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29. Oct. 1957

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No. 20. Read the following Extract from the Proceedings of the Board of Revenue; dated 8th September 1857, No. 3007.

Read letter from the Collector of South Arcot dated

* *In Consultation 20th July* 1857. 26th January 1857.*

† *In Consultation 8th Sep.* ,, From do. 22d July 1857.†

(Here enter Nos. 21 and 140.)

In these letters, Mr. Hall reports to the Board of Revenue the means adopted by him for assessing the Jaghire of Pallamcottah in the District of South Arcot. From the time this Jaghire came into the possession of Government till the present time the old irregular system of levying the assessment, with such modifications as circumstances would permit, has been continued.

2. On the experimental Revenue Survey under Captain Priestley, being sanctioned, it was determined to commence with this Jaghire, in order to bring it under a complete khetwar assessment on defined principles. As soon as a few villages had been surveyed, and mapped to scale, Mr. Hall commenced, and reported to the Board the result of his proceedings as regarded three villages out of the 44 of which the Jaghire is composed. The Board were inclined to accept for the most part, the arrangements he proposed, as a standard for the rest of the Jaghire, but the Government declined‡ to give their sanction till more extended operations should give them information as to what would be the total result.

† *Ex. M. C. 8th Feb.* 1856, *No.* 135, *R. D.*

3. The whole Jaghire has now been carefully surveyed field by field, and there are detailed and correct maps of every village. Mr. Hall has followed the Survey and completed his revision of the assessment, the general result of which is as follows.

4. According to the old records, the area of the Jaghire was 33,085¾ acres§ and the present Survey makes it 34,590 acres, from which 9,100 being deducted as 'Perumboke' and 'immemorial waste' for the most part jungle and not measured in detail, there remains 25,490 acres of land which has been measured in detail. Mr. Hall however states that out of the deducted 9,100 about ¼th may hereafter be reclaimed.

§ *The old measure was in cawnies* 25021 *which equal* 33085¾ *acres.*

5. The following is an abstract of the description of the land measured in detail.

	Acres.
Perumboke	3,080
Enam	1,248
Circar	21,161¼
	25,490¼

The 21,161¼ acres of Circar land is sub-divided as follows; the proposed assessment being also shewn.

	Acres.	Assessment. Rupees.	Average per acre. Rs.	As.	P.
Irrigated	220¼	1,071	4	13	0
Unirrigated	20,939	30,082	1	14	0
	21,161¼	46,153			

The 1,248 acres of Enam is as follows.

	Acres.	Assessment. Rupees.	Average per acre. Rs.	As.	P.
Irrigated	12	61½	4	10	0
Unirrigated	1,236	2,250½	1	13	0
	1,248	2,312			

6. Under the old system, there had been no land classed as "Garden," for with the exception of Paddy cultivation the produce of which was shared with Government, land paid varying

according to the crops grown on it for the year. Thus land grown with Turmeric paid as high as 41 Rupees an acre, and Tobacco and Plantains 16½ Rupees. Under the present proposed system there is no "Wurdea" land either, but no land will pay at all with reference to what may be grown on it. It is all divided into (I) irrigated by Government sources, or (II) unirrigated. There are only about 30 wells in the Jagheer, and Mr. Hall considers them to be all private property of the ryots, and the land under them is therefore classed as unirrigated.

	Class.	Rs.	As.	
Irrigated	I	5	5	Per acre.
	II	4	10	determined before hand, that there should be neither more
	III	3	15	nor less than 5 classes (vide margin) in each description of
	IV	2	10	land, but how he arrived at the exact Rupees and Annas to
Unirrigated	I	2	5	be settled as the Tarwa for each turrum he has not explained. H. states in his letter of 9th May 1855,* that he
	II	1	10	"endeavoured to fix a fair average rate of produce which
	III	1	5	"might be applied to each Turrum," by "making local en-
	IV	0	14	"quires as to the general productive powers of the land in
				"question, and then comparing the result of these enquiries
				"with the settlement accounts of the revenue which had
				"been derived from the same lands under the old system."

*In Cons. 19th July 1855, No. 1267.

7. In fixing the classification, Mr. Hall seems to have

8. The Jagheer was surveyed field by field in acres, but it is evident that Mr. Hall determined his rates by the

Contrary to statement in para. 3 of his letter of 26th January 1857† and then reduced these to

†In Cons. 20th July 1857, No. 150. acres. His estimates of produce were therefore probably not made with reference to any personal inspection of particular fields, for if certain fields in a village were estimated to produce so many cullums of grain, and the new survey accounts used, the Government share would naturally be given as so many cullums (to be afterwards converted into money) per acre.

