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Revenue Department

Minutes of Consultations

2nd June 1857

Back Numbers 53

No 531 dated 2nd June 1857

No. 53. Extract from the Minutes of Consultation under date the 2d June 1857.

Read again Extract from the Proceedings of the Board of Revenue, dated 15th November 1855, and recorded in Consultation 28th March 1856, No. 1513.

Para. 1. In this paper, the Board of Revenue lay before Government three letters from the Collector of Bellary, reporting on the land assessment of the District, and proposing the measures which he thinks necessary to put it on a sound footing. The first of these letters, dated March 5th 1855, treats principally of the Goolium talook, which has already been brought to the notice of Government as especially needing reduction of assessment. The lands of Goolium are almost exclusively dry or unirrigated; and as Mr. Pelly proposes that the same measures recommended for the dry lands of that talook, should be adopted for those of the other talooks also, the Board regard this letter as a report on the dry lands of the District. In his letter of the 24th August 1855, Mr. Pelly treats chiefly of the wet or irrigated lands, and of the measures which he considers necessary with respect to them. The letter of July 12th does not bear directly on the subject; being merely a reply to some calls for explanation on the part of the Board, respecting some statements of the prices of grain, previously submitted by the Collector.

No. 348. 2. In Extract Minutes of Consultation dated the 15th April 1857, the Government passed orders on these papers as far as regards relief to the more highly assessed lands in the current Fusly, and engaged at a later period to review the Collector's reports in full, that engagement they now propose to fulfil.

3. The Board commence their review with a sketch of the correspondence which has passed during recent years, beginning with 1846, respecting the necessity of reducing the assessment in the Bellary District. It is unnecessary to recapitulate the narrative, which is briefly and concisely given by the Board in paras. 3 to 10 of their Proceedings. The Board then give a brief statement (paras. 11 to 16) of Mr. Pelly's proposed measures as respects both wet and dry lands, as well as of his expectation of the results in the form of extended occupation of land. Next, they give a short review (paras. 17 to 21) of the manner in which the survey and assessment of Bellary were formed by Colonel Munro, and of the subsequent modifications of his rates, and they then proceed to discuss Mr. Pelly's present propositions, and detail those which they would advocate in preference. It is not necessary to enter here into the Board's discussion of the principles of the assessment and the state of the District; the chief object of that discussion seems to be to shew that what the District requires is not a uniform reduction of all the rates, but only a lowering of the higher rates. This opinion appears to Government to be undoubtedly the correct one. But Mr. Pelly does not dispute it; on the contrary, his own recommendations are based on the same principle. There is also a Minute by the Acting 3d Member, Mr. F. N. Maltby, designed to shew the necessity of relief in Bellary; this however does not appear to need special notice, as the general proposition advocated is not contested.

4. The following is a brief enumeration of the measures proposed both by the Collector and by the Board. The subject of dry lands is taken separately from that of wet, beginning with the former.

5. As respects the dry lands, the Collector reports Collector's letter March 5th 1855. in detail, as already noticed, on the Goolium talook only; that talook having been before brought repeatedly to the notice of the Board and Government, as eminently needing relief. He states however that, if his recommendations are approved as respects this talook, he proposes to extend them to the other talooks. Mr. Pelly does not enter much into the general question of the necessity of a reduction, regarding that as already conceded in previous correspondence; he merely notes that of late years the revenue has declined, and states his belief that unless relief is given on the more highly assessed lands, they will be abandoned under the freedom now established of giving up lands at will.

பாதுகாப்புப்பிரிவு-1

யுரிருவர் பெயர் .. ரா. சுவாமிவேல்

பெருவதற்காக .. 07/2006

கீழ்க்கொள்ளப்பட்ட நாள் .. 09/2006

வல்டு முடித்த நாள் .. 09/2006

செ. ரா. சுவாமிவேல்
இரண்டாம் கு.நி.ப.எ.
கையொப்பம்

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6. The Goolium talook consists chiefly of black land of the best quality, and it is admitted to be one of the most fertile talooks in Bellary. Of this fine description of land it contains 1,88,115 acres, of which not more than 1,27,533, or above two-thirds of the whole, is assessed at below 2 Rupees an acre. The whole extent assessed at above 3 Rupees an acre is only 3,300 acres, or less than 4 per cent. Mr. Pelly's plan is to reduce all lands above 1½ Rupee to the rate, except some lands in the beds of small tanks, which he proposes to rate at 2 Rupees, and a small extent of very superior land elsewhere, which he would rate at Rupees 1-12. But both these would be quite exceptional; as a general rule the highest rate for dry land would be 1½ Rupee an acre. Further, land now assessed at from Rupee 1 to 1½ is to be reduced, some to Rupee 1¼ and some to 1 Rupee. The existing rates below 1 Rupee not to be reduced generally, but to be brought to even sums, descending by gradations of 4 annas, by reductions in some cases and increase in others.

