NOTES ON SOURCES

LOCAL DEMOGRAPHIC STUDIES OF EDWARDIAN ENGLAND AND WALES: THE USE OF THE LLOYD GEORGE 'DOMESDAY' OF LANDOWNERSHIP

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A major source of information has been available to historical demographers and others since 1979, but its significance remains largely unassessed. This paper provides a short description of the documents and the reason for their collection, and some examples of ways in which it might be used. Thus students of Edwardian demography can now enhance their researches with reference to such items as owners' and occupiers' names and addresses, landownership and occupation of land, living conditions, housing quality and tenure, and the layout and use of industrial and agricultural buildings. Examples are given below of such items, which exist for virtually the whole of England and Wales, together with reminders of some of the practical problems for users of the material.

The political context of the documents

By the later nineteenth century the concentration of land into the hands of a relative minority was seen by many to be a fundamental problem underlining the poverty of British working people. Many solutions were offered, but the taxation of land values by central and local government was most favoured by the Liberal Party, and on their coming to power in the landslide victory of 1906 they began to implement the idea. The land clauses of Lloyd George’s 1909 Finance Bill duly included several duties to be levied on land values and on, minerals. These duties were relatively small-scale, but their significance lay in the fact that they required a valuation of all land to be carried out by the Inland Revenue, and it was perceived that this would enable a future government to tax land values at whatever higher rate was decided upon, or even to compensate owners in the event of nationalisation. Landowners were appalled at the prospect.¹

The consequent rejection by the House of Lords of the Finance Bill and the constitutional crisis of 1909-10 is well documented. The Bill reached the statute book only after a year-long struggle and a general election.² Thereafter the valuation could be made and duties levied under the Act of 29 April 1910 – the Finance (1909-10) Act. The most significant was ‘Increment Value Duty’, to be charged at the rate of 20 per cent of increased values accruing after 30 April 1909 on the occasion of a change of owner, although there were exemptions such as agricultural land if it had no higher value than its current market value for agricultural purposes only.
The defeat of the Lords did not end resistance to the '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 duties. After a number of humiliating reverses in the courts and following the hiatus of war, a Select Committee was appointed to investigate the 1910 duties, and although its report was itself inconclusive, the land clauses and most of the land duties of the Act were finally repealed in 1920, leaving only the mineral rights duty in existence. Death duties and other fiscal measures which impacted on the landed estates were unaffected.

The valuation and its documents

Following the Royal Assent, the Inland Revenue quickly recruited staff, with decentralisation an important consideration. England and Wales was eventually divided into fourteen Divisions, each under the control of a Superintending Valuer. These Divisions were in turn subdivided into 118 Districts, each in the charge of a District Valuation Officer (DVO), by 1914. The pre-existing 'Income Tax Parish' (ITP) was adopted as the basic unit for valuation purposes. Sometimes several civil parishes were united to form one ITP, and some 7,000 Land Valuation Officers (LVOs) were appointed for each ITP across the country.

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, 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. Any unrated properties also had to be identified and entered onto the Valuation Book. Each hereditament was then given a number, the numbers running consecutively throughout the ITP.

Then, by August 1910, landowners across the country were sent the unpopular 'Form 4-Land', on which they were to provide detailed information on every hereditament in their ownership. A fine of £50 was payable if no return was made. By November, the DVOs were able to take the Valuation Books and completed forms 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, at a cost of £174,342 for the financial year 1910-11.

Upon receipt of the books from the LVOs, the District Valuation Office staff transcribed the information 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 values assessed. Notification of the valuation results were then sent to owners.

Each District Office had received two sets of the appropriate Ordnance Survey sheets at the largest available scale. One set was used as a working copy and the other as a permanent record. The boundaries of each hereditament were
marked out and its identification number was entered once the valuation figure was finalised.

An enormous number of disparate documents was engendered. At least 183 Land Forms are believed to have existed, although many of these were merely standard letters. However, only a few types of document are likely to be of interest to historians, some of which have already been mentioned. These main documents are therefore detailed below, together with what information should be present, although all were filled in with varying degrees of precision and understanding.\(^5\)

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 with the 1873 ‘New Domesday’ survey of landownership which was far less detailed. These were the first documents to be compiled, and into their pages were transcribed the details from the Rate Book, prior to sending out forms to the various owners. Valuation Books survive for most areas, and are (with the exception of books for the City of London and Westminster (Paddington) which are in the Public Record Office) to be found in county record offices or their equivalents.