9. Again in para. 15 of his letter of 26th January 1857† he says that "after the classification

†In Cons. 30th July 1857, No. 150. "tion of the land was effected, the application of the rates of
Pro. to Collector 20th July 1857, "assessment was a very simple affair." Explanation being required by the Board of this, Mr. Hall simply refers them
15th Sept. to Cons. 24th April 1858. to his letter of 1855 quoted above. What the Board would have wished to have known, was on what data he fixed Rupees 5 Annas 3 and not Rupees 5 Annas 8 or any other sum for 1st; class Nunjah, and so on of the rest.

10. In his letter of 9th May 1855§ Mr. Hall states that he adopted Mr. Ravenshaw's commutation prices of 1806, and subsequently refers to this as

§In Cons. 19th July 1855, No. 1267. 6 cullums per pagoda; but Mr. Ravenshaw's rate was 6 cullums a pagoda. The cullum is said to be 32 Madras measures, but as every District has its own idea of what is a *Madras measure*, the equivalent is not very definite. The "measure" referred to is probably the one which holds when struck, 104 cubic inches.

11. The Board do not consider it necessary to press for further detailed information. The Jagheer assessed is a very small one and this is not the *standard* assessment which the Government are about to introduce, though it is very probable it will require little or no revision as to classification, for most of it is unirrigated land. Moreover, Mr. Hall personally superintended the work, and there can be no great error any way. In fact, the best proof that the assessment is moderate and equable, even if not strictly correct in detail, is that the people seem perfectly satisfied with it, and the revenue is increasing.

12. In the "Irrigated" land the greater portion is class II. assessed at Rupees 4 annas 10 per acre, which is moderate for one crop land. Mr. Hall has notified that in the event of the ryots obtaining water enough for a 2nd crop, they will be subject to an additional tax, to accord with the rule in the rest of the district, but he does not expect that there will be second crops, while the sources of irrigation remain as they now are.

13. In para. 20 of his letter of 26th January 1857,

†In Cons. 30th July 1857, No. 150. Mr. Hall refers to a kind of land known as "Munvary" which is generally land in a hollow, or swamp, in which if

there is late rain, paddy is often grown, though there are no regular sources of irrigation. He has classed this as "Poonjah," or unirrigated, and this is correct; but in what class, he does not say.

14. With regard to the "unirrigated" land, which, as before observed, used to pay not by the cawnie, at a fixed unchangeable rate, but according to whatever crop might be on it. Mr. Hall estimates that the black soil land paid about 3 Rupees an acre, and the sandy 2¼ Rupees. The greater portion of the unirrigated land is now assessed in class I. and II; at rates of Rupees 2-5 and Rupees 1-10 respectively, per acre.

15. According to the temporary "revised assessment" of 10 talooks of the district made by Mr. E. Maltby, the irrigated rates vary from 9 Rupees to 1¼ Rupee per acre, and the unirrigated 5½ Rupees to 13 annas. The average assessment of the irrigated land cultivated in the whole district is now 6 Rupees per acre, and 2 Rupees for unirrigated. It is however to be borne in mind that the 6 Rupees for irrigated land does not include what is paid for "Fussal jasty" or 2d crop on single crop land; but it does include the high rates on such land classed as 'double crop' of which there is none in the Jagheer of Paliamcottah. An average of Rupees 4-10 therefore is about what might be expected for all single crop Nunjah land, though it

* *From Collr. 26th January in Cons. 20th July 1857, para. 12.* seems to be considerably above what Mr. Hall estimates* (Rupees 2 annas 6 pice 7 per acre) as the average previous to the new survey. This may have arisen from the frauds that always accompanied the *sharing* system, by which Government always lost some of its dues.

16. Mr. Hall estimates the average revenue of the Jagheer, previous to the survey, at about 26,000 Rupees; the cultivation and assessment being as follows.

	Acres.	Rs.	Average per acre. Rs. A. P.
Poonjah,	7,511	23,856	3 2 10
Nunjah,	741	1,738	2 6 4
Garden,	39	342	8 12 7
	8,291	25,936	

Subsequent items abolished by the Board in their Proceedings of 9th October 1854, reduced the above 26,000 Rupees to about 22,000 Rupees a year, but *last* Fusly (ending July 1856) the

† *From Collr. 26th January in Cons. 20th July 1857.* cultivation had increased to 10,704 acres, and the

‡ *From do. do. do.* assessment to 28,558 Rupees. Mr. Hall† attributes

§ *The areas of these patches of jungle have* this (para. 12) to the *anticipation* of a light assess- *been ascertained, but they are not measured.* ment being put upon the lands. In para. 30‡ he *title-fields.* seems to expect that 2-3ds of the whole Great Ayacut (or 2-3ds of 21,161 acres) will be brought under cultivation, and a considerable quantity of the unmeasured jungle,§ will be reclaimed, so that in a few years he expects the revenue will be 35,000 Rupees.