Para. 13. Mr. Pelly proposes to reduce equally on cultivation and on waste. He would substitute Rupees and annas in the new rates for Pagodas and fanams.

He proposes to re-write the survey accounts, substituting the new classification and rates for the old.

He also proposes that the classification and the nominal assessment of the land shall be modified, in the same manner as those of circar land.

7. Mr. Pelly's plan for the wet land is contained in his letter of the 24th August 1855. In this case also he offers little in the way of fact or argument to shew the necessity of reduction. He proposes a large reduction on the high rates, but he gives no statement of the extent of cultivation and waste respectively at the high, moderate, and low rates. The simple fact indeed that the assessment ranges as high as 59 Rupees an acre, after deducting the various remissions, is fully sufficient to establish the necessity of some modification; but more detailed information would have been of use, in determining exactly the method and the degree of reduction.

8. The Nunjah lands of Bellary are classed in the accounts under not more than 26 different heads, which are detailed in a statement in para. 5 of the Collector's letter of 24th August 1855. The number of rates is 881, ranging from Rs. 78-12, to As. 2-4 per acre.*

The total Ayacut is 2,48,320 acres, of which in Fusly 1262, a favorable year, 1,46,681 acres were cultivated, being about 60 per cent. of the whole.

But Mr. Pelly states that, out of the whole nominal Nunjah Ayacut, no less than 65,000 acres ought to be transferred to Poonjah, being unprovided with the means of irrigation. This reduces the real Nunjah Ayacut to 1,83,000 acres; and thus the cultivation of Fusly 1249 amounted to 80 per cent. or four-fifths. The mean assessment of the cultivated land was Rupees 6-8-0, including second crop, and this cannot be regarded as a high rate. Mr. Pelly thinks that much of the waste is so in consequence of the want of means of irrigation; a much larger extent of land having been included in the Ayacut of tanks than they could really irrigate.

Further particulars in letter para. 10. He proposes to reduce the 26 classes to three, viz. according as watered by tank, channel, or well; all to be rated as single crop, and the lands watered by tank or channel to be subject to an additional demand equal to half that of the first crop, when cultivated with a second well land is to be exempt from this demand.

9. As respects the assessment, Mr. Pelly proposes to reduce all land rated at above 12 Rupees an acre for a single crop to that rate; and that all assessed at from 6 to 12 Rupees shall be reduced to 25 per cent., though he does not suppose that so large a reduction will be necessary on all lands. On lands assessed at below 6 Rupees, he would make no general reduction, but would reduce the number of rates as in dry land, sometimes by lowering, and sometimes by increasing, the existing rate. In place of all the present rates, he would substitute twenty four ranging from 12 Rupees an acre to 8 annas, and descending by gradations of half a Rupee. These reductions Mr. Pelly estimates (para. 18) would reduce the average per acre for a single crop to Rs. 4-5, being Rs.

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5-12 a cawney which is very low. The land classed as Nunjah, but not now possessing the means of irrigation, Mr. Pelly proposes to transfer to Poonjah, and to lower the rates of assessment accordingly. The total extent of land of this kind is estimated (para. 13) at not less than 65,000 acres, bearing an assessment of Rupees 2,15,246.

Mr. Pelly proposes also to abolish an impost called Rivaz Jasty, which is an additional tax levied on certain Betel and Coconut gardens, over and above the usual assessment.

In wet, as in dry, it is proposed to treat the enam lands in the same manner as those paying assessment to the Circar, and also to re-write the survey and classification accounts.

10. The immediate loss of revenue anticipated by Mr. Pelly as the effect of these measures is stated as follows:

	Rs.
On dry land,	1,79,150
On wet land,	1,23,545
Total...	3,02,695

the calculation is based on the revenue of Fusly 1247; which is stated to have been a good, but not an exceptional year. The figures above given shew the computed loss on the cultivated land only; as the reduction on the waste, and on the enam is only nominal. With respect to the recovery of this loss by extended cultivation, Mr. Pelly is of opinion that, in the dry lands, the sacrifice will be regained; on the wet he thinks that a part will be so recovered in the course of some years, but that there will be a permanent loss to some extent. This will be more fully noticed below.

