

USEFUL LOCAL HISTORY SOURCES 1

The Inland Revenue Survey of Land Value and Land Ownership, 1910-1915

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Introduction

A survey of all land in Scotland took place between 1910 and 1915 the purpose being to provide a base line to assess future increases in the value of land. An increase in value would be subject to taxation under the provisions of the Finance Act of 1910. The surveyors who visited properties throughout Scotland gathered information on the extent of properties, land use and their current value. The Finance Act was very unpopular and was subsequently repealed. However the records of the surveyors survive and these provide a remarkably detailed snapshot of landownership at this time, so much so that the survey is sometimes referred to as 'the new Domesday'. The Inland Revenue Survey is a surprisingly neglected source when compared with Valuation Rolls (VRs), the Register of Sasines, Censuses and records of births, deaths and marriages. Two kinds of records exist: the field books compiled by the surveyors; and annotated Ordnance Survey (OS) maps which are effectively a geographical index to properties in each locality.

The field books are arranged by county with each parish having a separate set of books. Properties are numbered consecutively within each book which contains sufficient pages for 100 pro forma entries (numbers 1-100). The next book contains numbers 101-200 and so on. Each property with its unique number can be located on the relevant OS map. The books and maps are held by the National Records of Scotland where the original books can be consulted, while the maps can be viewed as virtual volumes on the computer screens in the Historical Search Room. Copies of the maps can be made by readers on to A3 size paper.

Each entry provides information on the name and type of property; its owner, tenant or occupier; its value and extent; a paragraph which describes the property, its construction and an assessment of its condition; dimensions of buildings; a sketch map and a reference to the annotated OS map. The descriptive paragraph sometimes contains the survey date. Usually more than one surveyor was working in each parish and inevitably the detail provided can vary and some surveyors unfortunately omitted the sketch map or provided few details in the descriptive section.



Fig.1: Main Street, Cuminestown, October 2014. D Lockhart.

Readers interested in further information about the survey should consult the National Records of Scotland website which contains a detailed guide and recommended reading [<http://www.nas.gov.uk/guides/irs.asp>]. A parallel survey took place in England and Wales and the National Archives website contains information and references to publications that have used this source.

The information in the field books provides more detail than that the annual VRs though it is worth mentioning that while the VRs can be used to follow changes through time the field books provide only a single point of reference and the exact date a property was visited does vary by months or even years in different areas of Scotland. The field books are also invaluable in that they complement the 1911 Census, with one source focussing on the characteristics of the population while the other is more orientated towards tenure and features of the property. Finally, 'property' was interpreted by the survey in its widest sense for not only are houses and businesses recorded but also public buildings such as churches and schools while the extent of fields held by farmers, crofters or village feuars can also be studied.

Examples from Monquhitter and King Edward parishes, Aberdeenshire

The parishes are in the Buchan district of north-west Aberdeenshire and are an area that witnessed estate improvement, reclamation of peat moss, tree planting and

village development in conjunction with crafts and the linen industry in the late eighteenth and nineteenth century. In the villages of Cuminestown, Garmond and New Byth there were many small shops, craft workshops and lotted lands in the immediate vicinity and these can be seen in the field survey books. There were also meal mills; large farms; extensive areas of crofting; and the estate mansions at Auchry and Byth. The books are numbered IRS52/247-IRS52/252 (Monquhitter Parish) and IRS52/194-IRS52/200 (King Edward Parish). Four buildings have been selected to show the kind of information that is contained in the Inland Revenue Survey field books.

Merchant's shop, Main Street, Cuminestown (IRS52/251 number 464)

A merchant's business has existed on this site at the junction of Main Street and High Street since early Victorian times. The tenancy was acquired by James Tennant in 1876, whose previous shop was in the Low Square and he purchased the property in 1895. The small annexe to the right of the main shop was the post office until 1966 and the business continued in family ownership until 1975 when it was sold to Cuminestown Juniors Football Club and converted into a social club. The bank opposite opened in 1876 and closed in October 1992. It was one of many similar closures around this time when the Clydesdale Bank withdrew from villages in rural Aberdeenshire.¹

Garmond School (IRS52/252 number 531)

The *Banffshire Journal* on 9 August 1859 reported that 'a handsome school has been erected in the north end of this village ... It is a very elegant structure, having four gothic windows, neat porch, a belfry, and tastefully laid out play-ground'.² There were fifty-four pupils on the school roll when it opened, however after almost a century of depopulation in the village and surrounding district this had fallen to just seven in November 1962.³ The school officially closed after the Christmas holidays, with the remaining pupils transferred to Monquhitter Primary School in Cuminestown and the former school building became a Community Centre for a time. When the photograph was taken it was closed and for sale. Since then work on converting the old school into a house has begun.



Fig.2: Garmond School, October 2014. D Lockhart.

