

THE GEOGRAPHY OF ENGLAND AND WALES IN 1910: AN EVALUATION OF LLOYD GEORGE'S 'DOMESDAY' OF LANDOWNERSHIP

Brian Short



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Rich Fare

THE GIANT LLOYD-GORGIBUSTER:

"Fee, Fi, Fo Fat,
I smell the blood of a plutocrat;
Be he alive or be he dead,
I'll grind his bones to make my bread."



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AN EVALUATION OF LLOYD GEORGE'S 'DOMESDAY' OF LANDOWNERSHIP

By

Brian Short

(University of Sussex)

In recent years a new source has become available for work on the geography of Edwardian England and Wales, arising from the passing of the Finance (1909-10) Act 1910. As yet the source is largely unknown and unused, yet it represents by far the largest data bank of information on such issues as landownership, property boundaries and land values for any period in our history. Theoretically every hereditament, urban and rural, in England and Wales, was inspected and valued in the years immediately following 1910. This massive survey now awaits thorough investigation and what follows is an attempt to set out the context, the potential and the difficulties of the material.

The political background to the survey is outlined in Chapter 1, and the production of the documentation in Chapter 2. Potential projects are then suggested by a series of selected themes in the geography of Edwardian England and Wales.

I owe debts of gratitude to a large number of people for their help in this ongoing project. I am grateful to the Trustees of the Leverhulme Foundation for their initial funding of the work, and most importantly to Mick Reed for his splendid research on the material. Much of the material presented here was researched and written up initially by him. The project was also guided by a steering committee comprising John Lowerson, Reader in History at the University of Sussex; Christopher Whittick of the East Sussex Record Office; and Alfred Knightbridge of the Public Record Office. Christopher Whittick and Liz Stazicker (Surrey County Record Office) made valuable comments on earlier work connected with the material; and the encouragement and help from Professor F.M.L. Thompson, Director of the Institute of Historical Research, and from Mr. C. Elrington, Editor of the Victoria County Histories of England, has been much appreciated. Colleagues at the University of Sussex have been liberal with their time and helped greatly in very many different ways.

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Front Cover: 'The Giant Lloyd-Gorgibuster'
Originally from Punch, and reproduced in The Review of Reviews 39, May 1909, p.399.

1. THE POLITICAL AND SOCIAL CONTEXT OF THE SURVEY

By the 1880s the ownership of large swathes of British countryside by a relative handful of people was seen by many to be a root cause of the crisis of capitalism and the poverty of British working people. Solutions offered to remove this fundamental problem included the outright nationalisation of land with compensation; the taxation of land values at a rate of twenty shillings in the pound; and most popularly, the taxation of land values by central and local government, but at a rate below the one hundred per cent levy. The second solution was actively advocated by Henry George, particularly in his book Progress and Poverty (first published in 1880 and available in numerous later editions), and in lecture tours throughout the United Kingdom. The third solution was most favoured however by pragmatists within the Liberal party, and on their coming to power in the landslide victory of 1906, they began to implement the idea.

By 1909 however, the Liberal government faced crises which included rising unemployment, financial deficit, and electoral unpopularity, and which overlay longer-term critical problems of urban overcrowding and impoverishment, as well as rural depopulation and decay. Asquith's government was faced with having to raise extra revenue to fund various projects, including crucial areas of social provision. The need to raise extra revenue loomed before the Chancellor, Lloyd George.¹

Preliminary attempts to tax land values had already been thwarted by the House of Lords, but in November 1908, 250 members urged that taxation of land values be included in the next Budget.² The land clauses of the 1909 Finance Bill included several duties to be levied on land values and also on minerals. These were relatively small-scale, Lloyd George himself claiming that they would raise only two or three per cent of the additional £16.5 million to be raised through the Budget. Thus they pleased neither the advocates of land values taxation nor of nationalisation. Nevertheless all supporters of the legislation supported the land clauses since they required a valuation of all land to be carried out by the Inland Revenue. This would enable a future government to tax land values at whatever higher rate was decided upon, or to compensate owners fairly in the event of nationalisation. Landowners of course were equally aware of these possibilities, and were appalled at the prospect.

Lloyd George himself seems to have had his own reasons. A life-long opponent of the landed interest, he expected little revenue to be raised by the new taxes, but appears to have wanted the valuation to ease future reform of the rating system and to facilitate attempts at compulsory purchase, where necessary to

provide much-needed housing or other items of social provision.³ In December 1910, on the hustings at Deganwy, Caernarvon, Lloyd George had said:-

I know something about valuation. I had a good deal of experience of valuation in the days when I was practicing down at Portmadoc ... and nothing struck me more than the inequality of the assessment everywhere, especially for local rating. One thing especially struck me. The man who paid to the full was the owner of a small property. I have never seen a tradesman let off without paying on the full valuation, but I have seen many a mansion let off at a tenth of its value.... I am more concerned for the poor man at the bottom than the man at the top.... When we get the complete valuation we shall have a basis then for readjusting the burden of local taxation.⁴

Furthermore, in the War Cabinet proceedings, 30th July 1919 Lloyd George as Prime Minister indicated that the information from the survey should be available to local authorities in connection with compulsory acquisition of land, a sentiment echoed by Chamberlain as Chancellor of the Exchequer in 1921. The valuation had certainly helped departments such as the Admiralty in the requisition of land at the outbreak of the war, as it did the Ministry of Health and Ministry of Agriculture after the war with particulars of land for local authority housing and for land resettlement respectively.⁵

The crystallisation of such feelings in government legislation was too much for landowners and the Unionists. The House of Lords rejected the Finance Bill, thereby precipitating the constitutional crisis of 1909-10. The Bill reached the statute book only after a year-long struggle and a general election.⁶

By the Act of 29th April 1910 - the Finance (1909-10) Act - the commissioners of the Inland Revenue were empowered to:-

...cause a valuation to be made of all land in the United Kingdom, showing separately the total value and the site value respectively of the land, and in the case of agricultural land the value of the land for agricultural purposes where that value is different from the site value. Each piece of land which is under separate occupation, and, if the owner so requires, any part of any land which is under separate occupation, shall be separately valued, and the value shall be estimated as on the thirtieth day of April nineteen hundred and nine.⁷

Such a valuation would have as its only comparable precedent the Domesday Book itself. And once the land was valued the Act provided also for the levying of several duties on this land. Most significant was 'Increment Value Duty' to be charged at the rate of 20 per cent of the increment value accruing after 30th April 1909 on the occasion of the transfer or sale of land, the

grant of leases (except those less than 14 years), on the death of an owner, or as in land held by corporate bodies, every fifteen years. Increment value was defined as the amount (if any) by which the site value of a plot of land at the occasion of transfer exceeded the original site value as of 30th April 1909 (Section 2). There were a number of exceptions. For example, agricultural land was exempted if it had no higher value than its current market value for agricultural purposes only (Section 7). Owner-occupiers of less than 50 acres were exempt from the tax, though not from the valuation, unless their land had an average total value exceeding £75 an acre. Other levies included 'Reversion Duty' (Sections 13 to 15), 'Undeveloped Land Duty' (Sections 16 to 19), and 'Mineral Rights Duty' (Sections 20 to 24).

The defeat of the Lords did not of course end resistance to this 'New Domesday'. Parts of the original Act were modified in subsequent years, and landowners banded together in organisations such as the Land Union to combat the valuation and the levying of duties. Their main strategy was through the courts where the Inland Revenue experienced a number of humiliating reverses culminating in the Norton Malreward Case when the judgement of 28 February 1914 by Mr. Justice Scrutton found, inter alia, that the whole basis upon which the Inland Revenue had hitherto valued agricultural land was invalid. New methods were ordered which were not capable of being applied in practice.⁸ The Revenue Bill, 1914 attempted to remedy such difficulties but never passed into law, since with the outbreak of war the valuations were suspended, partly at the request of Mr E.G.Pretymen on behalf of the Land Union, who argued in August 1914 that the men holding the necessary information in the countryside were being mobilised. Nevertheless, the process of valuation continued and another 20 million acres of agricultural land were valued after 1914. After the war a Select Committee was appointed to investigate the various duties initiated in 1910, and although its report was itself inconclusive, the land clauses of the Act were finally repealed by Section 57.1 of the Finance Act 1920, and the land duties, with the exception of those on minerals, were removed. The complex legislation had stumbled from one legal difficulty to the next, and many of the original intentions had never, in fact, materialised, such as the periodical duty payment by corporate (and unincorporate) bodies.

Henry George had once declared:-

We would simply take for the community what belongs to the community - the value that attaches to land by the growth of the community; leave sacredly to the individual all that belongs to the individual.⁹

But the radical Liberal land reforms of the period 1910-20 could not be simple in a country so entrenched in its attitudes to land as the United Kingdom. Lloyd George himself, as head of a postwar coalition government, was forced to end the legislation he had formerly nourished.

2. THE VALUATION AND ITS DOCUMENTS

The process of valuation will be described initially, since it will make the documents themselves more comprehensible. Then the documents will be evaluated, together with a description of their availability and transfer to the public domain.

(i) The Valuation process

The Inland Revenue began to set up the machinery to implement the valuation even before the Finance Bill became law.¹⁰ The organisation in Scotland, although similar to that in England and Wales, was controlled separately through the Scottish Secretariat of the Inland Revenue, while that in Ireland was under the direct control of the Treasury.

The first task was to arrange for the presentation of instruments under Section 4.3 of the Act, which provided that transfers and leases of land for periods exceeding fourteen years had to carry an Increment Value Duty stamp. On 29th April 1910, the Bill received the royal assent and that same day a circular was sent to all solicitors in the country, calling their attention to Section 4 relating to collection and recovery of duty in cases of transfers and leases, and enclosing copies of the regulations.

These initial steps completed, the Inland Revenue Department began to create the structure necessary for carrying out the valuation and administering the new taxes. Two main kinds of staff, administrative and secretarial, were needed to assess and collect the duties and to administer the Act generally - so far as it related to the land duties - under the jurisdiction of the Secretaries Office of the Inland Revenue.

The valuation itself required a staff of experts whose sole duty should be that of the valuation.¹¹ At this date, the Valuation Office comprised only 61 persons and it therefore had to be augmented rapidly with permanent and temporary staff. Recruitment of the necessary staff began immediately around the nucleus of valuers who had dealt with valuations for death duty purposes. The bulk of the new valuers who were recruited were members of professional bodies such as the Surveyors' Institution. The first Chief Valuer appointed was Sir Robert Thompson (1909-11), to be succeeded by Sir Edgar Harper (1911-25) who oversaw the demise of the legislation but the continuation of the Valuation Office. The office still continues today.

Decentralisation was an important initial consideration, and England and Wales were divided into twelve Divisions - very soon increased to fourteen - each under the control of a Superintending Valuer (Fig. 1). Each Division was in turn sub-

- Valuation Divisional Office
- Town with a District Valuer's Office



Figure 1 The Valuation Divisions of England and Wales

divided into Districts, in the charge of a District Valuer, and with a number of Assistant Valuers, as well as clerical and technical assistants. In some areas, Mineral Valuers were appointed and located in the Divisional Offices, and were usually directly responsible to the Superintending Valuer. Special valuers with knowledge of the licensed trade dealt with premises selling intoxicating liquor. The Dorchester District Valuation Office, for example, opened in June 1910 with a staff of two until November when two temporary assistants were appointed. Mr Dean, the only clerk until February 1911, recalled working frequently until midnight to cope with the enormous workload, and not receiving the official instruction book as to procedures until December 1910. By late 1913 the staff had grown to 13.¹² Upon completion of the organisational structure during 1910, the fourteen Divisions had been sub-divided into 111 Districts, increased to 118 by 1914. The valuation was conducted under the control and general supervision of the Board of the Inland Revenue, who met periodically - on average, not less than three mornings a week in the first years - to discuss cases which raised questions of principle.

Valuation Districts often comprised entire counties, and were informally divided into sections in the charge of a valuer assisted by a junior or valuation assistant. The pre-existing 'Income Tax Parish' (ITP)¹³ was adopted as the basic unit for valuation purposes. Sometimes several civil parishes were united to form one ITP, and in these cases the first parish in the group was used to identify the hereditament. For example, the ITP of Ashley Walk in Hampshire, included the civil parish of that name as well as the civil parishes of Breamore, North and South Charford, Fordingbridge, Hale, Rockbourne, and Wood Green. A hereditament in Hale for example, would be identified as 'Ashley Walk' followed by a number.

A Land Valuation Officer (LVO) was appointed to each ITP. These were almost always the existing Assessors of Income Tax (many of whom were also Assistant Overseers) appointed to each parish by the various bodies of District Commissioners of Taxes. The Inland Revenue had made provisional enquiries before the Bill received the royal assent, as to the willingness of assessors to undertake the duties. Only in a relatively small number of cases were they unable or unwilling to act in this capacity, whereupon other 'suitable persons' were appointed. This scheme enabled the Inland Revenue to have people with the necessary local knowledge undertaking the crucial task of identifying each hereditament, although this also led to criticism that confidentiality could be breached in small communities, a charge which Lloyd George was quick to refute. The co-operation of the Boards of Commissioners of Taxes, of which there were around 700, enabled the Inland Revenue to recruit some 7000 Land Valuation Officers across the country.

The number of authorised staff for the project in the early years is unknown, but by July 1914, it was as follows:

1 Chief Valuer, 1 Deputy Chief Valuer, 13 Superintending Valuers, 1 Acting Superintending Valuer, 120 Valuers (First Class), 120 Valuers (Second Class), 200 Valuers and Valuation Assistants (Third Class), 1 Minor Staff Clerk, 2 Second Division Clerks, and 120 Clerks.

There were also the following temporary staff:

753 Valuers, 1,581 Valuation Assistants, 138 Draughtsmen, and 2,171 Clerks.

Once the staff were in place, a Valuation Book was sent to the LVO in each ITP who arranged for the local assessor of taxes to copy into it from the Rate Book or 'Schedule A' registers,¹⁴ the description of each property, together with names of owners and occupiers, and the figures for the extent of the property and its rateable value. For this they were paid 1d per two lines. Any unrated properties did not of course appear in the Rate Book, and these had to be identified and entered into the Valuation Book. Each hereditament was then numbered consecutively throughout the ITP. By August 1910, the Forms of Return were sent out to the owner(s) of each hereditament. Before dispatching the forms, the hereditament number and the particulars of the rateable value etc. appearing in the Valuation Book were inserted. Thus, during the summer of 1910, did landowners across the country receive a 'Notice to make Returns' which required them to provide detailed information on every hereditament - or unit of occupation - in their ownership. The necessary information was usually to be recorded on the 'Form 4-Land', which was soon to become notorious amongst landowners as an imposition upon their individual rights and freedoms.¹⁵ Where the owner of a hereditament was unknown, the officer was enabled under Section 31 of the Act, to require every person who paid rent in respect of any land, and every person who as an agent for another person received rent in respect of any land, to furnish the name and address of the person to whom he paid rent or on behalf of whom he received rent, as the case may be. The demand for information was made on Form 8-Land, and a fine of £50 was payable if no return was made.

By late November, the District Valuers were able to take the books, and completed Forms of Return, from the LVOs, whose task was now substantially at an end. By the end of the financial year, some 10,500,000 forms had been sent out, and 9,600,000 returned completed. The services of the LVOs had cost the state £174,342 during the financial year 1910-11.

Upon receipt of the books from the LVOs, the District Valuation Office staff sorted out and filed numerically all Forms of Return relating to each hereditament. Upon examination of the returns, it was often found that the information given needed verification or amendment, although the Commissioners of the Inland Revenue found that the returns from large landowners

especially, had been 'fully and accurately rendered'.

The necessary information from the owner's return was in each case transcribed into the valuer's Field Book in which the valuation was actually made. Temporary Valuation Assistants were then posted to different parts of the Districts, armed with the Field Books and Ordnance Survey maps, valuations were made following inspection of the property, and the various types of value assessed as at 30th April 1909. The steps in the assessment were to be entered into the Field Book and eventually the Provisional Valuation entered onto Form 37-Land. Copies of this were sent to owners on Form 36-Land.

Each District Office had received two sets of the largest available scale (usually 1:2500 or larger) Ordnance Survey sheets for its area of jurisdiction. One set was used as a working copy, the other as a permanent record. The latter were mounted on linen and the boundaries of each hereditament were marked out and its identification numbered was entered once the valuation figure was finalised.

Appeals against the Provisional Valuation could be made within 60 days of its issue, and were usually dealt with through negotiation at District level, although a panel of referees sat if local negotiation failed. After settling an appeal - or after 60 days if no appeal was made - the Original Valuation was established, and should have been entered into the Valuation Book. The whole process of valuation is set out in Fig. 2.

(ii) The Documents arising from the valuation

An enormous number of disparate documents was promulgated by the valuation. At least 183 Land Forms are believed to have existed, although many of these were merely standard letters. In addition there were many internal Valuation Office Forms, but once again these were frequently standard letters or requisitions of various kinds. Any of these are likely to be found in archival deposits, and samples of most are to be found in the PRO. A list of the most important is given in Appendix 1.

However, only a few types of document are likely to be of interest to most geographers, some of which have already been mentioned. These main documents are therefore detailed below, together with what should be present, although all were filled in with varying degrees of precision and understanding.

(a) The Valuation Books

These were known within the Valuation Department, and subsequently unfortunately in many County Record Offices, as the Domesday Books, thereby risking confusion in many places with the 1873 'New Domesday' survey of landownership which was far less detailed. These were the first major document to be compiled.

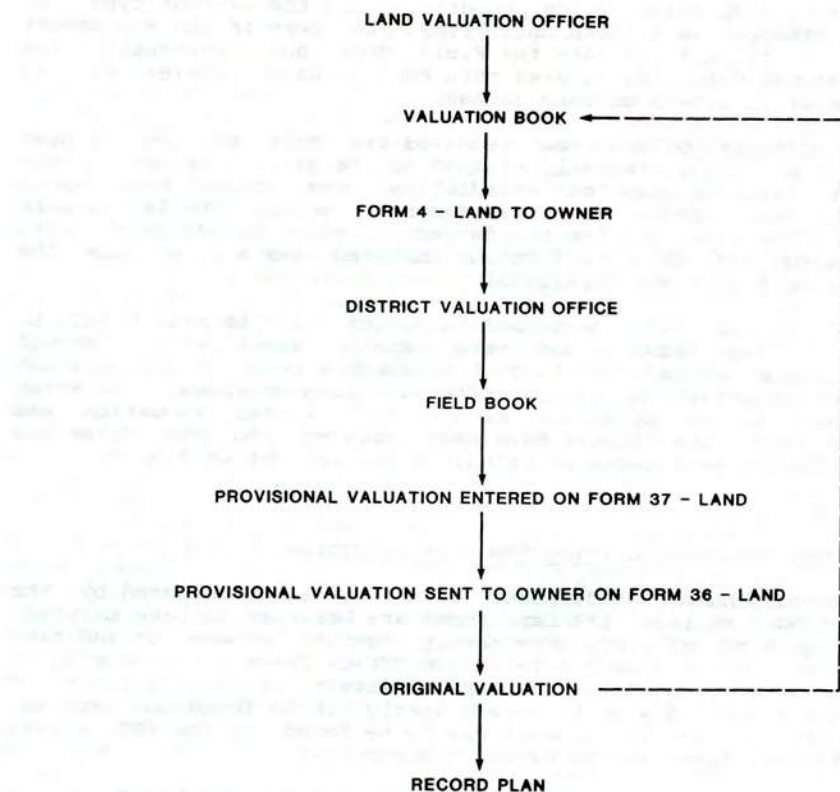


Figure 2 The valuation process

The book actually comprised three Land Forms: Form 20-Land, 'Duties on Land Values: Record of Valuations made by the Commissioners of the Inland Revenue', was actually the title page of the Valuation Book. Form 24-Land was a record of the numbers of 'Forms of Return' sent out by the LVO, and was usually signed by him. This comprised page 2 of the Valuation Book. The bulk of the book was made up of pages officially known as Form 21-Land. Onto these pages the LVO transcribed the details from the Rate Book, prior to sending out the forms of return to the various owners. Valuation Books apparently survive for most areas, and are (with two exceptions), to be found in local repositories.

The Valuation Book should contain a great deal of information on each hereditament arranged in 40 columns as follows:-

Column	Information
1	Assessment (Hereditament) No.
2	Poor rate No.
3	Name(s) of occupier(s)
4	Name(s) and address of Owner
5	Description of Property
6	Address of Property
7	Estimated Extent
8	Gross Annual Value
9	Rateable Value
10	Map Reference
11 to 14 (inc.)	Extent as determined by the valuer in Acres, Roods, Perches and Yards.
15 to 39 (inc.)	Calculated figures for the various values.
40	Comments

Columns 2 to 9 (inclusive) are transcriptions of the 1909-10 Poor Rate Book or the Schedule A Assessment Book, itself a transcription of the Rate Book. These were entered up by the LVO who then numbered the hereditaments in the ITP consecutively. These hereditament numbers are found in column 1, and any research using the documentation should note the relevant numbers, since they are of crucial importance for using the other categories of document.

Columns 10 to 40 were entered up by staff in the DVOs following valuation. Columns 11 to 14 are also of great importance as they give area extents taken from the Ordnance Survey plans, after the boundaries of the hereditament had been established. Also of great potential importance are the comments found in the final column, which may provide vital evidence for interpreting and analysing the material.

Alterations, especially to the names of occupiers and owners in columns 3 and 4 may often be found, although the status of the alterations is not always clear. It may indicate that the owner or occupier had changed between the compilation of the Rate Book, and the issuing of the Form of Return in August 1910, or that the change occurred later, but before the hereditament was

valued often several years later. Since the valuation books continued to be actively consulted long after the repeal of the land clauses in 1920, it is also possible that the changes might be more recent.

In addition to entering up the details on each hereditament, the LVOs had also to identify all unrated property and to provide as much as possible of the same information that was available for rated properties. In fact, the information for these hereditaments is usually much less full.

(b) Forms of Return

The most common 'Form of Return' is Form 4-Land. This was sent to landowners by the LVOs, and the completed document deposited in the DVO. Similar documents include Form 3-Land which was sent to owners of statutory companies; Form 5-Land was sent to owners liable to Mineral Rights Duty; and Forms 6- and 6A-Land sent to owners of unworked minerals. Owners frequently kept 'unofficial' copies of these forms for their own records, and these are frequently found today in estate, solicitors and similar collections in local repositories and in the Public Records Office. The 'official' forms were kept in the DVOs where some may still remain. Others have been deposited in local repositories by DVOs, but it would seem that most have been destroyed.

The 'Forms of Return' were distributed to owners, one for each hereditament owned by them. The information contained in columns 1 to 9 of the valuation book was transcribed onto the first page of the form by the LVO before issue. Since Form 4 was by far the most common of these, only this one will be described here. Owners were required to provide the following information as far as possible with reference to the circumstances existing on 30th April 1909.

1. Parish(es) in which land was situated.
2. Name of Occupier.
3. Full name and address of person making return.
4. Whether Interest was Freehold, Copyhold, or Leasehold:
 - (a) Name of Manor if Copyhold.
 - (b) Term and date of commencement of lease if leasehold, and information on renewal covenants. The name and address of the lessor was also required.
5. Name and precise situation of the land.
6. Description of land and particulars of any buildings and other structures thereon, and the purposes for which the property was used.
7. Extent of the land if known.
8. If the land was let by the person making the return:
 - (a) Whether let under lease or agreement.
 - (b) If neither, then period of let.
 - (c) If let under lease/agreement:
 - (i) Term for which granted.