Para. 29. The Collector advocates the reduction with the view of preventing loss by the abandonment of the highly assessed lands.

11. The Board consider Mr. Pelly's proposals in paras. 33 to 49 of their Proceedings, taking the dry land first.

They discuss the condition of the Goolium talook, and show how its land revenue rose gradually from Rupees 1,07,968 in the early years of British rule, to Rupees 1,78,406, which is the mean yearly amount of the fourteen years ending with Fusly 1259 (1849-50,) and going into more detail, they

Para. 34. shew that in Fusly 1251, it was Rupees 2,03,025, the highest point it ever reached, that it declined gradually till Fusly 1259, when it stood at Rupees 1,66,219, after which it rose till the time of the famine; and that, though during the famine year it was only Rupees 50,389, it rose to 1,51,394 in the very next year. The Board notice this fact as showing improvement in the resources of the talook, especially as the cultivation in that year (Fusly 1264) was free, and not forced; and certainly the whole revenue history of the talook, as seen in these figures, by no means indicates impoverishment. But the Board go on to give a small statement to show that the cultivation of the superior lands has declined in a series of years, and thence argue that reduction on those lands is necessary. They do not however propose so large a reduction as Mr. Pelly; but after examining some of his arguments, they propose a plan in lieu which is as follows:

Para. 35. Paras. 36 to 39.

All dry land now assessed above Rupees 2½ to be reduced to Rupees 2			
do.	between	2½ and 2	do.
do.	do.	2	do.
do.	do.	1½	do.
do.	do.	1½	do.
do.	do.	1	do.

rates at 1 Rupee and under not to be altered. The Board calculate that under this plan the loss of revenue on the cultivation of the Goolium talook in Fusly 1247 would be Rupees 18,232, instead of 24,371 as under Mr. Pelly's scheme, being a difference of 6,039 Rupees. They express the opinion that the reduction thus proposed would leave the ryot fully three-fourths of his produce, even in the case of the most ordinary crops, and the most slovenly style of cultivation; but it is not said what materials were before the Board when they made the calculation.

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12. In para. 43, the Board propose to extend these reductions, if approved by Government for Goolium, to eight other talooks; but to reserve the remaining six for further enquiry. They estimate (para. 46) that the general effect of their proposals would be to give up actual revenue to the extent of a lack of Rupees, in place of 1,79,000 Rupees which it was anticipated would be lost by the adoption of the Collector's plan; this however must be a general estimate, for the Board's scheme for above a third of the District was still undetermined at the time their present proceedings were written.

13. As respects the wet land, the Board appear (paras. 47 and 48) to concur in the whole of Mr. Pelly's propositions.

14. The Governor in Council will now proceed to pass orders upon the several plans before Government as respects the reductions recommended. It appears clear to the Government that reductions to the extent of those proposed by the Collector are not required. The general assessment of Bellary, both on wet and dry lands, is moderate compared with other Districts. The assessment on dry land even now is very low, and the land is not by any means poor; on the contrary, the District contains a very large extent of the most productive dry land in the whole country, and even the high rates are not exorbitant in comparison with those prevailing elsewhere. Goolium is represented to be the most heavily assessed talook, and yet the highest rate there is only Rupees 5-0-6 an acre, and this rate is paid on a very small extent of land. The whole dry Ayacut of the talook is 2,26,924 acres, and out of this only 3,533 acres are rated about 8 Rupees. On looking at the past history of the talook it is difficult to discern any signs of impoverishment or overassessment; the revenue steadily advanced for a long series of years, and though a decline manifested itself from Fusly 1251 to Fusly 1259, it again began steadily to rise after the latter year, until checked by the famine of 1853; and even in the very year after that destructive visitation, it was not greatly below what it had been in the year preceding it.

