (mineral rights) and Form 77-Land (notice of appeal).

Press cuttings about individual legal cases, c.1914, are in IR 83/54. Other memoranda about court cases are in T 171/39. A few petitions (including special cases, awards etc.) are in E 186. Reports of the Inland Revenue Solicitor are in IR 99/29-42. Papers relating to one celebrated test case, *Lady Emily Frances Smyth v Commissioners of Inland Revenue*, are in IR 40/2502. Papers on the consequences of another case, *Commissioners of Inland Revenue v Lumsden*, are in T 172/100.

In 1920, a Committee was appointed to inquire into the organisation of the Valuation Office: a copy of its report is in IR 75/114. In the same year, an account of the Office's history and functions was compiled, which is preserved as IR 74/218.

As early as August 1918, an Inland Revenue destruction schedule provided for the destruction, after a specified period, of routine increment value duty forms and of the surveyors' copies of assessments in respect of worked minerals. A schedule of September 1942 provided for the immediate destruction of a mass of routine documents, including registers of cases presented for the increment value duty stamp, registers of objections to assessments and registers of provisional valuations made on the occasion of landowners' deaths.

Enquiries relating to the records of the Valuation Office in Scotland should be addressed to the Scottish Record Office, HM General Register House, Princes Street, Edinburgh EH1 3YY, and those relating to the records of the Valuation Office in Ireland to the Public Record Office of Northern Ireland, 66 Balmoral Avenue, Belfast BT9 6NY.

#### **Further reading**

Brian Short and Mick Reed, 'An Edwardian Land Survey: the Finance (1909-10) Act 1910 Records', *Journal of the Society of Archivists*, 8(1), 1986, pp. 82-3, and 8(2), 1986, pp. 95-103.

Brian Short and Mick Reed, *Landownership and Society in Edwardian England and Wales: The Finance (1909-10) Act 1910 Records* (University of Sussex, 1987).

Brian Short, Mick Reed and Bill Cauldwell, 'The County of Sussex in 1910: Sources for a New Analysis', *Sussex Archaeological Collections*, vol. 125, 1987, pp. 199-224.

Note: E 186 may be seen only at PRO Chancery Lane. All other records described in this leaflet may be seen only at PRO Kew

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Admission is by reader's ticket which will be issued on production of proof of identity, such as a driving licence or passport.