- (ii) Date of commencement of term.
 - (iii) Whether there was a money consideration involved.
 - (iv) Whether tenant was responsible for laying out money for improvements etc.
9. If owner-occupied, the person was to give the annual rent obtainable if let to a yearly tenant keeping it in repair.
 10. Amount of any Land Tax and by whom borne.
 11. Amount of any Tithe Rent-charge, or commutation payment, and by whom borne.
 12. Amount of Drainage or similar rate, and by whom borne.
 13. Who bore all usual tenant's rates and taxes.
 14. Who bore cost of repairs, insurance, and other necessary maintenance costs.
 15. Whether land was subject to any:
 - (i) Fixed charges (exc. Tithe) and amount thereof.
 - (ii) Public Rights of Way.
 - (iii) Public Rights of User.
 - (iv) Right of Common.
 - (v) Easements affecting the land.
 - (vi) Restrictive Covenants and their date.
 16. Details of last sale (if any) within 20 years before 30th April 1909, and of subsequent expenditure.
 - (i) Date of Sale.
 - (ii) Amount of Purchase money and any other considerations.
 - (iii) Capital expenditure upon land since sale.
 17. Observations with full details of any part of the land that the owner required to be separately valued.
 18. Name and address of any agent or solicitor that information should be sent to.
 19. Various questions about possible mineral rights.

Owners could also provide estimates of the different categories of value, if they so wished.

(c) The Field Books

These number some 95,000 volumes and are available for consultation in the PRO as Class IR 58. They are thought to survive for most areas, although there are gaps, the extent of which is not yet known.

The Field Books should contain the fullest information of any category of document. The entry for each hereditament comprised four pages in the book and includes of course the hereditament number. Each book contains information on up to 100 hereditaments. All of the information entered upon the form of return and detailed above, was transcribed onto the first page of the Field Book entry for the hereditament, by clerical staff in the DVO prior to an inspection by the valuer. The second page of the entry included a description of the property and notes made on inspection. The description was to be as full as necessary in order to make a correct valuation, and in order to defend any future litigation. In practice, descriptions frequently included details of building materials, numbers and

use of rooms, comments on repair and condition as well as suitability for the purpose used, facilities, ancillary buildings and their condition, water supply and sanitary facilities and so on. For agricultural holdings, comments on state of cultivation, drainage, land use, etc., are common. Sketch plans of farmsteads are also common. These were traced from the Ordnance Survey sheets and details of each building and its use entered up. This is usually found on the third page of the entry which was used to provide additional information of a descriptive kind. As the work began to fall behind schedule in 1912, the Inland Revenue decided to dispense with the sketch plans, and these are therefore only found for those hereditaments valued before this date.

The lower half of the second page of the entry, and the final page, include figures for the various values, and calculations made in this respect. For most land, four values were calculated and figures for these are usually to be found in the documentation. The definitions of these values are complex and the reader is referred to Section 25 of the Act (see Appendix 2) for amplification. The values were 'Gross Value', 'Full Site Value', 'Total Value', and 'Assessable Site Value'. Some 42 sections of the Act were concerned with the valuation and the levying of duties, and these will be referred to as appropriate throughout the report.

(d) Form 37-Land

This form was the statement of the Provisional Valuation. It was retained in the DVO, and a copy sent on Form 36-Land to the owner(s) of each hereditament and other interested parties. If amendment to the provisional valuation was made, then this was entered onto Form 39-Land. This was identical with Form 37 apart from colour and the amended values, and is likely to be found with the latter form. Copies of amended provisional valuations were sent to the owner(s) on Form 38-Land. Similar forms for minerals were Form 47-Land (Provisional Valuation of Minerals); Form 48-Land (Copy of Form 47); Form 50-Land (Amended Provisional Valuation of Minerals); and Form 51-Land (Copy of Form 50).

Forms 37 and 39 were retained in the DVOs where some may still remain. They were made available to local repositories in 1979, but not all archivists took up the offer and they were only sporadically transferred.

The Forms 37 include the hereditament number. In addition they include the description of the property; its situation, county and parish; the name of the occupier and the extent of the property in acres, rods, perches and yards. In addition they give the figures of each category of value and show how these were derived. On the reverse, they give names and addresses of those persons to whom copies of the Provisional Valuation were issued.

(e) Ordnance Survey Sheets

District Offices were furnished with two copies of large-scale Ordnance Survey plans for their areas, usually at the scale 1:2500, although 1:1250 or even 1:500 sheets were used for built-up areas, while 1:10560 was usual for many upland areas. It was laid down that the largest available scale for any area should always be used. The most recent available editions were used and, where appropriate, updating was carried out on the ground. The Ordnance Survey agreed to make large-scale revisions where necessary for the valuation, and these special editions may also feature in deposits of these plans. Such revisions were extensive, but unfortunately the annual reports of the Ordnance Survey after 1911-12 do not indicate what acreage was surveyed annually or the number of sheets involved, although the latter figure must have been in the order of 1,000. Most urban areas were revised, although much of Kent, Sussex and Hampshire had been revised recently. The Valuation Office asked for 8,000 enlargements to 1:1250 to cover such urban areas.¹⁶ The permanent set of Record Plans was mounted on linen and retained in the District Offices until the present, when they are being transferred to the PRO. Each DVO has listed its holdings of these plans, and these lists are held at the Chief Valuers' Office, Carey Street, London. These maps should show the boundaries of each hereditament, together with its identification number. The second copy was a 'working copy'. Frequently these working plans are of uneven degrees of completeness and precision, containing much less information than the Record Sheet Plans. They were offered to local repositories as long ago as 1968, where many still survive.

The Record Sheet Plans are documents of crucial importance. They should show the boundaries of the ITP in yellow, and the boundaries of each unit of valuation shown in pink or green.¹⁷ In practice however, unit boundaries are frequently shown in other colours and sometimes the entire unit was shaded in with a colour wash. In any event, each unit of valuation is demarcated and its number entered onto the plan in red. Detached portions should have been braced together, and the various parts of the hereditament given a suffix to the main hereditament number e.g. Hereditament No. 263/1; 263/2 etc (Fig.3).

(f) Miscellaneous

A great variety of material is likely to be found in various archives. Oxford and Cambridge colleges still hold copies of 'forms of return' relating to their land holdings, for example.¹⁸ The interest of the material will depend upon the project being undertaken but apart from the forms already mentioned, correspondence between landowners and valuation officials; between landowners and oppositional organisations, and so on, are all likely to be found, and this remains an area for further research. The PRO holds much additional material relating to the work of the Valuation Office and the interpretation of the Act.¹⁹

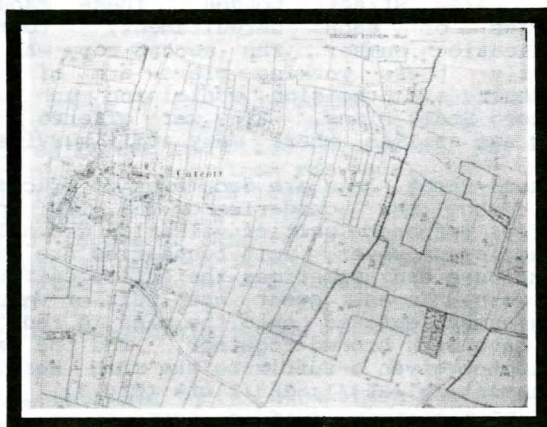
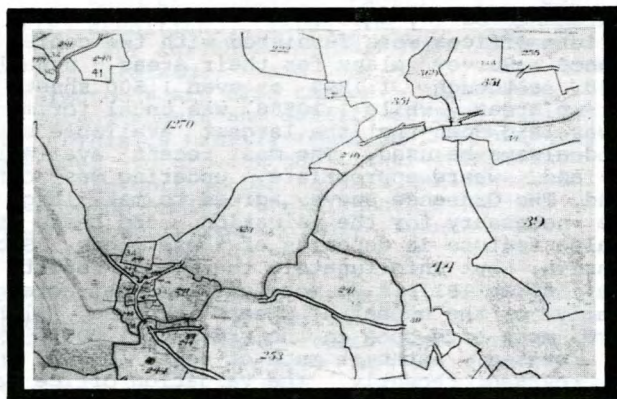


Figure 3 Record Plans: examples from Dolanog, Powys, and Catcott, Somerset Levels

This includes files of the Valuation Office itself (IR 40), reports on the progress of the original valuation (IR 74/146), and changes in the distribution of Valuation Offices between 1913 and 1919 (IR 40/2878). An account of the office's history and functions was compiled in 1920 which is preserved as IR 74/218.

(iii) The transfer of the documents to the public domain

Miscellaneous documents in private collections have of course been in the public domain from the time an owner chose to deposit his or her papers in a archive repository. This section will therefore concentrate upon those official documents retained by the Inland Revenue until fairly recently.²⁰ All of these 'single instance papers' were released under Section 3.6 of the Public Records Act 1958. The first of the valuation material to be released were the working Ordnance Survey sheets that were offered to local repositories in 1968. These were accepted by many repositories (Appendix 3) although survival of the sheets seems very uneven, and the amount of information is often fragmentary and of uncertain status. The material in Appendix 3 was collected in 1986 through a questionnaire to each county archivist or other similar repository.

The release of these and other documents was supervised by the Public Record Office. The PRO had received the Field Books and the Valuation Books some years previously, and these were housed in their Hayes repository until 1979. The PRO selected the Field Books for permanent preservation and made these available as class IR 58. The Valuation Books and Form 37 were not selected for permanent preservation, and were offered to local record offices 'as an alternative to destruction' under Section 3.6 of the 1958 act. All but two repositories accepted the Valuation Books. The exceptions were the Cities of London and Westminster, and the books for these areas (the latter covering only Paddington) were therefore retained at the PRO in class IR 91.

Forms 37 were still retained in the DVOs and local repositories were invited to collect them if desired. Any which were not collected before 31 December 1979 were to be destroyed by the DVOs, though this destruction was not always undertaken. The PRO gave background information on the material to local archivists in their circular of 19 September 1979. The important passages for our purposes are quoted herewith.

The Forms 37-Land contain information extracted from the Domesday Books, though in a different format.

The Domesday Books and Forms 37-Land...contain no information additional to that in the Field Books, and in some cases less.

Since it may seem an unnecessary duplication to offer both the Domesday Books and the Forms, I should explain that neither series has survived in its entirety and that consequently some record offices may wish to take both records so that items in one series can fill gaps in the other.

On the basis of this many archivists did not accept the Forms or retained only those for which there were gaps in the series of Valuation Books, destroying the remainder. Others however accepted and retained all that were offered.

It can be seen then, that the information from the PRO to archivists was explicit and provided clear-cut information upon which to base a decision about acceptance of these documents. The problem for later researchers is that some of the information provided was incorrect. This will be examined below. Had a substantial number of archivists alongside those for the Cities of London and Westminster, also refused to accept the Valuation Books, then the possibility remains that the PRO would have enacted its stated alternative - that of destruction. In this event, the Field Books would have lost an enormous amount of their potential usefulness. The destruction or non-acceptance of Forms 37 by many archivists has also created significant problems. Forms of Return did not feature in the offer to local repositories, but DVOs made these available to local archivists in some instances, when Form 37 was collected.

The Ordnance Survey Record Sheets are now being transferred from DVOs to the PRO. Those not transferred should be available for limited public consultation in the DVOs. The circular authorising this was issued by the Inland Revenue in April 1978, but many local offices seem unaware of this, and are reluctant to admit the public. Prior notification of any intention to inspect the plans is certainly advisable, particularly since transfer to the PRO is ongoing. At the PRO there are now class lists for 19 of the 136 Valuation Offices map classes created. In total these 19 classes describe just over 9,000 sheets, and the overall effect will be to make about 17 per cent of the original sheets available to readers during 1989.²¹

In short, it will be seen that the transfer of documents to the public domain has been piecemeal and based on an uneven understanding of the valuation process. This has resulted in the destruction of much valuable material, and in the splitting up between repositories of much that remains. At least one County Record Office has disposed of working copy sheets to local booksellers! It is to be hoped that past errors can be partly rectified and that archivists are made aware of the relationships between surviving documents.

3. THE DOCUMENTS: SOME POTENTIAL PROJECTS

It is clear that the information likely to be found in the valuation documents is of great importance and that they present numerous possibilities for the investigation of early twentieth-century geography, society and economy. Some possible uses are included in this section, but it should be noted that the suggestions assume the full and correct compilation of the documents in accordance with the instructions in force at the time. Only detailed local studies can reveal whether this was in fact the case, and potential problems are therefore also noted.

The fact that the valuers were specifically concerned to identify owners of land for the purposes of taxation ensured the compilation of very full data about land and property ownership. Thus the study of landownership structures is among the most obvious uses of the data. The valuation was concerned with the whole of England and Wales, and there is no comparable survey in our history. The earlier tithe surveys, with the tithe files presenting us with about 1.8 million items of data, were by no means comparable in spatial or information coverage, while the original Domesday survey was of course less precise, and of a much smaller geographical extent, with the English translation of the Domesday Book running to 1.1 million words. The survey of ownership taken in 1873, was not concerned with the actual delineation of property boundaries, and merely gives an indication of the numbers of owners and the amount of land owned by them in each county. It should be recalled that the survey under consideration here covered urban and rural England and Wales, and that each of the 95,000 Field Books alone contained four pages of information on each hereditament, with up to 100 hereditaments per book! We may well be dealing with something in the order of 40 million items of information.

Information about owners occurs in the Valuation and Field Books, as well as in the Forms of Return and the Provisional Valuation Forms. The Valuation Books were of course, primarily copies of the Rate Book, and it might be assumed that the Rate Books will fulfil the same use as the Valuation Books. However, if the findings of our researches are at all typical, Rate Books in rural areas have frequently not survived, though survival rates in urban areas may be higher.

Each hereditament should have its area given and it follows that some precision as to landownership structures ought to be possible. Moreover the record plans should enable property in the same ownership to be precisely delineated. Since the addresses of owners ought also to be given, it should be possible to make assessments as to the extent of absentee ownership. The extent of owner-occupation of land and housing can be assessed. Also of great importance is the study of

tenurial forms. It is possible to examine the extent of freehold ownership as well as the extent of lease and copyhold ownership.

Similarly, studies can be made of land occupation structures. For example, the boundaries of farms and other properties can be precisely located. The manner in which a rented property was held can also be assessed. Information should be available as to whether a property was held by the week, month, year, and so on. Rents ought to be given and responsibility for rates, repairs and insurance should also be given.

Information on housing is a prominent feature of the material. The numbers and uses of rooms; house rents; sanitation and water supply; repair and general condition etc. should all be present in the documents. The value in this respect will be enhanced when the 1911 census enumerators' schedules become available, allowing physical structures to be matched with household information to give a wealth of detail unmatched in British historical studies.

Land use can be studied in urban and rural areas either using the 1910 documents by themselves, or in conjunction with other material. In the urban case, there seem to be few difficulties in this respect, while in the rural areas it is likely to always be possible to determine land use in general terms such as agriculture, woodland, and so on. In addition it is sometimes possible to examine land use on a field-by-field basis, though this cannot be predicted for any one area without consulting the relevant documents. The study of farm layout and the extent of fragmentation, would be possible in some detail. The identification of farm buildings and their building materials, use and state of repair is frequent in those valuations carried out prior to mid-1912, and in conjunction with the identified land-use patterns should allow for a considerable increase in our knowledge of agricultural practice during this period.

It is also possible to study the industrial and commercial structure of towns and cities c.1910 as well as shedding light on the spatial organisation of industrial undertakings in urban and rural contexts. The frequently detailed information regarding buildings and equipment enhances our 'archaeological' knowledge of industrial, domestic and other buildings which have since been demolished or heavily altered.

Many of these topics can be studied over time. Comparisons with the earlier Tithe Surveys should allow assessments to be made of changes in ownership and occupation structures, land-use patterns and farm fragmentation or consolidation over the period from the beginning of Victoria's reign to the First World War. Future comparisons might also use material derived from the local rate revaluation of the 1930s, and perhaps more importantly, with the National Farm Survey (1941-3) data when this becomes available. Comparisons between c.1910 and the present can also inform studies of the changing nature of

twentieth century town and country.

The provision of a range of values for each property as well as rateable value will be of use to, for example, geographers conducting analyses of social areas in both town and country. The descriptive 'back-up' for each property in the Field Books can give added qualitative substance to the quantitative framework within which these studies have normally been situated.

The examination of some of these potential uses of the material will be made in greater detail below, in relation to four themes which have been chosen to illustrate the vast array of possibilities opened up by the documents. However, initial case study work indicates that in many parts of the country the ideas presented above may not be feasible, whether due to the contemporary administration of the valuation, or to modern archival policies.

Research based on the valuation material is liable to be seriously misleading if the many problems with the documentation are not anticipated. Problems will always arise owing to the disjuncture between the original purpose for which the documentation was intended, and the needs and aspirations of modern researchers. This is true of virtually all historical material, but there are nevertheless, problems that are specific to the 1910 data. Some of these problems originate in the way the valuation was conceived and framed in legislation, and in the instructions issued to valuation staff. Other problems derive from the idiosyncratic interpretation of instructions by the different District Valuation Offices and by individuals in those offices. Archival policies since the first documents reached the public domain in 1968 have created a third category of problems, while there are a handful of difficulties of miscellaneous origins.

(i) Problems caused by the legislation and administration.

Like all legislation, the Finance (1909-10) Act 1910 is extremely difficult to interpret, especially for the non-lawyer. The numerous caveats in the Act and the several judgements based upon it, created a minefield for would-be interpreters of the law. However, there are a few unproblematic issues of fundamental importance to researchers and we will confine ourselves to a discussion of these and their implications.

Of great importance for the study of landownership is the definition of 'owner'. Section 41 defines 'owner' as:-

the person entitled in possession to the rents and profits of the land in virtue of any estate of freehold, except that where land is let on lease for a term of which more than fifty years are unexpired, the lessee under the lease or if there are two or more such leases the lessee under the last

created under-lease shall be deemed to be the owner instead of the person entitled to the rents and profits as aforesaid.

In other words long leaseholders or even long under-lessees may be defined as the owner for the purposes of the Act. Where this is the case, it ought to be stated in the Field Books or Forms of Return since owners were supposed to indicate the existence and identity of superior and subordinate interests. Therefore identification of ultimate ownership ought to be possible.

In Section 26.1 of the Act there was provision for the valuation of all land to be made. The basic unit of valuation was to be the hereditament or each piece of land which is in separate occupation. However, this straightforward definition was complicated from the point of view of researchers, in that owners could require under Section 26.1, that the hereditament be divided into as many parts as he/she wished and that each part be separately valued. Moreover, this section was amended by the Revenue Act 1911 Section 5 so that the owner could request the Valuation department to value together

any pieces of land which are contiguous, and which do not in the aggregate exceed one hundred acres in extent...although those pieces of land are under separate occupation.

As long as the Department was satisfied that this was equitable, they were obliged to agree to such a request. In practice, this means that the 'hereditaments' delineated on the record plans are actually 'units of valuation', and that they could comprise part of a hereditament, or several contiguous hereditaments. Theoretically the subdivision or combining of hereditaments ought to be indicated in the Valuation and Field books. However, it often is not, since valuation staff frequently omitted to note this information. Such information is sometimes found partly in the Field Book, partly in the Valuation Books, but sometimes not at all.

The administration of the valuation has also created less obvious problems for researchers. As has been stated, the Income Tax Parish (ITP) was chosen as the smallest administrative unit. ITPs could comprise a single civil parish, two or more normally contiguous civil parishes, or part of a civil parish.²² Therefore the county of Leicestershire, for example, comprised 165 ITPs incorporating 324 civil parishes (Fig.4 and Table 1).

Table 1. Numbers of Civil Parishes per Income Tax Parish in Leicestershire

No. of Civil Parishes	No. of ITPs	ITPs as %
<1	nil	nil
1	87	52.1 *
2	33	20.0
3	30	18.2
4	8	4.8
5	2	1.2
6	3	1.8
7	3	1.8
Total	165	99.9

*Includes Borough of Leicester

Source: Leicestershire CRO, Valuation Books for Leicestershire and Rutland (uncat.)

Little geographical rationale for the ITPs was found in Leicestershire. There was no obvious linkage between the composition of an ITP and its geographical extent and neither did the ITPs have roughly similar numbers of hereditaments. Excluding Leicester Borough with some 60,000 hereditaments, the number of hereditaments per ITP ranged from 14 in Carlton Curliu ITP (a single civil parish) to 7,269 in Loughborough ITP, which included the civil parishes of Loughborough, Garendon, Thorpe Acre, Woodthorpe and Nonpanton. Presumably there was a list or lists of the 'poor law' (civil) parishes that constituted each ITP in 1910, but none has yet been located. In their absence, the only documentation that enables identification of the ITP is the Valuation Book. In this the Valuation Officer transcribed the 1909-10 Rate Books for the constituent parishes. Each hereditament was then numbered consecutively, and the first parish in the group gave its name to the entire ITP.