15. The Board acknowledge these signs of prosperity (para. 34) and use them as an argument against the necessity of a general reduction. Much is said throughout the Board's Proceedings of the absence of agricultural capital; but it does not appear in what particulars Bellary is inferior to other Districts in this respect, and in the para. just quoted, the Board expressly infer much increase of capital in the Goolium talook, from the elastic rise of the revenue after the famine. The Board appear also to be under the impression that the District has not yet recovered from the injurious effects of the leases which terminated in 1820, or 36 years ago; but this impression is unsupported by any thing found in the papers now before the Government, and seems opposed to that progressive increase of revenue which the Board notice in Goolium. The Board also argue that many of the old cultivating families have had their capabilities lessened by the death of their head by cholera; but this is a general allegation, drawn, apparently, from Mr. Mellor's vague and unsatisfactory reports; no proof is offered of the fact, and it cannot be dealt with as an argument bearing on the present question. The fall of prices is urged as shewing the necessity of reduction; but this ground of complaint has disappeared, and apparently for a permanency; prices are now established at a higher pitch than has been known for many years past, and do not seem likely to fall nearly to the low point which they had reached.

16. On the whole, as regards the Goolium talook at least, and this talook it must be remembered is put forward as specially needing relief, the only ground which seems to be established for reducing the assessment is that, to a certain extent, the more highly assessed lands have gone out of cultivation. This alone must not be taken to prove the assessment absolutely high; it only indicates that the good lands are not so lowly rated as to be preferable to the middling and low lands.

17. The facts offered in proof of this circumstance are few, perhaps the well known circumstance that one good crop in the Goolium talook in four years is remunerative to the ryots, may have some effect in keeping the lands occasionally out of cultivation; but it does certainly appear that a considerable part of the most highly rated lands is waste, and this may fairly be admitted as ground for reduction to a certain extent; but considering how low the assessment already is in comparison with that of other Districts, sufficient reason is not shewn for the large reductions proposed by the Collector, and hardly for those suggested by the Board of Revenue.

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18. In lieu, therefore, of the plans proposed by Mr. Pelly and the Board, the Government resolve to direct that the following scale shall, till the general survey, be applied to the dry rates of the Goolium talook.

	Rs.	As.	P.
All lands at and above 4 Rupees an acre to be reduced to.....	3	0	0
All at or above 3, and under 4 Rupees, to be reduced to.....	2	8	0
All at or above 2½ and under 3 Rupees to be reduced to.....	2	4	0
All at or above 2¼ and under 2½ Rupees to be reduced to.....	2	0	0

The Government would wish these rates to be applied with as little deviation as possible; but at the same time they do not wish to absolutely bind the Collector, but would allow him some latitude. Rates from 2¼ Rupees downwards to one Rupee should be reduced at the Collector's discretion, but the average reduction should not exceed 12½ per cent, which in application would probably be about 20 per cent. or more in the higher of the rates, and 5 or 6 per cent. in the lower. The new rates between one and two Rupees should descend by gradation of 2 annas only, so as to avoid great difference between the proportion of reduction on the several rates.

19. With reference to the lands assessed at one Rupee and under that amount, the Government agree with the Board that no change is necessary. Substitution of the existing rates for those proposed by Mr. Pelly would involve a great deal of labor without profit to Government or real benefit to the ryots.

The Collector expresses a decided opinion that a higher rate than one and a half Rupee except in a very few cases, would fail to keep the land in cultivation. This opinion seems to be contradicted by the fact that even at the much higher rates now existing a considerable portion of the land was under cultivation, even in fusly 1264 when full liberty of surrenderable land was given to the ryot; and to be contradicted also by the experience of other Districts where the soil is certainly inferior to the black land of Bellary. Government are not of opinion therefore that the higher of the rates proposed above are at all exorbitant; but as already said, a strict application of them is not intended to be enforced.

20. The Collector proposes* that if his plan is approved for the Goolium talook, he should be authorized to apply it to the other talooks of the District; but the Board propose to apply their plan only to eight talooks, as named in the margin†; to allow a larger measure of reduction in one talook, that of Raidroog; and to postpone consideration of the other seven talooks until they shall have received further information. It appears to the Government, however, that as the whole District was assessed on the same principles, the measures of reduction suitable in one talook, may safely be applied in all, and particularly, as Goolium is expressly stated to be the most highly assessed talook as respects dry land, so that reductions thought sufficient for that talook will be sufficient also for all the others. The Board therefore will empower Mr. Pelly to extend to all the dry lands of the District the reductions now sanctioned for the Goolium talook.

* Para. 4 of the Collector's letter March 5th 1855.

† Panchapolliem.	Harpanhully.
Gooty.	Hoovinadhully.
Adony.	Kumply.
Bellary.	Koodlighy.