Valuation Books should contain information on hereditament address, occupier(s), names(s) and address(es) of owner, area and value. The 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 identifying the property in the other categories of document.

b. Forms of Return

The most common ‘Form of Return’ was Form 4-Land, sent to landowners and subsequently deposited with the DVOs. Owners sometimes kept unofficial copies of these forms for their own records, and these may be found today in estate, solicitors’ and similar collections in local repositories and in the Public Record Office. Most, however, have been destroyed. Owners were required to state the address and parish in which the land was situated, the owner’s and occupier’s names, and the address of the former, whether the interest was freehold, copyhold, or leasehold, the name of the manor if copyhold, details of leases, and to give a description of the land and any buildings etc., and the uses to which they were put, its area, rent obtained, outgoings such as taxes, tithes or any public rights to which it was subject, details of last sale (if any) within twenty years before 30 April 1909, and of subsequent expenditure, and questions about possible mineral rights.

Form 37-Land was the statement of the Provisional Valuation retained by the DVO, a copy of which was sent on Form 36-Land to the owner(s) of each hereditament and other interested parties. Forms 37 were retained by 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. They include the hereditament number, a description of the property, its situation, the name of the occupier and its extent. In addition they give the figures of each category of value and show how these were derived. On the reverse, are the names and addresses of those persons to whom copies of the Provisional Valuation were issued.

c. The Field Books

These number no fewer than 95,000 volumes and are available for consultation in the PRO. They are thought to survive for most areas, although there are gaps, the extent of which is not yet known. They contain the fullest information of all. The entry for each hereditament comprised four pages in the books, with each book containing information on up to 100 hereditaments. All of the information from Form 4 was transcribed onto the first page of the Field Book entry for the hereditament, and the second page included a description of the property which might include 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. Comments on the state of cultivation, drainage, land use, etc., are common. On the third page, and for industrial premises or agricultural holdings, sketch plans of farmsteads, traced from the Ordnance Survey sheets, also gave details of buildings and their uses, although as work began to fall behind schedule in 1912 the sketch plans were dispensed with. The lower half of the second page and the final page include figures for the various values. For the most part, four values were calculated, the definitions of these values being extremely complex.

d. 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 (approximately 25 inches to one mile), although 1:1250 or even 1:500 sheets were used for built-up areas, while 1:10560 was usual for many upland areas. The most recently available editions were used and, where appropriate, updating was carried out on the ground. The Ordnance Survey agreed to make large-scale revisions for the valuation, and these special editions may also feature in deposits of these plans. Many town maps were revised, since the Valuation Office asked for 8,000 enlargements to 1:1250 to cover such urban areas. The permanent set of Record Plans mounted on linen have now been assembled in the PRO. The second copies were ‘working copies’, of uneven degrees of completeness and precision, generally containing 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 crucially important. They should show the boundaries of the ITP in yellow, and the boundaries of each unit of valuation in pink or green. In practice, 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 be 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.

e. Miscellaneous material

A great variety of documentation is likely to be found in various archives. Oxford and Cambridge colleges still hold copies of 'forms of return' related to their land holdings, for example. There will also be correspondence between landowners or their solicitors and valuation officials, between landowners and oppositional organisations, and so on. The PRO holds much additional material relating to the work of the Valuation Office and the interpretation of the Act.

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 study of localities in the early twentieth-century. Some possible projects are included in this section, but they do assume the full and correct compilation of the documents. Only detailed local studies can reveal whether this was in fact the case.

The fact that the valuers were specifically concerned to identify owners of land for the purposes of taxation ensured the compilation of full data on owners' and occupiers' names and addresses and land and property ownership. The identification of individuals and the study of landownership are among the most obvious uses of the data, and studies of house repopulation in rural areas, where 1841-91 census addresses are often very ambiguous and where census enumerators might fail to record farm acreages, are immeasurably enhanced. The repopulation study of Canwick, Lincolnshire by Joan Mills was aided by the fact that the 1910 survey provided the only complete set of owners and farm tenants after the enclosure award of 1787. Indeed the 1910 survey represents the most comprehensive set of property records ever compiled in the United Kingdom. Information about owners occurs in the Valuation and Field Books as well as in the Forms of Return. 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, Rate Books in rural areas have frequently not survived, though survival rates in urban areas are sometimes higher. It should be recalled 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!