The ITP was thus synonymous and spatially identical with a civil parish only in those ITPs that themselves comprised only a single civil parish. Each unit of valuation within the ITP was identified by the name of the ITP and a number. Therefore a unit of valuation in civil parish X may actually be identified by the name of parish Y and a number. Thus a study of chain-making at Cradley Heath in the Black Country would need to take account of the fact that Cradley Heath was part of the ITP of Rowley Regis. This system of organisation causes two types of problem unless one is familiar with the system. When consulting the Field Books

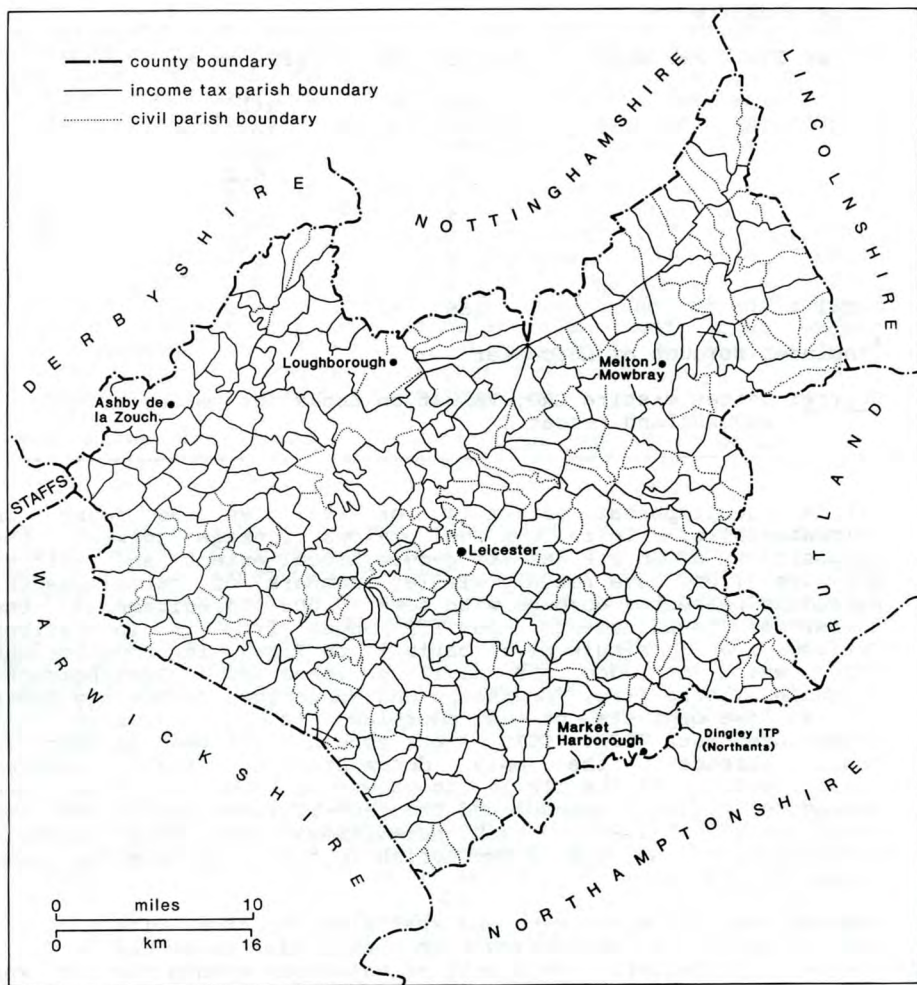


Figure 4 The Income Tax Parishes of Leicestershire 1910

in the PRO (class IR 58), one needs to know the ITP in which a civil parish is situated. Unless the civil parish gave its name to the ITP, the class lists will give no indication that the field books for the parish survive and searchers may assume that their quest is a fruitless one. Furthermore, even if the civil parish sought is of the same name as the ITP, the Field Books will probably be found, but they may well contain material actually situated in other civil parishes, and there will be no indication of this in the PRO finding aids, nor in the Field Book itself. This problem is quite easily overcome in that the Valuation Books provide the vital entry into the Field Books. It will be recalled that the Land Valuation Officers (LVOs) compiled the Valuation Books by entering the information from the Rate Books of each civil parish in the ITP. The next step was to number the hereditaments consecutively throughout the ITP beginning at number 1. Thus in the above example, since the ITP of Rowley Regis contained almost 8900 hereditaments, Cradley Heath was located only after a visit to Dudley library to examine the Valuation Books.

Only in one instance has an exception to this rule has so far been found, presumably due to a clerical error. This occurred in the case of Cromford, Derbyshire. According to the PRO finding aid and to the Field Books themselves, Cromford was the name of an ITP comprising some 3,500 hereditaments. On this basis, Cromford should have been the first parish covered in the ITP and the hereditaments in the civil parish should have been numbered from no. 1. In order to isolate the hereditaments within the ITP that were actually in the civil parish of Cromford, it was necessary to consult the Valuation Books in the Derbyshire CRO. These showed that Cromford civil parish actually comprised nos. 2957 to 3283 within the ITP. They also gave the ITP as 'Matlock', yet Matlock hereditaments were numbered from 1126 to 2956. In fact the first civil parish in the Valuation Books was Matlock Bath which would normally have been the name of the ITP. Probably the error was made in 1910. Perhaps the Land Valuation Officer copied the Rate Books of the component parishes in the ITP in the wrong order, or else the clerical staff in the DVO assigned an incorrect name to the ITP. In any event the Valuation Books give the separate civil parishes in the ITP and also the number of each hereditament within the ITP, Valuation Books were supposed to be confined to a single ITP,²³ though in practice this was not always complied with. However, in these exceptional cases, the numbering of the hereditaments gives the necessary clue to the identity of the ITP.

Where a unit of valuation extended into two or more parishes or Valuation Districts, the whole unit was to be valued and recorded under that parish or district in which the greater portion of the property was situate. The problem is obvious. There is another 'invisible' unit that might be called the

'hereditament parish' that is neither identical with a civil parish or an ITP. Hereditaments in any given parish may
 (a) have a larger area than that actually within the parish boundaries because of the inclusion of land from an adjoining parish or parishes, or
 (b) be excluded from the parish entirely because the portion in an adjoining parish is of a greater extent so that the whole is included in the adjoining parish.

Thus land may be 'imported' into or 'exported' from a parish for the purposes of valuation. However, for rating purposes, the actual parish in which a piece of land was situated was the important point, and each part of a unit of valuation should be listed and numbered in the Valuation Book in the first instance, and where combined with another portion in an adjoining parish, this should be indicated in the Valuation and Field Books. In practice this is not always the case. Moreover, an accurate figure for area is only likely to be found for the combined units, so that the area of each of the component parts will be unknown. Full resolution of the problems caused by this instruction, are in principle straightforward, though the task is likely to be an arduous one and requires access to the Record Plans as well as the Valuation and Field books. Table 2 sets out an example drawn from the Ashburnham Estate in Sussex.

Table 2. Land owned by the Ashburnham Estate, Sussex (to nearest acre)

Parish	Area	Area owned by estate	% of whole
Ashburnham	4079	5330	131
Battle	8252	2476	30
Brightling	4901	599	12
Burwash	7452	1432	19
Catsfield	3018	623	21
Dallington	1941	1513	78
Hailsham	5330	46	1
Heathfield	8032	69	1
Herstmonceux	6507	513	8
Hooe	2473	570	23
Mountfield	3928	631	16
Ninfield	2619	528	20
Penhurst	1455	1049	72
Pevensey	4397	475	11
Warbleton	6226	948	15
Wartling	3287	2147	65
Willingdon	2572	80	3

Source: East Sussex Record Office Valuation Books (IRV), PRO Field Books IR 58/29198-29769

Clearly the figure for Ashburnham parish is absurd, and similar discrepancies have so far been found for the Ashley walk (Hants) area and Lockinge (Berks). The 'hereditament parish' of Ashburnham is depicted in Fig.5.

(ii). Problems derived from 'unofficial' practices of valuation staff.

The most universal of these problems concerns unrated property and some other entries of uncertain status. It will be remembered that the LVOs had to list all unrated properties in a parish once the entries in the Rate Books had been transcribed. These entries are almost always very sparse in terms of detail. Moreover it is frequently difficult to assign individual properties to a particular civil parish except where obvious buildings such as churches or chapels are involved. Sometimes the LVO entered these properties immediately following the rated entries for the relevant civil parish. Frequently though, the LVO made these entries at the end of the Valuation Book following the last civil parish in the ITP. In this case it is commonly very unclear to which civil parish an individual hereditament belonged. Another class of entry is frequently indistinguishable at first sight from the unrated hereditament. If units of valuation were sub-divided after valuation, the original number was supposed to be retained with the addition of a subordinate number. If a hereditament in Leeds was numbered 1485, its correct identification was Leeds 1485. If it was subsequently sub-divided the sub-divisions might be referred to as Leeds 1485/1, Leeds 1485/2 and so on. Any further subdivision should then have been referred to as Leeds 1485/1/1 and so on.²⁴ In the event valuation staff sometimes assigned a completely new number to the sub-divisions but it is not always clear that this is so. Valuation Books continued to be used as working documents for very many years after the valuation ended, and there is seldom any indication as to the date of these additions.

Another common problem is that of the inadequate compilation of the Valuation Books. Frequently there is little or no information in these other than that transcribed from the Rate Books (plus unrated property) and the essential hereditament number. The most immediate problem arising is that accurate information as to the area of a hereditament is not easily available. The estimated areas taken from the Rate Books were often extremely inaccurate and are therefore only to be used with great care. Owners were asked to provide information on the area of each hereditament in their ownership, and this was normally copied into the Field Book. However this was by no means always accurate. The valuer calculated the precise area of a hereditament by aggregating the parcel areas printed on the Ordnance Survey sheets. Unfortunately, there was no space provided for this figure in the Field Book, and valuers therefore entered it anywhere - or nowhere - in the Field Book. It was intended that it be entered in the Valuation Book but was

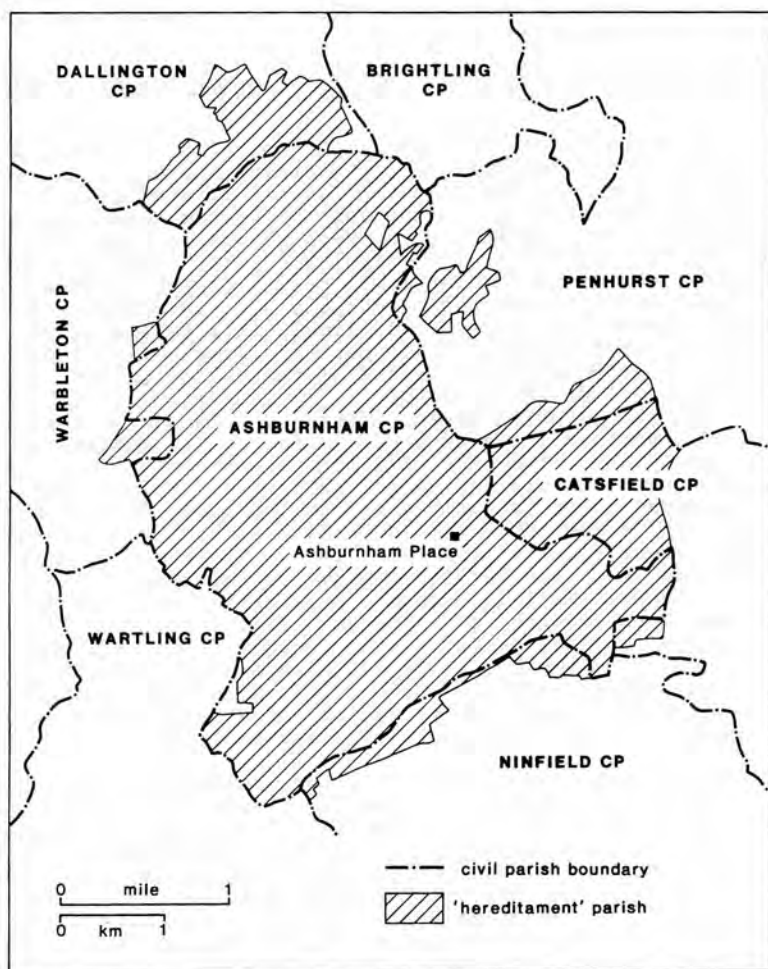


Figure 5 Ashburnham, Sussex 1910: civil and 'hereditament' parishes

frequently omitted. The Provisional Valuation form always contains the accurate figure, but these have frequently been destroyed. In these cases access to the Record Plans is necessary to calculate the missing areas, unless relying on the Rate Book or owners' figures.

There are also sometimes major omissions in the documents. In parishes around the New Forest, for example, such as Ashley Walk, only some 13 per cent of the civil parish was accounted for in the documents. The reasons for this remain unclear, but are probably linked to the fact that Crown lands such as much of the New Forest were exempted from the payment of increment value duty (Section 10.1). And if one turns to a quite different area to investigate industrial structures, one must beware of ownership by statutory companies which were similarly exempted from duty (Section 38.1). In Hartlepool, for example, many of the industrial premises were owned by the North-Eastern Railway Co. (NER), and other 'statutory companies'. There were 33 hereditaments, including sawmills, shipyards, docks and quays, engine sheds, gas and water works, which were said to be owned by the statutory companies. Another three, including sawmills, engine yards and docks, were said to be owned by other people, but a pencilled note 'NER' is all there is to be found. Four other hereditaments were said to be owned by other individuals, including a boiler covering works, and a fish warehouse, but in fact the 'owners' claimed on Form 4 to be merely short notice tenants of the NER. In the case of T.W. Watson (hereditament nos. Hartlepool 3582-3) it was stated that 'he has no knowledge of his interest in the property' and furthermore:-

The deponent is a tenant subject to 3 mths notice from any date. He has asked the NER Co for the necessary information to complete the document. They replied you must refer the Government to our Head Office at York.

Thus 40 (58 per cent) of the hereditaments here were owned by the NER or other statutory companies, and no information is available for any of them. Section 38 of the Act absolved 'statutory companies' - defined as railway, canal, dock, water, and other public utility companies - from the payment of increment value and other duties while the property was in their ownership and used in connection with their undertakings. An original site value was necessary if the property entered other hands in the future, but this was deemed to be the actual cost to the company of the land (section 38.2). This presumably meant that valuation was unnecessary. Although land owned by the Crown and by statutory companies was supposed to be valued in case it should pass into other hands thereby becoming subject to duty, valuers under considerable pressure tended to leave these lands to the last for valuation. The repeal of the land clauses presumably pre-empted the valuation of some of these lands.

Descriptive material is often not found in the Field Books. In the case of large hereditaments such as major industrial premises or large country houses, the relevant detail was too copious to enter in the limited space provided in the Field Book and was therefore entered into a separate file. These files are now unavailable and have probably been destroyed. In Lockinge (Berkshire) for example, the practice of entering descriptive material into a file instead of the Field Book was carried out in every case so that there is no descriptive information available for this parish. The Field Books of the Lockinge Estate are thus very disappointing in that not a single description of any property was included. References are made here to 'the file', to the 'notebook', or to the 'schedule' attached to Form 37. The two former have presumably not survived, while the latter may or may not be still attached to the forms, and until access to these is possible, we cannot know. The practice of attaching important information to Forms 37 seems quite common, and the widespread destruction of these is therefore likely to have been detrimental to research.

(iii) Problems caused by Archival Policy

The resolution of most of the problems so far described is not difficult though it is frequently arduous and expensive. Resolution has been made far more difficult by the policies of the archive service since the documents entered the public domain, and one gains the impression that disastrous choices were only avoided by good fortune.

The first documents to reach the public domain were the Working Sheets in 1968. Uneven in quality though they are, they remain the only copies of the Ordnance Survey plans yet deposited in local repositories. It is clear that the context in which the sheets were compiled, together with their significance, was unknown to most archivists in 1968. Many were merged with non-archival series of maps, and often no cross-linkage was made with the Valuation Books when these reached local repositories. On occasion the sheets went to one repository, while the books later went to another. For example Worthing Reference Library holds Working Sheets for much of West Sussex while the relevant Valuation Books were later deposited in the West Sussex Record Office, unknown to the Worthing Librarian!

Much more important was the way in which the main transfer of material took place in 1979. As noted above, the Valuation Books were offered to local repositories by the PRO as an alternative to destruction, on the understanding that they contained less information than the Field Books. In the event, the Valuation Books are absolutely essential for understanding the way the Field Books were compiled. Had destruction actually been carried out, then the task of using the Field Books would have been rendered extraordinarily difficult. As it stands today, the separation of the Field Books from the Valuation Books still

requires visits both to the PRO and local repositories in order to examine what is fundamentally a single group of documents.

The PRO was even less concerned to emphasise the usefulness of Forms 37 and many repositories failed to collect them, while others destroyed all or most of those that they did collect. Apart from the fact that these forms were often the only document that contained an accurate figure for area and are therefore important in this respect, they are the only document that can be related to the Record Sheets in an unambiguous way. The forms give the provisional valuation of the unit of valuation which as demonstrated might be part of a hereditament or a combination of several, or many, hereditaments. The unit of valuation - not the hereditament - was indicated on the Record Sheets and the destruction of Form 37 has made the use of the plans more difficult.

The low priority allocated to all documents other than the Field Books by the PRO has often been carried over into the local repositories. The Valuation Books frequently languish in out-repositories unlisted. Some archivists in urban areas quite reasonably consider them as duplicate rate books and therefore have not listed them. This low priority status and the problems caused by fragmentation ensures that the material remains unknown to most researchers thereby increasing the sense of insignificance.

The previous policy of retention of the Record Plans in the DVOs made public access difficult, although the Inland Revenue did concede the principle of such access. However, DVOs seldom had the space and facilities for worthwhile and prolonged study of the sheets and some offices seem to have had little sense of their significance, although others clearly do and take great care of them. Their full transfer to archive repositories should be a priority both for their preservation, and for the full realisation of the potential of the remaining material. The PRO has liaised with the Inland Revenue on this matter, and is currently taking in all the sheets to the PRO. Nearly all the sheets have now been transferred, and it is to be hoped that such a course of action will facilitate research. The task of listing the 45,000 or more sheets has begun speedily, although any research involving particular localities could conceivably be delayed since not all sheets have been transferred and listed. The necessarily rigorous rules of the PRO have also been changed to make it possible to consult the Field Books and the Sheets together, an essential pre-requisite of worthwhile study.²⁵ Whilst this is a considerable advance on the previous position, little can now be done to use the sheets in conjunction with Forms 37 (where surviving), or in their absence, with the Valuation Books, since both have been transferred to local repositories.

(iv) Miscellaneous Problems

There are also miscellaneous difficulties, mainly arising from the lack of survival of documents. Due to the enormous mass of material, the precise spatial extent of survival of material in each category is difficult to establish. It is clear that there are random gaps with the odd Field Book having been lost, but there are other more substantial losses. For example, there are no Field or Valuation Books for the western part of West Sussex, the Isle of Wight, and south-east Hampshire. Apparently these were housed in Portsmouth DVO during the last war, and were destroyed by bombing, and there are undoubtedly parallels elsewhere.

4. URBAN SOCIAL AREA ANALYSIS: POTENTIAL AND DIFFICULTIES

The intention in this section is to suggest various themes, all of which might be broadened and deepened by further research, rather than to present polished empirical findings on particular urban areas. The study of internal social contrasts within towns is one such possible theme, and is the first one presented here.

A study of 302 hereditaments in seven streets in Brighton, for example, used Field Books and Valuation Books, the latter to identify relevant hereditament numbers for each of the seven streets, and to note owner-occupation with some ease.²⁶ Property in Brighton was almost all owned on a freehold basis (Table 3) and ownership was widely dispersed, the 302 hereditaments being owned by 190 persons. In every case except Carlton Row, a massive majority of owners owned but a single property in the streets studied, though there is no way of knowing whether they owned property in other parts of the town. Only in the poorest areas, Carlton Hill and Carlton Row, were there significant numbers of people with more than two hereditaments in their ownership (Table 4).

Owner-occupation was not common. Even in the wealthy Harrington Road and Royal Crescent, owner-occupiers were in a minority. Most owners were local people. Over 70 per cent lived in Brighton and Hove, and there were several more from Sussex. Outside of the county, only London was the residence for as many as ten owners, indicative perhaps of the flow of capital from London to this Edwardian seaside resort (Table 5).

Tenanted property was let on several bases. As one would expect, security was lowest in the working-class areas, where the great majority of properties were let on a weekly basis. At the other end of the scale was Royal Crescent, where all were let annually or for longer periods. In fact six of the seven with details of this were let on three-year tenancies or longer. Matlock Road, while having several weekly tenancies, was mainly a road of quarterly or annual tenancies. Only Harrington Road had a substantial number of properties without such information, though it seems likely that longer lettings were usual here.

Rents varied enormously. Carlton Row had the lowest with about half the properties being let at less than £15 per annum, or less than 5s 9d per week. For Carlton Hill, Red Cross and White Cross Streets, rents were mainly between £15 and £25 a year, while the remaining streets had no properties let as low as the latter figure. Harrington Road homes were let mainly at between 20s and 30s a week, while Royal Crescent houses could be obtained mainly at rents of more than £2 per week, although considering the difference in accommodation, this would seem very reasonable.

Table 3. Types of Ownership in selected Brighton streets

	Freehold	Leasehold	Not stated
Carlton Hill	80	1	2
Carlton Row	50		1
Red Cross Street	46		1
White Cross Street	42		1
Matlock Road	26		3
Harrington Road	36		
Royal Crescent	14		
Total	294	1	7

Table 4. Ownership Patterns in selected Brighton streets

No. of Hereditaments Owned	1	2	3	4	5	6	7	14
Carlton Hill	28	10	6	3	1			
Carlton Row	7	6	3	1	1			1
Red Cross Street	32	5			1			
White Cross Street	20	8	2					
Matlock Road	11	3			1		1	
Harrington Road	20	3	1				1	
Royal Crescent	14							
Total	132	35	12	4	4		2	1

Table 5. Residence of property owners: selected Brighton streets

	A	B	C	D	E	F	G	Total
Brighton/Hove	35	12	30	17	15	20	5	134
Sussex (other)	5	2	2	6		1		16
Berkshire		1						1
Devon			2					2
Dorset				1				1
Glamorgan	1							1
Hampshire				1		1		2
Kent	2	1				1		4
Leicestershire			1	1				2
London	3	1	1	1		1	3	10
Somerset							1	1
Surrey			1	1			1	3
Wiltshire		1						1
Yorkshire					1			1
Not stated	2	1	1	2		1	4	11
Total	48	19	38	30	16	25	14	190

A Carlton Hill; B Carlton Row; C Red Cross Street; D White Cross Street; E Matlock Road; F Harrington Road; G Royal Crescent

Source: East Sussex Record Office, Valuation Books; PRO, Field Books

Tenants of the poorer housing had some respite. Overwhelmingly, landlords took responsibility for payment of rates and insurance, as well as assuming responsibility for repairs, although it seems unlikely that the latter were high on their list of priorities. Occupiers usually had to pay the rates in Matlock Road, though in Harrington Road and Royal Crescent, this was less marked due to the increased incidence of owner-occupation. In the wealthier streets, owners occasionally made tenants responsible for repairs, particularly repairs internal within the house.

The valuer of Red Cross Street entered figures into the Field Book, that seem to relate to length of residence of each occupier (Table 6). Although certainty on this point is not possible, the context makes it highly probable that this is the case. The figures suggest that some 20 per cent of tenants had lived in their houses for over 25 years, while a similar proportion had been in the same house for between five and 25 years.

Table 6. Length of Residence: Red Cross Street, Brighton

Years	No.
<1	7
1 to 1.9	4
2 to 4.9	9
5 to 9.9	5
10 to 24.9	3
>25	7
Sub-total	35
Not stated	6
Empty	6

Total 47

Source: PRO, Field Books

The largest single group of hereditaments in each street were used as living accommodation only (Table 7). Indeed in Harrington Road and Royal Crescent, all were in this category, as were most in Matlock Road. In White Cross Street there were a substantial number of workshops and stores without living accommodation, but generally hereditaments included living accommodation. Only in Carlton Hill were there large numbers of shops, with nine beerhouses and public houses comprising over 10 per cent of the total hereditaments.

Table 7. Type of Hereditament in selected Brighton streets

	A	B	C	D	E	F
Carlton Hill	32	30		9	2	9
Carlton Row	43	1	1		1	1
Red Cross Street	40	4	2			1
White Cross Street	25	1	3			13
Matlock Road	23	4	2			
Harrington Road	36					
Royal Crescent	14					
Total	213	40	8	9	3	24

A House only; B House/shop; C House/workshop/store;
D Beerhouse/public house; E Lodging house/tenement block;
F Other

Source: PRO, Field Books

Living accommodation was sparse in the poorer streets. Including kitchens, three or four rooms were the norm in Carlton Row and Carlton Hill, while in Red Cross and White Cross Streets, houses were a little larger, with most premises having four or five rooms. Almost all houses in Matlock road had six rooms, while in Harrington Road and Royal Crescent, there was even more space, though servants would have undoubtedly occupied rooms in these houses.