21. The Government admit that it is possible that the Raidroog talook may yet require more relief; but it will be better to see the effect produced by the rates now authorized, before making any special exemption on its account.

22. The propositions for the wet lands are next to be considered, and it cannot be denied that the rates are much too high. At the present day the charge of Rupees 78-12-0, or even the present reduced rate of Rupees 59-1-0 for an acre of Nunjah land seems most exorbitant, and yet it must be remembered that these rates were fixed by the ryots themselves, to whom it was left to apportion on the fields the total amount determined for the village. But even including those excessive rates the mean rate of the District is not very heavy; according to the statement in para. 24 of the Board's General Revenue Report for Fusly 1263, the mean rate per acre as now levied (deducting the usual remission) is only Rupees 7-6-7, including double crop land, and it appears from the Statement given in para. 18 of the Collector's Report, that the mean rate per acre on the cultivation of Fusly 1247 was no more than 5 Rupees, which is decidedly low. And excessive

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as the highest rate appears, it must not be forgotten that the extent of land charged with this rate is probably exceedingly small. Unfortunately the Collector has not supplied the means of judging accurately either of the necessity of his proposed reductions, or of their effects, both of these would be explained by a statement showing the ayacut, cultivation, and waste, at graduated rates, but such a statement has not been sent up, as it should have been. It should be borne in mind, however, in considering the reduction required for the Nunjah lands, that four-fifths of the ayacut is under cultivation, a larger proportion than is found in most Districts where reduction has been sought. This fact supports the inference deducible from other considerations that reduction in Bellary is not urgently called for, except on the most highly assessed lands.

23. The propositions as respects the reductions on wet lands are as follow :

1st. To reduce all land now bearing a net (vasooly) assessment of above 12 Rupees an acre for a single crop, to that rate.

2d. To reduce all rates ranging from 6 Rupees to 12 Rupees an acre for one crop by 25 per cent., and

3d. To reduce rates below 6 Rupees for one crop so as to bring them into conformity with the new scale which is to descend by gradations of 8 annas. Of these measures, the first appears certainly to be reasonable and proper; but the rates immediately above 12 Rupees should be reduced somewhat below that sum, otherwise they would get scarcely any relief.

24. The second proposition does not seem equally judicious. It may be desirable to reduce the higher rates within the range specified by 25 per cent.; but this seems a larger proportion than it can be necessary to give on the whole. The third proposition also seems reasonable in general; Government are however of opinion that it should be modified by adding that the land at the very low rates should be transferred to Poonjah.

25. In modification therefore of the scale of reduction proposed by the Collector for wet land, the Government direct the application of the following rates.

	Rs.	A.	P.
All above 16 Rupees to be reduced to ...	12	0	0
From 15 to 16 Rupees to be reduced to ...	11	8	0
From 14 to 15 Rupees to be reduced to ...	11	0	0
From 13 to 14 Rupees to be reduced to ...	10	8	0
From 12 to 13 Rupees to be reduced to ...	10	0	0

Rates from 6 Rupees and under 12 to be reduced in proportions to be determined by the Collector, but on the whole the rate of reduction on these rates should not exceed 12½ per cent. In this case as in Poonjah, the actual effect will be a reduction of 20 per cent. or more on the rates immediately below 12 Rupees, and of 6 or 8 per cent. on those immediately above 6 Rupees. The Government are not of opinion that any reduction of the rates below 6 Rupees is needed. The new scale of rates should descend by quarter Rupees from 12 Rupees to 6 Rupees; and there should be no Nunjah land below one Rupee; but any land of this description rated lower now, should either be raised to that rate, or transferred to Poonjah. As in the case of Poonjah, the Collector is in no case to consider himself absolutely fettered by these instructions, though no deviation from them should take place without good reason.

26. Without a classified statement of cultivation and waste, such as is referred to above to shew the extent of land at the various rates, it is impossible to say exactly what will be the financial effect of the foregoing arrangements as applied to the rates in Bellary. The Collector states that such a statement was in preparation, but it has not been submitted to the Board, and in its absence the Government have had to form their judgment, not on facts placed before them by the Collector, but on his opinions, in ignorance of the materials on which those opinions are founded.

