As a result of the outstanding success of the exhibition BEDFORDSHIRE IN WORLD WAR 2 last March and your many requests for a repeat in another part of the County there will be a second chance to see this popular event at Biggleswade Weatherley Centre on Saturday March 3rd 2001 from 11.00 am to 4.00 pm.

Around twenty exhibitors from around the County will be showing the many aspects of wartime Bedfordshire by means of photograph, anecdote and artefact (including weapons and vehicles).

New information was revealed at the last exhibition by visitors who had interesting first hand knowledge of particular events of the period. This will be reflected in the updated exhibits on display in Biggleswade.

This exhibition will be open to the public. Refreshments will be available during the day.

ANNUAL GENERAL MEETING - 2001

The Annual General Meeting will be held on Saturday 12th. May 2001 in the Village Hall, Houghton Conquest commencing at 2.15pm. The agenda and other details will, as usual, be sent to members in advance of the meeting.

After the official business of the AGM is completed there will be a break followed at 3.00pm by a talk entitled The HISTORY of the BEDFORDSHIRE LANDSCAPE by Dr. PETER BIGMORE, the well known historian and author of ‘Bedfordshire & Huntingdonshire Landscape’.

Refreshments will be available after the talk. Visitors are welcome, entrance is free as is car parking.

ANNUAL CONFERENCE - 2001

This years Annual Conference will be held on Saturday 9th. June in the Clapham Village Hall from 10.00 am to 4.00 pm. Doors will open at 9.30 for coffee. The theme will be the history of the Clapham area and a film of the Thurleigh Airbase of the 8th Airforce. Lunch will be available. There will be some exhibition space available, further details in the next issue.

BRITISH ASSOCIATION FOR LOCAL HISTORY

Regional Conference

The Bedfordshire Local History Association will host the Regional Conference of the British Association for Local History on 29th. September 2001 from 11.00 am. to 4.00 pm. at the Forest Centre, Marston Vale. Doors will open at 10.30 for registration and coffee, lunch will be served between the morning and afternoon sessions. The Conference subject will be Promoting Local History Through Partnerships. National and local speakers are expected to participate together with other visitors from the BALH and its regions. Further details including the delegate fee will be in the next issue of History in Bedfordshire.
THE 1910 'DOMESDAY' FINANCE ACT RECORDS

Kevin Ward

Background

In 1908 the reforming Liberal government faced many difficult issues, rising unemployment, financial deficit, chronic social problems but needed to raise extra revenue to fund development projects. From various options, including complete nationalisation of land ownership, they selected taxation of land values. A bill reached the Statute Book in 1909-10 after a constitutional crisis and considerable opposition from the landed interest. The eventual chosen form was never likely to raise much revenue but the Chancellor of the Exchequer, Lloyd George, favoured the potential the valuation offered for future options on taxation, rating and compulsory purchase.

The Finance (1909-1910) Act of April 1910 provided for the levy/collection of a duty on the incremental value of land in the UK when sold - a sort of value added tax on land. The idea was to tax the intrinsic capital appreciation of the land by a complex calculation involving four separate values. Appreciation of value arising from crops, new buildings and other improvements paid for by owners were to be excluded from the equation. Owners were seen to be surrendering part of the enhanced value of the site of their land, when they sold, to fund public expenditure developments, such as improved roads, drainage etc.

The Inland Revenue was charged with its implementation, basically a huge valuation survey mostly completed by 1915, although the War and significant opposition were serious obstacles to completion. The tax worked by identifying ‘increment value duty’ (IVD) on the basis of the difference between two valuations: the site value of all land, with some minor exceptions, on 30 April 1909 (the records of which are the subject here), and a second valuation determined in the event of any subsequent sale/lease of the land or death of the landowner, circumstances where IVD became payable. Ultimately it was an unsuccessful tax, IVD being repealed in 1920, said even in 1919 to have cost more to administer than was realised by its existence.

