

## Valuation Office Survey

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In the late nineteenth and early twentieth centuries land ownership in Britain was a contentious issue. 'Historic local quarrels against landowner absenteeism and disinterest were being increasingly mixed with agitation on the perceived injustice that landed elites were benefitting from enhanced land values; brought about not by their own investment, but by greater state investment in roads and communications.'<sup>1</sup>

In response to this, and against political opposition, David Lloyd George, the Chancellor of the Exchequer, pushed through Parliament a bill for more financial contribution from landowners as part of his famous 'People's Budget'.

The Finance Act (1910) proposed a tax on land values. It was, therefore, necessary to discover who owned land, and this necessitated a survey of all property in England, Wales, and Scotland. The Board of Inland Revenue was directed to determine the value of all land in Britain which it set out to do through the 'Valuation Office'. The subsequent valuation survey was carried out between 1910-15. It described and assessed the value of both rural and urban land and buildings. This survey is now known as the Valuation Office or Lloyd George survey. It was said to be the most extensive assessment of land ownership in Britain since the Domesday Survey of William the Conqueror in the eleventh century.

The Valuation Office annotated large-scale Ordnance Survey maps to create records on thousands of properties. These records are often referred to as plans. Accompanying 'Field Books' contain information collected about properties during the Survey. Properties referred to in the Field Books can be identified from accompanying Ordnance Survey sheets.

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<sup>1</sup> [Inland Revenue Survey Maps and Field Books | National Records of Scotland \(nrscotland.gov.uk\)](https://www.nrscotland.gov.uk/inland-revenue-survey-maps-and-field-books)

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Reference No. \_\_\_\_\_ Map No. \_\_\_\_\_

Situation Crosby Garrett  
Description House & garden  
Extent 3rd

Gross Value { Land £ \_\_\_\_\_ Rateable Value { Land £ \_\_\_\_\_  
Buildings £ 12 Buildings £ 10

Gross Annual Value, Schedule A, £ \_\_\_\_\_  
Occupier Mrs R Atkinson  
Owner do  
Interest of Owner Freehold  
Superior interests \_\_\_\_\_

Subordinate interests \_\_\_\_\_

Occupier's tenancy, Term \_\_\_\_\_ from \_\_\_\_\_  
How determinable \_\_\_\_\_  
Actual (or Estimated) Rent, £ 12  
Any other Consideration paid \_\_\_\_\_  
Outgoings—Land Tax, £ \_\_\_\_\_ paid by \_\_\_\_\_  
Tithe, £ - 4s. paid by \_\_\_\_\_  
Other Outgoings \_\_\_\_\_

Who pays (a) Rates and Taxes (b) Insurance Occupier  
Who is liable for repairs Occupier  
Fixed Charges, Easements, Common Rights and Restrictions \_\_\_\_\_

Former Sales. Dates \_\_\_\_\_  
Interest \_\_\_\_\_  
Consideration \_\_\_\_\_  
Subsequent Expenditure \_\_\_\_\_  
Owner's Estimate. Gross Value \_\_\_\_\_  
Full Site Value \_\_\_\_\_  
Total Value \_\_\_\_\_  
Assessable Site Value \_\_\_\_\_  
Site Value Deductions claimed \_\_\_\_\_

Roads and Sewers. Dates of Expenditure \_\_\_\_\_  
Amounts \_\_\_\_\_

Reference No. \_\_\_\_\_

Particulars, description, and notes made on inspection of House & garden  
"The house" Crosby Garrett contains Hall, kitchen, parlour, drawing room, office, breakfast room & 4 bedrooms. 2 1/2 baths. Total room and hall House vehicle. Stone built, front rough cobble & gravel water from village pump, small pipes at front and rear. In owner's occupation

Charges, Easements, and Restrictions affecting market value of Fee Simple  
Site Val. 1/10 Commercial 11/1000 Y.P. = 1/1000

Valuation.—Market Value of Fee Simple in possession of whole property in its present condition  
£ 260

Deduct Market Value of Site under similar circumstances, but if divested of structures, timber, fruit trees, and other things growing on the land  
£ 24

Difference Balance, being portion of market value attributable to structures, timber, &c. £ 236

Divided as follows:—  
Buildings and Structures £ 233  
Machinery £ \_\_\_\_\_  
Timber £ 3  
Fruit Trees £ \_\_\_\_\_  
Other things growing on land £ \_\_\_\_\_

Market Value of Fee Simple of Whole in its present condition (as before) £ 260

Add for Additional Value represented by any of the following for which any deduction may have been made when arriving at Market Value:—  
Charges (excluding Land Tax) £ 1  
Restrictions £ 1  
GROSS VALUE £ 261

XXIII-9

Reference No. \_\_\_\_\_

| Index letter | Description of Buildings                        | Dimensions |       |        | Cubical Contents | Condition | Remarks |
|--------------|---|------------|-------|--------|------------------|-----------|---------|
|              |   | Frontage   | Depth | Height |                  |           |         |
|              | all @ Broadacre<br>207 @ Broadacre<br>Less 10th | 25         | 1     | 24     |                  |           |         |

all @ Broadacre  
207 @ Broadacre  
Less 10th

25  
1  
24

Reference No. \_\_\_\_\_

GROSS VALUE £ 261  
Less Value attributable to Structures, timber, &c. (as before) £ 236  
FULL SITE VALUE £ 26

