

Assessment Board Valuation Lists 1902-1976

Overview

In 1886, the Valuation Act was passed by Tynwald; this formalised the annual collection of rates from property owners based on the value of their land and property, which had already been in place for several years under the Lunatic Asylum Act of the 1860s. Valuation and collection were coordinated by the Assessment Board. Initially, the Assessment board and the Asylums Board were the same entity but the functions of both drifted apart until, in 1948, they were definitively separated by the establishment of the new Health Services Board.

1) The Valuation Lists

Reference number: A32

The earliest volumes in this series (circa 1890s-1902) are titled 'Valuation Under the Lunatic Asylum Act'. The official Valuation lists start in 1902. They are a series of bound volumes, divided into 28 sub-series reflecting local authority districts. Each volume includes approximately four to five years of valuations, with annotations reflecting changes during this time. Fresh lists were drawn up by professional valuers who were employed by the Assessment Board.

The information tabled in the lists includes:

- Tithe/Asylum plan number
- Landowner's name
- Land occupier's name
- Estimated land value
- Buildings on land
- Value of land estimated by landowner
- Value of land conclusively chosen by Isle of Man Assessment board

The Valuation Lists were made available to the public for inspection and reference, which enabled individuals to challenge the Assessment Board at annual sittings if they felt the valuation on their property was too high. These lists do not include individual house numbers but they use the Tithe and Asylum plans' reference numbers, which can enable you to trace specific properties through cross-reference.

2) Why the Valuation Lists are Useful

These volumes are very helpful when tracking changes to specific properties, roads, parishes, villages and towns over time, and the individuals connected to them. The connection of financial values and descriptions of property types provide an insight into the economy of the Island during the 20th century.

3) Accessing the Valuation Lists

All of the Valuation lists housed at the Public Record Office are available for public access. Despite this, some of the older files are in a fragile condition and care must be taken when handling them.

As some of the Public Record Office records are held on a separate site, it is advised that a prior appointment is made before visiting, so that any required records can be located ahead of time.

4) Contact Us

We welcome enquiries relating to any aspect of the information given in this factsheet. To ask us any questions or to arrange an appointment, please contact our public enquiries service on 01624 693569 or email us at public.records@gov.im. For more information about visiting the IOMPRO, including our opening hours and identification requirements, please see our service guide: www.gov.im/pro.