

District valuation records

Why were district valuation records created?

The Finance (1909-1910) Act 1910 provided for various duties on land, in particular Incremental Value Duty: a tax of 20% on increases in a property's site value from a set date (30 April 1909) upon its sale, transfer by other means or death of the owner. Even though certain categories were exempted from the duties, including farmland and house owners with less than 50 acres, the Act required all property to be included in the initial valuation survey. This massive undertaking was carried out by the Board of Inland Revenue's Valuation Office and has left a comprehensive record of property ownership, value, condition and use in the Edwardian era.

The valuation 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.

How was the valuation survey organised?

The country was divided into Valuation Districts, of which pre-1974 Oxfordshire was one. The Valuation Districts were divided into 'Income Tax Parishes' covering one or more civil parish. Each individual property within an Income Tax Parish was identified and allocated a number - this number is variously called a plot, hereditament, or assessment number. This number links all the records for a property.

What records have survived?

The key surviving records are:

- **Valuation Survey Books:** one or more for each Income Tax Parish, used to record names of owners and occupiers, property details, and rateable values (obtained from rate books).
- **Field Books:** several for each Income Tax Parish, used for physical inspections of properties and sometimes include more detailed descriptions and plans.
- **Forms 37:** one for each property, record 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 outlined or colour-washed and 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 during the valuation process.

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 via an [interactive map and place-name search](#).
- Digital images of the Forms 37 for individual sites are also available, but these can only be searched and 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.” A [hierarchical arrangement](#) of the Heritage Search catalogue is also available. 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.

Please note that all DV records listed on Heritage Search for parishes in pre-1974 Berkshire are now deposited with the [Berkshire Record Office](#).

More information

- Oxfordshire History Centre [catalogues](#)
- [Visiting](#) Oxfordshire History Centre
- [Contact us](#) to book a visit to consult archive documents

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