27. Mr. Pelly does not hold out the expectation that all the revenue which he proposes to sacrifice on wet lands will be recovered; on the contrary, he expects that there will be a permanent loss of revenue, and he states that the reductions he recommended were intended to prevent the loss which would otherwise be felt from the abandonment of the highly assessed lands, under a system of freedom as to giving up land such as was sanctioned in Extract Minutes Consultation dated 28th June 1853, No. 709. Enclosure No. 6 in his letter of 24th August 1855, exhibits the net loss of Nunjah revenue in the fifth year after the reductions shall have been made to be 95,000 Rupees, comparing that year's expected settlement with the mean annual

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revenue of the ten years last passed. But he has not taken into account the cultivation which may be expected in the 65,000 Acres of wet land unprovided with irrigation, which it is now proposed to transfer to the head of dry. If moderate rates of assessment are laid on this land, it cannot be doubted that a large part of it will be brought under cultivation. Much of it is no doubt of superior quality as Poonjah, partaking in some degree of the moisture derived from the tank or channel which is not able to water it fully.

28. The impost called Revaz Jasty is an extra tax levied on certain old betel and cocoanut gardens but is not levied on such gardens planted since the survey. It is an objectionable tax, being directly levied on an improvement made at the ryot's expense. The total amount is stated by the Collector at Rupees 11,500, and the Government are decidedly of opinion that it should be given up at once.

29. Mr. Pelly proposes that all wet lands should be classed as one crop, and that the assessment of a second, being half that of the first, should be levied when a second crop is cultivated. It appears to the Governor in Council needless to depart, in this particular, from the custom of the District, under which lands usually bearing two crops are classed as two crop lands. This is the plan retained also in the North Arcot revised assessments. The assessment of the first crop is to be determined under the rules laid down for Nunjah land generally, and to this 50 per cent. extra is to be added to make the two crop assessment. This course should now be followed in Bellary also; it has the advantage of more accurately representing the real facts, because the normal state of the land classed as two crop is to bear two crops, and the omission to do so is the exception. One crop land, when cultivated with a second crop, will be charged for it at half the rate of the first.

30. Mr. Pelly proposes that well land should be exempt from any demand for the second crop even when one may be raised, and the Board concur in this recommendation.* The reason given is that the cultivators of well lands have the labor and expense

*Proceedings, para. 13. of raising water; but this additional charge is met by a reduction in the rate of assessment for the first crop, and would be also in that for the second; no reason appears therefore for giving the further advantage of exempting the second crop on such lands from the demand proper to a second crop. Mr. Pelly expressly says that the wells in Bellary are the property of Government; and many well lands are very valuable, notwithstanding the extra cost of cultivation, by reason of the certain supply of water, and they yield two crops year after year without fail.

31. The Collector's plan of consolidating all the various descriptions of irrigated land now ranged under twenty six heads, into three only, viz. accordingly as watered by tank, channel or well, is highly proper, and should be adopted forthwith.

32. In paras. 31 and 32 of his letter, Mr. Pelly adverts to the enams of his District, and proposes to deal with the assessment on them in the same manner as with that on Government land. He points out that this assessment is merely nominal; and he adds that in some cases, the so called enam are charged with an excessive quit rent, which it is often necessary to remit at the settlement. He proposes that the assessment should be reduced in exactly the same method as on the Circar land, and that when this reduced assessment is less than the Jody, the latter shall be reduced to the same amount. He suggests also whether a further reduction of the Jody should not be made in order to give the enam value; but here

Progs. para. 50. he alludes apparently to service enams only. The Board object to Mr. Pelly's propositions on this subject, and they argue that to reduce the assessment of the enams would be to bring them into more powerful rivalry with the Circar land; and might also lead to the idea that more land ought to be given to make the assessment of the enam equal to what it was before.

33. The Government do not concur in the Boards' argument. As regards the first point it is distinctly said by the Collector, and is well known as a general fact, that the Enamdars are not by any means guided by the survey assessment, but are generally obliged to let their land at much lower rates; and as regards the second, the lowering of the rate does not alter the productive power of the land; the Enamdar will still be free to make his own bargain with the cultivator, and it should be clearly understood that, if the former will not agree to fair terms, the Enamdar shall be at liberty to oust him, and give the land to another tenant. As to the Jody on enam,

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whenever its amount exceeds the new rate of assessment on a whole enam, the Enamdar should be at liberty to take the land at the new rate, the enam tenure ceasing, and the land being transferred to Government. Remission of Jody should not be allowed; but Enamdar should be required either to pay the Jody in full, or to surrender the enam tenure, retaining the land on puttah if he shall think proper. In the case of enams for services recognized by Government, viz. for Police and Revenue purposes, the Jody should be reduced when necessary, or remitted entirely, so as to give the office holder a suitable remuneration. Such cases should be reported on separately, and general orders obtained from Government for the treatment of the several classes of service maniams.

