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Landownership in Edwardian England and Wales: a new source for geographical analysis

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Summary Little attention has yet been paid by geographers to data relating to landownership and occupation of property in 1910, arising from the 1910 Finance Act. The records are described, together with some suggestions concerning their potential use.

In the 1906 general election the Liberal party won a landslide victory. But as a coalition of diverse interests, the government was then faced with identifying and satisfying a host of different demands. As Chancellor of the Exchequer, Lloyd George attempted in his ‘people’s budget’ to establish the Liberal party as a party of social reform, against furious opposition.¹

One aspect of this policy was the introduction of a duty on the ‘increment value’ of all land in the United Kingdom. The main object of this 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. Thus, private owners would surrender to the state part of the increase of the site value of their land which resulted from the expenditure of public money on communal developments such as roads or public services. This levy was called ‘increment value duty’. It was based on the difference between two valuations. The site value of all land in the United Kingdom as on 30 April 1909 was to be ascertained, and this provided a datum line against which the value of the site on its subsequent sale, lease or other transfer could be compared and on which the duty could be levied.

In order to make the original 1909 valuation, the Valuation Office was established. England and Wales were divided into 14 Valuation Divisions; Scotland was separately organised. By 1914 the Divisions were further subdivided into 118 Valuation Districts in England and Wales, each in the charge of a District Valuer, and with each District consisting of a number of Income Tax Divisions which were considered to be the most convenient units for administration. The valuation process was eventually completed by Autumn 1915, as far as wartime conditions allowed. Thereafter, the assessment of site value on subsequent transfers was a recurring operation performed by the Valuation Office until the duty was repealed by the 1920 Finance Act. The levy was therefore quite short-lived, but was highly controversial and was the subject of several adverse legal judgements.

The records arising from the 1910 Finance Act

The legislation did not survive in the postwar coalition government, but the records arising from its administration do survive, and are now available for analysis. The records exist in various forms, which are described below.

The Field Books

The Field Books comprise a collection of more than 95 000 small volumes which are held in the Public Record Office at Kew. They form Class IR 58 as 'Valuation Office: Field Books'. These are the most comprehensive record involved. The information within the books does vary somewhat, but for each 'unit of occupation' or hereditament such as a dwelling, farm, or factory, there is an entry which usually includes the names of both owner and occupier; the type of tenure (freehold, copyhold etc); details of tenancy (term and rent); and the area covered by the property. Other details which may be given include the date of erection; number of rooms; state of repair and building materials used; liability for rates, insurance and repairs; dates of any previous sales; and sometimes a valuable sketch plan of the property.

The Field Books are arranged alphabetically by Valuation District, and by area and assessment number within the Districts. Unfortunately, in order to use the Books to find information on a particular hereditament, it is necessary to know the District, area (grouping of parishes) and assessment number of the property in question. For geographers interested in a particular parish, town, or other areal unit, the problem is not so great however, since it is a relatively easy matter to ensure that full coverage has been achieved. Otherwise, the plans, which are described below, must be consulted and it is one of the difficulties of the records that these are at present only available in the Local Record Offices or the District Valuation Offices.

The Domesday Books

These are perhaps the best known of the group of records. Originally collected together at the PRO repository at Hayes from the District Valuation Offices, they were then presented in 1979 as gifts to local record offices under the Public Records Act 1958 s3 (6). Otherwise known as the Valuation Precise, the Domesday Books are bound volumes which contain copies of the Income Tax Schedule A registers kept by Inspectors of Taxes. Schedule A Income Tax was payable on income from the ownership of lands, tenements etc in the United Kingdom.

Less complete than the Field Books, the Domesday Books nevertheless give details for each hereditament on owner and occupier, situation, description and extent, together with the assessment number and map reference. The address of the owner and the rent or value and rateable value are also given. These were the first of the series of records to be prepared under the provisions of the 1910 Act.

Form 37—Land

During the course of this mammoth investigation, some forty forms were devised,² but only form 37 has survived in any quantity. The records were presented to local record offices in 1979 with the Domesday Books. They contain details extracted from the Field Books and a copy of the form was given to the owner of the hereditament. The forms were to be kept at District Valuation Offices until 31 December 1979 where they could be collected by local record offices, but any forms not collected were thereafter to be destroyed. The value of the forms is twofold. Firstly, it seems possible that none of the series of Field Books, Domesday Books and Forms 37 constitute complete series. There may be gaps for certain parishes which can thus be filled. To give one example from Surrey Record Office: no Domesday Book appears to survive for Merton, and no Form 37 for Croydon, although the requisite information would still be available from the Field Books at the PRO, Kew.