17. The Board observed that under the head of "Porumboke" Mr. Hall had included Pagodas and rent free topes, but he has explained that in South Arcot it is the custom to include in Porumboke lands on which there is no assessment levied. It is not worth while to alter this now, as regards this small Jagheer, but it would be borne in mind in future assessments, that the same term ought to mean every where the same thing, and the Board observe to Captain Priestley in Surveys, Colombo, that tracts of immemorial waste covered

|| *So also the last item of 21 Pagodas* with jungle, are considered Porumboke||. This is not correct *noted in para. 11 of Mr. Hall's* Porumboke is land that cannot, or in all human probability *letter of January 26th* never will, be cultivated, such as Hills, Rocks, Ravines, *2nd July 1857.* Rivers, Streams, Watercourses, Tanks, sites of houses, Burial Grounds, Roads, &c., so that the term "reclaimed Porumboke" should seldom be exhibited in a Revenue return.

From Collr. 28th Jan. to Coun. 20th July 1857.

18. Mr. Hall remarks in paras. 10 and 25, that there is a discrepancy between the Survey accounts, and his Revenue accounts as regards the designation of the land; that for example, land entered by the Surveyor as Nunjah is sometimes entered Poonjah in his accounts. This may be quite true, but of course the Revenue or revised accounts are the standard. The surveyors were desired, at the suggestion of the Board of Revenue, to enter a column in which to fill up, whilst going over the field to measure it, what crop was on it. This was merely intended as a *check* on the subsequent Turrumdars or accounts, so that where one entered Nunjah, and the other Poonjah, a special examination might take place. It was never intended to make up the accounts of irrigated and unirrigated land from these supplementary columns of the Surveyor, but whilst he is *in the field*, and can make use of his eyes it is well he should enter, (just as a future check on the native assessor) what crop or stubble he sees, and whether the soil is black, sandy, brackish, &c., in a rough way.

To Coun. 20th July 1857.

19. The Board approve of the measures taken by Mr. Hall, as explained in para. 31 of his letter of 26th January 1857 to place full assessment on the lands of certain Brahmins now holding on easy rent without authority or reason, and of his exception in favor of Tafeer Hoosain Khan, which the Board trust the Government will sanction.

20. The extent of enam land in the Jagheer, previous to the survey and assessment was 830 acres. It is now proposed to make it 1,248 acres. Mr. Hall's plan is to deduct 130 acres, not required, and to add 548 for Taliaries and Toties.

21. The enam land proposed to be struck off is that hitherto held by a class of persons called Turufdars, who appear to have been employes of Government to superintend the sharing of the crops, each having under him several villages. In their stead, Mr. Hall proposes to nominate one or more "Monigars" in each village, or 55 in all, to be paid by a per centage on the collections as in the rest of the South Arcot District. He estimates the expense at 531 Rupees a year, and as a set off, the *assessment* value of the Turufdars' enam to be resumed is 180 Rupees.

22. In addition to village Monigars paid in money, Mr. Hall has made arrangements for supplying Taliaries and Toties to the villages. The Jagheer appears to have been very ill supplied with these useful officers, and the Board would recommend Mr. Hall's plan for sanction. He has nominated 49 Taliaries for the 44 villages, and proposes to allot to them lands to the extent of 949 acres, assessed at 663 Rupees, the whole (all but $2\frac{1}{2}$ acres) being Poonjah or unirrigated; he states that he has arranged this "agreeably to the scale already sanctioned by the Indam passed for revising the Taliary system of the whole district." He has also held out hopes that they would receive money payments* in the same manner as the other Taliaries of the South Arcot District, an expectation which the Board hope will not be considered unreasonable by Government.

Rs.	
4 *Taliaries at* 12=48.	
35 *Taliaries at* 6=210.	
40	378.

23. As to the Toties, Mr. Hall has allotted enam lands 198½ acres in extent, and assessed at 371 Rupees, at the rate of 12 and 9 Rupees of land per man. In addition to this they already hold 41½ acres of land assessed at 70¼ Rupees. The Collector observes, that as this class of village servants receive fees from the ryots, they are not entitled to money payments from Government.

24. No enam lands beyond the 92 acres already held, have been allowed to village servants such as Smiths, Carpenters, &c., nor does any such remuneration from the State appear to the Board to be at all called for, though they approve of Mr. Hall not depriving those already in possession.