The Inland Revenue Valuation Department established massive administrative machinery creating a Chief Inland Revenue Valuation Office (London) and decentralised Regional Offices, the UK being divided into 14 Valuation Divisions, subdivided into 118 Valuation Districts - often comprising entire counties and informally divided into Sections under District Valuers assisted by armies of Assistants. At the lowest level the pre-existing ‘Income Tax’ Parish (neither ecclesiastical nor civil) was used as the basic unit for valuation. Each (7,000) was appointed a Local Valuation Officer, usually a local assessor of Income Tax.

Key Records series created in connection with the Valuation Office Survey (1910-1915).

Note: these are national government Public Records - as indicated below, some have been transferred to Local Archives, others are still at the PRO.

Valuation or ‘Domesday’ Books (at Bedford Archives Service)

Sent from HQ to Local Valuation Offices, these include preliminary details – 9 column entries including a description of each piece of land, names of owners/occupiers, etc. - entered by copying information from parish Rate Books. Every separate private ‘hereditament’ (inheritable parcel of land) in a parish was given a unique assessment/ hereditament number although large estates were often consolidated under one number. These books contain the same headings as the Field Books (below) but in tabular form and with less detail. They continued to serve as working documents until the repeal of IVD in 1920 although Valuation Departments continued to use the hereditament units for rating valuation purposes. Those at Bedford were often updated, even after 1945.

Form 4 Land

All owners/occupiers of land - or their agents/solicitors etc. were required to complete and return forms setting out factual details about their land and, optionally, self-assessed calculated sets of ‘values’ to be used to assess the future IVD taxation liability which might arise. Amongst many other factors – these allowed claims for deductions from those values for matters such as rights of way. Despite some resistance, over 91% of the 10.5 million forms were completed and returned by 1911. These returns have not survived in archives of the District Valuation Offices. Moreover, copies retained by landowners are only occasionally found in estate archives or in records deposited by their agents.

Field Books (at PRO in London)

Information in the basic ‘Domesday Books’ and the many forms (Form 4 was the most important) was then entered by the DVOs into small bound volumes called Field Books. These were used ‘in the field’ by locally appointed Surveyors/Valuation Assistants who personally visited every hereditament to assess values/details of properties. Their findings provided the information for another 16 columns of entries in the Valuation Books and enabled the ascertainment of the ‘provisional’ valuation. These are arguably the most useful source - with Valuers’ information on tenure, rents etc.
value/valuation, estimates etc. - and indeed the 'final record' in the process.
Ninety-five thousand books survive, each containing up to 100 hereditaments with 4 pages allocated to each unit. Information varies considerably but usually includes full address, area of the land, names of owner and occupier, tenure (i.e. ownership interest, whether freehold or copyhold, or leasehold) and the valuation. They may also include further detailed information about the property, interior/exterior description, state of repair etc. date of erection of buildings, details of previous sales, and rough sketch plans/maps of the land and property (although only up to 1912). Farms (buildings especially) are often described and planned in great detail.

Maps (at Bedford Archives Service and the PRO in London)

Two sets of maps were prepared by the Valuers as part of the process usually at 1:2500 and of varying editions (generally 1880-1915). The first or provisional working copy was annotated and colour-washed to show each hereditament or valuation unit; and taken into the field. When the survey was over these copies (now held locally) were used as the basis for the linen-backed record sheet copy, the ultimate defining reference map. The PRO holds these (70-80,000 in number).

Other records

The process generated an enormous amount of records, over 183 different forms are known about. The tip only of a very large iceberg remains. Apart from the major process records mentioned, other records survive scattered amongst archives of estates/landowners and their representative officials – land/estate agents, solicitors etc.

Key uses of the records

- easy snapshot means of establishing ownership/occupation of land and property in 1910 enabling linked research to other deposited estate and business archives
- House history - enabling connections with other deposited estate archives; and available detail on land and property in Field Books at the PRO
- Nature of use of land – evidence for researching contaminated land, rights of way etc.
- Ownership and occupation patterns, structure of land ownership/farms etc.; tenures
- Economic history – size and relative value of estates and land (urban, rural etc.).