34. It is proposed also that the survey accounts should be re-written. This is very desirable, in order to get rid of the confusion produced by the various modifications in the original rates, and to substitute the modern currency of Rupees, Annas, and Pice, for Pagodas and Fanams, and the new and simple classifications and rating for the old. This re-writing of the Survey accounts it may be added could not be fully performed unless the enams were included in the new arrangements. The Board (para. 51) approve of this plan of re-writing the land registers; but they propose to include in them, the original rates, both in Pagodas and Fanams and in Rupees, Annas, and Pice, and also all the subsequent changes. This seems to the Government to be needless. For the sake of future identification it may be proper to exhibit the original rate; but it seems useless to encumber the register with the intermediate modifications which will have been wholly superseded. Some expense will be necessary for writing the accounts anew, and an Estimate should be submitted by the Collector for sanction.

35. Being satisfied of the necessity of affording Mr. Pelly special assistance in carrying out the changes now sanctioned, Government will take early measures for appointing an additional Sub-Collector.

36. As in other Districts where extensive reductions of assessment have been granted, a road fund should be formed in Bellary. The most convenient form appears to Government to be that adopted in North Arcot, viz. of a per centage on the whole demand against each ryot; the rate should of course be the same, viz. 2 per cent. Enamdars are as justly liable to contribute to the road fund as Circar ryots, because they benefit by improved roads in exactly the same proportion; they might therefore be made to pay at the rate of 2 per cent. on the nominal assessment of their enams, as the ryots in general will do on the amount of their annual settlement. But before issuing final instructions, the Government desire that Mr. Pelly should be consulted, and the Board will call for his opinion on the advisability of establishing a road fund on the principles enunciated above.

- * 1. Moonasib Cummy.
- 2. Fussel Cummy.
- 3. Teervah Cummy.

- † 4. Kundashar.
- 5. Cuttoogoottah.
- 6. Dusevantum.

- ‡ 7. Cowle.
- 8. Paymauly Cowle.
- 9. Paymauly.
- 10. Falanustem.

37. In para. 14 of his Report, Mr. Pelly mentions some kinds of remission which will disappear under the new rates,* others which will probably be got rid of by arrangement,† and others again which it will be necessary to retain.‡ With a view to simplicity of settlement, and to the diminution of interference by Government servants, it is extremely desirable to get rid of all remissions, and fix the demand, simply with reference to the land held, and the water taken. To that end, not only should Nos. 1, 2, 3, cease as they naturally will, but 9 and 10 also should be abolished. Another large item of remission not mentioned by Mr. Pelly, viz. Cabooliat Bunzer, or remission for land in the Puttah left waste, should also be abolished. In Bellary this is a very large item indeed, and should be abolished. All land taken

land to a very great extent is held by ryots, but neither cultivated nor paid for. Mr. Hall in South Arcot, and no reason appears why it should not be enforced in Bellary also. This, and all remissions, are a fruitful source of corrupt gain to the Revenue officers, and consequently their abolition is always opposed; but for this very reason, and to free the ryot from such demands, it should be insisted on. And it is to be hoped that the discontinuance of the interference necessary in granting these manifold remissions, will allow of a reduction in the number of the now numerous ill-paid and needy subordinate Revenue officers.

Fort Saint George, Revenue Consultation of 2d June 1857.

38. In para. 30 of their Proceedings, the Board touch on the question of Tuccavy; and while condemning it in general, describe Bellary as an exceptional case, and regret its discontinuance there. The Government cannot agree with the Board in this sentiment. The evils inherent in the system of Tuccavy advances, which are briefly enumerated in para. 2 of the order of Government of September 4th 1855,* directing its discontinuance,

* No. 1012.

are not less present in the case stated by the Board, than in that of such advances generally; and it seems very undesirable to keep up the system any where, and more particularly perhaps in Bellary, where the Revenue servants, from being mostly of one particular tribe, are believed to have more influence than in most other Districts.