25. In reply to a question from the Board as to the lands he proposes to make over as enam to the Taliaries and Toties, Mr. Hall informs them that the lands are "suitable for cultivation," and not at all likely to be claimed by any one else, inasmuch as they were fixed upon in each village by the ryots themselves under his own supervision.

26. With regard to the enam now held under the name of Devastanum, Choultry, Sunnud, &c., an investigation into the titles is now going on.

27. The 1248 acres of proposed enam, in the Jagheer, is then as follows.

(1) Old enam, after deducting Turufdars.

		Acres.	Rupees.
	Devastanums	46	69½
* This includes 42 acres 70¼ Rupees of old Toty enam.	Choultry	3½	5½
	Brahmins	5½	12½
	Sunnud enams	553½	1,030
	Carpenter smith &c.,	92	160*
		700½	1,277½
(2) New enam.			
	Taliaries	349	663
	Toties	198	372
	Total	1,248	2,312

28. Mr. Hall has directed the sanctioned stoppage of 1 anna per Cawny, or rather 9 *pice* per acre from every ryot's puttah for the "Road Fund." This the Board suppose will be approved of by Government, inasmuch as it now accords with the rest of the District, subject of course to revision, *if a per centage on the puttah is adopted* in reference to Extract Minutes Consultation of 19th June 1857, No. 1191 P. W. D. Public, instead of a fixed sum per acre of puttah land.

29. The Board would in conclusion recommend that Mr. Hall's revision of the assessment of this Jagheer be sanctioned by Government, on the understanding that in the general survey and assessment, some modifications may be made. The arrangements can hardly be said to be so complete as to be taken as a standard of assessment for the more rigorous operations now about to be commenced, but it has been made with more exactness than it was possible to make in the general reduction of the 10 Hooloos talooks by Mr. Maltby. There is no doubt that the very fact of having accurate and detailed field maps, exhibiting the area to scale, and position of every field in the village, with a colouring to shew cultivated and uncultivated, Circar, and Enam, and other distinctions must tend materially to correctness of classification, and in some measure of assessment.

30. Mr. Hall states that "the people expressed great satisfaction at the arrangements which have been made in regard to their lands, and that they appeared fully to appreciate the new system of taxation as a change by which their social position has greatly improved."

31. This satisfactory result is confirmed by Captain Priestly, who is well acquainted with every acre of the Jagheer, after his careful survey, and that officer when in Madras a few days ago observed that the people had been so busy bringing fresh land into cultivation, that the features of the country were quite changed since he made his preliminary visit to it previous to Survey operations.

(A true Extract.)

(Signed) J. D. SIM, *Acting Secretary.*

No. 30. ORDER THEREON, No. 1093; dated 26th October 1857.

Para. 1. In their Proceedings above recorded, the Board of Revenue submit, with their observations, an account of the measures taken by the Collector of South Arcot, to assess the Paliamcottah Jagheer in his District, in accordance with the orders contained in para. 3 of Extract Minutes *Consultation* Revenue Department No. 135, dated February 8th 1856. Before proceeding to review the subject, Government must observe that, judging from the Board's remark at the close of para. 2, they would appear to have misunderstood the Government order above quoted.

2. The Government did not decline in that order to give effect to the proposed arrangements; they stated that, as a general rule, they were of opinion that every proposition of a change of assessment ought to be "accompanied by a computation based on general data, to shew its financial effect"; but in the present case, they went on to give their permission, under certain explanations given by the Board, to the immediate continuance of the plan already carried out by

under the circumstances of the case, the importance of substituting a regular system for the very prejudicial Revenue system of South Arcot, and under the assurance entertained by the Board, &c. the Governor in Council will not refuse his sanction to the

2. Now that the whole Jagheer has been surveyed the total area turns out to be 34,500 Acres, or about 1,500 in excess of that shewn by the old Survey records.* Of this, 9,100 acres are Perumbokes of which the Collector states† that 2-3ds may be brought under cultivation. The remaining 25,400 acres have been assessed in detail, and the assessment revised by Mr. Hall.

3. Of the Cowle land,‡ the average wet assessment will be Rupees 4-13, and that of the dry§ Rupees 1-14 per acre. The extent of the rent free holdings is 1,218 acres, and their average assessment is rather less than that of the Government lands.

4. The system on which, with sundry modifications introduced since the resumption of the Jagheer, the assessment has been hitherto collected, viz. to share the produce of the paddy land, and to levy a distinctive cess on all crops other than paddy, will now be entirely abrogated. Henceforth all land will be placed under the two following heads.