The above article is based on the talk given by Kevin at the very successful workshop, Breaking the Local Seal, held last October.
NEW PUBLICATIONS

BEDFORDSHIRE CHURCHES IN THE 19TH CENTURY PT. 3
Parishes S - Y edited by Chris Pickford, A5. Pb. Published by Bedfordshire Historical Record Society.
Part 3 continues this valuable in depth study of the Bedfordshire Parish Churches. Based on many years of original research the work contains much previously unpublished information and is well illustrated with period water colours, engravings and photographs helping to demonstrate the changes in the buildings over the centuries. But this is not about buildings alone, Chris Pickford has, to quote the Bishop of St. Albans, "shown us the eccentricities, the skills, the dedication that each generation has put into the care of their church".

IRON AGE AND ROMAN SETTLEMENT ON THE STAGSDEN BYPASS by Michael Dawson, A4 pb. published by the Bedfordshire Archaeological Council, £16.50 (including p&p) available from Bedfordshire Archaeological Council, 14, Glebe Avenue, Flitwick, MK45 1HS. ISBN 0 95315 311 8.
Excavations on two sites south of Stagsden took place in advance of the construction of its bypass in 1991. Both sites had their origin in the Iron Age and evidence of settlement in the Roman period. The excavation revealed round houses, kilns, pits and a single elaborate neonate burial. The site was subsequently levelled but continued to be venerated by several generations into the Roman period. The volume is well illustrated by maps, site drawings and detailed drawings of the finds. The large illustrated corpus of locally made ceramics closely dated by archaeomagnetic techniques together with the details of the temporal development of the sites will make a significant contribution to local ceramic and Iron Age studies of the region.

Reprint of book originally published 1925 and now a collectors item. Chapters include:- Toddington and its origin and hamlets, Toddington Manor, early deeds, Manor Court Rolls, the Registers, the church and its rectors, roads and places, Toddington men & neighbours, visits by Queen Elizabeth the first, introduction of gas, the first post office and other interesting historical facts.

THE HISTORY OF ST. MARY'S CHURCH, EVERTON-CUM-TETWORTH, by Bernard O'Connor, £5.50 (including p&p) from Bernard O'Connor, 69, Sandy Rd., Everton, Sandy, Beds., SG19 2JU. All proceeds go to the upkeep of St. Mary's Church, Everton-cum-Tetworth.
Discover how 1000 years of history has affected the local village, its connection with Henry VIII and Clare College, which of William the Conquerors supporters were awarded land in the village. These and many other events affecting life in the manor, church and village up to the present day are presented in this book.

OLD TRades OF DUNSTABLE - Bagshaw's (Engineering) & CROSS'S (Paperware) by Colin Bourne with a contribution by the late Nicholas T. Bagshaw, A5 pb, published by Dunstable & District Local History Society, £3.50, ISBN 0 9529156 3 4.
Another well researched and well illustrated booklet in the Old Trades of Dunstable series (no. 4) this time dealing with two family firms who were important in the development of the town in the first half of the last century. Messrs. Bagshaw & Co. marine iron engineers set up a business in Dunstable in 1907 to manufacture chains for conveyer systems that became essential to the growth of the embroyonic mass producing manufacturing businesses and food processing and other packaging industries that multiplyg throughout the land. The history of the business, its products, its employees and the owners from its roots as London importing business in the second half of the 19th. Century to the internationally known company it had become by the 1960's makes fascinating reading.
The final part of the volume charts the progress of Cross & Co., manufacturer of table stationery, who built a factory in the town in 1909 bringing some of their 200 London workers with them, until the closure of the factory in 1996 after transfer of its operation elsewhere.

Hugh Reeve suffered persecution and persistent intimidation from some of his articulate and influential parishioners of an opposing religious standpoint, who in 41 'Articles' (reproduced in the book) petitioned Parliament for his removal. While this book tells of Ampthill sermons being burned by the Common Hangman and the mysterious torching of the Parsonage, it covers all aspects of everyday life in 17th. Century Ampthill, setting the scene by looking back to the days of Queen Katherine of Aragon's residence in the town.

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