United Free Church and Manse, Teuchar Road, Cuminestown (IRS52/251 number 472)

The Free Church and Manse were built in the 1840s following the Disruption. The Free Church merged with the United Presbyterian Church in 1900, becoming the United Free Church. After re-unification with the Church of Scotland in 1929 both buildings became redundant. The church was demolished and some of the dressed stone was used in the construction of a bungalow called 'Brooklyn' on the High Street. The manse was initially let and after several changes of ownership it was purchased in 1962 by Charles Grassick, a retired police constable who had served at New Byth. He converted it into Gordon House Hotel and it remained in his family until 2000. A new owner found trading conditions difficult and it became a private house again. Modern housing has been built on the site of the church.⁴

New Byth Schoolhouse (IRS52/199 number 588)

Contracts for the construction of a school and schoolmaster's house were entered into in July 1860 and the following month the foundation stone was laid by James Crosbie, factor on the Byth estate. In November 1861 a soiree was held to celebrate the opening of the new building. Growing population meant that more accommodation was soon required and construction of a major extension was completed in 1876.⁵ The school remained in use until 1938 when a new school was built on a site south of Main Street.



Fig.3: The former UF Church Manse, Cuminestown, October 2014. D Lockhart.



Fig.4: Old schoolhouse, New Byth from the west, October 2014. D Lockhart.

Acknowledgements

The author wishes to thank the National Records of Scotland for permission to reproduce examples from the IRS field books. He is grateful to staff of Aberdeen City Libraries and Aberdeen City and Aberdeenshire Archives for their assistance during his research visits.

References

- 1 DG Lockhart, *Old Cuminestown, Garmond and New Byth* (Stenlake Publishing, Catrine, 2015); *Turriff Advertiser*, 31 October 1975 p.1 col.4; 23 April 1976 p.1 col.7; 1 October 1976 p.1 col.4-5; 7 May 1993 p.1 col.1-6; the field book reference for the bank building is IRS52/251 number 440.
- 2 *Banffshire Journal*, 9 August 1859 p.7 col.2.
- 3 Aberdeen City and Aberdeenshire Archives AC5/131/3, Garmond School Log Book p.224.
- 4 HG and SH Duffus, *A History of Monquhitter* (Galashiels, 1985) p.31; NRS VR87/132/684 Valuation Roll for the County of Aberdeen 1932-33 p.23; *Turriff Advertiser*, 1 June 1962 p.1 col.4; 6 December 1963 p.5 col.4-5; 30 January 2004 p.13 col.1-3.
- 5 *Banffshire Journal*, 10 July 1860 p.6 col.2; 4 September 1860 p.6 col.5; 26 November 1861 p.6 col.2; 7 March 1876 p.6 col.2; J Godsman, *King Edward, Aberdeenshire* (Banff, 1952) pp.346-7.

Appendix: Extracts from the IRS Field Books

Includes Nos. 465-466

Reference No. 464 Map. No. 811.13.H.

Situation Cuminstown,
 Description Shop, Washhouse and Ground,
 Extent 32 Poles 14 1/2 rods
 Yearly Rent as in Valuation Roll £25 + 1.10 + 1.10 = £28
 Occupier James Tennant and Son,
 Tenant do.
 Owner Wm John Tennant, Cuminstown,
 Interest of Owner £100
 Superior interests

Subordinate interests

Duration of tenancy, Term from

How determinable

Actual (or Estimated) Rent, £28
 Any other Consideration paid

Outgoings—Land Tax, £
 Feu Duty or Ground Annual, £10
 Stipend, £
 Other Outgoings

Who pays (a) Rates and Taxes (b) Insurance See No 466
 Who is liable for repairs
 Fixed Charges, Servitudes, Common Rights and Restrictions

Former Sales. Dates Jan. 26th. 1907.
 Interest
 Consideration
 Subsequent Expenditure £260.
 Owner's Estimate: Gross Value £400. Post Office £100
 Full Site Value
 Total Value
 Assessable Site Value

Site Value Deductions claimed

Roads and Sewers. Dates of Expenditure Amounts

Reference No. 464

Particulars, description, and notes made on inspection 23/7/13.

Shop of 2 stories 3A ashlar back elevation dead holed and mansard roof. GF. Post Office Sorting Rm, Shop, back shop, 1st floor Saloon, 2 Stoves, C. using dead holed slated roof. A built of stone tiled roof. eaves 6'0"
B. built of stone slated roof (Stable) D. stone built since 1907.
E. built of stone slated roof. F. wooden shed, Corrugated roof.
Property all new and in good order. E old portion of Property.
 Charges, Servitudes, and Restrictions affecting market value of Fee Simple See No 466
Feu Duty £10 x 20 yrs £10

Valuation.—Market Value of Fee Simple in possession of whole property in its present condition

Feu Duty	£ 5	Rent	£ 28
Rates	29		4-8
Repairs			£ 28.2 x 20 yrs = £ 650
Insurance	1.4		
	£ 4.8		£ 650

Deduct Market Value of Site under similar circumstances, but if divested of structures, timber, fruit trees, and other things growing on the land £19.
FD 10 £ 9

Difference Balance, being portion of market value attributable to structures, timber, &c..... £ 641.