I. Irrigated from Government sources.

II. Unirrigated;

and each of these descriptions of land will be assessed in four classes as shewn in the margin.

		R.	A.
Irrigated	I	4	10
	II	3	15
	III	2	10
	IV	2	5
Unirrigated	I	1	10
	II	1	5
	III	0	14

Board, para. 7. 6. The Board remark that the Collector has not explained how he arrived at the exact sum fixed upon for the assessment of each Taram, but they then go on to say (quoting from Mr. Hall's letter of 9th May 1856), that the Collector states that he endeavoured to fix an average rate of produce for each Taram, by enquiry as to the productive powers of the soil, and comparing the result thus arrived at with the settlement accounts, and in a subsequent para. of their Proceedings the Board admit that he commuted the produce at certain fixed rates. It would seem therefore that Mr. Hall does explain how he obtained his rates of assessment: *ascertaining the produce of the land and comparing the result with old accounts he fixed the produce, and commuted that at certain fixed rates.* The Board have already assented to the plan of assessing the Jagheer by classes and not by fields in their Proceedings of 11th January 1856, No. 98, para. 2.

Board, para. 10. 7. In para. 10, the Board remark that Mr. Hall states that he adopted Mr. Ravenshaw's commutation rates of 1808. *It is not clear why rates obtaining half a century ago were taken into consideration in forming an assessment now, rather than at present prices.* It is reasonable to suppose that prices have fallen in the Palamcottah Jaghire as well as generally throughout the Presidency since 1808. It is true that at the present time grain bears a more than ordinarily high price, and that high prices have ruled for the last three years, but *this has been from accidental circumstances, and there is no ground for believing that, under ordinary circumstances, agricultural produce would fetch the prices which it realized fifty years ago, under this view of the*

question therefore it is open to consideration whether an assessment fixed on the prices of 1808 may not, when the present exceptional state of things may have ceased, prove unduly high.

Board, paras. 10-11. 8. The Board in paras. 10 and 11 express a doubt whether a misapprehension as to what Mr. Ravenshaw's rates really were, as well as the uncertainty as to the exact capacity of the measures used, and with reference to which the rates are given in the old accounts, may not have led to fallacious results; but they nevertheless think that, as the Jagheer is a very small one, and the assessment now introduced is not permanent but temporary, and as Mr. Hall personally superintended the work, there can be no great error. In this opinion the Government are disposed to concur, though they would remark that the satisfaction which the people are said to express, would only tend to shew that the new assessment is not excessive, and not that it is not too low.

Board, para. 12. 9. In para. 12 the Board state that it is not anticipated that any 2d crop cess will be needed, because, while the irrigation remains unimproved, no 2d crop is likely to be raised; should it however be required, an additional tax will be imposed, in accordance with the general rules of the District.

Board, para. 13. *Collector, para.* 25. 10. In para. 13 the Board refer to an omission on the part of the Collector to state to which class of Poonjah he proposed that the Manavari land should belong. The Governor in Council observes that it may belong to any one of the four classes coming under the head of Poonjah, or may belong in part to all, the mere fact of land being Manavari does not cause it to belong to one particular class.

Board, paras. 12 *to* 14. 11. The greater portion of the irrigated land is to be assessed at Rupees 4-10 per acre, and most of the unirrigated will belong to the two classes assessed at Rupees 2-5 and Rupees 1-10 the acre. The Board shew that the average of Rupees 4-10 per acre is what might be expected for all single crop wet land throughout the district.

Board, para. 16. 12. In para. 16 the Board detail the probable financial result of the operations now under review. The average revenue of the Jaghire previous to the late survey, is said to have been Rupees 26,000; a few years ago, owing to the abolition by the Board of Revenue of certain vexatious cesses, it decreased to Rupees 22,000. But in fusly 1265, in anticipation, it is stated, of the assessment being lightened, it had increased to Rupees 28,558, and the Collector now anticipates that in a few years Rupees 35,000 will be realized.

Collector, para. 30. *Board, para.* 17, *&c.* 13. The Government concur in the observations of the Board respecting the impropriety of speaking of reclaimed Perumboke; this being a description of land which, in all human probability, will never be reclaimed. Such tracts as are likely to come under cultivation should not be included under the head of Perumboke, so that the anomaly of exhibiting in the revenue accounts the head referred* to, may be avoided.

* *Reclaimed Perumboke.*

Para. 18. 14. The Board's instructions regarding the entry in the field books of the designations of the land as a check on the native assessors, are also approved.

