

Glossary of Terms

The following is a glossary which explains terms used in the Griffith Valuation.¹

Occupier: the individual or corporation who owns leases or rents a tenement, commonly called a holding and is financially responsible for the taxes levied on the tenement. The named individual may not be the head of a household or may not even live in the holding.

Tenement: Under the Act 15 & 16 Vic., c. 63 (Valuation of Rateable Property Act) a tenement is any taxable property (building structure of land) that is held or possessed for any time period (tem) whether owned, leased, rented (tenure) for not less than a year. One person can hold several distinct tenements and several persons may hold one tenement. Instructors to Valuers and Surveyors, 1852.

Immediate lessor the person or corporation to whom rent is paid. This may be a landowner or middleman.

Acreage Griffith measured land in the Valuation by statute acre, rood and perch; an acre contained 4,840 square yards regardless of its shape; a rood was one-quarter of an acre of 1,210 square yards; a perch was one fortieth of a rood containing thirty square yards,

¹ (James R. Reilly, "Is there more in Griffith's Valuation than just names?" Undated p. 13, <https://leitrim-roscommon.com/GRIFFITH/Griffiths.PDF>) (accessed 18 June 2020).