Table 8. Number of Rooms in hereditaments in selected Brighton streets

	2	3	4	5	6	7	8	9	10	11	12	n.s.
Carlton Hill	2	16	16	18	9	4	4	1			2	2
Carlton Row		8	36	2								
Red Cross Street		1	26	14	1			1				3
White Cross Street		1	11	15		2						
Matlock Road				2	26		1					
Harrington Road					2	10	12	6	1	1		
Royal Crescent								2	6	2	4	

Source: PRO, Field Books

Not only did the poorer part of the population have limited accommodation, but its condition was far from good. Assessment as to condition is likely to be subjective, so that comparison between the assessments of different valuers may be difficult.

Nevertheless Table 9 suggests stark distinctions between the different areas, with Carlton Hill and Carlton Row having very substantial numbers of premises considered to be 'poor', 'bad' or worse. Red Cross Street and White Cross Street would appear to have been better, and conditions improved as one moved into the more prosperous areas.

Table 9. Condition of hereditaments in selected Brighton streets

	A	B	C	D	E	F
Carlton Hill	6	26	14	11		26
Carlton Row	2	29	9	1		12
Red Cross Street		2	39			6
White Cross Street		5	30	2		7
Matlock Road		14	15			
Harrington Road		6	12	7		7
Royal Crescent			2			12

A Very Poor/Very Bad; B Poor/Bad; C Fair; D Good; E Very Good; F Not stated

Source: PRO, Field Books

This miniature case study suggests that very worthwhile statements about urban property can be made from the valuation documentation. Assessments of the extent of owner-occupation are easily made in the case of Brighton, where it would seem uncommon in all social groups. Economic activity can be gauged to some extent: the existence of shops, workshops, and so on are usually clearly indicated, while the precise character of the enterprise is sometimes described. A recent study of Horsham c.1910 using the valuation material in conjunction with directories also clearly demonstrates the potential of such analyses of urban land use.²⁷ Assessments of living conditions are possible and there are likely to be other sources available for cross-checking in many areas. Reports from the Medical Officers of Health are likely to be useful. Ownership patterns, rents, tenures and accommodation then, seem to be among the most readily available data from this material.

Other methods of approaching the analysis of urban social areas c.1910 might be adopted. Cromer, a north Norfolk resort developing at this time can be used to illustrate this. At the time it comprised 1,295 hereditaments. A 20 per cent sample yielded 259 hereditaments for study, and the following results were obtained.²⁸

Ownership was extremely diffused. The vast majority of owners in the sample owned just one hereditament, although a few owned two or three. Almost the only substantial owners of property in the town were the Trustees of B. Bond Cabbell with 24 hereditaments included in the sample (9.3 per cent). These included Cromer Hall with some 90 acres of land attached, the residence of E. Bond Cabbell in 1910. The remainder of the Trustees' properties were houses, shops and cottages. The family, in the shape of Mrs. Bond Cabbell, also owned four houses in West Street. The only other person to own a substantial number of hereditaments was J. Smith of London who owned 13 cottages in the sample (5.1 per cent).

Owner-occupation was possibly more common than in Brighton, with 28.6 per cent of the sample compared with 8.3 per cent in Brighton being owner-occupied, although the differential basis of the samples should be noted. Ownership in Cromer was almost entirely (88.8 per cent) freehold. Excluding owner-occupiers, the addresses of the owners of only 69 hereditaments are included in the documentation. Cromer and nearby towns and villages were the home of the majority. Norwich, some 20 miles distant was home for 19 owners, while J. Smith, already mentioned, came from London, as did three other small owners. The owner of a single hereditament lived in Canada. Thus property ownership in Cromer was probably mainly small-scale, and locally-based.

Despite relatively high levels of owner-occupation, it was still the case that over 70 per cent of sampled hereditaments (185 in number) were tenanted. For these, details of letting periods are available for 142. Monthly, quarterly and yearly tenancies were the most usual as Table 10 shows.

Table 10. Period of Tenancies in the Cromer sample

Weekly	2
Monthly	33
Quarterly	27
Half-yearly	3
Yearly	58
Lease	19
Total	142

Source: PRO, Field Books

This again contrasts strongly with Brighton, where weekly letting was by far the most common except in the more prosperous districts. Monthly lets in Brighton were very unusual, and quarterly tenancies were common only in Matlock Road, where they comprised one-quarter of the properties. Whether this reflects a

more substantial rentier economy in Cromer, with higher quality properties compared with Brighton, or whether the two case studies reflect other regional tenancy conventions, could only be resolved with more research.

Annual rents are known for 186 hereditaments in the sample. Table 11 indicates the ranges of rents in the town, but does not distinguish between types of hereditament. It also includes figures for estimated rent in owner-occupied hereditaments.

Table 11. Annual Rents in the Cromer sample

Rent (£)	No.	%
<10	25	13.4
10-14/19/11	29	15.6
15-19/19/11	35	18.8
20-24/19/11	12	6.5
25-29/19/11	9	4.8
30-34/19/11	14	7.5
35-39/19/11	9	4.8
40-49/19/11	18	9.7
50-74/19/11	17	9.1
75-99/19/11	4	2.2
>100	14	7.5
Total	186	

Source: PRO, Field Books

Well over a quarter of the hereditaments were let at rents lower than £15 a year. In Brighton, only 30 hereditaments (around 10 per cent) were let at rents as low as this, and all but seven were in Carlton Row, where almost half the hereditaments were let at these lower rents. It may be that rents were generally lower in Cromer than in Brighton, or it may be - less plausibly - that properties were of even poorer quality than in Brighton. Without knowledge of other factors, the level of 'real' rents cannot be determined.

On the other hand, over 7 per cent of hereditaments in Cromer were let at rents above £100 a year. Apart from those in Royal Crescent, only two hereditaments in the Brighton sample were let at these levels of rent. Of course, it should be remembered once again that the different sample techniques between the Cromer and Brighton studies make direct comparisons hazardous.

Living accommodation in many houses was ample. Table 12 shows the numbers of living rooms in inhabited hereditaments with the necessary details. Unfortunately, the use of each room is frequently omitted, so only the numbers of rooms can be shown.

Table 12. Living Accommodation (inc. Kitchen) in the Cromer sample

No. of Rooms	No. of Hereditaments
2	8
3	3
4	22
5	19
6	43
7	8
8	11
>8	74
Total	188

Source: PRO, Field Books

The most noticeable feature of the table is that almost 40 per cent of the houses had over eight rooms. Only 13 per cent of the Brighton sample had as many rooms as this, though again the different sampling techniques doubtless invalidate many comparisons. Houses of this size were found only in Royal Crescent and Harrington Road in Brighton. It should be said that some of the Cromer examples were apartment houses and a handful were hotels, neither of which made more than a token appearance in the Brighton case study. Nevertheless, it is a fact that there were very substantial numbers of large houses in Cromer. At the other end of the scale, there were rather more 'one up and one down' cottages in Cromer than in even the poorest areas of Brighton. But overall, housing seems to have been slightly larger than in Brighton, where the majority of houses had five or fewer rooms. In Cromer, a large majority (72 per cent) had more than 5 rooms.

The Field Books occasionally also give insights into social matters. For example, the 'Hotel de Paris' in the High Street had several rooms set aside for visitors' chauffeurs, and their maids.

Enough has hopefully been done to indicate possibilities for analysis of social areas in these two seaside towns. A comparative study of pre-1914 resorts might well be mounted using the valuation records as a basis, if not as the sole source of information. It is however, also possible to undertake comparative work in a variety of environments, and to illustrate this one may turn to Bradford and a study undertaken by M.J.Mortimore in 1969.²⁹

This study focused on two blocks of streets on the outskirts of Bradford. One was in the village of Heckmondwike, and the other in Cleckheaton. Both blocks had been substantially built up by 1850 and Mortimore was able to show how former property boundaries influenced street layout and thus urban morphology. In Heckmondwike streets followed the older field patterns of the eighteenth century, while in Cleckheaton - which had been enclosed by Parliamentary Act in 1795 - the streets followed the rectangular pattern of post-enclosure holdings. For the purposes of illustration, use was made here of the Valuation Books to ascertain the hereditament numbers and the Field Books to obtain maximum information on the hereditaments themselves.³⁰

The Cleckheaton block included 247 hereditaments, although no information at all was available for one of these. In Heckmondwike, 20 hereditaments had no information leaving 366 with at least partial information. Property ownership was dispersed in both areas as shown in Table 13.

Table 13. Hereditament Ownership in Cleckheaton and Heckmondwike

No. of hereditaments	No. of Owners	
	Cleck'ton	Heckmondwike
1	11	28
2	11	17
3	4	7
4		10
5		6
6	6	8
7	3	5
8	1	2
9	2	1
10 and over	8	8
Total	46	92

Source: PRO, Field Books

Ownership was however, more concentrated in the Cleckheaton survey area than in Heckmondwike. In the latter 27.6 per cent of all hereditaments for which ownership data are available were owned by the eight owners with ten or more hereditaments. The eight largest owners in Cleckheaton on the other hand owned no fewer than 47.8 per cent of the hereditaments. Ownership was almost always freehold, and there was only a single leasehold owner in the two areas. According to Mortimore, this situation pertained a century or more earlier.

Owner-occupation was uncommon. In Cleckheaton, only nine of the 46 owners (19.6 per cent) occupied their own properties,

amounting to thirteen hereditaments (5.3 per cent). In Heckmondwike, sixteen owners occupied their own property (17.4 per cent), amounting to seventeen hereditaments (4.6 per cent). Thus the great majority of hereditaments were tenanted. Most hereditaments for which information is available were let on a monthly or shorter basis, as shown in Table 14.

Weekly periods were proportionately twice as frequent in Cleckheaton as in Heckmondwike. In the latter, monthly lettings were by far the most common. The reasons for these different practices are unknown as yet.

Table 14. Tenancy Periods in Cleckheaton and Heckmondwike

Period	No. of Hereditaments			
	Cleckheaton		Heckmondwike	
		%		%
Weekly	54	28.3	43	14.9
Fortnightly	30	15.7		
Monthly/4-weekly	72	37.7	186	64.6
Quarterly	16	8.4	29	10.1
6-monthly	8	4.2		
Yearly	7	3.7	26	9.0
Over One Year	4	2.1	4	1.4
Total	191	100.1	288	100.0

Source: PRO, Field Books

House rents are usually given in the documents, but often several hereditaments were merged together for valuation purposes, and a total rent given. An example was Hereditament no. 2408 in Cleckheaton. This included Hereditament nos. 2409 to 2419 inclusive (Nos. 1-10 Platts Square, and Nos. 72 and 74 Westgate - comprising ten houses and two 'cellar dwellings'). The total rent was £86/2/6, but it cannot be assumed that each property was let at the same rent i.e. one-twelfth of the total. Accordingly in Table 15 rents are given only for those individual houses for which there are specific figures for the amount of rent charged.

Given the problems already referred to, firm statements about rents are perhaps premature. Nevertheless it would seem that house rents in Heckmondwike tended to be considerably higher than in Cleckheaton. Nearly a quarter of the houses in the former area were let at £15 a year or more, compared to only a single house in Cleckheaton. In Cleckheaton two-thirds of houses were let at less than £8 a year, whereas in Heckmondwike the proportion was only a little over one-third.

The amount of living accommodation is available for many houses, and is detailed in Table 16.

Table 15. House Rents in Cleckheaton and Heckmondwike

Annual Rent (£)	No. of Houses	
	Cleckheaton	Heckmondwike
<5	1	1
5 to 5/19/11		6
6 to 6/19/11	33	5
7 to 7/19/11	32	21
8 to 8/19/11	14	7
9 to 9/19/11	3	8
10 to 12/9/11	8	13
12/10/0 to 14/19/11	8	8
15 and over	1	20
Total	100	89

Table 16. Rooms in Houses in Cleckheaton and Heckmondwike

No. of Rooms	Houses			
	Cleckheaton		Heckmondwike	
	No.	%	No.	%
1			7	2.3
2	96	49.2	61	20.3
3	50	25.6	109	36.3
4	31	15.9	57	19.0
5	15	7.7	39	13.0
6	2	1.0	13	4.3
7			5	1.7
8 and over	1	0.5	9	3.0
Total	195	99.9	300	99.9

Source: PRO, Field Books

It can be seen that houses tended to be larger in Heckmondwike and this may well account - partially at least - for the higher rents payable there. Half of the houses in Cleckheaton had only two rooms, while another quarter had only three. Fewer than three-fifths of houses in Heckmondwike were as small.

Toilet facilities were frequently shared in both districts, but apparently more so in Cleckheaton. Usually two houses shared a facility, but occasionally up to half-a-dozen houses shared a single privy. More often the privies for a block of six houses would be situated together at one end of the block.

Although often small, housing was generally said to be in 'fair', 'moderate' or 'good' condition in both localities. Only in Heckmondwike, where as we have seen, houses tended to be larger and more expensive, were there pockets of housing described as being in 'poor' or 'bad' condition. Such subjective comments by the valuers should therefore always be seen in the context of the particular area being surveyed. A property deemed 'bad' in Heckmondwike might not have been thought so bad elsewhere. Hereditament Nos. 1917 to 1924 in Upper George Street comprised ten back-to-back houses described as 'old and poor'. Each comprised a cellar, a living room, a bedroom, and an attic. Also in Upper George Street a block of six houses (Hereditament nos. 1957-1962) were in 'poor repair & (with a) poor class of tenant'. However, such adverse comments were very infrequent.

Thus there were substantial differences in ownership patterns, house sizes and rents between the two areas. The Valuation material clearly sheds more light on the districts and would have been a most useful addition to the 1969 study had the documents been available. Cleckheaton was characterised by somewhat more concentrated house ownership, smaller houses and lower rents, than its neighbouring township. To what extent this has its origins in the field patterns that underlay the street layouts described by Mortimore, is of course impossible to assess, at least on the basis of this study, though it is tempting to hypothesise that the more concentrated ownership in Cleckheaton may have have its roots in the dispossession of small owners at the time of the 1795 enclosure.

Finally it is also possible to examine particular social areas in some detail. For the sake of illustration, the Sultan Street area of Camberwell is presented, partly because of the link-up with the work of H.J.Dyos.³¹ In particular he was concerned with the box of streets between Crown Street, Wyndham Road, Pitman Street and Bethwin Road (later Avenue Road) (Fig. 6). Dyos described the core of this area in graphic terms, and concluded that this was probably the worst building estate to be found in Victorian Camberwell. Many of the houses were inspected in 1889 by Charles Booth's investigators, by which time they had become abodes of squalid poverty.

The district lay in the ITP of Camden, and the sources used were the Valuation Books and Field Books. The former, held by Southwark Local Studies Library, were used again to establish the relevant hereditament numbers for the various streets, so that the entries in the Field Books could be examined. A full index in the Valuation Books made it a straightforward task to extract the hereditament numbers, despite the fact that entries

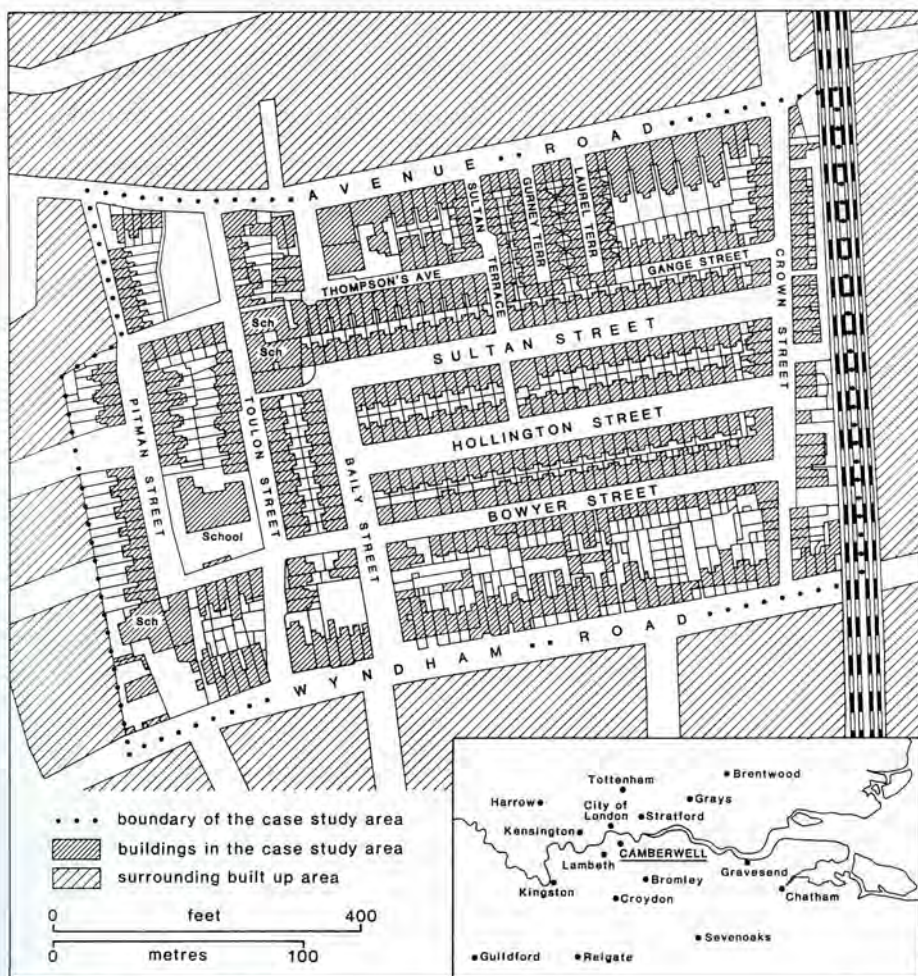


Figure 6 Camberwell, South London: the case study streets 1910

for each street were frequently scattered throughout the books, and intermingled with entries from other streets. The Valuation Books were generally well-compiled, with the values entered in each case, although the extent of each hereditament was seldom entered. Occupants were named as usual, often with the occupants of the different floors being indicated. Subsequently it was found that the Field Books do not contain this information.³²

A 20 per cent sample of hereditaments illustrates much of the potential of the material. Ownership as reported in the Field Books was fragmented as shown in Table 17. Apart from Camberwell Borough Council, which owned one-third of the hereditaments in the sample, the great majority of owners had only one or two properties.

Table 17. Property Ownership in the Sultan Street area sample, Camberwell

Hereditaments Owned	No. of Owners
1	31
2	13
3	1
4	2
5	1
6	1
40	1
Total	50

Source: PRO, Field Books

According to Section 41 of the Finance (1909-10) Act 1910, the 'owner' of a hereditament was the freeholder, or lessee, or under-lessee, whose lease, or sub-lease had more than 50 years to run. Leasing and sub-leasing was common in this district. Dyos described (pp. 110-112) the complex system of leasing and sub-leasing that arose out of the original terms for leasing the estate in 1781, and how the situation had got increasingly convoluted during the nineteenth century. Indeed, he considered this to be the major cause of the appalling slum conditions that existed there in the later-nineteenth century.

The situation was so complex that it is far from certain that the information in the Field Books relating to ownership, and superior and subordinate interests, is always reliable. For instance, hereditament no. 50 (Nos. 1-10 Beaconsfield Mansions, Avenue Road) was 'owned' by L.A.Somers of Coldharbour Lane, Brixton, while W.B.Jenner of Lower Mitcham had an unspecified superior interest. A note in the Field Book points out that Jenner had a 99-year lease from Ladyday 1888, while Somers had

only a weekly interest in the different tenements in the hereditament, for which he paid a variety of rents. From this it would appear that Jenner was actually the 'owner' as defined in the Act. We do not know from whom he leased the premises. In hereditament no. 45 (No. 5, Avenue Road) M.Strugnel was said to be the 'owner', but he was also said to be an 'annual tenant'. This would seem to be a contradiction in terms. Table 18 shows the extent of leaseholding (including under-leasing) in the area as a whole.

Table 18. Types of 'Ownership' in the Sultan Street area sample, Camberwell

Freehold	62
Leasehold (inc. underleasing)	50
Not Stated	7
Total	120

Table 19. Types of Interest of Camberwell Borough Council in the sample hereditaments

Interest	No. of Hereditaments
Freehold	22
Leasehold 'Owner'	14
Under-lessee 'Owner'	3
Lessor (superior interest)	Nil
Under-lessor (superior interest)	10
Total	49

Source: PRO, Field Books

The complexity is well illustrated by Camberwell Borough Council's interests in the area. As already shown, it was by far the largest single 'owner' in the sample with 40 hereditaments. In fact it had an interest in 49 hereditaments as shown in Table 19.

The Council had extensive interests in the heart of the 'slum', including fifteen of the sixteen Sultan Street hereditaments in the sample. The freehold (or sometimes the head lease) of all of these was held by one J.D.Grummant. Six were leased from him by the Council, and let directly to the inhabitants of the buildings. Another was leased by him to Preston and Francis, who sub-leased to the Council, who in their turn let the premises to the actual occupiers. The remaining eight though, were leased by Grummant to the Council, who sub-leased them to other

individuals who were themselves the 'owners' according to the Field Books, and therefore presumably, according to the Finance Act itself. An example of the latter case was No. 18, Sultan Street. Grumant leased the property to the Council, who sub-leased it to a Mrs. Taylor of Montgomeryshire, the actual 'owner'. She presumably gathered the rents from the actual occupiers, undoubtedly through an agent. It is certainly not surprising that the properties deteriorated to the slum conditions reported by Dyos.

The condition of accommodation varied enormously. The outer streets of Avenue Road and Wyndham Road, tended to be very much better than the core district. Laurel Terrace, off Avenue Road, was made up of 'small, poor class' cottages. No. 25, Thompson Avenue was, according to the valuer, let to 'poor class tenants'. Hollington Street was said to be a

v. poor class street let in small tenements. G[rea]t many cases in single R[oo]ms. H[ou]ses flush to pavement with 3 floors and flat front.

The tenants were said to be 'v. poor and dirty'. Crown Street was described - simply - as a 'slum street [with] filthy tenants'. There is of course the clear problem here that the perceptions of the condition of the inhabitants of a house or street were coloured by the observer's social perceptions.

To an extent, the Field Books here prevented full analysis of problems of overcrowding, since they give little detail on occupation of any property. This area is a prime example of the need for access to the 1911 census for full exploitation of the valuation data. Nevertheless they do frequently hint at multiple occupation, but one cannot assume that those houses were the only ones in which multiple occupation occurred. In fact only some 26 hereditaments in the sample were explicitly said to be let in tenements. These included every property in Hollington Street, and several in Sultan Street. Also included were the purpose-built flats of Beaconsfield Mansions, said to be identical to other blocks in Avenue Road, including Edinburgh, Devonshire, and Cadogan Mansions, all of which were untypical of the tenement buildings in the core area. Beaconsfield Mansions comprised ten tenements (two per floor). The lower six each had two bedrooms, a sitting room, a kitchen, a scullery, and a W.C. There was a dust chute from each, and each was self-contained. The upper four tenements were the same but with only a single bedroom.