Board, para. 19. *Collector, para.* 31. 15. The measures taken by the Collector to bring to full assessment lands held by certain Brahmins on favourable tenure, without any assignable cause, were correct. With regard to the request contained in paras. 32-34 of Mr. Hall's letter of January 26th 1857, that the present representative of the Jaghierdar's family, should be allowed to enjoy his private property on the favorable terms stated,† the Governor in Council is pleased to assent to, the terms proposed, during the life time of the present incumbent; on his death the tenure will be open to reconsideration.

† *25 per cent. remission.*

16. The arrangements which are proposed by the Collector for the better subordinate Revenue and Police management of the Jaghier are discussed in paras. 20 to 25 of the Board's Proceedings.

Collr., para. 35 sep.

17. First, the Collector wishes to nominate one or more Monigars in each village, or 55 in all; to be paid by a per centage on the collections as in the rest of the district. The expense attending this proposal will be 531 Rupees, of which however 351 Rupees only will be a charge on the State, for Rupees 180 will be gained by resuming the Manium land of the Tarafdars, a class of officials employed when the sharing system was in force, but who will now be unnecessary. The Government sanction the entertainment of these Monigars, they should be paid by a deduction from their puttahs, to be made at the settlement, and the full deduction should be allowed only when the Collector is satisfied that the duties of the office have been efficiently performed by each claimant.

18. In para. 122 the Board recommend that the Collector's proposal to allot 349 acres of land, assessed at Rupees 663, to 49 Taliaries, be sanctioned. Mr Hall mentions "that he has "arranged this agreeably to the scale already sanctioned for the whole district; and that he has held out hopes that the Taliaries of the Jaghire would receive money payments in the same manner as the other Taliaries of the South Arcot District."

E. M C. No. 289 R. D. dated 30th March 1852, para. 3.

19. The Government observe that the maximum rate of payment sanctioned as a general rule for the South Arcot Taliaries, was 30 Rupees per annum; of which a sum of Rupees 12 was to be paid in money, the remainder being made up by a grant of rent free land. Assuming, in the present case, that the 663 Rupees are equally divided among the 49 Taliaries, they would obtain about 13 ½ Rupees each from this source; and as appears from a marginal note to para. 41 of the Collector's report, 14 of them are to be further paid* 12 Rupees each, making their total receipts 25½ Rupees, and 35 of them 6 Rupees, raising their total receipts to 19½ Rupees, the proportions prescribed in the former order of Government do not therefore appear to have been attended to. It is possible that in this the Government may have misapprehended Mr. Hall's meaning, but before permanently sanctioning the arrangement now proposed, they will be glad to be informed how the measures which the Collector would adopt accord with the former orders on which he grounds his recommendations. With respect to the Tottes, the Government are under the impression that emoluments for this class of servants have not been granted in addition to those for Taliaries, and they request information on this point.

* *In money.*

Board, para. 26. Collector, para. 46, &c.,

20. The result of the investigation of rent free tenures should be reported.

Collector, para. 47, Board, para. 28.

21. The levy of a cess for a road Fund, in accordance with the usage of the rest of the District is approved.

22. It only remains for Government to accord its sanction to the measures now reviewed, subject to the limitations mentioned as regards the Taliaries and Tottes, regarding which matters further information has been called for. The assessment now fixed will be considered permanent until the general survey, and will then be subject to any revision which may be deemed necessary.

Ex. Mins. Cons. 22d Sep. 1857, No. 967, para. 12.

23. The Government must again remind the Board of the inconvenience to which they are subjected by no references to paragraphs being given in the Board's proceedings, and as this is the 3d or 4th time within the last few weeks that the matter has been noticed, they must request that some attention may at length be paid to it.

(Signed) H. FORBES,
Acting Secretary to Government.

Extract from a letter from the Collector of South Arcot, to the Secretary to the Board of Revenue, dated 26th January 1857, No. 21.

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31. [illegible]

my leaving Dover. to avoid the ex-
-pense of - the extent of Lawn
Page 58 - 59 to see here favourable Lawn
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62 - 31 - pressure.

Recd 29 October 1857
L. No 29

Revenue Department

No. 3007

Extract from the Proceedings of the Board of Revenue, dated 8th September 1857.

Read letter from the Collector of

Letter 20 July 1857. South Arcot dated 26th January 1857

Letter 8th Sept. " From do 22nd July "

(Recorded as Nos. 21 and 140)

In these letters Mr. Hall reports to the Board of Revenue the means adopted by him for assessing the jaghire of Palliamcottah in the District of South Arcot. From the time this jaghire came into the possession of Government till the present time the old irregular system of levying the assessment with such modifications as circumstances would permit, has been continued.