Divided as follows:—

Buildings and Structures.....	£ 641.
Machinery	£
Timber	£
Fruit Trees.....	£
Other things growing on land.....	£

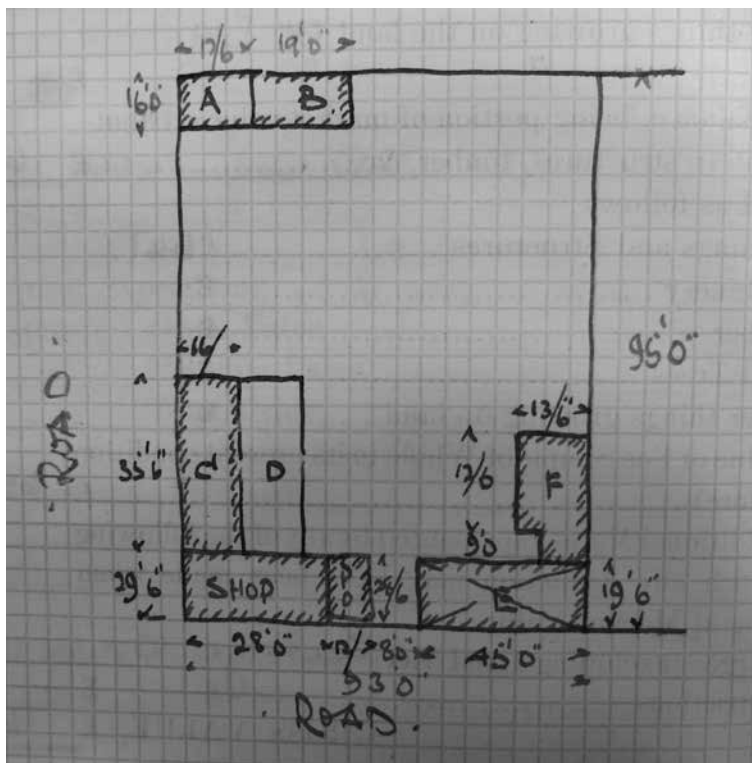
Market Value of Fee Simple of Whole in its present condition (as before)

Market Value of Fee Simple of Whole in its present condition (as before)	£ 650
Add for Additional Value represented by any of the following for which any deduction may have been made when arriving at Market Value:—	
Charges (excluding Land Tax) <u>Feu Duty</u> £ 10	
Restrictions	£ 10
	£ 10

GROSS VALUE

Above: Merchant's shop, Cuminstown: pages 1 and 2.

Left: Merchant's shop, Cuminstown: page 3, plan.



Next Page: Top: United Free Church and Manse, Cuminstown: page 2, particulars.

Bottom Left: Garmond School: page 3, description of buildings and plan.

Middle Right: United Free Church and Manse, Cuminstown: page 3, plan.

Bottom Right: New Byth Schoolhouse: page 3, plan.

Reference No. 472.

Particulars, description, and notes made on inspection 24. 24/6/13.

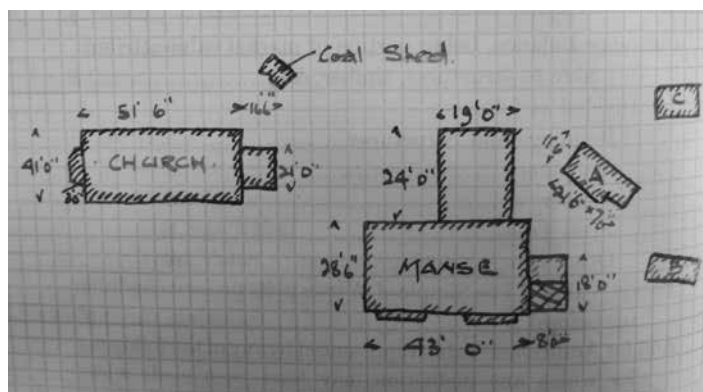
Church built of stone pointed rubble with Belfry. Roof of slates. G.F. Vestry Hall and Church. Benching plain. decorations good. no heating. Manse, built of stone & stone pointed rubble. back elevations of sneek rubble. Roof of slates. G.F. 5 Rooms. Pantry. 1st floor. 3 Bedrooms. Bathroom, Larder. Bath w.s.b. no hot water. Bedchamber. House all in sound and good repair. Warehouse of wood for construction. A built of stone C.I. roof. B wooden shed. C. wood C.I. roof. Charges, Servitudes, and Restrictions affecting market value of Fee Simple

Fee Simple £ 2.10.6 / x 20y. P. £ 50.

531. Reference No.

Index Letter	Description of Buildings	Dimensions			Cubical Contents	Condition	Remarks
		Frontage	Depth	Height			
	School.	42' 3"	19' 0"	14' 0"	11230.		
	Pool.	6' 0"	6' 0"	10' 6"	480.	11710 @ 2	£ 147
	Manse.	13' 6"	9' 2"	8' 0"	1000.	@ 3	22
							£ 169
							107
							68
							£ 70

Site Value.



FSV 31/6/13 by ds @ £ 2 Argans = £ 0.7 / x 20y. P. £ 7.