In contrast, the core area - typified by Hollington Street - was often let in single rooms. Typical houses were of three floors with two rooms per floor, and in addition, a scullery on the ground floor and an outside W.C. There was also water and a sink on the top floor. Although one cannot know, without access to the 1911 census enumerators' schedules, how many people lived in each house, it was presumably a considerable number. Often a

family in all probability inhabited each room, sharing the washing and toilet facilities. No. 21 Hollington Street had been visited by Charles Booth's investigators, 21 years earlier. The six rooms were then let to five different groups of occupants, totalling nineteen people. The two rooms on the top floor each housed five people (Dyos p.113). There seems no reason to suppose that the situation was markedly different in 1910, despite the various attempts made in the interim to clear the inner London slum areas.

Rents for these premises seem high, but accurate assessment is often difficult. The stated rents are usually for the whole building, and without information on the number of households in each, the actual rent per household cannot be ascertained. Moreover, it is not always clear whether the stated rent is that which was received from the actual occupants, or whether it was that paid by a lessee or under-lessee to the person with the superior interest. Apparently identical premises in Hollington Street for example, had annual rents ranging from £18 to £37/14/0.

These differences may be due to the fact that some rooms were empty in the 'cheaper' buildings. In fact, the 'cheapest' - No. 48 - with a rent of £18 was said to be 'totally empty'. The valuer stated that rents varied according to the style of tenancy, but made a 'fair' estimate of rents as 5s 0d per week for the entire ground floor; 4s 6d for the whole first floor; and 4s 0d for the top floor. This amounted to £35/2/0 per year, and suggests that a tenant of a single room should have paid between 2s 0d and 2s 6d per week.

Dyos, in a graphic passage (p. 111), described the:-

intermixture of cowsheds and piggeries...the glue and linoleum factories, a brewery, and the ...haddock-smoking and tallow-melting yards... . The sickly smell of costermongers' refuse combined...to make an atmosphere which seemed...to be a concoction of haddocks and oranges, of mortar and soot, of hearthstones and winkles, of rotten rags and herrings.

The valuation material gives no hint of these multifarious activities, and it may perhaps be assumed that such things were largely gone by 1910. The occasional reference to stables and workshops is all that may conceal something of the scene described by Dyos.

Despite this, the core area was still clearly a slum. The data is very detailed but needs reinforcing from other material to maximise its usefulness. In particular, census data would be invaluable for assessing overcrowding, though local authority records may well survive and enable some assessment of this and other matters. The data confirms Dyos' findings of complex

systems of tenure, and that the overall inadequate living conditions described by him, continued little changed into the twentieth century. Indeed, as late as 1932, a London School of Economics study described this area in some detail.³³ It claimed that Wyndham and Avenue Roads, as well as the streets off Avenue Road, were inhabited by skilled workers. Toulon, Pitman and Bailey Streets were home to a mixture of skilled and unskilled workers. The inner core of streets was said to be home to a conglomeration of unskilled, very poor and criminal groups. Specifically, it stated that Sultan, Hollington, Bowyer, and Crown Streets are 'poor and much overcrowded, and crime is not absent'.

Whether one tackles urban social analysis through selecting streets on some pre-ordained basis, sampling streets, sampling hereditaments or taking a specific area for more detailed study, the Valuation material would seem to have a great deal to offer. For urban analysis the data on property ownership and tenure; residence of owners; the tenancy terms and lengths of rented property; levels of rent, rates and other outgoings; and the sizes, composition and state of repair of properties, are all generally available either from Valuation or Field Books. Problems with the material have been noted, and may occur without warning for particular towns, but nevertheless the materials constitute a prime new source of urban data. And if we use them in conjunction with other materials such as Medical Officer of Health reports, Directories and other place-specific material, we should now be far better placed for the construction of an urban geography of Edwardian England and Wales.

5. TEMPORAL COMPARISONS

The possibility of using the Valuation data within a sequence of source materials for the longitudinal study of a region or locality is an exciting one for many historical geographers. Its insertion into a run of land use data which begins with the tithe material and continues through the 1870s 25-inch Ordnance Survey field books and goes onto the First and Second Edition Land Use surveys, and which may shortly be amplified by the 1941-3 National Farm Survey, is a tantalising prospect.

In this section attention will be confined to an obvious comparison: with the tithe surveys of about seventy years earlier. A case study drawn from the South Hams of Devon will be used to show both the possibilities and difficulties of such comparative work. The study area comprised the four parishes of Aveton Gifford, Loddiswell, Woodleigh and East Allington - all just to the north of Kingsbridge (Fig. 7).

The tithe awards presented no problems other than those generally recognised for this type of document, while the Valuation Books were as well compiled as any others seen. Most hereditaments had the extent entered, though this was not always the valuers' determination of the area. Most of the figures not entered in the Valuation Books, at Exeter CRO, were later obtained from the Field Books in the PRO.³⁴ Thus only a small proportion of hereditaments have no figure at all for extent. The problem is the familiar one of having to use a mixture of 'actual' areas determined by the valuers from the Record Plans, estimated areas taken from the Rate Books, and owners' statements returned on Form 4 and available in the Field Books. Precision is often impossible therefore, without access to the Record Plans from which areas could be calculated for each hereditament. This alone makes comparison with the tithe material risky if not impossible, but there are other more profound difficulties inherent in the material, that can only be resolved by the most intensive and detailed work.

These problems originate in the ways that the data were compiled, and are present in most work involving the Valuation material to some degree. Broadly speaking, the impact of this on the South Hams study was that the unit of analysis - the 'parish' - is not the same, either theoretically or practically, in the tithe survey as in the 1910 valuation. Thus comparison is being made between two unlike units.

The tithe surveys give rise to several well-known problems of which two are of particular relevance here. The first is that land not subject to tithe was not always surveyed and therefore no details relating to that land are available. This amounted to some 87 acres in Loddiswell, and 121 acres in East Allington,

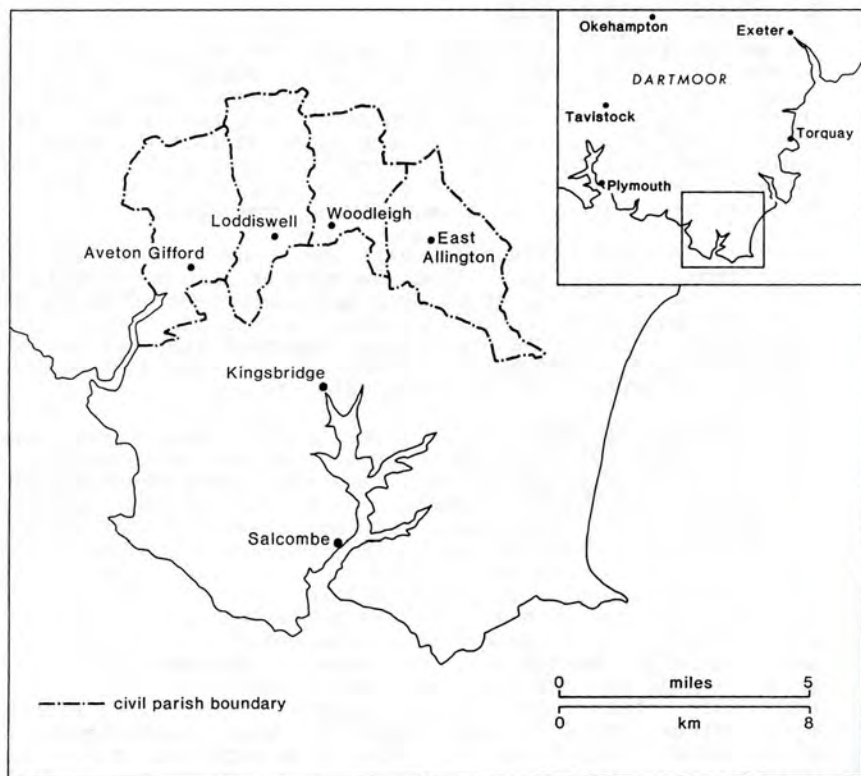


Figure 7 The South Hams, Devon 1910: the case study parishes

although there is no mention of exempt land in the other two parishes.

The second problem is that the tithe survey was usually confined to a single ecclesiastical parish, or other unit. Holdings that crossed the parish boundary are therefore not included in full in that parish. Thus the tithe survey is likely to understate the size of holdings that cross the parish boundary, and moreover, they do not indicate that this is the case. The numbers of smaller holdings in a parish are therefore likely to be overstated.

The reverse is the case with the 1910 data, and the problem is rather more complex. The unit of valuation in 1910 was the Income Tax Parish (ITP). Where the ITP was synonymous with a civil parish, the problems may be reduced, though they are still formidable. In the parishes of this study, only East Allington did not form an ITP on its own, since it included the civil parish of Slapton. Where an ITP was identical with a civil parish, it is quite likely that the boundaries of the civil parish are different from that of the ecclesiastical parish of the same name that was the basis for the tithe survey. Accurate comparison requires adjustment to take account of this. Moreover the instructions to the valuers required that where a hereditament crossed the boundary of an ITP, it was to be included in the ITP in which the largest part was situated. The problem is obvious. The invisible 'hereditament parish' noted for the Ashburnham estate and parish example³⁵ features again, and is neither identical to a civil parish or to an ITP.

To reiterate the situation, hereditaments in any given parish that cross parish boundaries may

- (a) have a larger area than that actually within the parish boundaries because of the inclusion of land from an adjoining parish or parishes, or
- (b) be excluded from the parish entirely because the portion in an adjoining parish is of greater extent so that the whole is included in the adjoining parish.

Thus land may be 'imported' into or 'exported' from a parish for the purposes of valuation, without this being indicated in a precise way in the documents.

In fact in a properly compiled Valuation or Field Book, some indication should be found, though accurate areas are unlikely to be present. It must be remembered that the Valuation Book was a transcript of the Rate Book so that every piece of rateable property ought to be indicated in the Valuation Book, and it ought also to have been given a hereditament number. Thus if a hereditament was included in a larger unit that crosses the ITP boundaries, then ideally the entry in the Valuation Book should indicate that it has been included in an identified hereditament in a neighbouring parish, or else that it contains land from a neighbouring parish. The accurate area of the combined

hereditaments should be found against the entry for the largest component hereditament but the area of each component will, at best, be that estimated by the rating officers and entered in the Rate Book. In practice of course, even this procedurally correct situation is frequently not found.

The same problem occurs when an ITP comprises more than one civil parish, but there is an additional difficulty in this case. Information for a particular civil parish can only be extracted - in the first instance - from the Valuation Books. This is because hereditaments in an ITP were assigned the name of the ITP and not the name of their civil parish. Thus a hereditament in Slapton civil parish might be identified as East Allington 150, since Slapton was in East Allington ITP. The Field Books and Form 37 only identified hereditaments in this way.

To isolate hereditaments in a civil parish, it is necessary to go first to the Valuation Books. These, it will be recalled, were a transcription of the Rate Books for the component civil parishes in the ITP, and once transcribed the hereditaments were numbered consecutively throughout the book (including unrated hereditaments which were entered later). It is therefore possible to identify the numbers that relate to a component civil parish and these numbers can then be examined in the Field Books or on Form 37. However, if a hereditament crosses the boundary of the component civil parishes, but remains wholly within the ITP, there may be no obvious indication of this in the Field Books. Only in the Valuation Book is a clue likely to be found. In cases of this kind, part of a hereditament should be found in the rate book for each component civil parish, and if it is included with others, or includes others, then this should be stated. If the hereditament numbers it is included with are those relating to a different civil parish, then it is possible that the hereditament crossed the civil parish boundary, but once again it will be difficult to ascertain what the areas of the component parts were without recourse to the Record Plans. Moreover in this case, there was no need for the valuers to have reference to the parish in which the larger part of the hereditament was situated. In fact, since Valuation Books were often compiled inadequately in this respect, these indications are often absent. Information is usually fuller in the Field Books, but even here it is often incomplete. The Record Plans are indispensable for the fully accurate demarcation of hereditaments that cross parochial boundaries whether within an ITP or between ITPs.

Other problems are also likely to be encountered. Under the Finance (1909-10) Act 1910 section 26(1), each piece of land under separate occupation was to be separately valued, and the owner could require each piece of land to be sub-divided and valued separately. This could create an impression of the existence of smaller holdings than was in fact the case. More significantly from our point of view, Section 5 of the Revenue Act 1911 amended Section 26(1) of the original Act so that the

owner could request pieces of land under separate occupation that were contiguous, and which did not exceed 100 acres in aggregate extent, to be combined for valuation purposes. This of course could, and has, created an impression of fewer and larger holdings than actually existed. The original hereditament should be indicated in the Valuation Book, but all references to the area - and indeed to other information relating to it - would be combined, and needless to say, this is not always indicated in the documents.

Another relevant problem is that most Valuation Books, including all those in the present study, have a number of additions that were derived from sources other than the Rate Books. Hereditaments in this category include unrated property and many entries of uncertain status. Sometimes these relate to the kinds of instance just referred to, where an owner has requested a hereditament to be subdivided for valuation purposes, or where a hereditament has been subdivided as a result of a sale, or has been let in separate parcels and so on. Unfortunately, it is often the case that there is no indication of the reasons for the additional numbers, and it is almost invariably the case that information relating to these hereditaments is extremely sparse. Indeed it is not always clear when these additions were made, and therefore whether they relate to the period around 1910 at all.

It will be clear that the problems are of considerable complexity, and although most can be unravelled, this requires a great deal of work, and especially it does need access to the Record Plans. It must be said therefore that any comparison between the tithe surveys and the 1910 data that relies on Valuation and Field Books alone, is only possible within probably substantial margins of error.

These general theoretical and practical problems make precise comparison between the tithe and valuation data difficult. A study of the parochial data gives some idea of the problems involved.

In no case does the documentation provide figures that when added together, equal the area of the parish. Table 20 gives the relevant figures for size of parishes as revealed by the three different data sources. Discrepancies between the area according to the tithe survey, and that of the 1911 census are probably due to the fact that the tithe is based on the ecclesiastical parish, while the 1911 figure is for the civil parish. In three cases the 1910 valuation documents give figures that exceed the actual area of the parish, and in one case they are less than the total area. In every case though there is only a small discrepancy between the figures, and it may be thought that this enables a fairly reliable analysis of landholding in each parish. This may indeed be the case, but there are several reasons for doubting it.

Table 20. South Hams: acreage by tithe and valuation documents (tithe and valuation figures are in acres, roods and perches)

Parish	Tithe*	Valuation	1911 Census
East Allington	3646.2.38	3658.0.22	3702
Loddiswell	3658.1.13	3687.1.22	3597
Woodleigh	2319.0.21	2836.3.33	2655
Aveton Gifford	3952.2.39	3955.1.00	3946

* Includes non-titheable areas

Source: Devon CRO, Tithe Apportionments; PRO, Field Books; Census Abstracts 1911

Firstly the figures for area in 1910 are an aggregation of 'accurate' figures taken by the valuers from the Ordnance Survey sheets; of estimates in the Rate Books; and of owners' statements returned on Form 4, and transcribed into the Field Books. In addition some hereditaments have no figures for area at all. It will be clear then that the figures for total area are extremely unlikely to be accurate.

However, the greater problem is likely to be the inability to determine the boundaries of the 'hereditament parish' without recourse to the Record Plans. Some insight into this problem can be gleaned from Table 21.

Table 21. South Hams: numbers of Hereditaments (excluding Tithes, Sporting Rights etc.)

Parish	c.1840	1910	1910 hereditaments	
			'Imported'	'Exported'
East Allington	* 89	139	1	1
Loddiswell	* 135	285	4	7
Woodleigh	+ 28	75	5	2
Aveton Gifford	146	263	1	6

* Loddiswell included about 87 acres of non-titheable land for which no details are available.

+ Woodleigh included about 121 acres of non-titheable land for which no details are available.

Source: Devon CRO, Tithe Apportionments; PRO, Field Books

Table 21 suggests a great increase in the numbers of hereditaments in each parish between 1840 and 1910, a point which will be taken up later. For the moment however, it is only necessary to refer to those hereditaments 'imported' and 'exported'. Each parish features this. In East Allington, a single hereditament (no. 135, area c.2.5 acres) was 'exported' to Slapton, while no. 42 included several other hereditaments from within the parish, as well as the 'imported' hereditament Stokenham 315. The total area of the combined hereditaments was c.223.5 acres, but from the material looked at, it is not possible to ascertain how much actually lay in Stokenham ITP.

Loddiswell had a 'net loss' of three hereditaments, and Aveton Gifford of five, while Woodleigh had a 'net gain' of three. The areas of these hereditaments cannot be determined from the collected data, and the overall effect upon the boundaries of the 'hereditament parish' and the deviation from those of the civil parish, remains unclear. What is obvious is that comparison between the tithe parish and the 1910 valuation parish is between two different units, and that the boundaries of one are not even known precisely. So only generalised statements can be made, though these may well stimulate questions that can be pursued in more detail with additional research.

Table 22 compares the holding size in each parish c.1840 and 1910. All of the forgoing cautions should be borne in mind when studying the figures.

Table 22. South Hams: holding Sizes c.1840 and 1910

Parish	Unit Size (acres)	No. of Holdings	
		c.1840	1910
Woodleigh	<1	1	20
	1 to 4.9	3	6
	5 to 24.9	2	9
	25 to 49.9	5	2
	50 to 74.9	5	6
	75 to 99.9	4	2
	100 to 149.9	5	5
	150 to 299.9	3	3
	>300		2
	Not stated		18
	Total	28	73

N.B. The Woodleigh tithe survey excluded 121 acres of non-titheable land, which probably included many cottages and doubtless other small parcels.

Table 22 (cont)

Parish	Unit Size (acres)	No. of Holdings	
		c.1840	1910
Loddiswell	<1	59	86
	1 to 4.9	11	33
	5 to 24.9	14	6
	25 to 49.9	14	6
	50 to 74.9	8	8
	75 to 99.9	6	3
	100 to 149.9	8	8
	150 to 299.9	1	5
	>300	1	1
	Not stated		102
	Total	122	258

N.B. The Loddiswell tithe survey excluded nearly 88 acres of non-titheable land. The effect of this on holding size is unknown.

Parish	Unit Size (acres)	No. of Holdings	
		c.1840	1910
East Allington	<1	29	47
	1 to 4.9	10	30
	5 to 24.9	13	9
	25 to 49.9	8	6
	50 to 74.9	11	3
	75 to 99.9	6	3
	100 to 149.9	8	7
	150 to 299.9	3	8
	>300	1	1
	Not stated		25
	Total	89	139

Parish	Unit Size (acres)	No. of Holdings	
		c.1840	1910
Aveton Gifford	<1	53	90
	1 to 4.9	15	16
	5 to 24.9	20	12
	25 to 49.9	20	12
	50 to 74.9	8	7
	75 to 99.9	4	6
	100 to 149.9	5	6
	150 to 299.9	5	6
	>300		
	Not stated		90
	Total	130	245

Source: Devon CRO, Tithe Apportionments and Valuation Books;
PRO, Field Books

These figures are compiled by a straightforward extraction of the information entered against each hereditament on the tithe schedule, and in the Valuation and/or Field Books. Using this method, only the tithe schedule gives figures for area entirely derived from a survey. The 1910 figures are an amalgam of surveyed figures, Rate Book estimates, and owners' statements. So even at this level there are numerous uncertainties as to the accuracy of the figures.

Moreover the practice of 'merging' hereditaments in 1910, affects the figures seriously - indeed since the necessary cross-referencing by which merging can be identified is not always entered - it may do so even more seriously than is discernible without recourse to the Record Plans. Many of the hereditaments for which there is no statement as to area, have in fact been merged with others. Thus the area of many hereditaments actually includes the area of some without a stated acreage. In Table 20 then, these have been double-entered. Only when they are merged with hereditaments within the parish, can any assessment be made of the effects. Even here the practice is seldom clear-cut. An analysis of the East Allington data shows that the areas of 15 hereditaments actually included other hereditaments, but that this was either completely or partially omitted from the entries of the 15. It has been possible to deduce this since the entries for the component hereditaments did indicate that they had been included in one of the original 15. This information had to be gleaned from both the Valuation and Field Books as it was not fully available in either. Thus we can see that the information needed for this exercise is only intermittently entered into any specific category of document, and this raises the unfortunate possibility that there are instances when the information is not entered at all in any of the available documents.

Some examples from East Allington follow. Hereditament no. 9 was said to have an area of 252 acres and three roods, and the entry gave no indication that other hereditaments were included. However, the entries for other hereditaments did indicate that they were included in no. 9. These were nos. 92 and 93 (no area stated), no. 122 (area 5.1.0.), and no. 126 (12.2.0.). Even worse was no. 25 with an area of 342.1.0 acres that apparently related to it alone. In fact it included no. 26 (area 159.1.0), nos. 75 and 91 (no area stated), no. 124 (10.1.0), and no. 129 (3.3.0). Moreover it is not clear whether the area of no. 25 (342.1.0) referred to that holding alone, or whether it included the areas of the component hereditaments. Thus it is not known whether double-counting exists or not.

A case where we can make an assessment is no. 42, where the area, as determined by the valuer, is given as 223.2.2 acres. This entry states that the following hereditaments were included in this: no. 2 (area 39.3.0), no. 46 (area not stated), no. 121 (1.2.0), no. 134 (3.1.0), and Stokenham 315 (area not

available). Also included but not indicated in entry 42, were nos. 115 and 116 (areas not stated). It is clear that in this case no. 42 had an area before merging of at least 45.5 acres less than that stated (assuming the areas of the other numbers are correct), and that the discrepancy is undoubtedly greater than this since the area of four of the component hereditaments are not known. In this instance, the problem may not affect Table 22 since if we reduce the area of no. 42 by the known areas of the component hereditaments, we arrive at a figure of some 178 acres. This would not alter the placing of the hereditament within the size-group it is already assigned to, but it is easy to see that this may not always be the case.

The problems are such as to possibly cancel each other out to some extent, but we are working with any number of imponderables, that can only be resolved by detailed and intensive work on all the appropriate documents. It is therefore most unfortunate that it is impossible to work on the Field Books and Valuation Books together, since it is now clear that they actually complement each other in many instances.

The exclusion of some 120 acres from the Woodleigh tithe survey, and 88 from that of Loddiswell adds to the difficulties of comparison. It seems unlikely that Woodleigh would have had only a single cottage/garden with less than an acre of land c.1840, so that the discrepancy between that and the 20 shown in 1910, is probably due wholly or partly to the unsurveyed area. It may also contribute to the apparently substantial increase in the number of small holdings (5 to 24.9 acres) between the two dates. The most striking feature of the Woodleigh data that cannot be attributed to this is the apparent emergence of two large holdings over 300 acres in extent, while the numbers of those between 100 and 299.9 acres remained constant, implying that a great many smaller holdings had disappeared. But even this is not all it seems. Hereditament no. 33 (area 370.3.18 acres), actually included nos. 37 (65.1.0), 38 (10.0.0), 39 (not stated), and 41 (10.0.0), so that it should probably be included in the size group below. Similarly no. 55 (321.3.22) included hereditament no. 64 - in different occupation - though no area is given for this.

The most obvious difference between the two sets of data for Loddiswell that are clearly not due to the 88 acres unsurveyed in 1840, is the sharp fall in the numbers of holdings in the 25 to 49.9 acre size-group, and a similarly sharp rise in the numbers in the 150 to 299.9 acre group. A sharp rise in the numbers in the latter size group is also found in East Allington. To what extent this is the result of merging of hereditaments is seldom clear. Valuers' figures for area are infrequent for East Allington, and whether double counting has occurred in Table 22 and its effect, is not apparent. In Loddiswell, cross-referencing is infrequent, but whether this indicates that merging was also uncommon, or whether the books are simply poorly compiled in this respect, is unknown.

