

E21b Finance Act 1910 (Increment Value Duty)

Extract from Valuer's Field Book - Meltham Assessment No. 1501 - 1600.

Entry for Hereditament 1538. TNA Ref IR58/41007.

Includes 1525 & 1523

1538 Reference No. 260
 Situation *Wilshaw* Map. No. *14 26/08*
 Description *House Farm Pews Aug & Land.*
 Extent *1/2 acres*

Gross Value: Land, £ *120* Rateable Value: Land, £ *104-4-0*
 Buildings, £ *120* Buildings, £ *104-4-0*

Gross Annual Value, Schedule A, £ *135*
 Occupier *David Shephard*
 Owner *Henry Arthur Trust*
 Interest of Owner *g.*
 Superior interests

Subordinate interests

Occupier's tenancy, Term *1/2 yearly* from

How determinable

Actual (or Estimated) Rent, £ *135*

Any other Consideration paid

Outgoings - Land Tax, £ *-/12/-* paid by *landlord*
 Tithe, £ *2-3-5* paid by *landlord*
 Other Outgoings *£1 per annum paid to the Poor of Wilshaw*

Who pays (a) Rates and Taxes (b) Insurance *@ 0/0*

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

0.8
1-1-0

Reference No. _____

Particulars, description, and notes made on inspection

The various Bldgs are very good
and the land generally, the same.

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

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

Acres to 135
Repts to 10
to 125
234.2
Say

£ 2945

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

£ 2385

Difference Balance, being portion of market value attrib-
utable to structures, timber, &c.....£

560

Divided as follows:—

- Buildings and Structures.....£ 560
- Machinery£
- Timber£
- Fruit Trees.....£
- Other things growing on land.....£

Market Value of Fee Simple of Whole in its present con-
dition (as before)£

2945

Add for Additional Value represented by any of the follow-
ing for which any deduction may have been made
when arriving at Market Value:—

- Charges (excluding Land Tax)£
- Restrictions£

GROSS VALUE...£ 2945

Remarks

Reference No.

GROSS VALUE.....£ 2945

Less Value attributable to Structures, timber, &c. (as before) £ 560

FULL SITE VALUE.....£ 2385

Gross Value (as before)£ 2945

Less deductions in respect of—

Fixed Charges, including—

Fee Farm Rent, rent seck, quit rent, chief rents, rent of Assize£

Any other perpetual rent or Annuity ...£

Tithe or Tithe Rent Charge£

Other Burden or Charge arising by operation of law or under any Act of Parliament £

If Copyhold, Estimated Cost of Enfranchisement.....£

Public Rights of Way or User£

Rights of Common£

Easements£

Restrictions£

£ 45

TOTAL VALUE.....£ 2900

Less Value attributable to Structures, timber, &c.

(as before)£ 560

Value directly attributable to—

Works executed£

Capital Expenditure£

Appropriation of Land£

Redemption of Land Tax£

Redemption of Other Charges£

Enfranchisement of Copyhold, if enfranchised.....£

Release of Restrictions£

Goodwill or personal element£

Expense of Clearing Site£ 560

ASSESSABLE SITE VALUE.....£ 2340

If Agricultural land, the value for Agricultural purposes

including Sporting Rights.....£ 200

excluding

Value of Sporting Rights£

If Licensed Property, the annual license value ...£

Liable to Undeveloped Land Duty as from

For further reference as to Apportionments, &c., see