

E21a Finance Act 1910 (Increment Value Duty)

Extract from Valuer's Field Book - Meltham Assessment No. 1401 - 1500.

Entry for Hereditament 1451. TNA Ref IR58/41006.

1451 Reference No. Map. No.

Situation *both*  
Description *House & 2 roads*  
Extent *2 roads*

Gross Value { Land, £  
Buildings, £ *12* Rateable Value { Land, £  
Buildings, £ *9.12.0*

Gross Annual Value, Schedule A, £  
Occupier *J. H. Townsend*  
Owner *H. A. Trust*  
Interest of Owner  
Superior interests

Subordinate interests

Occupier's tenancy, Term *Yearly* from  
How determinable  
Actual (or ~~Estimated~~) Rent, £ *28*  
Any other Consideration paid  
Outgoings—Land Tax, £ paid by  
Tithe, £ paid by  
Other Outgoings

Who pays (a) Rates and Taxes (b) Insurance *@ 1 @ 0*  
Who is liable for repairs  
Fixed Charges, Easements, Common Rights and Restrictions

Former Sales. Dates  
Interest  
Consideration  
Subsequent Expenditure  
Owner's Estimate. Gross Value \*  
Full Site Value  
Total Value  
Assessable Site Value  
Site Value Deductions claimed

Roads and Sewers. Dates of Expenditure  
Amounts

Reference No. \_\_\_\_\_

Particulars, description, and notes made on inspection

*The Farm Buildings are very old & poor.*

*Some of the land is very rough*

£9.12.0

Charges, Easements, and Restrictions affecting market value of Fee Simple

*Includes 1539.*

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

*£25  
Repairs £3  
to  
to 25  
224.9*

*say £556*

Deduct Market Value of Site under similar circumstances, but if divested of structures, timber, fruit trees, and other things growing on the land

£ 426

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

130

Divided as follows:—

Buildings and Structures.....£ 130  
Machinery .....£  
Timber .....£  
Fruit Trees.....£  
Other things growing on land.....£

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

556

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) .....£

Restrictions .....£

GROSS VALUE...£

556