Secondly, the information is ordered differently, since Form 37 is arranged by street rather than by hereditament. This is particularly useful where information on a particular property is being sought and where a repository does not hold the plans with reference numbers. But some record offices have already destroyed the Forms, except where gaps could be filled. In East Sussex all Forms 37 were destroyed with the exception of those for Southease and Rodmell, where Domesday Books have not survived.

Plans

Each hereditament was assigned a number and reference plans were drawn up, based on the 1:2500 Ordnance Survey sheets. Specially enlarged plans were created at 1:1250 or even larger scales for urban areas and all these sheets were produced as required throughout the period from 1910 to 1915. Two types of plans existed. There was a working sheet used in the original investigation, and there were also record sheets made after the valuation was completed. Working sheet maps no longer always exist, but the extant ones were offered to local record offices as long ago as 1968. The coverage has yet to be ascertained, but to return to the Surrey example: only the Croydon Valuation Office maps survived, which were transferred to Croydon Library.³ But not all local repositories took up the offer, so that the pre-1974 Lancashire Record Office did not take the very large number of sheets offered by the PRO.

The second set of maps, the Record sheets, are not yet available at either the PRO or the local record offices, since they appear to be still in the District Valuation Offices of the Inland Revenue. It is understood that these will eventually also be transferred to the PRO. The maps also sometimes show the boundaries of individual properties by colour wash.

The analysis of the group of records

Quite clearly the records are complex and their utility is compromised by the great degree of scattering between PRO, local record offices and the Inland Revenue District Valuation Offices. Their degree of completeness has also yet to be ascertained. In West Sussex, for example, there are 24 parishes covering the Goodwood, Cowdray and Petworth estates, which appear to have no extant plans, Domesday Books or Field Books. It may well be that another form, Form 4-Land, was used to enter details of the large estates, and it is indeed the case that these forms have survived in the West Sussex Record Office amongst estate papers, but their survival in any number is problematic as yet.⁴

Nevertheless, the documents present an exciting prospect overall. They give the potential for reconstructing the spatial pattern of landownership and occupation of land in *c*1910 over virtually the whole of England and Wales which is unrivalled by any other document. To have the information on owner, occupier, tenure, holding size, boundaries and value, as well as other incidental information and sketch plans, on a fairly regular basis across the country is to have information unavailable to researchers for any more recent period. The records may well represent the most detailed survey of property ever undertaken in this country.⁵

The combination of these records should enhance our knowledge of the historical geography of both rural and urban Edwardian England and Wales. For the rural geographer, there is the possibility of investigating the layout of individual farms and farm buildings, while linkage with other sources of evidence opens up still further possibilities. Ministry of Agriculture June Returns, Estate records and parish rate

books might all be thus utilised. It is also possible that future work might investigate the changes taking place in farm structure and landownership between the early Victorian period, as exemplified in tithe manuscripts or enclosure awards, and the Edwardian period before the break-up of the Great Estates, as portrayed in the Finance Act records.

In order to investigate the potential of these records, a reconnaissance study is now being undertaken at the University of Sussex, funded by the Leverhulme Trust. Sample localities, covering a wide variety of social and environmental conditions throughout England and Wales, are being looked at in order to ascertain the coverage, difficulties of use, and potential analytical methods associated with the 1910 records. It is hoped that the extent of national coverage can be ascertained, and a bibliography of published and unpublished material based on the use of the records is now being compiled. If any readers have experience of using the material, or know of any literature suitable for inclusion in a bibliography, their correspondence would be most welcome.

Acknowledgements

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Notes

- 1 Murray Bruce K (1980) *The people's budget 1909–10: Lloyd George and Liberal politics* (OUP, Oxford)
- 2 Public Record Office, Leaflet 36—'Valuation Office records created under the 1910 Finance Act' (January 1980)
- 3 Surrey Record Office, 2415 Finance (1909–10) Act 1910: DOMESDAY BOOKS. Public records presented under the Public Records Act 1958, s3 (6)
- 4 Personal communication from Madeleine Beard arising from her work for a PhD at the University of Cambridge on agricultural society in West Sussex in the First World War
- 5 Austin Tony (1985) 'Field Books: a twentieth century Domesday' *The Local Historian* 16, 282–3

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