

Valuation Office survey: land value and ownership 1910-1915

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1. Why use this guide?

This guide will help you find records created in the course of the Valuation Office survey carried out between 1910 and 1915. If you are researching the value, use or ownership of a property which existed around 1910 this guide will tell you how to find the relevant information.

2. Essential information

There are **no** records of the Valuation Office available to see online.

The two main types of Valuation Office survey record are plans (maps) and field books. Generally, you need to consult a plan first to help you find the relevant field book. The field book provides information about a property. You may need to consult more than one plan to identify the correct field book.

3. Plans (maps)

3.1 What are the plans like?

The plans are printed Ordnance Survey map sheets, annotated by hand with plot numbers which act as a means of reference to the field books. Two sets of plans were created. Surviving working plans used in the course of the original valuation are held at local archives. The record plans made after the valuation was completed are held at The National Archives.

3.2 How to find a plan?

Identify a full document reference for a plan by searching the **Valuation Office map finder** at The National Archives' Labs website. This index map is searchable by place name and should supply you with a full document reference, for example IR 121/1/24.

If an area is not covered online, you can use county index maps to identify individual sheet numbers at the 1:10,560 and 1:2,500 scales. These index maps are available at The National Archives. You may need to seek staff guidance on how to convert the numbers identified on a county index map into a full document reference for a plan.

3.3 What to look for

The plans act as an index to the field books. Look for the handwritten assessment number (or hereditament number) of the individual property or parcel of land, which is usually marked in red ink. The income tax parish may also be written in the margin of the plan.

3.4 Can't find a plan?

Since 1910, regions, districts and other divisions of the Valuation Office have been reorganised on a number of occasions. Plans have been transferred from closed district valuation offices to new ones. Therefore you may need to examine plans in more than one series before identifying the appropriate plot(s).

Records for some areas do not survive, mainly due to enemy bombing of the Valuation Offices in which they were held during the Second World War. Where plans do not survive, search in local record offices for locally held plans. Read **section 8** for more guidance.

Areas known to be affected include:

- Basildon
- Chelmsford
- Liverpool
- Birkenhead and most of the Wirral
- Coventry
- Portsmouth
- Southampton
- Chichester
- Winchester

4. Books

4.1 What are the field books?

The final record of the Valuation Office survey, compiled after the survey was completed, was written in small bound volumes called field books.

The amount of information entered in the field books varies considerably.

They usually include:

- the names of owner and occupier
- the owner's interest (freehold, copyhold, etc.)
- details of tenancy (term and rent)
- the area covered by the property
- figures entered for the purpose of valuation (i.e. market value)

They sometimes include:

- the date of erection of buildings
- number of rooms

- state of repair
- liability for rates, insurance and repairs
- date(s) of previous sale(s)
- a sketch-plan of the property

4.2 How to find a field book

All of the field books are in series **IR 58**. To identify the relevant field book you need to know the assessment number (marked on the plan) and the income tax parish. There is no cumulative index to the names of streets or places.

Identify a full document reference for a field book by using Discovery, **our catalogue**. Search by the name of the income tax parish and series code IR 58, separating the two search terms with AND. From the results, find the assessment number range which covers the plot number you are looking for. This should supply you with an IR 58 reference for a field book, for example IR 58/55803.

4.3 Can't find a field book?

Finding a full reference for a field book may not be straightforward. The field books are arranged alphabetically by valuation district and, within districts, by income tax parish. Many income tax parishes were made up of a number of civil parishes, but were usually named after the place with the name nearest the beginning of the alphabet. If you cannot find the place you want in our catalogue, look for other local places, especially those beginning with a letter near the beginning of the alphabet.

Not all field books survive. See section 3.4.

4.4 Valuation books

Valuation books (known also as 'Domesday books') were the first major record created by the Valuation Office at the start of the survey. They are distinct from the field books, which were the final record compiled after the survey was completed, and which usually contain more information.

A number of valuation books for the City of London and City of Westminster are held at The National Archives in the record series **IR 91**. Surviving valuation books for other areas may be held in local archives.

5. Forms

A number of forms were produced in the course of valuation. A set of blank forms is preserved as 'Various Specimen Forms' in **IR 9/62-64**.

These include:

Type of form	Details	Catalogue reference
Form 4-Land	Field books may contain no further detail but the note 'see Form 4'. The form was originally filled in by the owners which were later entered into the field books.	Example of forms filled out by the Admiralty are in ADM 116/1279 , Forestry Commission are in F 6/16 , Rhymney Railway Company are in RAIL 1057/1714 . There may be others among the records of other departments. Copies retained by landowners for their own use are sometimes found among estate records, solicitors' papers and at local archives.