Overall, and with considerable reservation, the data supports the view that between c.1840 and 1910, there was a 'squeeze' upon occupiers of medium holdings (25 to 99.9 acres), with increases in the numbers of those smaller (1 to 24.9 acres), and larger (especially those over 150 acres). Table 23 makes this point for the four parishes together.

Table 23. South Hams: hereditaments by Size Group c.1840 and 1910

Area (acres)	No. of Hereditaments	
	c.1840	1910
1 to 24.9	88	121
25 to 99.9	99	64
100 to 149.9	26	26
150 and over	14	26

Table 24. South Hams: owner-occupied Hereditaments c.1840 and 1910

Parish	No. of Hereditaments	
	c.1840	1910
Woodleigh	5	16
East Allington	6	27
Loddiswell	53	60
Aveton Gifford	51	52

Source: Devon CRO, Tithe Apportionments and Valuation Books; PRO, Field Books

Owner-occupation was not uncommon in two of the parishes as Table 24 indicates. The table suggests that owner-occupation was proportionately far more significant c.1840 in Loddiswell and Aveton Gifford than in the other two parishes. In the two former parishes, they constituted over one-third of all hereditaments at this time, whereas they comprised only a handful of the total in Woodleigh and East Allington. In absolute terms, the numbers varied little by 1910 in Loddiswell and Aveton Gifford, but they apparently comprised a smaller proportion of the total. An absolute and relative increase is more noticeable in Woodleigh and East Allington by 1910, though in the case of Woodleigh, the unsurveyed portion in 1840 may contribute to this.

Table 25. South Hams: landowners c.1840 and 1910

Parish	No. of Landowners	
	c.1840	1910
Woodleigh	10	17
East Allington	34	15
Loddiswell	86	90
Aveton Gifford	79	81

Source: Devon CRO, Tithe Apportionments and Valuation Books;
PRO, Field Books

Landownership was dispersed in each parish as Table 25 indicates. From this it can be seen that the numbers of owners remained fairly constant in Loddiswell and Aveton Gifford, and increased somewhat in Woodleigh, though once again this may be due to the unsurveyed area c.1840. Only in East Allington is there a sharp drop in the number of owners during the period.

The large numbers of landowners suggests at first sight that none of the parishes could be considered 'close' at either date. In the cases of Loddiswell and Aveton Gifford, this is clearly the case. In neither parish at either date, were there owners who owned substantial proportions of each parish. But in Woodleigh and East Allington the situation was rather different. In the former parish c.1840, the three largest owners owned together 69.5 per cent of the area surveyed for tithe purposes. In 1910 - and these figures may be less reliable - the three largest owners held together 71.4 per cent (Table 26).

In Woodleigh then, there was almost no change in the proportion of the acreage owned by the three largest owners. Yet the numbers of owners had increased from ten to 17. The increase - if it is not an illusion - must have been as a result of the fragmentation of some smaller estates.

In East Allington a very different picture emerges and the scale of change is so great that the problems of the data can only qualify it in degree, but there can surely be no doubt as to the trend. Table 25 has shown that the numbers of owners fell by more than half - from 34 to 15 - between c.1840 and 1910. In this parish at each date, there was only one substantial landowner. In c.1840 it was W. Blundell Fortescue, who owned 1461.5 acres - 40.1 per cent of the total area of the parish. Seventy years later, Lord Ashcombe owned just over 2352 acres (these figures are not likely to be precise), or 64 per cent of the parish. The estate undoubtedly dramatically expanded its acreage during the period at the expense of lesser owners.

Table 26. South Hams: land owned in Woodleigh by the three largest Owners

Name	Acres	% of Total
c.1840		
J.B.Sweet	810.0.26	34.9
John Luscombe	495.3.21	21.4
John Netherton	305.1.37	13.2
1910		
C.W.Tayler	1108.2.31	39.1
Lord Ashcombe	471.1.15	16.6
Rev. Olliphant	446.0.18	15.7

Source: Devon CRO, Tithe Apportionments and Valuation Books

The South Hams study highlights many substantial problems of the 1910 data. It makes clear that analyses based on that favourite unit of geographers and historians - the ecclesiastical and/or civil parish - is not usually possible in any straightforward way. To continue to use the parish as the unit of study requires some effort and knowledge on the part of the researcher, including an examination of material relating to surrounding parishes. The problems are theoretically fairly straightforward, but in practice they may be less so given the dispersal of the sources, the difficulty of gaining access to the Record Sheets, and the inconsistent ways in which the data were compiled. If the Sheets, the Valuation and Field Books are to hand, then the task of identifying the boundaries of the civil and ecclesiastical parish and its relation to the ITP will be easier, as will the identification of the practice of merging, and the assessment of acreages. Without this, comparison with other sources such as the tithe, can only be carried out with substantial margins of error.

These findings seem extremely positive since it is now clear what the researcher needs to do in order to utilise the documents fully for the study of changes in landholding and ownership structures. Another positive finding is that it is possible even given the problems, to identify trends in an area, providing they are sufficiently pronounced, and providing claims to full precision are avoided.

In the light of these findings, it is necessary to warn future scholars attempting to use the material for such comparisons by means of one further example. In a stimulating study of Cumbria from the eighteenth to the twentieth centuries, Searle was one of the first scholars to make use of the valuation material after its entry into the public domain. His use of the documents

was confined to a study of changes in landownership structures in a number of Cumbria parishes chosen to be representative of several major regions.³⁶ He compared landownership structures at the time of the 1910 valuation with those at the time of the tithe surveys some 70 years earlier, and concluded that small owners declined in numbers and in the proportion of the land owned. In his Appendix C (pp.396-398), he provides the raw figures upon which his conclusions are based, together with a statement regarding the importance of the valuation material. Although he refers in this appendix to the 'Valuation Books', he is in fact referring to the Field Books deposited in the PRO. Here the re-examination will concentrate on the 1910 data, rather than on the changes found by Searle, since it is vital to correct his findings and to demonstrate the methodology for future uses of the data for time comparisons.

Searle selected six regions in Cumberland and one in Westmoreland for his analysis, using data - ostensibly - from 30 parishes. Here an examination is made only of those regions and parishes that had been in Cumberland.³⁷

Given the fact that the Field Books were based on Income Tax Parishes rather than upon civil parishes, it is unlikely that Searle could have isolated the hereditaments situated in a particular civil parish from the Field Books alone. An initial examination of the Valuation Books in the Cumbria CRO at Carlisle - a source not used by Searle - was made in order to determine the constituent civil parishes of each ITP.³⁸ The Valuation Books were generally well-compiled and it was relatively easy to identify the hereditaments in each civil parish, and also their extent. Figures for extent were usually the Rate Book estimate, as the valuers' figures were normally absent.

In his study, Searle appears to have assumed that the parishes named in the Field Books were civil parishes when in reality the names are actually those of ITPs. These could comprise several civil parishes. So, to what extent did Searle's assumptions lead him to include other unidentified parishes in his study? Table 27 shows the relevant ITPs and their constituent civil parishes.

This exercise demonstrated that in the six Cumberland regions studied by Searle, his analysis of 21 parishes in the Field Books in fact included at least 33 civil parishes. Closer precision is impossible since the Valuation Books for Ennerdale and Kinniside were missing, and as a result of this, his group

Table 27. Cumbria: Income Tax and Civil Parishes

Income Tax Parish	Civil Parish
Coalfield Area	
Lowside Quarter	Lowside Quarter
Gilcrux	Gilcrux
Dearham	Dearham
Harrington	Harrington
Moresby	Moresby Parton
Foothill Belt	
Ireby High	Ireby High
Ireby Low	Ireby Low
Lamplugh	Lamplugh, Salter and Eskett
Bridekirk	Bridekirk, Dovenby, Tallentire
Caldbeck	Caldbeck
Eden Valley	
Crosby-on-Eden	Crosby-on-Eden
Edenhall	Edenhall, Langworthy, Great Salkeld
Lake Dome	
Loweswater	Loweswater, Mockerkinn
Ennerdale*	
Kinniside*	
Pennines	
Ainstable	Ainstable
Kirkland	Kirkland and Blencarn
Kirkoswald*	Kirkoswald, Lazonby#, Penwick, Staffield
Ousby	Ousby
Coastal Strip	
Whicham	Whicham, Whitbeck
Ponsonby	Ponsonby, Corney#

* The Valuation Books for Ennerdale and Kinniside were missing and it was impossible to establish their constituent civil parishes. Only one Valuation Book has survived for Kirkoswald ITP so there is no certainty that all the constituent civil parishes have been identified.

Lazonby civil parish was part of Kirkoswald ITP, while Corney was part of Bootle ITP. Searle's method of isolating the hereditaments situated in these civil parishes is unknown.

Source: Cumbria CRO, Carlisle Valuation Books

Table 28. Cumbria: Holdings by Unit Size in 1910

Unit Size (acres)	No. of Units		Re-examination %		
	Searle	%			
Coalfield Area					
1-200	87	88.8	260	97.0	
200-300	3	3.1	5	1.9	
300-400	3	3.1	2	0.8	
400-800	3	3.1	1	0.4	
800-1000	1	1.0			
1000+	1	1.0			
Total	98		268		
Foothill Belt					
1-200	190	90.5	301	97.1	
200-300	8	3.8	4	1.3	
300-400	4	1.9	3	1.0	
400-800	5	2.4	2	0.7	
800-1000	1	0.5			
1000+	2	1.0			
Total	210		310		
Eden Valley					
1-200	62	83.8	108	87.1	
200-300	5	6.8	7	5.7	
300-400	2	2.7	5	4.0	
400-800	2	2.7	2	1.6	
800-1000					
1000+	3	4.1	2	1.6	
Total	74		124		
Pennines					
1-200	182	87.1	238	92.3	
200-300	8	3.8	11	4.3	
300-400	7	3.3	4	1.6	
400-800	5	2.4	3	1.2	
800-1000	2	1.0	2	0.8	
1000+	5	2.4			
Total	209		258		
Coastal Strip					
1-200	51	85.0	118	93.7	
200-300	2	3.3	4	3.2	
300-400	3	5.0	2	1.6	
400-800	3	5.0	1	0.8	
800-1000					
1000+	1	1.7	1	0.8	
Total	60		126		

N.B. Percentages are those for each Region

Source: Cumbria CRO, Carlisle, Valuation Books

of parishes on the Lake Dome could not be included in this re-valuation. The analysis here is therefore confined to a study of the remaining five regions, comprising according to Searle 17 parishes, but in reality totalling 29. It appears therefore that Searle was dealing with a substantially larger area than he had believed. His failure to isolate the civil parishes within each ITP is further illustrated by his use of Field Books that do not in fact relate to the civil parish of his choice. For example, in his study of the Foothill Belt, Searle used 14 volumes of the Field Books to examine the four parishes, but in fact only nine of these actually related to the civil parishes, the remaining five referring to other civil parishes within the ITPs. These five parishes appear to have been inadvertently included in Searle's analysis.

Searle's comparison of the valuation data with that of the tithe is fraught with difficulties, some of which are outlined above for the South Hams. It is clear that Searle had no knowledge of the problems caused by the 'hereditament parish'. To illustrate the problem further, a comparison may be made between the figures derived from this re-examination of the data and Searle's figures of unit size. The assumption - almost certainly incorrect - had to be made that all the hereditaments lay entirely within the parishes under study. Thus one cannot claim any precision, and the exercise should only be seen as a preliminary one to highlight the problems of using the material without full knowledge of the way in which it was compiled. The results are shown in Table 28. The unit size categories are those used by Searle.

There is a clear distinction between the two sets of figures. Those derived from the re-examination suggest that Searle overstated the numbers of larger properties in his chosen area, while seriously understating the numbers of smaller properties. Even given the lack of precision in the re-examination, the discrepancies are too stark to be completely erroneous. The reasons are clear enough. By assuming the Field Books dealt with civil parishes rather than ITPs, Searle included a number of other parishes in his analysis and was therefore dealing with a larger geographical area. This explains the fact that there now appears to be fewer large properties than Searle found. However by the same token it would be expected that the re-examination would also have found fewer small properties than did Searle, whereas in fact there were many more found. This derived from the inconsistent compilation of the documents by the valuation staff. Many of the figures for area - especially for the smaller properties - are not entered into the Field Books, or for that matter into the Valuation Books, and it is necessary to use both in order to achieve a fairly complete coverage. In only referring to the Field Books, Searle got the worst of all worlds by covering too many parishes whilst only having part of the relevant information. The difficulties of using the valuation documents in a straightforward way to deal with temporal comparisons are clearly demonstrated.

6. RELATING THE 1910 VALUATION DATA TO OTHER SOURCES

The relating of the 1910 documentation to other sources of information, either secondary or dating from the same period would seem to be a profitable exercise. The types of related contemporary primary source material will clearly vary according to the requirements of the researcher and the place-specific nature of initial data compilation and survival. Some general types of comparable material, at least at a *prima facie* level, would include Rate Books (although the information included in the Valuation Books should include relevant information already taken from this source), directories, estate surveys, sale catalogues and other private papers, and Medical Officer of Health reports. There are doubtless many other relevant local and national sources. A sale catalogue such as that for the estate of Almeley, Herefordshire, dated September 1909 could be used with the documents, and could also illuminate the ongoing valuation process itself, although it should be noted that hereditament boundaries were by no means necessarily adhered to when drawing up lots for sale purposes.³⁹

The first example to be taken here will deal with a comparison of information obtained from the valuation documents on hereditament size and ownership, with that obtained from parish summaries of the 1910 4th June agricultural returns. A case study area was selected from parishes in Wharfedale. These included the following: Buckden, Kettlewell with Starbotton, Linton, Grassington, and Conistone with Kilnsey (Fig. 8).

Two ITPs were involved. Grassington included the civil parish of that name, together with Conistone with Kilnsey, Hebden and Linton. The other was Buckden which also included the civil parish of Kettlewell with Starbotton. It was necessary therefore to identify the hereditaments in each civil parish by reference to the Valuation Books in the North Yorkshire CRO at Northallerton. At the same time it was noted whether each hereditament was owner-occupied or tenanted. The area was also noted, where possible relying on the figures provided by the valuer as being accurate. It is fortunate that the Valuation Books were well-compiled with the valuers' statement of area being present in the majority of cases. Almost all of those not entered in the Valuation Books were later obtained from the Field Books in the PRO. Finally therefore, only 20 of the 282 hereditaments over one acre (7.1 per cent) had to be classified on the basis of the Rate Book estimate for area.⁴⁰

The size-groups used by the compilers of the agricultural returns must necessarily provide the basis for what follows, and the basic information obtained is presented in Table 29.

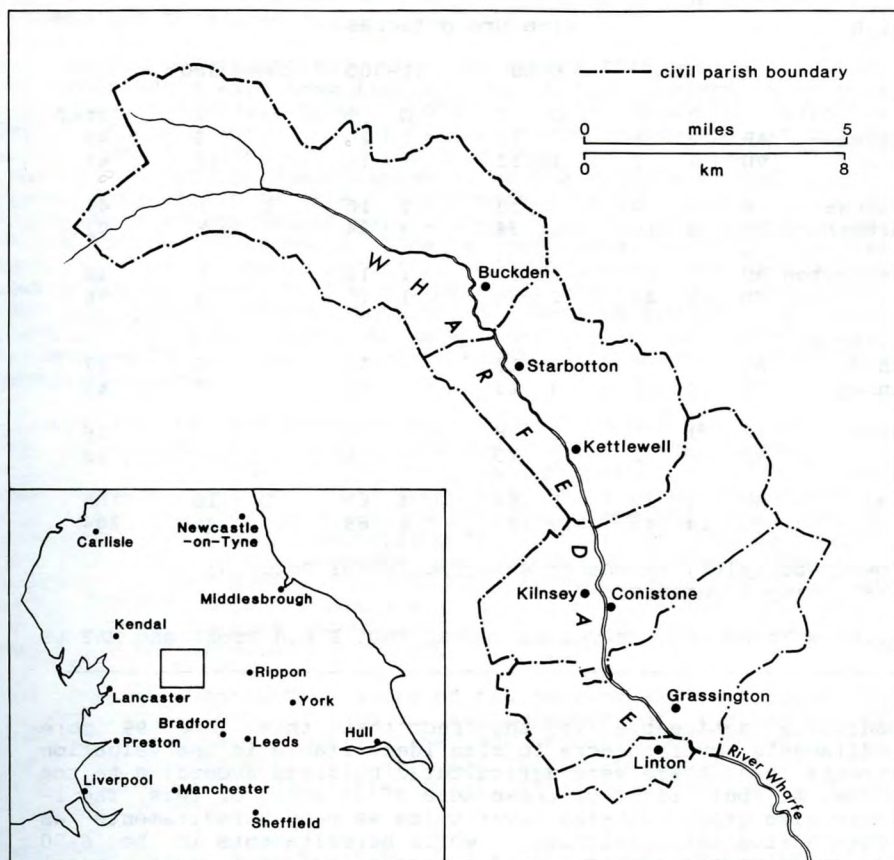


Figure 8 Wharfedale: the case study parishes in 1910

Table 29. Wharfedale 1910: Hereditaments and Holdings by Unit Size

Parish		Size Group (acres)								
		1-5		6-50		51-300		over 300		
		O	T	O	T	O	T	O	T	Total
Buckden	AR	2	1		13	2	20	1	6	45
	VD	1	2	1	11	2	17	1	12	47
Kettlewell/ Starbottan	AR		4		13	1	16	1	6	41
	VD	4	10	11	34	3	24		5	91
Grassington	AR		14	1	17	1	12		1	46
	VD	5	23	2	34	1	11		2	78
Conistone with Kilnsey	AR		3	2	13		14		5	37
	VD	2	9	3	13		11		7	45
Linton	AR	1		2	6		7			16
	VD	2	2	2	10		6			22
Total	AR	3	22	5	62	4	69	2	18	185
	VD	14	46	19	102	6	69		26	284

O= Owner-occupier; T=Tenant; AR=Agricultural Returns;
VD=Valuation Documents

Source: N.Yorks CRO, Valuation Books: PRO, Field Books and MAF 68

Immediately noticeable is the fact that there are 99 more hereditaments over an acre in size identifiable in the valuation documents than there were agricultural holdings according to the returns. All but eight of these were of 50 acres or less. The 1-5 acre size group contains over twice as many hereditaments as it does agricultural holdings, while hereditaments in the 6-50 size group were almost twice as numerous as were agricultural holdings. Kettlewell with Starbottan, and Grassington were particularly discrepant.

These discrepancies are no doubt largely due to the fact that most of these hereditaments were not used for agricultural purposes. The differences were far less in the more agricultural Buckden and Conistone. No note of usage was made during the study and in any event, it is not always possible to distinguish agricultural from non-agricultural land in the valuation documents. Moreover - and this applies across the entire size range - hereditaments and holdings are not synonymous. Hereditaments were merged in accordance with normal practice by

the valuers, and where this has occurred, they have been regarded here as a single unit. However hereditaments that have not been merged by the valuers may still have formed part of a single holding. In short we have little idea of the relationship between the hereditament and the holding.

Despite the uncertainties, it would appear that agriculturalists in Wharfedale were less likely to be owner-occupiers than were non-agriculturalists, though this is only true for holdings smaller than 50 acres. At the level of generalisation, it can be noted that the analysis of the valuation documents alone could lead to an exaggerated assessment of the existence of small-scale agriculture in this, and probably in all areas. It is clear that assessment of agricultural holding structures based on the valuation documents alone is inadequate, although they may well provide a most important complementary and corrective source for the study of the agricultural returns. The question of owner-occupation versus tenanted holdings is brought out very clearly by both sets of data, especially in relation to hereditaments of over 50 acres - the traditional Wharfedale grassland farms.

It may well be that research will find it beneficial to use the two categories of material together. J.T.Coppock, among his various discussions of the uses, and problems of using, the agricultural returns, has said that there are no cadastral registers in Great Britain to provide a complete and readily accessible record of landholding.⁴¹ In fact of course, there are, if only for a single year. The valuation documents constitute just such a cadastre for 1909-10. This fact is of vital significance for reaching a solution, for that one year, of a major problem encountered by users of the agricultural returns, and detailed by Coppock.

The problem confronting users of the returns and discussed by Coppock, is identical to one facing users of the valuation material. Coppock describes the lack of congruence between the civil parish and what he calls the 'agricultural parish'. The problem arises because agricultural holdings often lay in more than one parish.

Administrative practice varied, but with holdings being returned either in the parish in which most of the land was situated or in that in which the farmstead was located. But interpretation is further complicated by the flexibility permitted in respect of multiple holdings. What is clear is that there is frequently a discordance between the agricultural parish and the civil parish.⁴² In the case of the parish of Nuffield in Oxfordshire in 1941, this practice meant that a third of the agricultural land within the parish was included in the summaries of other parishes, whereas a third of the land returned under Nuffield lay outside that parish. Similar though less dramatic discrepancies were found in nearly all of the 400 parishes studied by Coppock.

This is exactly the same problem encountered with the valuation documents, although it is unlikely that the 'agricultural parish' will conform with the 'hereditament parish', while both are likely to differ from the civil parish. The existence of the Record Plans means that the problem of discordance between the 'hereditament' and civil parish is, potentially at least, fairly easily solved. However, the fact that the plans are either in the PRO or still (for some at least at the present time) in the DVOs, separated from the other documents, makes this basically straightforward task extremely difficult in practice. The Valuation Books will of course be in the CROs, and there will be no possibility of using these in conjunction with the plans. It is now seen as indefensible that the crucial components of the only national cadastral survey in our history should be split up in this way.

Coppock himself asserts that a cadastre would greatly enhance the value of the agricultural returns, especially in resolving the problems just discussed. Additional light would be shed on the returns, including owners' and tenants' names, and it would also provide a check on their accuracy. In addition, many hereditaments in some districts have field-by-field land-use data entered in the Field Books; those of Isleham ITP, for example, in the Fens⁴³ contain such material for most holdings, while the Forms 37 also may contain this same information. The Field Books for Godney and Meare in the Somerset Levels similarly contain field-by-field land use data, including remarks on the fields which have become exhausted through peat digging.⁴⁴ Analysis combined with the record plan sheets (Fig.3) would be particularly beneficial here. In many areas the often full descriptions of farm outbuildings could also be analysed in conjunction with returns for livestock etc. while details of tenure are usually available in the valuation documents, but infrequently so in the returns.

In short the relevance and significance of the valuation material for the study of agriculture and land use in conjunction with the returns is enormous. A far more intensive survey should now be conducted than has been possible in this pilot study, and the significance of the material may be considerably enhanced by its incorporation into studies using other contemporary documents in a variety of thematic investigations.

The valuation material can also, however, be used to test opinions of scholars on various issues relating to the Edwardian period as set out in a variety of earlier publications. The problems of methodological misinterpretation relating to work on Cumbria have already been noted, and the intention here is to see what further light can be shed on published empirical findings, both contemporary with the valuation and more recent in date.

