### FINANCE ACT MAP AND VALUATION (DOMESDAY) BOOKS

Source:	Wiltshire and Swindon Record Office, Chippenham
Refs:	Map 39.2 L8/10/39
	Valuation book Bulkington and Keevil L8/1/113
	Valuation book Seend L8/1/107
Scale:	Maps have 1:2500 OS Second Edition base

The 1910 Finance Act provided for the levying of tax ('Increment Value Duty') on the increase in site value of land between its valuation as at 30 April 1909 and, broadly speaking, its subsequent sale or other transfer. There was a complex system for calculating the 'assessable site value' of land, which allowed for deductions for, among other things, 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 the right of common and to any easements affecting the land.

Valuers produced coloured plans based on Ordnance Survey 1:2500 maps (2<sup>nd</sup> Edition) and recorded details of the hereditaments and various deductions in a valuation book.

A working copy of these plans and the valuation book is held at the Wiltshire and Swindon History Centre in Chippenham. A record copy of the plans and valuers field notebooks are held at the National Archive at Kew.

Public roads were excluded from the assessment and are generally left uncoloured and separated from numbered land parcels by broken braces or brackets.

The route of Keevil 23 and u/c 6076 have been left uncoloured and braced as separate from all properties/hereditaments. The representation is the same as the public road network and it is shown as a part of it.

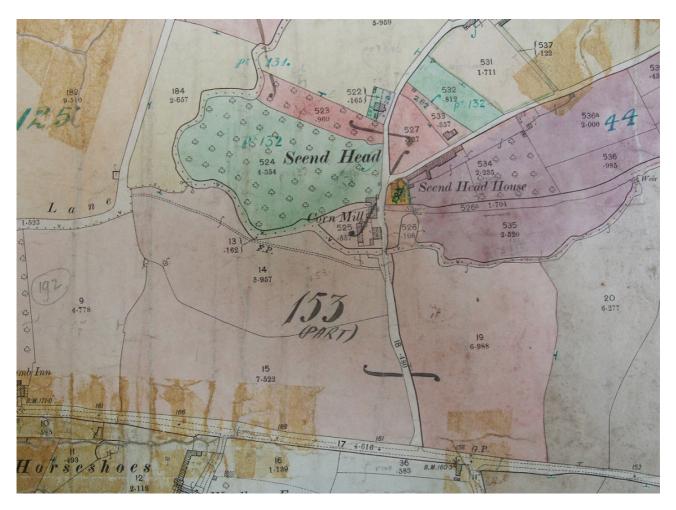
A private way shared by others under an agreement could be listed under 'easements' in the Valuation Book and there is no entry under this category.

Case Law is very clear on the value of Finance Act records and the representation of routes shown as uncoloured and separate from any coloured hereditament. It must be remembered that the Finance Act imposed a tax levied by the Inland Revenue and any false representation or declaration would have been a serious offence.

### Robinson Webster (Holdings) Ltd v Agombar 2001 – Judge Etherton states:

"The 1910 Finance Act map and schedule are, in my judgement, most material evidence in relation to the status of the Blue Land at that time. It would have been in the interest of the owner of the Blue Land to acknowledge that the Blue Land was a public highway and so not taxable. On the other hand, it would have been the concern of those acting for the Commissioners to establish that the Blue Land was private land and not subject to public rights. The fact that the Blue Land was not shown as falling within the hereditament of any private individual, but is shown as part of the general road network, in a survey which would have been undertaken by local officers of the Commissioners, and following consultation with the owners of private hereditaments, is a most powerful indication that the Blue Land was at that time thought to be in public ownership and vested in and maintainable by the District Council, which was the highway authority"

**NB** Although these working copies represent Keevil 23 and u/c6067 as part of the road network by all conventional interpretation of Finance Act records, the surveyor does appear to have braced roads out in green brackets AND in black brackets and it was deemed to be worthwhile to view the Record copy and field notebooks held at the Public Record Office Kew (see later pages).



NB The hereditament coloured pink and numbered 153 is principally in Seend and is listed in the Seend Valuation book and not the Keevil one.

The listing for 153 shows no deductions or easements even though the field numbered 14 on the OS base map does appear to show a public footpath. It is however known that this footpath was not considered public by the parish council in the early 1950s when the definitive map was prepared and it is possible that the landowner, Mr Noad, disputed its status. It was included as a public footpath deduction by the valuer in the Field Book held at Kew.

