

1910 Valuation (“Lloyd George”) Maps

Background

These maps were created as a result of the 1910 Finance Act. The Act created a new tax based on the value of land. The tax, called “increment value duty”, was based on the difference between two valuations of a property or piece of land. The starting point for working out the amount of tax due was a site valuation made on 30th April 1909. A second valuation was to be taken when the property was sold, rented out, or the landowner died. If the value increased, then some “increment value duty” had to be paid. The Valuation Office did this work until the tax ended in 1920.

These maps and records are sometimes called *Finance Act maps*, *Lloyd George 1910 maps*, (as David Lloyd George was Chancellor of the Exchequer at the time of the act) or the *Domesday books and maps*.

What information do they contain?

The maps are an edited version of the 2nd edition Ordnance Survey maps. They are marked in colour showing the plot of land owned or occupied by an individual or company. The accompanying valuation books or schedules list the owner and occupier of the property and the value, size and description of the plot. The maps and schedules should be used together. The valuation often took place some years after 1910.

How to find them

You can order the maps using the reference **D2428/3** followed by the grid reference for the early Ordnance Survey maps (please ask if you need help finding this). The reference will look like this: **D2428/3/33/8**. The schedules are sorted by parish. To view a list of records in this collection please use our online catalogue, which can be found on our website at: www.gloucestershire.gov.uk/archives. Type the reference D2428 into the search field to view the list of items under that reference. The parishes are not listed in alphabetical order.

Not every map has been deposited at Gloucestershire Archives.

If this is the case, we recommend that you use the 2nd edition Ordnance Survey map to get the closest match. The easiest way to view historic OS maps is via [the Know Your Place West](http://the-know-your-place-west.org.uk) website. Alternatively, you can visit the National Archives to use the set of valuation maps there.

Gloucestershire Archives doesn't hold any of the maps or valuation books for the parishes in the Stroud Valley. These are only available at The National Archives.

Further Reading

See the National Archives' research guide, available at [Land use, value and ownership: Valuation Office Survey 1910-1915 - The National Archives](http://www.nationalarchives.gov.uk/land-use-value-and-ownership/). A project is currently ongoing to transcribe the 1910 valuation records. Several parishes have already been uploaded to the project website. You can search by address or name or just view a list of properties in a parish. For more information, please see www.glos1909survey.org.uk.