Secondly, 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, as well as the derivation of possible family or kinship linkages in towns or parishes hitherto unsuspected. The extent of owner-occupation of land and housing can also 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. Recent studies of landownership structures in Cumbria and the north Pennines c.1910 have therefore made full use of the documents in this way.\textsuperscript{11}

However, in the use of the documents there are certain difficulties which are encountered. In this instance, for example, one must take into account that the definition of 'owner' includes long leaseholders or even long underlessees, and this 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.\textsuperscript{12}

Thirdly, studies can be made of land occupation structures. For example, the boundaries of farms and other properties can be precisely located, and the study of farm layout and the extent of fragmentation is possible in some detail. Building materials were often described, together with the source of water supply and details of stabling, pigsties and other buildings. 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 listed and responsibility for rates, repairs and insurance should also be given. A study of the Ashburnham Estate in East Sussex, covering 579 hereditaments in 17 parishes, demonstrated the occupational structures and the extent of landownership by the Earl of Ashburnham in 1910 in the different parishes, ranging from 100 per cent of the parish in Ashburnham itself to one per cent in parishes more remote from the centre of the estate. The farm boundaries were mapped, sizes analysed, tenancy terms and rents discovered, and the size of living accommodation and condition of housing noted. Of 211 descriptions of the condition of property in the Field Books, whilst 141 were 'fair' and only nine were in 'shocking' or 'bad/very poor' repair, only thirty-two were 'good' or 'very good'.\textsuperscript{13}

Again however, one difficulty should be noted. The basic unit of valuation was to be the hereditament. However, this straightforward definition was complicated, in that the owners could require that the hereditament be divided into as many parts as they wished and that each part be separately valued. Moreover, in an amendment of 1911 the owner could request the Valuation Office to value together many pieces of land which were contiguous, even if under separate occupation. In practice, this means that the 'hereditaments' delineated on the record plans are actually 'units of valuation', and 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 Books, partly in the Valuation Books, but sometimes not at all.\textsuperscript{14}

Fourthly, 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. For those interested in the reconstruction not only of households, but of the environmental context of those households, such records have an obvious use.
Thus we find that owner-occupation was unusual, but that there were various tenancy terms and a wide variety of housing conditions in both town and country. Studies can now be made of living accommodation, and the cramped nature of pre-World War One working-class housing is illustrated graphically. One recent London study has used the Field Books to allow comparisons of housing conditions in Bethnal Green and Shoreditch between 1910 and 1930, using the LCC Housing Confirmation Orders which were drawn up for properties being compulsorily purchased for demolition and rehousing. The 1910 material is also a basic sheet anchor in a house repopulation exercise in Lincoln, where Monson Street is being studied for the City of Lincoln Archaeological Trust, to determine the types of families occupying Lincoln streets in the nineteenth century, population densities, the properties and their builders. The 1910 material shows that many small owners had property in Monson Street, suggesting that its connection with Lord Monson, a local estate owner, was tenuous. The mostly skilled craftsmen in the main street, with unskilled, often Irish workmen in the courtyards off Monson Street, were recorded in the 1881-91 censuses as occupants consistent with small speculative owners, and also consistent with the slum clearance schemes of the 1930s and 1950s.\textsuperscript{15}

Other possible researches include economic studies of \textit{land use} in urban and rural areas. It is possible to examine rural land use on a field-by-field basis, though this cannot be predicted for any one area without consulting the relevant documents. 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. 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. The layout of premises such as that of H. and E. Lintott's engineering works in Foundry Lane, Horsham can be reconstructed for c.1910, complete with offices, sheds, lean-tos, 85-feet high chimney, blast-furnaces and crane.\textsuperscript{16}

Many of these topics can be studied over time, and there are many stimulating possibilities for comparative work with other documents. Comparisons with the 1840's Tithe Surveys allows assessments to be made of changes in family 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. Comparison with the 1891 census enumerators' books and relevant directories allows some limited house repopulation, allowing for the 18 years gap. Linkage with the 4th June Agricultural Returns and the National Farm Survey 1941-43 are also exciting prospects.\textsuperscript{17}
Problems of the data

However, research on the valuation material can be frustrating, and there can be many unanticipated difficulties. Some of these problems originate from the way the valuation was conceived and framed in the original Lloyd George legislation, and from the instructions issued to valuation staff. Other problems derive from the idiosyncratic contemporary interpretation of instructions by the different District Valuation Offices and by individuals in those offices. And, unfortunately, archival policies since the first documents reached the public domain in 1968 have created a third category of problems.