Form 37-Land	Form 37-Land contains the statement of provisional valuation made on the completion of the survey which was retained by the district valuation office.	None held at The National Archives. Surviving sets of Form 37-Land are held at local record offices or remain in district valuation offices.
Form 36-Land	Copy of Form 37-Land sent to the landowner.	A few examples of Form 36-Land are in RAIL 1057/1714 .

6. Records on the work of the Valuation Office

Some records on the work of the Valuation Office include:

- a number of files about the Valuation Office itself, including some instructions to valuers in **IR 40**
- a set of papers about the land tax proposals and discussions prior to the 1909 budget in **IR 73/6**
- draft notes about the organisation of the Land Valuation Department drawn up in June 1910 in **IR 74/146**
- reports on the progress of the original valuation in **IR 74/148**
- a copy of the report of a Committee appointed to inquire into the organisation of the Valuation Office in 1920 in **IR 75/114**
- an account of the Office's history and functions was compiled in 1920; a copy is in **IR 74/218**
- lists of addresses of district valuation offices showing the changing distribution of offices between 1913 and 1919 in **IR 40/2878**
- a number of Treasury files in **T 1**, **T 170**, **T 171** and **T 172** contain papers on the work of the Valuation Office. Papers explaining the mathematics of increment value duty calculations, and copies of the rules made by the Inland Revenue Commissioners are in **T 1/11209** and **T 170/4**
- Inland Revenue memoranda in **T 171/28** and **T 39**
- reports of the Inland Revenue Solicitor in **IR 99/29B-42**

Records which relate to specific cases:

- 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 and awards, are in **E 186**
- papers relating to one celebrated test case, Lady Emily Frances Smyth v Commissioners of Inland Revenue, are in **IR 40/2502**
- papers on the case, Commissioners of Inland Revenue v Lumsden, are in **T 172/100**
- records of the Land Value 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

7. Background information

7.1 The Finance (1909-1910) Act

The valuation was initiated by the Finance (1909-1910) Act (10 Edw. VII, c.8 section 26(1)) which provided for the levy and collection of a duty on the increment value of all land in the United Kingdom.

The main object of the Act was to tax that part of the capital appreciation of real property which was attributable to the site itself, i.e. 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. The site value as at 30 April 1909 constituted the 'datum line' for the purposes of increment value duty. A second site value was to be taken on the occasion of any subsequent sale or grant of a lease, or transfer or interest in a piece of land, or the subsequent death of a land owner, to determine any potential payment of increment value duty. The assessment of the site value on subsequent occasions was a recurring operation which formed part of the role of the Valuation Office until increment value duty was repealed by the 1920 Finance Act (10 and 11 Geo. V, c.18).

7.2 How was the valuation set up?

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 exercise resulted in the creation of plans, books and other administrative records.

The plans were arranged according to the Valuation Office regions as they were in 1988:

Regions	Catalogue references
London region	IR 121/1-11
South-Eastern region	IR 124/1-9
Western region	IR 125/1-11
Central region	IR 126/1-10
East Anglia region	IR 127/1-9
Western region	IR 128/1-10
West Midland region	IR 129/1-9
East Midland region	IR 130/1-9
Wales region	IR 131/1-11
Liverpool region	IR 132/1-8
Manchester region	IR 133/1-8
Yorkshire region	IR 134/1-10
Northern region	IR 135/1-9

8. Records in other archives

Contact **The National Archives of Scotland** for records of the Valuation Office in Scotland and **The National Archives of Ireland** for records of the Valuation Office in Ireland.

Search for surviving working plans (where record plans do not survive), valuation books and associated forms at local record offices using the following search engines:

- **AZA** (Access to Archives)
- **National Register of Archives**

9. Further reading

Most of the following recommended publications are available in The National Archives' **Library**.

Geraldine Beech and Rose Mitchell, *Maps for Family and Local History* (2004)

Brian Short and Mick Reed, *An Edwardian Land Survey: the Finance (1909-10) Act 1910 Records* (*Journal of the Society of Archivists*, 8(1), 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 and 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)

Guide reference: *Domestic Records Information 46*

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Downloaded from:

<http://www.nationalarchives.gov.uk/records/research-guides/valuation-office-records.htm>