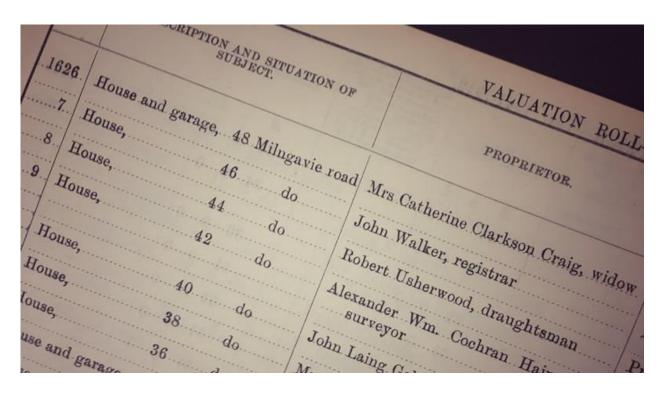


Valuation Rolls



What is a Valuation Roll?

A valuation or assessment roll is a list of properties and their owners created for the purposes of local taxation. A valuation roll will usually list the name, address, and type of property, the proprietor, the occupier, the annual value and the rateable value. Until the middle of the 20th century, the occupation of the proprietor and occupier is usually given.

From 1855 to 1975, annual valuation rolls were produced by the County Assessor's office. The rolls were subdivided by parish, and then generally arranged by address. When County Councils were abolished in 1975, valuation rolls were produced by Regional Assessors; each region was subdivided into local government districts and then into wards. In 1990, the Community Charge (or Poll Tax) replaced domestic rates; valuation rolls from 1990 to the present day only contain commercial properties, which pay business rates.

Valuation Rolls before 1855

Before 1855 there were various bodies which collected local taxes and compiled rolls:

From at least the early 17th century, the **Commissioners of Supply** (made up of the local landowners in each county) collected land tax. They compiled land tax rolls to record the owners of property worth more than £100 Scots. Commissioners of Supply records are held at Glasgow City Archives.

The **Heritors** (owners of heritable property) of a parish were responsible for maintaining the church buildings, and sometimes compiled assessment rolls which were used to collect funds as required. These rolls list the properties owned by the Heritors.

Other local bodies, such as the **Burghs** and **Parishes**, compiled valuation and assessment rolls from time to time when raising local taxes for purposes such as poor relief.

Where to Find Valuation Rolls

A complete set of valuation rolls for all Scottish counties, covering the period 1855 to 1989, is held at the National Records of Scotland in Edinburgh.

The local assessor's office held a second copy of the valuation rolls, which in some instances, was then deposited in a local archive service. Glasgow City Archives, as the former Strathclyde Regional Archives, holds many valuation rolls for former counties around Glasgow, including Dunbartonshire. In some cases the assessor destroyed the local copy; Lanarkshire valuation rolls were destroyed, and therefore are only obtainable in Edinburgh.

The Parish Councils and Burghs often required a copy of the valuation roll for their own purposes, and rolls will often be found within their records held by local archive services.

Copying Valuation Rolls

Valuation rolls for the past 10 years may not be photocopied within the library. Photocopies can be obtained from the Dunbartonshire and Argyll & Bute Valuation Joint Board.

Valuation rolls held within archive collections are subject to archive photocopying regulations, and can be copied on your behalf by a member of staff, on completion of a copyright form.

Valuation Rolls available in the Archives

Baldernock

CO7/7/1 Stirlingshire Western Number 3 District, Parishes of Baldernock and Campsie valuation roll, 1947-1948

SDC Strathkelvin District Council valuation rolls, 1975-1989

Bearsden and Milngavie*

BM Burgh of Milngavie valuation and assessment rolls, 1930-1975. Some cover the whole of New Kilpatrick Parish (including Bearsden from 1941 onwards).

BA Burgh of Bearsden valuation rolls, 1961-1975

BMDC Bearsden & Milngavie District Council valuation rolls, 1975-1989

Bishopbriggs / Cadder

BB Burgh of Bishopbriggs valuation rolls, 1965-1975

SDC Strathkelvin District Council valuation rolls, 1975-1989

Campsie

PD Parish of Campsie valuation and assessment rolls, 1849-1927

CO7/7/1 Stirlingshire Western Number 3 District, Parishes of Baldernock and Campsie

valuation roll, 1947-1948

SDC Strathkelvin District Council valuation rolls, 1975-1989

Kirkintilloch and Lenzie

BK Burgh of Kirkintilloch valuation and assessment rolls, 1843-1975. Some rolls

cover the whole of the Parish of Kirkintilloch. There are some earlier unlisted

valuation rolls; please ask staff for details.

HK Heritors of Kirkintilloch assessment and valuation rolls, 1820-1911

SDC Strathkelvin District Council valuation rolls, 1975-1989

Help and advice

Not sure where to start, or never used archives before? Contact us for free, friendly advice, email archives@eastdunbarton.gov.uk or visit our website https://www.edlc.co.uk/heritage-arts/archives

Archives relating to Bearsden and Milngavie:

Bearsden Library 69 Drymen Road Bearsden G61 3QT

tel: 0141 777 3021

Archives relating to all other areas of East Dunbartonshire:

William Patrick Library

2-4 West High Street

Kirkintilloch G66 1AD

tel: 0141 777 3142

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^{*} Valuation rolls for Bearsden and Milngavie are held at Bearsden Library.