

# SHEFFIELD LIBRARIES ARCHIVES AND INFORMATION

## Land Valuation Plans and 'Domesday' Books

In the early 20th century much of the land in Great Britain was owned by a small minority. Many considered this a social injustice, particularly as land often increased in value even though the owner had made no capital outlay. The 1909 budget - enacted as the Finance (1909-1910) Act 1910 - introduced a number of measures to ensure landowners paid back any increase in land value that was attributable to expenditure by the government, for example: the provision of improved roads, drainage and other public services.

The 1910 Act initiated a number of taxes on land, the principal one being increment value duty. This was to be levied on the increase in the value of land between its initial valuation and its subsequent sale or transfer, or on the death of the owner. In order to establish baseline valuations, the Act provided for a valuation to be made of all the land in the United Kingdom as at 30 Apr 1909 - an exercise described as the 'New Domesday' survey.

The survey was carried out by the Valuation Office of the Board of Inland Revenue. England and Wales were divided into valuation divisions, which were subdivided into valuation districts. Within each valuation district, a number of income tax parishes were created: these were the basic units for the Valuation Office survey. The original valuation was completed 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a recurring operation which formed part of the normal functions of the Valuation Office until increment value duty was repealed by the 1920 Finance Act.

The Finance (1909-1910) Act resulted in the comprehensive mapping and valuation of the country. This resulted in the creation of several classes of records:

### 1. Plans

Each unit of property was assigned an assessment number (sometimes 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 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. The working plans which have survived are in the custody of local record offices. Sheffield Archives holds various working plans (Sheffield Archives: X399). The record plans are held at The National Archives (Valuation Office: Record Sheet Plans: Yorkshire region: IR134).

### 2. Books

Two sets of books were created: 'Domesday' Books and Field Books. As a first step towards the systematic valuation required by the 1910 Act, copies of the Income Tax Schedule A Registers kept by inspectors of taxes were made available to district valuers (income tax schedule A being payable on income

# SHEFFIELD LIBRARIES ARCHIVES AND INFORMATION

## Land Valuation Plans and 'Domesday' Books

from the ownership of lands, tenements, hereditaments or heritages in the United Kingdom). These copies were produced in the form of bound volumes which became known as Domesday Books. Those which survive are in the custody of local record offices. Domesday Books covering Sheffield, Rotherham, Barnsley and Doncaster are at Sheffield Archives (Sheffield Archives: SY384).

No. of Assessment.	No. of Poor Rate.	Christian Names and Surnames of Occupiers.	Christian Names and Surnames of Owners, with their Residences.	Description of Property— If an Inn, &c., the name or sign by which known.	Street, Place, Name and Precise Situation of Property.	Poor rate.			
						Estimated Extent.	Gross Annual Value.	Rateable Value.	
1	2	3	4	5	6	7	8	9	
						Acres.	R.	£ s.	£ s.
649	6	6458 Hardisty W <sup>th</sup>	J. Livil Horrold Rd.	House	3 Rowcliffe Rd.			12	9
7	9	Ratoh Leo.	"	"	5			12 <sup>3</sup> / <sub>4</sub>	9 10
8	6460	1 Lee Frank.	Bouly, Howard (W) 1276 Formall Lane	"	13			13 <sup>3</sup> / <sub>4</sub>	10 5
9			"	"	13			13 <sup>3</sup> / <sub>4</sub>	10 5
6500	2	Harvey Ernest Hor. 71	Felt, Dr. Turner 622 Chesterfield Rd.	"	15			13 <sup>3</sup> / <sub>4</sub>	10 5
1			"	"	17			13 <sup>3</sup> / <sub>4</sub>	10 5
2	4	Randle W <sup>th</sup> Hor. 71	L. Walterholme 48 Peckersall Rd.	"	19			12 <sup>3</sup> / <sub>4</sub>	9 10
3	5	Crickett James Hor.	"	"	21			12 <sup>3</sup> / <sub>4</sub>	9 10
4	6	Freeman John.	Jos Freeman 100	House	23			16	12
5	7		J. S. Leamy 71	House	25			10 <sup>3</sup> / <sub>4</sub>	8
6	8	Leamy Alfred	For Bradford	"	27			10 <sup>3</sup> / <sub>4</sub>	8
7	9	Selwood Frank.	"	"	29			10 <sup>3</sup> / <sub>4</sub>	8
8	6470	Drakard W <sup>th</sup> Hor.	P. C. Drakard 9, Park Rd	"	31			11	8 5
9	1	Parkin Ebenezer.	"	"	33			11	8 5

Extract from 'Domesday' book for Sheffield (SY384/102) showing names of occupiers, names of owners, description of properties, addresses and rateable values.

The second set of books compiled after the survey was completed, were small bound volumes called Field Books. These are at The National Archives (Valuation Office: Field Books: IR58). The amount of information entered into the Field Books varies 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 sketched 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.

### 3. Forms

Various forms were created by the Valuation Office in the course of the survey. Only Form 37s have been retained. This was a form on which were entered certain details extracted from the Field Books and of which a copy

## **SHEFFIELD LIBRARIES ARCHIVES AND INFORMATION**

### **Land Valuation Plans and 'Domesday' Books**

was given to the owner of the property to which it related. Sets of Form 37s which have survived are in the custody of local record offices. Form 37s for many properties in Sheffield, Rotherham, Barnsley and Doncaster are at Sheffield Archives (SY385).