Gross Value (as before) £ 261  
Less deductions in respect of—  
Fixed Charges, including—  
Fee Farm Rent, rent seek, quit rent, chief rents, rent of Assize £ \_\_\_\_\_  
Any other perpetual rent or Annuity £ \_\_\_\_\_  
Tithe or Tithe Rent Charge £ 1  
Other Burden or Charge arising by operation of law or under any Act of Parliament £ \_\_\_\_\_  
If Copyhold, Estimated Cost of Enfranchisement £ \_\_\_\_\_  
Public Rights of Way or User £ \_\_\_\_\_  
Rights of Common £ \_\_\_\_\_  
Easements £ \_\_\_\_\_  
Restrictions £ \_\_\_\_\_  
TOTAL VALUE £ 260

Less Value attributable to Structures, timber, &c. (as before) £ 236  
Value directly attributable to—  
Works executed £ \_\_\_\_\_  
Capital Expenditure £ \_\_\_\_\_  
Appropriation of Land £ \_\_\_\_\_  
Redemption of Land Tax £ \_\_\_\_\_  
Redemption of Other Charges £ \_\_\_\_\_  
Enfranchisement of Copyhold, if enfranchised £ \_\_\_\_\_  
Release of Restrictions £ \_\_\_\_\_  
Goodwill or personal element £ \_\_\_\_\_  
Expense of Clearing Site £ 236  
ASSESSABLE SITE VALUE £ 24

If Agricultural land, the value for Agricultural purposes including Sporting Rights £ \_\_\_\_\_  
Value of Sporting Rights £ \_\_\_\_\_  
If Licensed Property, the annual license value £ \_\_\_\_\_  
Liable to Undeveloped Land Duty as from \_\_\_\_\_  
For further reference as to Apportionments, &c., see \_\_\_\_\_

Entry No. 1, Crosby Garrett, Westmorland. Valuation Office Survey Field Book 1910 [TNA IR 58/19012]. Images copyright of The National Archives. Not to be reproduced without permission.

The Survey also created other records. Valuation books (also known as ‘Domesday books’) were created by the Valuation Office at the start of the survey. They differ from the Field Books, which were the final record compiled after the survey was completed and usually contain more information. Additionally, forms were used to collect information from land and property owners.

For England and Wales, The National Archives (TNA) holds plans and the Field Books which contain the most detail whilst local archives around the country hold the more basic Valuation Books. In Scotland, the plans and Field Books are held by the National Records of Scotland (NRS). Useful guides to using these records for TNA and NRS are in the Resources section of this post.

Records for some areas do not survive, largely due to the bombing of Valuation Offices during the Second World War. Affected areas include, Basildon, Chelmsford, Liverpool, Birkenhead, and most of the Wirral, Coventry, Portsmouth, Southampton, and Winchester.<sup>2</sup> Where plans do not survive, relevant local record offices might hold working plans or Valuation Books which might be used to find Field Books.



Fore Street, Seaton, Devon (c.1910) © Gord ([CC BY-SA 4.0](https://creativecommons.org/licenses/by-sa/4.0/))

The Survey is a major source for the study of property throughout Britain, as it was on the eve of the First World War. We can see how many rooms a property contained, the date of erection, the state of repair, and details of the tenancy. The survey also included public

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<sup>2</sup> [Land use, value and ownership: Valuation Office Survey 1910-1915 - The National Archives](#)



buildings such as churches, schools, and police stations as well as business premises such as hotels and factories.

There continued to be consistent hostility of the landed classes to the proposed tax on land values. This, combined with the impact of the First World War meant the tax was never implemented. Despite this, the records of the Valuation Office Survey created a benchmark for future land purchase and ratings reform, and are a fantastic source of geographical, archaeological, and social information for pre-war Britain. If you want to know about the 'value, use, extent or ownership of a property or piece of land around the beginning of the twentieth century' then these records will be of use.<sup>3</sup>

### References and Resources:

Information for this post was taken from the excellent, [Land use, value and ownership: Valuation Office Survey 1910-1915 - The National Archives](#) and [Inland Revenue Survey Maps and Field Books | National Records of Scotland \(nrscotland.gov.uk\)](#)

Geraldine Beech and Rose Mitchell (ed.), *Maps for Family and Local History: The Records of the Tithe, Valuation Office, and National Farm Surveys of England and Wales, 1836-1943* (2004)

Brian Short, *The Geography of England and Wales in 1910: An Evaluation of Lloyd George's 'Domesday' of Landownership* (1989)

Brian Short, *The Lloyd George Finance Act Material (Historical Association, Short Guides to Records, no. 36)* (1994)

Brian Short, *Land and Society in Edwardian Britain* (2005)

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<sup>3</sup> [Land use, value and ownership: Valuation Office Survey 1910-1915 - The National Archives](#)