2. On the experimental Revenue Survey under Captain Priestley being continued, it was determined to commence with the jaghire in order to bring it under a complete Ryotwar assessment on defined principles. As soon as a few villages had been surveyed and mapped the Sub. Mr. Hall commenced

Summer Stable Block and of the Stables
Barn about 3/4 of an Acre together be enclosed
5 The following is an abstract
of the description of the Land mentioned
in detail.—

Pasturable ——— 3058 Acres
Crops ——— 245 Acres
Osiers ——— 2116¼ Acres
2419¼ Acres

The 2116¼ Acres of Osiers Land in cultivation
are further thus described and valued

	Acres	Valuation Rate	Average per Acre
Coniferous	2295	1974	£ s. d. 1 13 —
Hardwoods	20909	38982	1 17 —
	21161/4	40953	

The 245 Acres of Crops are valued in the
following manner

	Acres of Crops	Acres cultivated	Average per Acre
Potatoes	12	45¼	£ s. d. 1 10 —
Turnips	1086	2256	1 13 —
	1098	2301	

6 Under the old System Corn was sown in the
Ground adjoining the Osiers for the benefit of
Horses & Cattle and Sheep during the Winter
months when other food was scarce, their Manure
being of great advantage to the Osier Ground

and expended in the Course of the Summer for
purposes of Repairing the Banks and
of the Lots of Ground the Osiers are planted.
The Ground was ploughed & manured for the
second Crop the remainder of the Osiers
as at present for the Land of
the Osiers which *[illegible] Osiers
left were cultivated after the Osiers
Sale Also the Corn Osiers
cultivated to the Total Amount

3 The Osiers by these were then
Osier Lodge Charged Lands by Lots and
are Stocked and Cultivated Lots Lots
Lodge, the Lots Lots Lots Lots
and Osiers Lots Lots Lots Lots
Ground, the Ground Lots Lots
and Lots Lots

4 Comparing the Lots Lots
the Value of the Osiers Lots Lots
and the Ground Lots Lots
Lots Lots Lots Lots Lots Lots
Osiers Lots Lots Lots Lots Lots
Lots Lots Lots Lots Lots Lots
Lots Lots Lots Lots Lots Lots
Lots Lots Lots Lots Lots Lots
Lots Lots Lots Lots Lots Lots

*[illegible] Lots Lots
Lots Lots Lots Lots
Lots Lots Lots Lots
Lots Lots Lots Lots

by the Board, of this Mr Hall simply refers them to his letter of 1855 quoted above. What the Board would have wished to have known was on what data he fixed Rs as 5-5 and not Rs as 5-8 or any other sum for 1st class Nunjah and so on of the rest. — Rev. Collr 20 July 1857

