





Appendix M – Inland Revenue Valuation Records – Finance (1909-10) Act 1910

Board of Inland Revenue: Valuation Office: Field Books. NEWCASTLE UPON TYNE. Jesmond Assessment No. 101 - 200.

Source: The National Archives, catalogue reference: IR 58/57930. Assessment Reference No. 162

Includes 1347, 1348 & 1349 M.C. No. 6. DPSTU + X.P. 4-1 BE

Reference No. 162 Map No. 162

Situation *Jesmond Cottage.*  
 Description *House*  
 Extent *5a. 3ro. 30p. 19 qds.*

Gross Value { Land £  
 Buildings £ 150 } Rateable Value { Land £  
 Buildings £ 135

Gross Annual Value, Schedule A, £  
 Occupier *(empty)*  
 Owner *Farguhar, Jr. Laing*  
 Interest of Owner *Feehold*  
 Superior interests

Subordinate interests

Occupier's tenancy, Term from  
 How determinable  
 Actual (or Estimated) Rent, £ *150 + 40 + 8*  
 Any other Consideration paid  
 Outgoings—Land Tax, £ *10/-* paid by *owner*  
 Tithe, £ *none* paid by  
 Other Outgoings *none*  
 Who pays (a) Rates and Taxes (b) Insurance  
 Who is liable for repairs *owner*  
 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

Particulars, description, and notes made on inspection  
 Construction *Large 2 stories stone slated detached dwelling.*  
 Condition *good - but had been empty 2 yrs.*  
 Easements *Large garden, but British watered walking around house*  
 Accommodation *4 ft. Long built, sitting, drawing, & sitting room kitchen &c.*  
*12 about 8 or 9 acres.*  
*Gardeners Cottage let with garden. 2 story brick slated, good*

Charges, Easements, and Restrictions affecting market value of Fee Simple  
*There is a right of way at the back through the road in rear of house*  
*say £ 200.*

Valuation.—Market Value of Fee Simple in possession of whole property in its present condition  
*4.99 acres of free land £ 2420 = 12,075*  
*- 150 per cent of 4d. = 640*  
*add for water works 640 7/11 = 640*  
*£ 12,715*

Deduct Market Value of Site under similar circumstances, but if divested of structures, timber, fruit trees, and other things growing on the land  
*£ 12,715*

Difference Balance, being portion of market value attributable to structures, timber, &c. *£ 200*

Divided as follows:—  
 Buildings and Structures.....£ ✓  
 Machinery .....£  
 Timber.....£  
 Fruit Trees.....£  
 Other things growing on land.....£

Market Value of Fee Simple of Whole in its present condition (as before) .....£ 12,715

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.....£ *200* £ 200  
 GROSS VALUE.....£ 12,915

Includes 1347, 1348 & 1349 M.C. No. 6. DPSTU

Reference No. 162

Index letter	Description of Buildings	Dimensions			Cubical Contents	Condition	Remarks
		Frontage	Depth	Height			
	<i>Large stone House</i>					<i>1500</i>	
	<i>Gardeners Cottage</i>				<i>1/200</i>	<i>1/200</i>	
	<i>Stables road house</i>				<i>1/300</i>	<i>1/300</i>	
	<i>Wash house</i>					<i>1/150</i>	
	<i>glass house &amp;c</i>					<i>300</i>	

Reference No. 162

GROSS VALUE.....£ 12,915

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

FULL SITE VALUE.....£ 12,715

Gross Value (as before).....£ 12,915

Less deductions in respect of—  
 Fixed Charges, including—  
 Fee Farm Rent, rent seek, 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.....£ *200* £ 200

TOTAL VALUE.....£ 12,715

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

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.....£

ASSESSABLE SITE VALUE.....£ 12,715

If Agricultural land, the value for Agricultural purposes including Sporting Rights.....£ *960*  
 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