One organisational detail causes two types of problem unless one is familiar with the system. When consulting the Field Books in PRO IR58 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 and the Field Books are found, 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, since the Land Valuation Officers compiled the Valuation Books by entering the information from the Rate Books of each civil parish in the ITP, and then numbering the hereditaments consecutively throughout the ITP beginning at number 1. Valuation Books were supposed to be confined to a single ITP, 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. The maps also give the hereditament number, which can then be traced in the Field Books. The PRO now allow the latter to be used in the Map room together with the maps.¹⁸

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). One must also beware of ownership by statutory companies, such as railway, canal, dock, water, and other public utility companies, which were similarly exempted from duty (Section 38.1). In Hartlepool, for example, 58 per cent of the industrial premises were owned by the North-Eastern Railway Co. (NER), and other companies, including sawmills, shipyards, docks and quays, engine yards and sheds, gas and water works. 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 preempted the valuation of some of these lands.¹⁹
Descriptive material is also often not found in the Field Books. In the case of large hereditaments such as major industrial premises or large country houses, the relevant details were too copious to enter in the limited space provided in the Field Book and were therefore entered into a separate file. These files are now unavailable and have probably been destroyed. Otherwise, one can also find the instruction 'see notes' in the Field Books, as in the case of the large Spencers Farm of 437 acres belonging to Ernest Gardner MP at Maidenhead, Berkshire. Unfortunately these notes too appear to have been lost.

These problems have been compounded to some extent by archival policies 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 Sheet maps in 1968. Uneven in quality though they are, they remain the only copies of Ordnance Survey plans with boundaries of hereditaments delineated yet deposited in local repositories. But clearly the context of their compilation, together with their significance, was unknown to most archivists in 1968. Many were merged with nonarchival series of maps, and often no cross-linkage was made with the Valuation Books when the latter reached local repositories. On occasion the sheets went to one repository, while the books later went to another. At least one county disposed of its Working Sheet maps to a local bookseller!

More important was the way in which the main transfer of material took place in 1979. 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 still important for understanding the way the Field Books were compiled. 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 local repositories. The Valuation Books can still languish in out-repositories unlisted, or if listed may not yet be indexed. Some archivists in urban areas quite reasonably consider them as duplicate rate books and therefore have not listed them. This low status and the problems caused by its fragmentation ensures that the material still remains unknown to many researchers, thereby increasing the sense of insignificance. It is now to be hoped that historians will realise the significance of the sources, and as users of local record offices, they will put pressure on archivists to devote the proper care and attention to these records that they certainly deserve.
NOTES


3. An account of the office's history and functions was compiled in 1920 which is preserved as PRO IR 74/218. See also The Valuation Office 1910-85: establishing a tradition, (Inland Revenue, 1985).

4. 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. For a fuller discussion of the significance of these units, and a case study from Leicestershire, see Brian Short, The geography of England and Wales in 1910: an evaluation of Lloyd George's 'Domesday' of landownership, (Historical Geography Research Series, no.22, 1988), 26-9. (Available through the LISS Book Club - ed.)


6. PRO class IR 58.

7. Definitions of the four values (gross value, full site value, total value), and assessable site value are given in Appendix 2 of Short, The geography of England and Wales, 100-01.

8. PRO IR 121-135, subdivided by DVOs eg. Salford is in the Manchester region IR 133/7.

9. Thus Form 4 papers for the estate of the Whitbread family of Southill Park, Bedfordshire, exist in Bedfordshire CRO W3500-3507, while returns for the Pyms of Hasells Hall, Sandy, are in PM 2937/11.

10. I am grateful to Dr Dennis Mills for this information.


14. Under section 26.1, the hereditarion could be divided into as many parts as the owners wished and each part was to be separately valued. Moreover, this section was amended by the Revenue Act 1911 Section 5, so that the owner could request the Valuation Office 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'.


17. For the study of Wharfedale farming in 1910 see Short and Reed, Landownership and society, 63-6. The records of the National Farm Survey of England and Wales, 1941-43 may be inspected in PRO MAF 32, and 15000 or 1:0560 maps showing hereditament boundaries are in PRO MAF 73.

18. The location of parishes within ITNs can also be helped in many cases by referring to the Board of Inland Revenue's Alphabetical list of parishes and places in England and Wales, held in the Map Room, PRO. Since this is dated 1897, however, discrepancies may have arisen by 1910, although an updated volume is available for 1901.
19. Hampshire CRO 152M 82/9/1 Valuation Book and PRO IR58/10697, 10699, 10700 Field Books; Cleveland CRO Valuation Books (uncatalogued); PRO IR58/38100 et seq. See also Short and Reed, Landownership and society, 35-9, 59-60.
20. PRO IR58/52286 and map at IR126/3/16.
21. PRO circular GEV33/2/2 (dated 19 September 1979). I am grateful to Alfred Knightbridge, formerly of the PRO, for providing a copy of this document.