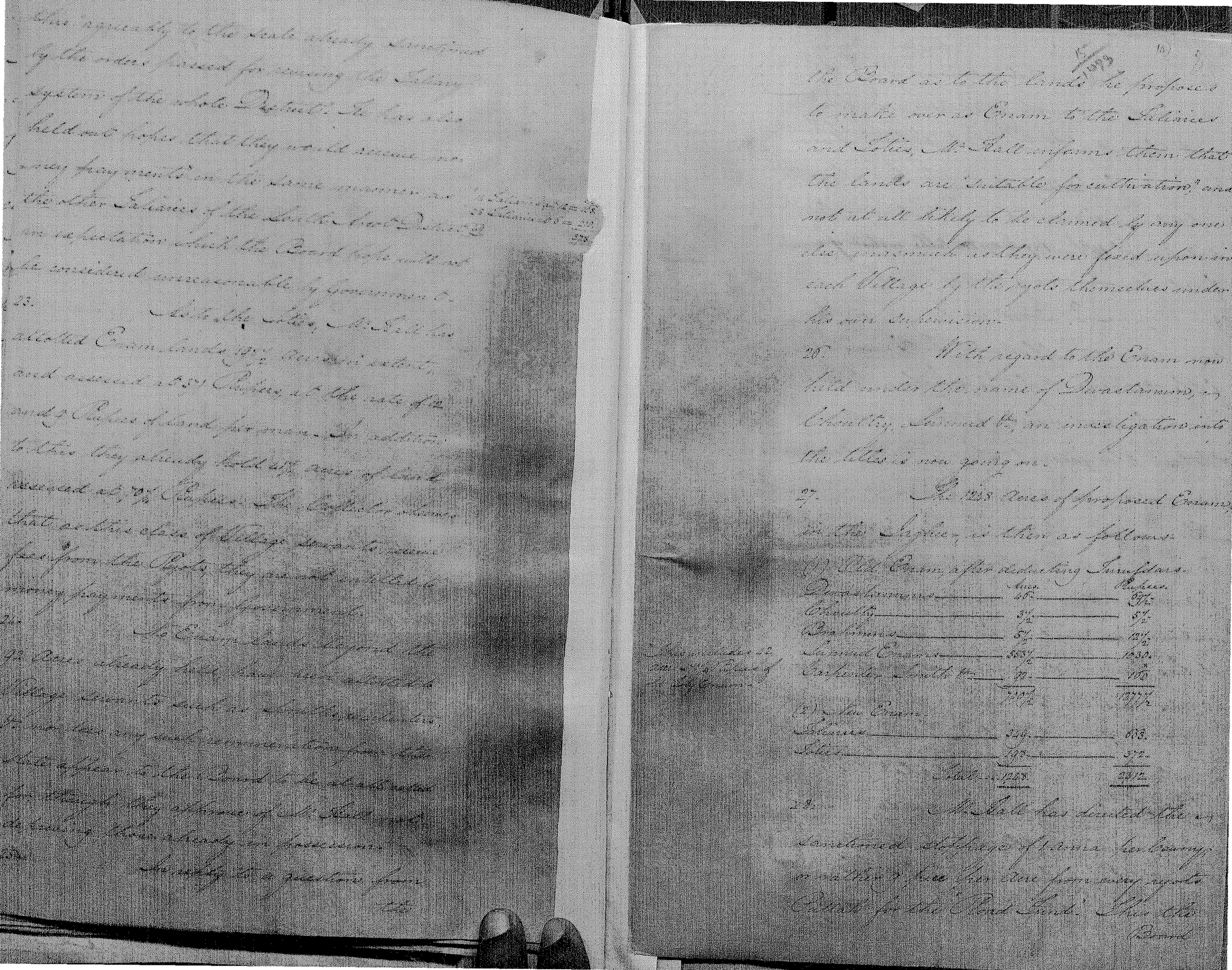
Sub Collr 23 Sept 18[illegible]

10 In his letter of 9th May 1855 Mr Hall states that he adopted Mr Ravenshaw's commutation prices of 1848, and subsequently refers to this as 6 Cullums per pagoda, but Mr Ravenshaw's rate was 5 Cullums a pagoda. The Cullum is said to be 32 Madras measures, but as every District has its own idea of what is a Madras Measure, the equivalent is not very definite. The "measure" referred to is probably the one which holds when struck 104 cubic inches. — Collr 11 July 1855

11 The Board do not consider it necessary to press for further detailed information. The Inshore assessed is a very small one and this is not the standard assessment which the Government are about to introduce, though it is very probable it will require little or no revision as to classification, for most of it is unirrigated land. Moreover Mr Hall personally superintended the work and there can be no great error any way. In fact the best proof that the assessment is moderate and equable, even if not strictly correct in detail, is that the people seem perfectly satisfied with it, and the revenue is increasing.

12. In the "Irrigated" land the greatest portion is class II assessed at Rs as 6-10 per acre, which is moderate for one crop land. Mr Hall has noticed that in the event of the people obtaining water enough for a 2nd crop, they will be subject to an additional tax, in accordance with the rules in the rest of the District, but he does not expect that there can be second crops while the sources of irrigation remain as they now are.

13. In para 25 of his letter of 26th January 1857 Mr Hall refers to a kind of land known as "Manavary" which — Letter 20 July 1857



Juzgado 1ª Instancia
Dº Cno 2ª Secretaría
Nº 1013

Contrato Obras

Procedimiento

Banco

Autos Nº

Procurador

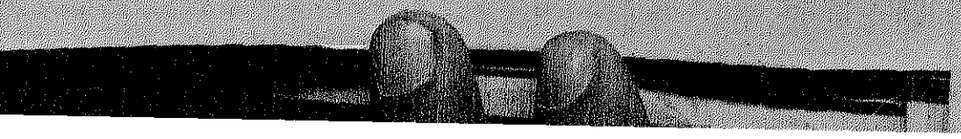
Juzgado 1ª Instancia

Secretaría

Contra

Cuantía

Sobre



Decree Dyf 1793

Of 1793.

Of Some Alterations of Constitution

Decreed this 24 October 1793.

Recalling the following

Articles from the Decrees

of the Council of Revenue

Dec 1792 & 9 September 1793

Concerning

Persons Employed

in Collecting Accounts,

and Clerks of Offices

Established by Decrees

of the Council of Revenue

for the Collection of Excise

Duties

Board, Room 6.
Conference Office

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