In view of the fine study of Corsley in Wiltshire by Maud Davies - Life in an English Village⁴⁵ which was completed some five years prior to the valuation and published in 1909, the material for Corsley could be examined to support or possibly expand on this pioneering sociological study.

The Valuation Books again give the hereditament numbers within Corsley ITP that relate to Corsley civil parish. Since the Wiltshire CRO did not accept Form 37, such an examination must be confined to the Field Books. These were mostly completed in detail, although in the case of the larger hereditaments, the descriptions are usually missing, with references being made to the 'file', or to the 'schedule' attached to Form 37.⁴⁶ Descriptive material was commonly attached to Form 37, and once again the detrimental effects of non-acceptance of the latter is demonstrated.

Corsley civil parish included 349 hereditaments, but three of these (nos. 83, 195, and 197) were 'cancelled' in the Field Books, presumably being incorporated elsewhere; another was the main road; and five were included in adjoining parishes for valuation purposes. Thus 340 hereditaments within the civil parish were actually detailed in the Field Books. In the case of smaller hereditaments the data seems full and detailed, and the comparison of information on cottage property with that supplied by Davies is easily fulfilled.

The area of these hereditaments was 2920.22 acres according to the Field Books. This compared with an acreage of 3056 according to Davies and the 1911 census. The few small hereditaments without stated areas presumably account for most of the difference, although discrepancies between the boundaries of the civil parish and the 'hereditament' parish should not be discounted.

Landownership was superficially fragmented between 47 different owners. However, all but one owned between them a mere 310 acres. The exception was Lord Bath, who owned some 2610 acres in the parish. Table 30 shows the distribution of landownership.

Table 30. Ownership Structure in Corsley, Wiltshire

Area (acres)	No. of Owners
<0.25	11
0.25 to 0.9	22
1 to 4.9	6
5 to 24.9	4
>25	5
Total	48

Source: PRO, Field Books

Several of these 'owners' were in fact copy, life, or lease holders of Lord Bath, so that ultimately his potential influence was probably even greater than the figures suggest. Table 31 shows that the majority of hereditaments were owned on a freehold basis.

Table 31. Types of Tenure in Corsley

Type of Tenure	Hereditaments
Freehold	264
Leasehold	26
Lifehold	10
Copyhold	7
Not Stated	33
Total	340

Source: PRO, Field Books

Owner-occupation was unusual. Apart from Lord Bath, who occupied 360 acres of his own land, and the Church, there were only twelve people occupying their own property. The owner of Corsley House, B.W.Davis, occupied some 60 acres of his own land, and A.W.Parish was an owner-occupier of 12.5 acres. The remaining owner-occupiers were cottagers with only a few roods of land.

The various properties were let on a variety of tenancy terms. Davies stated (p.132) that the older system of leases for lives, still extant in 1905-6, had been almost entirely replaced by 'ordinary yearly or weekly tenancies' as the lives fell in. But the survey showed only four weekly tenancies, with yearly and monthly tenancies providing the great bulk (Table 32).

These figures may conceal extensive sub-letting on a weekly basis, but this seems unlikely as the valuers tended to indicate sub-letting where it occurred. The conclusion must be that Davies overstated the extent of weekly letting, and this is borne out by a study of the length of residence. Table 33 shows that many tenants had occupied their premises for a considerable time. This is known because owners, notably Lord Bath, frequently returned the date of commencement of the tenancy on Form 4, and this was transcribed into the Field Books. The base date for the table is 1st October 1910, and only those hereditaments having the relevant information are included.

Table 32. Tenancy Terms in Corsley, Wiltshire

Period	No. of Hereditaments
Weekly	4
Fortnightly	1
Quarterly	24
Half-yearly	11
Yearly	127
Leases over one year	51
Not Stated	21
Total	339

Table 33. Length of Occupation in Corsley, Wiltshire

Period (years)	No. of Hereditaments
<1	1
1 to 4.9	66
5 to 9.9	42
10 to 24.9	84
>25	9
Total	202

Source: PRO, Field Books

The overall impression is one of comparative stability of occupancy in the parish, although Davies argued (p.135) that this was true only for part of the population, and that the rest were constantly moving. The table does not contradict this, since it could easily be the case that those tenants of less than five years occupancy comprised this 'floating' population.

The parish was characterised by large numbers of small and medium holdings. Although Table 34 gives no indication of multiple occupation of hereditaments, it is clear that amongst those hereditaments having relevant information, large farms were a minority. Moreover, the table demonstrates that a substantial number of 'large gardens' up to one acre were attached to many houses. This accords fairly well with Davies' figures. She made no attempt to analyse all land holdings, but gave details of the holdings of 'farmers' (pp.110-111). Thus she also found only two farms larger than 300 acres, and three between 100 and 300 acres.

Table 34. Hereditaments in Corsley, Wiltshire (by unit size)

Area (acres)	No. of Hereditaments
<0.25	79
0.25 to 0.9	97
1 to 4.9	26
5 to 24.9	31
25 to 49.9	10
50 to 99.9	9
100 to 299.9	4
>300	2
Total	258

Table 35. Rooms in Corsley (Wiltshire) 'Cottages'

No. of Rooms	No. of Cottages
1	2
2	4
3	64
4	33
5	17
6	12
Not stated	2
Total	134

Source: PRO, Field Books

Housing conditions in Corsley varied widely. Davies (pp.132-3) found it impossible to draw a sharp distinction between cottages and houses, and it is equally difficult to do so from the Field Book data. Davies reckoned that there were about 165 'cottages' in the parish, and examined the amount of living accommodation in them (p.133). A similar exercise follows. For this attention is confined to those inhabited buildings that the valuer described as 'cottages' - 134 in all. Table 35 shows the results of this analysis.

Davies found (p.133) that only about one-third of cottages had three rooms. In the present smaller sample, the figure is almost 50 per cent, and there are thirteen more in absolute terms, although fewer four and five-roomed cottages were found. The increase in the number of three-roomed cottages may reflect a genuine increase in the years after Davies' study, but may also be due to different methods of counting. Davies counted 'rooms' while the present re-examination counted 'living rooms', and the two may not be identical. In addition, valuers' comments make it

clear that landings were frequently used as bedrooms. Where this was the case, they have been included as a room, but changes in use of the landing with new tenants, or life-cycle changes in household composition, could easily therefore affect the number of 'rooms' identified in a house. Nevertheless, both the present analysis and Davies' survey show that housing was cramped in Corsley before the Great War.

The condition of the cottages according to the Field Books, accords well with Davies' statement that they were 'on the whole...neither specially good nor specially bad' (p.132). Table 35 shows that the valuers described the majority as being of 'moderate' or 'fair' condition.

Table 36. Condition of Cottage Accommodation in Corsley, Wiltshire

Condition	No. of Cottages
Poor	8
Moderate	38
Fair	45
Good	1
Not stated	44
Total	136

Source: PRO, Field Books

Cottages were almost all built of stone-rubble and brick, with thatch and/or tile roofs being about equally common. Water supply was mentioned only infrequently, and was apparently usually obtained from wells, often shared by adjacent cottages. Only one, 25 Whitbourne Hill, had no water nearby, and the unfortunate tenant had to fetch it nearly a half mile. On the other hand, a number had taps as part of the 'estate supply'.

Only five cottages were said to have had stables, one a cowpen, and thirteen were said to have had pigstyes. Davies noted that 'some' cottagers kept pigs, and it is doubtful whether the stated number of pigstyes gives a full picture of the extent of cottage pig-keeping. Nevertheless, it suggests that the 'cottager's pig' was far from ubiquitous in Corsley in 1910. The Field Books also give land-use data on a field-by-field basis for a number of hereditaments, and this material confirms Davies' statement (p.108), that agriculture was predominantly pasture-based.

The data obtained from the Field Books therefore allows some comparable examination of a near-contemporary secondary source, and in this case largely confirms that many of Davies' statements held good some five or six years later.

A second comparison can be made with a somewhat later study. A.D. Rees' studied the parish of Llanfihangel-Yng-Ngwynfa through fieldwork which was mainly carried out in the late 1930s and early 1940s and then published as Life in a Welsh Countryside in 1950.⁴⁷ The relevant Valuation Books, together with surviving copies of Form 37, are held by Powys County Library at Llandrindod Wells. The books were extremely carefully compiled, and accurate valuers' figures for area were available in virtually every case, while Form 37 enabled the handful of omissions from the Valuation Book to be obtained, as well as providing a check upon the existing entries. Llanfihangel formed part of the ITP of Llanfechain, as did a third parish, Llanfyllin. The ITP included nearly 1300 hereditaments overall. One unusual and useful feature in these Valuation Books was the alphabetical arrangement of hereditaments by place-name. The Record Plans were photographed at the DVO at Welshpool (Fig.3).

The Field Books at the PRO were equally well compiled, with copious detail. There were unfortunately no sketch plans of the farmsteads, so that comparison of the plans with those published in Rees' book was not possible. However, in every other respect the books are among the finest yet seen. Most hereditaments included field-by-field details of land use (by Ordnance Survey parcel number). The detail on outbuildings was also very good as was that on accommodation in each house. Especially welcome and unusual was a great deal of comment on the condition of farms and houses, on the state of cultivation, on the quality of land, and on the fairness or otherwise of rent.⁴⁸

The problem of the 'hereditament parish' having significantly different boundaries from the civil parish seems to be of little importance in Llanfihangel. The area of the civil parish according to the 1911 Census was 10,831 acres. According to the valuers' figures, those hereditaments wholly within the parish had a combined area of 10,834.5 acres. This extraordinarily close match probably disguises some disjunctions, and one cannot therefore claim absolute precision. Nevertheless only a few hereditaments appear to have crossed parish boundaries as detailed below, and it seems probable that subsequent statements derived from the data will be substantially accurate.

Of nearly 1300 hereditaments in the ITP of Llanfechain, only 187 related to Llanfihangel. Of these, four were tithes or sporting rights, so that 183 related to land with or without buildings upon it. One of these included land from outside the civil parish, while five were themselves included for valuation purposes, in hereditaments lying outside of the parish. Thus 177 hereditaments lay solely within the civil parish of Llanfihangel. Fifteen were merged with other hereditaments in

the parish, leaving 162 hereditaments or combinations of hereditaments with detailed information.

Rees gives no detailed information on landownership in the parish, but describes how a single family - the Vaughans - were the chief landowners in Llanfihangel from at least the sixteenth century until their lands passed by marriage into the hands of the Wynns, the biggest landowners in Wales, during the eighteenth century (pp.16-17). In 1910, Sir William Watkins Wynn owned almost 9000 acres in the parish, over 80 per cent of the total. The remaining land was held by a few smaller owners including 14 owner-occupiers. These smaller owners were frequently clergymen or other professional people. Perhaps five were local farmers working their own land. Freehold seems to have been universal in the parish. Copyhold and leasehold tenure still found elsewhere were not present in Llanfihangel by this time.

It is the matter of holding structure that permits a most fruitful area of comparison with Rees. Table 37 compares Rees' figures for holding structure in 1840 and 1940 with those obtained for 1910.

The table is very interesting. With the problem of using the valuation material in mind, all those hereditaments that include land from outside the parish have been excluded, together with those included in others outside the parish (six hereditaments in all). Those that are merged with hereditaments within the parish are considered as one holding. Thus like is not being compared exactly with like, but the margin of error is likely to be small in this case, given the careful compilation of the documents.

Rees considers all holdings smaller than an acre to be houses and gardens, and there were rather more in this group in 1910 than in 1840 or 1940, but some were just odd fields, and comparison is not easy.

However, Rees was mainly concerned with holdings larger than one acre. There were 114 of these in 1940 compared with 145 a century earlier, and 136 in 1910. It therefore seems clear that the decline in numbers of holdings had accelerated since 1910. Small-holdings - defined by Rees as those under 50 acres - numbered 53 in 1940, a decline of a third since 1840, when there had been 80. In 1910 there were 72, and once again the decline was far greater in the last thirty years of the period than earlier. Rees noted (p.21) the sharp drop in numbers of tiny plots of 1-5 acres formerly held by married farm labourers. This decline was extremely sharp after 1910, with 12 disappearing in 30 years, compared to only three in the preceding 70 years. The great changes in farm structure are therefore probably a twentieth-century phenomenon - occurring between 1910 and 1940, rather than between 1840 and 1910.

Table 37. Llanfihangel: Holdings in 1840, 1910 and 1940

Acreage	1840	%	1910	%	1940	%
0-1	19	11.6	26	16.0	16	12.3
1-5	19	11.6	16	9.9	4	3.1
5-10	14	8.5	17	10.5	15	11.5
10-15	10	6.1	8	4.9	10	7.7
15-20	6	3.7	3	1.9	3	2.3
20-30	10	6.1	12	7.4	9	6.9
30-40	10	6.1	6	3.7	5	3.8
40-50	11	6.7	10	6.2	7	5.4
50-100	23	14.0	20	12.3	18	13.8
100-150	27	16.5	27	16.7	29	22.3
150-200	10	6.1	8	4.9	5	3.8
200-300	4	2.4	5	3.1	5	3.8
300-400			2	1.2	3	2.3
>400	1	0.6	2	1.2	1	0.8
Total	164		162		130	

Source: 1840 and 1940, Rees p.173: 1910, Field and Valuation Books

Almost all land was tenanted, and such tenancies were almost invariably yearly, which accords with Rees (pp.25-6). His comment that the tenancy year began on Lady Day (25th March) is supported in the half-dozen or so hereditaments that have the date of commencement. Only four hereditaments were let monthly, and three of these were, in fact, keepers' cottages on the Wynn estate. Two were let on a quarterly basis, being the Post Office and part of the school house.

Rees is informative on rent of estate-owned land (p.175, n.9). Houses without land were generally rented at £4 a year maximum according to Rees. Some thirty years earlier, this was also true. Information on rent is available for eleven houses with less than an acre of ground. In only two cases was the rent as high as £4. Two were let at £2/10/0, three at £3, and four at £3/10/0.

For larger hereditaments, the 1910 data give rent figures for 122 properties. Rees divided these larger holdings into three groups: 1 to 19.99 acres; 20 to 50 acres; and over 50 acres (p.175, n.9). Rents for the smallest group ranged from 8/- to 30/- per acre according to Rees, and he pointed out that the rent for the house would form a substantial proportion of this. With the same caveat, rents in 1910 ranged from 5s 3d to 57s 9d a year. The highest rent was in fact for a house and smithy with two acres of land (no. 244), while the lowest was for a house with some

15.5 acres. The intermediate size group rents ranged from 6s 8d to 24s 9d in 1910, not far removed from Rees' statement of a range of 8/- to 20/- per acre. On the largest holdings Rees claimed that rents ranged from 4s 9d to 14s 9d per acre, very close to the figures in 1910 which ranged from 4s 5d to 15s 9d.

Rees states that rents averaged around 10s 6d per acre (p.23). In 1910 the average was in fact 13s 6d. The valuers frequently felt that rents were too high in the area and were moved to comment on the rent in 38 cases. Of these, they considered 24 to be too high, two were said to be 'low' or 'very moderate', while the remaining ten were considered 'reasonable' or 'moderate'. Hereditament no.253, the farmstead of Lyngwn, was let at £3/12/- a year for 7.24 acres of land, a rent of about 9s 8d an acre. The land itself was said to be 'fairly good', while the house, with only a kitchen, a back kitchen and a single bedroom was reckoned to be in 'poor' condition. The outbuildings were 'dilapidated'. Nevertheless the valuer thought the rent was 'low', and Table 38 suggests that it was indeed so for holdings in this size group.

At the other extreme was 'Melwywfa' (no.298), a holding of some 26 acres let to Mary Owen at £21 a year (16s 2d an acre). The valuer thought this was 'far too high', and his description makes bleak reading. The land near the farmstead was 'poor pasture', though further away he considered it 'much superior'. The premises are most graphically described. Overall he found them 'disgraceful'. The house with a kitchen, a back kitchen, three bedrooms and a dairy was 'old', 'very dilapidated' and 'unfit for human habitation', though apparently Mary Owen actually lived there. The outbuildings were 'very bad' and 'totally unfit for stock'.

Table 38. Llanfihangel: Rent per Acre in 1910

Rent	Size Group (Acres)		
	1-19.9	20-50	Over 50
<5/-			1
5/- to 7/5	2	1	7
7/6 to 9/11	5	2	13
10/- to 12/5	3	11	29
12/6 to 14/11	5	6	6
15/- to 19/11	10	6	2
20/- to 24/11	4	1	
25/- to 29/11	4		
30/- and over	4		
Total	37	27	58

Source: PRO, Field Books

Housing is generally described quite fully. Living accommodation is indicated in Table 39.

Table 39. Llanfihangel. Living Accommodation in 1910

Bedrooms	Non-sleeping Rooms (inc. kitchens)					
	1	2	3	4	5	6+
1	6	4				
2	5	24	8			
3		14	23	1		
4		4	30	1		
5		1	6	2	1	1
6+				2	1	1
Total	11	47	67	6	2	2

Source: PRO, Field Books

The table shows that the size of houses varied considerably. As Rees points out (p.32), this was roughly in accordance with the amount of land attached to each. Rees is very informative on housing, and the Field Books enable comparisons to be made with named properties in *Life in a Welsh Countryside*. Generally, Rees notes, houses had a 'cegin' or living room. Literally this translates as 'kitchen', and the valuers used this literal translation consistently. The 'back kitchen' was also characteristic of most houses, and these two rooms provided the only non-sleeping accommodation for very many homes, though parlours were not infrequently found.

Pen-y-graig is described by Rees (pp.32-3) as having on the ground floor a living room (cegin), a back kitchen, parlour, pantry and a lean-to dairy at the back. In 1910, all these rooms except the pantry were mentioned. It is possible that Rees' pantry had previously been the dairy referred to in 1910, and that the lean-to structure was a later addition. Y Fachen Ganol is less easy at first to reconcile with Rees. He describes it (p.34) as having a living room, a back kitchen, a dairy, and two small rooms now used as a store and a chamber. It seems probable that these two rooms had previously been the two back kitchens described by the valuer, and that the back kitchen and the living room in Rees' time had previously been described as a kitchen and a parlour.

Rees gives no clues as to the condition of housing but in 1910 the valuers were less reticent, as Table 40 indicates. All but

sixteen of these were owned by Wynn, and all but one of those described as 'very poor' or worse were estate property. On the other hand houses owned by the estate were slightly more likely to be described as 'fair' or 'good' than those owned by others (62 per cent compared to 56 per cent). It remains the case, though, that 41 (39 per cent) of the houses having information about condition were described as 'poor' or worse, and all but seven of these were owned by the Wynn estate, which was responsible for repairs. Even those houses described as 'fair' were not uncommonly also described as 'damp' or 'very damp'.

Table 40. Llanfihangel. Condition of Housing

Condition	No.	%
Good	23	22
Fair	42	40
Poor/Bad/Dilapidated	25	24
Very poor/Very bad/ Very dilapidated	14	13
Disgraceful	2	2
Total	106	

Table 41. Llanfihangel: Condition of Outbuildings

Condition	No.	%
Good	21	19
Fair	29	26
Poor/Bad/Dilapidated	26	24
Very Poor/Very Bad/ Very Dilapidated	26	24
Unsafe and Unfit for Stock	8	7
Total	110	

Source: PRO, Field Books

If housing was frequently in poor condition, then the outbuildings were even more often so described. Details of the condition of outbuildings are available for 110 hereditaments, nearly all owned by Wynn (Table 41). Outbuildings on over half of the hereditaments were considered to be in 'poor', 'bad' or 'dilapidated' condition or worse.

In short, the conditions of accommodation for humans as well as live and dead stock in the parish were variable, with large

proportions of both being below what the valuers thought was a reasonable standard. In addition, the valuers frequently felt that rent on the estate was excessive. There is little obvious sign of a paternalistic regard for his tenants on the part of this landowner.

The standard of farming did not go unremarked by the valuers. Field-by-field land use is available for most hereditaments in the Field Books, and comments on the state of the land are frequent. Thus Adwywynt (no.208), a farm of some 47 acres, was said to consist of fairly good pasture and arable, but with a shallow soil. It was in a very high and exposed position, with large boggy areas and no drainage. The rent was thought to be 'high'. Brognwg (no.215), 25 acres in extent, had 'v[ery] troublesome' land, shallow soil and bad access. Bryn (no.216) was a farm of 86 acres with a house in 'very bad' repair and 'bad' outbuildings. It was 'not fit as [a] farmhouse'. The land, though, was fairly good pasture and arable with only a single cold and wet meadow. The valuer commented that 'on the whole the farm is shallow, exposed and inaccessible but owing to good husbandry is much improved'.

Llwynmoelgae (no.294), a holding of 125 acres, had outbuildings 'totally unfit' for housing live or dead stock. The land near the farmstead was 'fairly good' but the remainder was 'neglected' and in a 'filthy' state of cultivation. This last may of course have been the fault of the tenant, but the unfortunate tenant of Pendugwm (no.315) had to pay the Wynn estate £70 a year for his 137 acres of land that was 'all poor and unsound', 'overrun with game', 'wet, unstable and inaccessible'. The rent, the valuer concluded, was 'decidedly very high'.

Much better was Rhinolas (no.340), a farm of 211 acres rented at £90/12/-. The house and buildings were described as 'bad' and 'very poor', but the land was said to comprise 'exceptionally good pasture, meadow and arable, with fairly good ffridds and sheepwalks'. This was at least in part due to very good and judicious cultivation and manuring by the occupier.

Clearly, the Llanfihangel documentation reveals the potential of the different types of document when they are fully and accurately compiled. Only a part of that potential has been drawn out here, and much more could have been extracted from the documents, including a full mapping of the holdings described later by Rees. With other types of material, including oral evidence, it would be possible to carry out a very full study of aspects of life in this Welsh farming parish before the Great War.

Unfortunately, not all parishes are so well served by the documentation, and such a rich combination of different kinds of information is probably not frequent. Thus a re-examination of the Lockinge Estate, Berkshire, originally studied by Michael

Havinden and published as Estate Villages in 1966, would add little of significance since only the Valuation Books yield information at present. The Forms 37 are in the Berkshire Record Office but are unlisted, and the Field Books contain not one description of a property, referring instead to 'the notebook' or 'the file' or 'the schedule'.⁴⁹ From the Valuation and Field Books one can obtain information on hereditament size, tenancy terms and rents, but the gap in Havinden's original publication for the years between the 1890s and 1918 can only partially be filled by the valuation material. This should therefore serve as a warning not necessarily to expect good coverage, and to check with both County repository and PRO before commencing a research project.

7. HISTORICAL GEOGRAPHY AND THE VALUATION MATERIAL

A number of interim conclusions about the potential usage and problems of using the material may be noted at this stage, although it must be acknowledged that the archival treatment of the documents is still evolving. The material is complex and made the more so by earlier archival policy towards it and this has undoubtedly placed severe constraints upon the full realisation of the potential of the documents for many purposes. Nevertheless for the historical geographer, used to working with imperfect source material, the documents must still represent a source of fundamental importance for students of many aspects of English and Welsh society in the early years of this century.⁵⁰ Indeed, they must rank as important as the earlier Tithe documents, which are such a standard source for nineteenth-century studies. In fact the valuation documents provide information on land and its appurtenances far in excess of any other available class of documents in our history, including the tithe material, and hopefully this importance will be recognised in time.

