

District Valuation

The clash between the Liberal Government and the House of Lords over the 'People's Budget' of 1909 resulted in a general election and a further Finance Act in 1910.

The Finance (1909-1910) Act 1910 provided for various duties on land, in particular Incremental Value Duty: a tax of 20% on increases in value from a set date (30 April 1909) until its sale, transfer by other means or death of the owner. Certain categories were exempted including farmland and house owners with less than 50 acres. This required a comprehensive survey and valuation of all land and property which was to be carried out by the Board of Inland Revenue's Valuation Office.

The survey lasted approximately 4 years from 1910 when the initial forms were sent out until late-1915 (notwithstanding the outbreak of WW1). Despite its comprehensive nature - it is often called a 'Mini Domesday' - opposition, notably by the Land Union, and changing political circumstances resulted in the repeal of most of the Land Duties in 1920. However the records continued to be used by local valuation offices for reference and were later transferred to The National archives and local record offices.

The key surviving records are:

- Valuation Survey Books: one for each village or town (the country was divided into 'income tax parishes') to record names of owners and occupiers, property details, and rateable values (obtained from rate books). Each property and landholding (known as a hereditament) was given a unique reference number (linked to a large-scale OS map).
- Field Books: used for physical inspections of properties and sometimes include more detailed descriptions and plans
- Forms 37: records provisional site valuations.

- Maps: each Valuation District used two copies of large-scale Ordnance Survey maps - usually 1:2500 (25 inches to the mile) or 1:1250 (50 inches) - with individual properties and land-holdings identified by their hereditament numbers. One copy of the map was kept as a permanent record from the date of valuation and the other used as a working copy to record later changes

Where are these records?

Field Books and Record Maps are kept at The National Archives.

Valuation Books, Forms 37 and Working Maps relating to pre-1974 Oxfordshire are held at Oxfordshire History Centre; records relating to the Former North Berkshire parishes are at the Berkshire Record Office.

How can I access them?

The Oxfordshire Valuation Survey Books, Forms 37 and Working Maps have been scanned.

- Digital images of the Survey Books and the Maps can be freely [searched and browsed online](#).
- Digital images of the Forms 37 for individual sites can only be viewed on public computers at Oxfordshire History Centre.

Where is the catalogue?

The Oxfordshire DV records are listed in our online catalogue, [Heritage Search](#), and can be found by searching for the keywords "district valuation" and your target place-name - e.g. "district valuation Kidlington." Matching up the related records - particularly the Valuation Books and Working Maps - can be a complicated procedure, but staff at Oxfordshire History Centre can help.

What do I do now?

To find out how to visit Oxfordshire History Centre to see the District Valuation Forms 37 [click here](#). See the District Valuation survey books and maps [online](#).

To contact Oxfordshire History Centre to make an enquiry about the District Valuation records [click here](#).

For details of our current copying charges, [click here](#).

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