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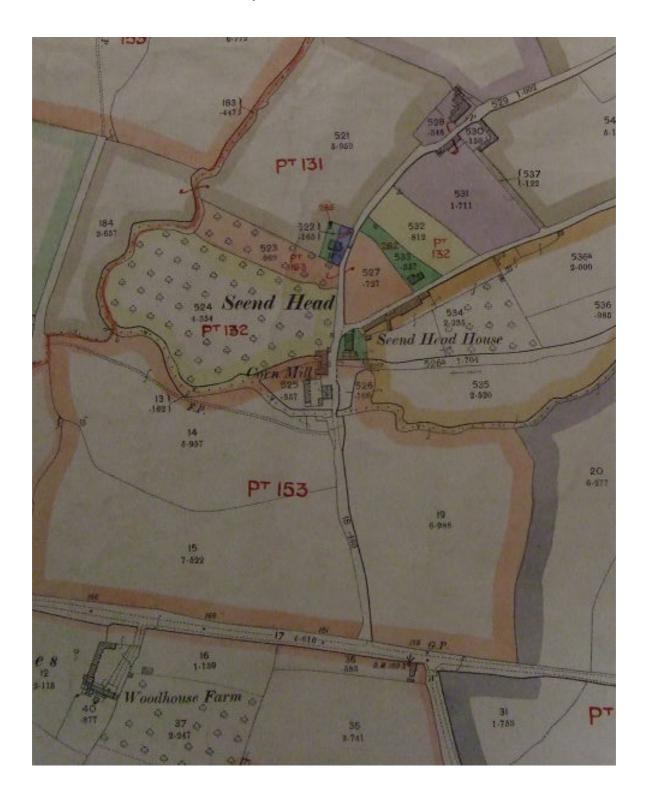
An example of a private route being shown is at Little Thornham Farm where the route is the same colour as the heriditament.

### Finance Act records held at The National Archive, Kew

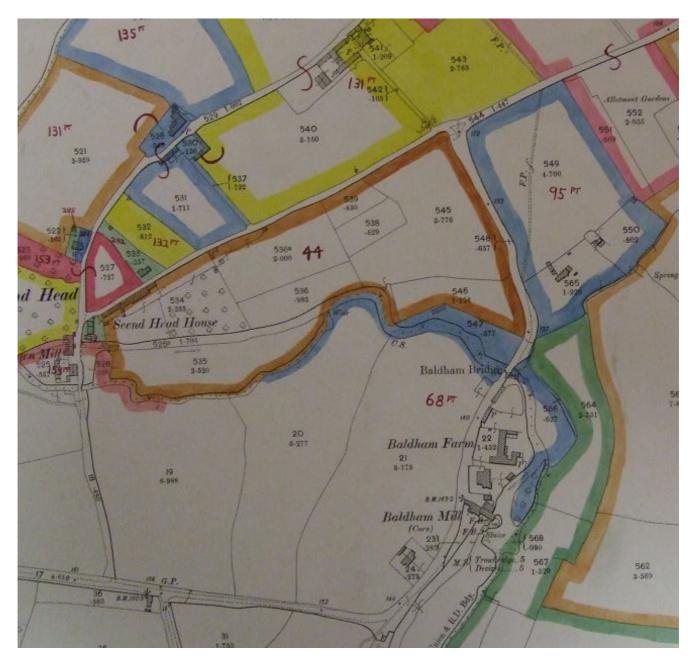
# Plans – Record CopyIR125\7\53 and IR125\11\442 XXXIX.2Valuers Field BookIR58\73568

### Plans – Record Copy

The representation of Keevil 23 as uncoloured and braced apart from surrounding land holding (153) is the same on the record copy of the plan as it is on the working copy held at the Wiltshire and Swindon History Centre.



There is an additional Record Copy sheet held under these references which does not show the Keevil Parish hereditaments. It does however show the hereditament containing Seend Head Mill as being separated by the road which is uncoloured as other public roads. This valuer had drawn red braces across the roads to link parts of hereditaments - this is unusual but it is consistent and has been done over the trunk road (A361) in the same way as minor roads.



## Field Note book - IR58\73568 - Hereditament no 153

The field notebook reveals a £25 deduction for Public Rights of Way. This is probably for the Public Footpath shown on the underlying OS map (now Keevil 24).

The valuer records the following Particulars, description and notes made on inspection:

Stone. Bk and tile build. Comprising 3 bedrooms, kitchen, sitting room, pantry, lobby and lean to wash house, garden. Mill premises with water wheel and ? sack flour plant 5 bay stone bk ?? open stall cowhouse one end and a pig stye the other. Wood and ???? shed stone Bk and tile stabling and loft over the cow to cart shed. ?? shed against mill Wood and slate shed in ??.

Reference No .... Particulars, description, and notes made on inspection re. Bk the Build, Comprising. 3 Bedrooms, chen, belling Room, Panlay bobby tlean to House, Janden. Mell premises, with water wheel to Flow Plant, 5. Bay plone. Bh ilile open stall ree, one end spegatye the other, Wood I ge trek lone Bk there stalling the off over the can to for shed against Mill. Wood ofile shed in Ond Easements, and Restrictions affecting market value of Fee Simple

The valuer has also described the hereditament no 153 in detail by reference to the OS parcel numbers.

Although all the OS parcel numbers are listed and described around Keevil 23 (for example 13 = stream, 14,15,19 = pasture, 525 = house and mill) the OS parcel number 18, which is the roadway (Keevil 23) is not described or listed at all.

Part of the hereditament 153 (remote from the Seend Head Mill part) is numbered 535 and labelled waste.

Ybo 16! pasture land. bod water papply an repair che da le 143

#### Comment

The Finance Act Evidence is consistent in all respects in showing the route of Keevil 23 as being the same as the public road network (both local and trunk).

The Finance Act valuations commenced with a Form 4 which was completed by landowners – these have not survived – however the omission of this track from the valuation is significant in that the Inland Revenue valuer visited the property and recorded the route as being separate from the property. This representation is consistent between the working copy of the map and the Record copy.

Had this track formed part of the property (Hereditament 153) and been omitted from the valuation it would have formed a serious omission and evasion of tax and the landowner liable for criminal prosecution.