Some potential uses of the material have already been suggested in the foregoing sections. As yet, the possibilities for any particular project have only been sketched out simply on the basis of an inspection of a relative handful of the available documents. Much of this inspection has so far been through sampling, and the social, economic and spatial bias of such work must be acknowledged. It is clear that no presumptions can be made about the usefulness of the documents for any specific area and purposes, until the various categories of document have been examined.

The documents are highly place-specific within the general parameters established by the Valuation Office. In examining documents from many parts of the country, compiled by many different DVOs and individual staff, it is clear that despite standardization of document formats and of instructions, the wide variety of conditions faced by valuation staff, and the often idiosyncratic and individual responses of staff to those conditions has led to documents being completed to varying degrees of accuracy with many 'non-standard' features. The use of 'files' at Lockinge and also at the Brocklesby estate in Lincolnshire, rather than entering information in the Field Book, is one example. Another was the varying treatments of merged hereditaments, not only through time, but from one valuer to another. Mistakes also occurred, such as the anomalous treatment of the ITP at Cromford. There will doubtless be many other variants but there should now be few that differ markedly from those noted here.

One of the strengths of the documentation is in the degree of comparative work possible across the country. A cross section through time much as used by H.C.Darby for his study of the 1086 Domesday Book, is possible here, although with 95,000 Field Books, more than 45,000 Record Sheet Plans, and unquantified numbers of Valuation Books, Forms 37, etc., the data base needed is indeed formidable.

Comparative work could include many themes. The study of hereditament size has been stressed, and while there are problems in relating hereditament size to farm or holding size, there may be fewer difficulties in comparing like source with like, across the country or within a region. Equally, comparisons might be made of tenure, leasing arrangements, rents, and housing stock. In brief examinations of housing quality, the numbers of rooms per housing unit showed great variation, for example, between Cromer, Maerdy (South Wales), Keelby (Lincolnshire Wolds), and Brighton. The statements on condition of housing rely on valuers' judgements and perceptions, but again interesting contrasts can be drawn. The degree to which ownership of land and housing was concentrated or dispersed is an obvious key to understanding more about the social, economic and political structure of the localities. Attempts might also be made in the future to investigate the involvement of mineral-working companies in the housing of their employees, so long as the company concerned was not a statutory one. Clearly, once the records are more widely known, the ingenuity of investigators will bring forth many different types of investigation.

Future work with the valuation documents might take a number of different courses. Of fundamental importance is the listing of the material so that researchers might at least know what documentation is available for each locality. The degree of sophistication of such a listing could range from listings by county, by ITP or by civil parish; and also include a qualitative and/or quantitative assessment of the contents of the documentation. To say that Field Books exist for Llanfihangel and for the Hartlepoons for example, is to give a false impression of their adequacy. The former were perhaps the most complete so far seen - the latter were almost useless for research, at least into the industrial structure of the North-East.

Equally fundamental is the methodological problem of the integration and handling of large and complex data sets. The records present us with a huge data base, which if computerised, would undoubtedly yield vast riches for the study of early twentieth-century England and Wales. The integration of information derived from Valuation Books, Field Books, Record Sheet plans, and Forms 37, for individual holdings, parish-by-parish, provides a future challenge of enormous value. A case study of a sample area is much needed. The data can additionally be associated with other contemporary or near-contemporary

material, as noted above with reference to the problems and potential of record linkage with the Ministry of Agriculture 4th June Returns, the Tithe manuscripts, local directories, estate records and sale catalogues. In the future, the National Farm Survey of 1941-3 will become available, as in due course will the 1911 census enumerators' schedules. The possibilities of investigating by means of comparative studies, the structure of landownership in c. 1840, 1910, and c.1940, has been demonstrated here for Llanfihangel, but could be spread to a wider canvas. No progress has yet been possible on record linkage with the 1911 census household data. Nevertheless the integration with a great variety of local sources must be an exciting prospect. The linkage of housing data from the valuation with Medical Officers' of Health Reports etc., should also be undertaken. In some cases, the rural data consists of field-by-field land-use description, either from the Field books (in the case of Godley and Mere; Isleham; Llanfihangel) or attached to Form 37 (in examples seen from the New Forest). Studies of land use and its changes can be enhanced, and again comparative studies might indicate change between c. 1840 and the present.

There are few problems that could not largely be resolved by reference to all the major types of document together. But herein lies the difficulty, noted frequently in earlier sections. The fact that the documents are not together is the biggest single impediment to their effective utilisation. To exploit the documents fully, the researcher really does require simultaneous access to the Valuation and Field Books, the Record Plans, and Form 37. Yet Form 37 has already been destroyed in many cases. This cannot be undone, and users of the documents must make the best of it. It is to be hoped that no more will be destroyed, and that any opportunity to obtain more, will be grasped by the CROs. The Record Plans are now gradually being made available for public use inspection at the PRO.⁵¹ Apart from the plans, the fate of the remaining documents to date, has been linked to PRO policy during the late-1970s. The PRO decided to give local repositories the opportunity to take the Valuation Books from central custody, and in addition permitted them a choice as to whether to accept Form 37 from local DVOs or not, and to destroy some or all of those they did accept if they so wished.

The problem has been that there has been no real understanding of the relationship between the different types of document. The information passed from the PRO to local archivists, and used by them in many cases as a basis for their own decisions on the documents, was quite simply wrong. As indicated above, this information was not derived from any detailed study at the PRO, but was given to the PRO by the Inland Revenue itself. We would not expect Inland Revenue staff to have in-depth knowledge about documents that were drawn up two generations earlier, nor to be familiar with the needs of scholarship, and it is unfortunate that more caution was not displayed earlier.

The Valuation Books provide the entry key into the Field Books for almost any task based on area study or the study of locality. Moreover, they often give information not available in the Field Books and thereby complement them substantially in other ways. Information on basic landownership structures can often be derived more from the Valuation Books than from the Field Books, for example. The separation of these two types of document has made their use extremely difficult and expensive in terms of travel, time, and copying costs. Almost any careful study, even of an elementary sort, will require a visit to both the local repository and the PRO, although cheap microfilm or fiche may yet help to overcome this problem to some extent.

While similar problems abound in historical research, it is to be regretted that documents so fundamentally inter-related should have been split up in such an arbitrary and deleterious way. The arrival in the PRO of the Record Plans, and the ability to consult them together with the Field Books will certainly ease this situation somewhat, however. But clearly scholarship demands that the documents should be re-united as soon as possible. Probably local deposit would be better, since it would not be legally possible for the PRO to regain possession of the Valuation Books from the local archive services, and this suggests that re-unification might therefore only be on a local basis. If this is the case, the PRO should now examine the ways of transferring the Field Books and Record Plans to the local archive services, so that students can make full use of the material in the future. Concomitantly, historical geographers and other scholars must now appraise local archivists of the value of the material, which can take up so much shelf space, so that their attitudes towards its storage and listing will also be changed for the better.

NOTES AND REFERENCES

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2. Roy Douglas, Land, people and politics: a history of the land question in the United Kingdom, 1878-1952, (London, 1976), p.142.
3. Emy, op.cit., p.58.
4. Land Values, January 1911, p.182.
5. The Valuation Office 1910-85: Establishing a tradition (Inland Revenue 1985).
6. The fullest study of this struggle is in Bruce Murray, The people's budget 1909-10: Lloyd George and Liberal politics, (Oxford, 1980).
7. Finance (1909-10) Act, 1910, 10 Edward 7, Section 26 (1).
8. Report of the Select Committee on Land Values, British Parliamentary Papers, (hereafter BPP) 1920 (c.556) XIX, p.15. These complex issues are best seen in the report pp.15-16.
9. Quoted in Land Values, November 1911, p.136.
10. This description of the administrative framework is derived variously from the Fifty-fourth Report of the Commissioners of H.M. Inland Revenue, BPP. 1911 (c.5833) XXIX; the Report of the Select Committee on Land Values, BPP 1920 (c.556) XIX; Instructions to Valuers Pts I and II, London, HMSO, 1910; Commissioners of Inland Revenue, General Instructions to Land Valuation Officers, London, HMSO, 1910. Further background and explanatory reading is available in numerous publications. For legal guidance see W.H.Aggs, The Finance (1909-10) Act 1910, with full Notes on the Land Duties, London, Stevens and Co., 1910; C.E.Davies, Reports on Land Valuation Appeals: Finance (1909-10) Act 1910, (3 vols.), London, Sweet and Maxwell, 1913-14; The Land Union, The New Land Taxes and Mineral Rights Duty: the Land Union's Handbook on Provisional Valuations, London, Vacher and Sons, n.d.(1911); C.E.Davies, Land Valuation under the Finance (1909-10) Act 1910: The New Land Duties, Licensing Duties, Stamp Duties, and Alteration in Death Duties, London,

Estates Gazette, 1910. For an example of oppositional, satirical material see Loris Carllew (pseud.), Alice in Plunderland, London, Eveleigh Nash, 1910.

11. BPP 1911 (c.5833) XXIX, p.157.
12. The Valuation Office, op.cit.
13. Income Tax Parishes may consist of a single poor law parish, a union of several poor law parishes, or in some cases (principally in large towns) a part of a poor law parish. Instructions to Valuers Pt.I, p.23. Income Tax Parishes were authorised under the Taxes Management Act (43 & 44 Vict. c.19) 1880, Section 37. They were proposed by local Commissioners of Taxes as convenient units for administrative purposes and had to be approved by the Board of the Inland Revenue. I am grateful to John Goodchild, Principal Local Studies officer and Archivist, Wakefield Library, for this information.
14. The information was to be entered directly from the Rate Book, or if this was not possible, then from the Schedule A Income Tax Assessment Book for 1910-11, which was itself a copy of the Rate Book, General Instructions to Land Valuation Officers, p.2.
15. The exceptions to this related to land owned by 'statutory companies', defined as 'any railway company, canal company, dock company, water company, or other company who are for the time being authorised under any special Act to construct, work, or carry on any railway, canal, dock, water, or other public undertaking... .' (Finance (1909-10) Act 1910 Section 38.4). These were required to complete Form 3-Land. Form 5- Land was completed where Mineral Rights Duty was likely to be levied. Form 6-Land was sent to owners of unworked minerals. Form 6A-Land was a revised version of this.
16. Richard Oliver, pers. comm. See also the Ordnance Survey Annual Report 1911-12, BPP HC 1912-13, XLII, 641.
17. Instructions to Valuers, p.28.
18. I am grateful to Malcolm Underwood, St John's College, Cambridge, for drawing my attention to the six boxes of copies of Forms 4-Land relating to college holdings, including land in Cambridge itself and at White House Farm, Hingham, Kent.
19. PRO, Valuation Office: Records created under the Finance (1909-10) Act (Information Bulletin 68, 1988).

20. This section is largely based on PRO circular GEV33/2/2 dated 19th September 1979 from which the quotations are taken. I am grateful to Alfred Knightbridge, PRO, for providing a copy of this document.
21. Geraldine Beech, PRO, Pers. Comm.
22. Brian Short and Mick Reed, Landownership and Society in Edwardian England and Wales: the Finance (1909-10) Act 1910 Records (Univ. of Sussex 1987), pp. 22, 87-94.
23. General Instructions to Land Valuation Officers (HMSO 1910) p.2.
24. Instructions to Valuers Pt. 1 (HMSO 1910) p. 25.
25. Alfred Knightbridge and Geraldine Beech, pers. comms.
26. East Sussex Record Office: Valuation Books; IRV1/18, 23, 29, 110. PRO: Field Books; IR58/12718-9, 12622, 12701-2, 12947, 12453, 12626, IR74/148.
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50. Brian Short, 'Landownership in Edwardian England and Wales: a new source for geographical analysis, Area, 18 (2), 1986, pp.153-6; Brian Short and Mick Reed, 'An Edwardian Land Survey: The Finance (1909-10) Act 1910 Records', The Journal of the Society of Archivists, 8 (2) 1986, pp.95-103.
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APPENDIX 1. SELECT LIST OF FORMS USED IN THE VALUATION

At least 183 forms were promulgated by the valuation department during the period that the land clauses operated. Most were simply 'internal' forms, such as office memoranda, stores requisitions and expenses claims, while many others were standard letters. There were two main categories - 'Land' forms and 'Valuation Office (V.O.)' forms. The list that follows includes only those most likely to be encountered by researchers, and are all 'Land' forms.

No.	Name of Form
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- | | |
|--------|---|
| 1. | Notice to Make Returns |
| 2. | Instructions for making Returns on Form 4 |
| 3. | Notice to Make Returns (Statutory Companies) |
| 4. | Form of Return for Owners of Land |
| 5. | Notice to Make Returns (Mineral Rights Duty) |
| 6/6A. | Notice to Make Returns (Unworked Minerals) & revised form |
| 7. | Claim for Site Value Deductions |
| 8. | Notice to Furnish Information |
| 8A. | Notice to Furnish Information (Mineral Rights Duty) |
| 9. | City of London: Notice to Owners etc. of Blocks of Offices, Flats etc. let in Separate Tenements. |
| 10/11. | Demand for Returns (1st/2nd reminders) |
| 16. | Notice to Owners etc. of Blocks of Offices, Flats etc. let in Separate Tenements. |
| 18. | Undeveloped Land Duty (1911-12): Notice of Assessment |
| 20. | Valuation Book: Title page |
| 21. | Valuation Book: 2nd page |
| 22. | Valuation Book: main pages |
| 27. | Valuation Book: (Mineral Rights Duty) Title page |
| 28. | Valuation Book: (Mineral Rights Duty) Main pages |
| 29. | Valuation Book: (Undeveloped Land Duty) Title page |
| 30. | Valuation Book: (Undeveloped Land Duty) main pages |
| 36. | Provisional Valuation |
| 37. | Provisional Valuation (Office copy) |
| 38. | Amended Provisional Valuation |
| 39. | Amended Provisional Valuation (Office copy) |
| 40. | Book of Original Valuations |
| 40A. | Report on Original Valuations |
| 40B. | Site value on the Occasion |
| 47. | Provisional Valuation: Minerals (Office copy) |
| 48. | Provisional Valuation: Minerals |
| 50. | Amended Provisional Valuation: Minerals (Office Copy) |
| 51. | Amended Provisional Valuation: Minerals |
| 54. | Original Site Value |
| 55. | Original Site Value (Office copy) |
| 57. | Amended Original Site Value |
| 58. | Amended Original Site Value (Office copy) |
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APPENDIX 2. DEFINITIONS OF VALUES GIVEN IN THE FINANCE (1909-10)
ACT 1910 SECTION 25

GROSS VALUE

'means the amount which the fee simple of the land, if sold at the time in the open market by a willing seller in its then condition, free from incumbrances, and from any burden, charge, or restriction (other than rates or taxes) might be expected to realise.'

FULL SITE VALUE

'means the amount which remains after deducting from the gross value of the land the difference (if any) between that value and the value which the fee simple of the land, if sold at the time in the open market by a willing seller, might be expected to realise if the land were divested of any buildings and of any other structures (including fixed or attached machinery) on, in, or under the surface, which are appurtenant to or used in connection with any such buildings, and of all growing timber, fruit trees, fruit bushes, and other things growing thereon.'

TOTAL VALUE

'means the gross value after deducting the amount by which the gross value would be diminished if the land were sold subject to any fixed charges and to any public rights of way or any public rights of user, and to any right of common and to any easements affecting the land, and to any covenant or agreement restricting the use of the land entered into or made before the thirtieth day of April nineteen hundred and nine, and to any covenant or agreement restricting the use of the land entered into or made on or after that date, if, in the opinion of the Commissioners, the restraint imposed by the covenant or agreement so entered into or made on or after that date was when imposed desirable in the interests of the public, or in view of the character and surroundings of the neighbourhood, and the opinion of the Commissioners shall in this case be subject to an appeal to the referee, whose decision shall be final.'

ASSESSABLE SITE VALUE

'means the total value after deducting-

- (a) The same amount as is deducted for the purpose of arriving at full site value from gross value; and
- (b) Any part of the total value which is proved to the

Commissioners to be directly attributable to works executed, or expenditure of a capital nature (including any expenses of advertisement) incurred bona fide by or on behalf of or solely in the interests of any person interested in the land for the purpose of improving the value of the land as building land, or for the purpose of any business, trade, or industry other than agriculture; and

(c) Any part of the total value which is proved to the Commissioners to be directly attributable to the appropriation of any land or to the gift of any land by any person interested in the land for the purpose of streets, roads, paths, squares, gardens, or other open spaces for the use of the public; and

(d) Any part of the total value which is proved to the Commissioners to be directly attributable to the expenditure of money on the redemption of any land tax, or any fixed charge, or on the enfranchisement of copyhold land or customary freeholds, or on effecting the release of any covenant or agreement restricting the use of land which may be taken into account in ascertaining the total value of the land, or to goodwill or any other matter which is personal to the owner, occupier, or other person interested for the time being in the land; and

(e) Any sums which, in the opinion of the Commissioners, it would be necessary to expend in order to divest the land of buildings, timber, trees, or other things of which it is to be taken to be divested for the purpose of arriving at the full site value from the gross value of the land and of which it would be necessary to divest the land for the purpose of realising the full site value.'

APPENDIX 3. VALUATION DOCUMENTS HELD IN LOCAL REPOSITORIES

The list is based on returns from local repositories to a questionnaire sent to all repositories. The existence of holdings does not imply any degree of completeness. This is impossible to assess at present, since many offices have not yet listed the material, and even where listings do exist, they are not always fully reliable.

It should be noted that many repositories contain material relating to areas outside of their current jurisdiction. This is due partly to the fact that the Valuation Department of the Inland revenue was not always organised on a strictly county basis, and also that county boundaries have altered since, most notably as a result of local government reorganisation in 1973.

REPOSITORY DOCUMENTATION

Key Y=Yes; N=No; NK=Not known; NI=No Information

* Information obtained on personal visit

+ Form 37 retained only if no Valuation Books held. Otherwise destroyed.

The respondent at Sheffield Library claimed that maps were not accepted. The South Yorkshire CRO claimed that the Library destroyed them.

(s) Sample only

	Val. Books	Forms 37	Working Maps	Misc.
ENGLAND				
Bath City Library	Y	N	Y	Y
Bedfordshire CRO	Y (s)	Y	Y	
Berkshire CRO	Y	Y	Y	NK
Bristol City RO	Y	Y	Y	NK
Bucks. CRO	Y	Y	Y	NK
Cambs. CRO (Cambridge)	Y	Y	Y	Y
Cambs. CRO (Huntingdon)	Y	Y	Y	Y
Cheshire CRO		No Reply		
Cleveland CRO	Y	Y	N	NK
Cornwall CRO	Y	Y	Y	Y
Coventry Library	Y	Y	Y	NK
Cumbria CRO (Carlisle)	Y	Y	Y	Y
Cumbria CRO (Kendal)	Y	N	Y	NK
Cumbria CRO (Barrow)	N	Y	N	Y
Derbyshire CRO	Y	Y+	Y	NK
Devon CRO (Exeter)	Y	N	Y	NK
Devon CRO (Plymouth)	Y	N	N	NK

	Val. Books	Forms 37	Working Maps	Misc.
Dorset CRO	Y	N	N	NK
Dudley Library	Y	Y	N	NK
Durham CRO	Y	N	Y	NK
Essex CRO (Chelmsford)	Y	N	Y	NK
Essex CRO (Southend)	N	N	N	NK
Gloucestershire CRO	Y	Y	Y	Y
Hampshire CRO	Y	Y	Y	Y
Herefordshire CRO	Y	Y	Y	NK
Herts. CRO	Y	Y	Y	Y
Hull City RO	Y	Y	N	NK
Humberside CRO		No Reply		
Isle of Wight CRO	N	N	N	NK
Kent AO (Maidstone)	Y	Y	Y	NK
Kent AO (Folkestone)	N	N	N	NK
Lancashire CRO	Y	N	Y	Y
Leicestershire CRO	Y	Y	Y	NK
Lincolnshire CRO	Y	Y	Y	NK
LONDON				
Bexley Library	Y	N	N	NK
Brent (Grange Museum)	Y	N	Y (?)	NK
Camden Library		No Reply		
Ealing Library	Y	N	N	NK
Enfield Library	Y	N	N	NK
Greenwich Library	Y	N	N	NK
Hackney Library	Y	N	N	NK
Hammersmith Library	Y	N	N	NK
Haringey				
(Bruce Castle Museum)	Y	N	N	NK
Hillingdon Library	Y	N	N	NK
Hounslow Library	Y	N	N	NK
Islington Library	Y	N	N	NK
Kensington and				
Chelsea Library	Y	N	N	NK
Lambeth (Minet Library)	Y	N	N	NK
Lewisham Library	Y	N	N	NK
Newham (Passmore				
Edwards Museum)	Y	N	N	NK
Southwark Library	Y	N	N	NK
Tower Hamlets Library	Y	N	N	NK
Waltham Forest				
(Vestry House Museum)	Y	Y	Y	NI
Manchester Library	N	N	Y	NK
Merseyside CRO	Y	Y	N	NK
Norfolk CRO	Y*	No Reply		
Northants. CRO	Y	Y	N	Y
Northumberland CRO	Y	N	Y	Y

	Val. Books	Forms 37	Working Maps	Misc.
Nottinghamshire CRO	Y	Y	Y	NK
Oxfordshire CRO	Y	Y	Y	Y
Sheffield City Library	N	N#	N	Y
Shropshire CRO	Y	Y	Y	Y
Somerset CRO	Y	N	Y	NK
Southampton City RO	Y	N	N	NK
South Humberside CRO	Y	Y	Y	Y
Staffordshire CRO	Y	N	Y	NK
Suffolk CRO (Ipswich)	Y	N	N	NK
Suffolk CRO (Bury)	Y	N	Y	NK
Surrey CRO (Kingston)	Y	Y	Y	NK
Surrey CRO (Guildford)	N	N	N	Y
Sussex (East) CRO	Y	Y+	Y	Y
Sussex (West) CRO	Y	Y+	Y	Y
Tyne and Wear CRO (Newcastle)		No Reply		
Tyne and Wear CRO (North Shields)		No Reply		
Walsall RO	N	N	N	Y
Warwickshire CRO	Y	Y	Y	NK
Wiltshire CRO	Y	Y	N	NK
Worcestershire CRO	Y	Y	Y	NK
Worthing Library	N	N	Y*	NK
Yorkshire (North) CRO	Y	NI	NI	NI
Yorkshire (South) CRO	Y	Y	N	NK
Yorkshire (West) CRO (Wakefield)	Y	Y	Y	NK
Yorkshire (West) CRO (Leeds)	N	N	Y	Y
WALES				
Clwyd CRO	Y	Y	Y	NK
Dyfed CRO (Aber'wyth)	Y	Y	N	NK
Dyfed CRO (Carmarthen)	Y	Y	Y	NK
Dyfed CRO (Hav'west)	Y	Y	Y	Y
Glamorgan CRO	Y	Y	N	NK
Gwent CRO	Y	Y	N	NK
Gwynedd CRO (Caern'on)	Y	N	Y	NK
Gwynedd CRO (Llanghui)	Y	N	N	NK
Gwynedd CRO (Dolgellau)	Y	N	N	NK
Powys Library	Y	Y	N	Y
National Library of Wales		No Reply		



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