39. Before closing these remarks, there is one consideration to which the Government desire briefly to refer. It has been noticed above that the rates of assessment in Bellary are very far from being high in comparison with other Districts of this Presidency. If then the District is languishing, as the Collector and the Board maintain, the cause must be sought elsewhere than in the assessment, and there are two particulars in which Bellary has been worse off than most other Districts. These are in the absence of roads, and in the Moturpha taxes. Of roads, the District has hitherto had scarcely any; and the amount of Moturpha paid by it is Rupees 2,38,638 out of a total of Rupees 11,15,543 for the whole Presidency according to the settlement of Fusly 1264. Thus the amount levied in Bellary is considerably more than one-fifth of that paid by the whole 20 Districts. But both these causes of depressive circumstances are about to be, or are in course of being removed. Within the last two or three years very much has been done to create a system of roads in Bellary, and extensive works of the same kind are still in progress, or are contemplated; and the Honorable Court have consented to the abolition of the Moturpha, which is now only a question of time. Under these circumstances, there can be no doubt that the condition of the District will improve even without material reduction of assessment; but still the reductions proposed above will probably have a good effect, and afford the relief so urgently needed by the highly assessed wet and dry lands.

40. The Government are of opinion that Mr. Pelly will need some extra assistance while engaged in making the reduction now authorized, and they will be prepared to apply to the Government of India on the subject, on receiving from the Board of Revenue a statement of the extent of aid they would recommend. An additional Sub-Collector with establishment, as sanctioned for North Arcot, it appears to Government will be indispensable, but they desire to have the view of the Board as to the necessity for any further addition, and will be glad to receive their opinion at an early date.

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

6/53
Memorandum

In this paper the Board of Revenue lay before Government three letters from the Collector of Bellary reporting on the Land Assessment of the District, and proposing the measures which he thinks necessary to put it on a sound footing. The first of these letters, dated March 5th 1855 treats principally of the Goolium Talook, which has already been brought to the notice of Government as especially needing reduction of assessment. The lands of Goolium are almost exclusively dry or un-irrigated; and as Mr. Polley proposes that the same measures recommended for the dry lands of that Talook should be adopted for

for those of the other Taluques also,
the Board regard this letter as a
Report on the dry lands of the
District. In his letter of the 24th
August 1855 Mr Pelly treats chiefly
of the wet or irrigated lands, of
the measures which he considers
necessary with respect to them.
The letter of July 12th does not
bear directly on the subject, being
merely a reply to some calls
for explanation on the part of
the Board, respecting some
statements of the prices of grain,
previously submitted by him.

2 The Board commence
their review with a sketch of
the correspondence which has
passed during recent years, com-
mencing with 1846, res-
pecting the necessity of reducing
the assessment in the Bellary
District. It is unnecessary to
recapitulate that narrative,
which

7.
7/31.
which is briefly and concisely
given by the Board. It will
be found in paras 5 to 10 of
their Proceedings. The Board
then give a brief statement
(Paras 11 to 16) of Mr Pelly's
proposed measures as respects
both wet and dry lands, as
well as of his expectation of
the results in the form of
extended occupation of land.
Next they give a short review
(Paras 17 to 21) of the manner
in which the survey and assess-
ment of Bellary were formed
by Colonel Munro, and of the
subsequent modifications of
his rates; and they then proceed
to discuss Mr Pelly's present
propositions, and detail those
which they would advocate
in preference. It is not ne-
cessary to enter here into
the Board's discussion of the
principles of the assessment
and ...

and the State of the District, the
chief object of that discussion
seems to be to show that what
the District requires is not
a uniform reduction of all
the rates, but only a lowering
of the higher rates. This opinion
seems certainly the correct one.
But Mr. Elly does not dis-
pute it; on the contrary his
own recommendations are based
on the same principle. There
is also a minute by the Acting
3^d Member, Mr. J. N. Mallby,
designed to show the necessity
of a relief in Bellary; but
it does not appear to me to
need special notice, as the
general proposition advocated
is not contested. I may observe
however that the various
statements made in some of
the quotations contained in
that minute appear to me
to

Collector's letter
March 5. 1855.

8/16/55
to be somewhat exaggerated.
I will now proceed to state
in brief the measures proposed
both by the Collector and by
the Board. I will take the
dry and wet lands separately,
beginning with the former.
As respects the dry
lands, the Collector reports in
detail, as already noticed,
on the Poolim Talook only;
that Talook having been
before brought repeatedly to
the notice of the Board and
Government as eminently
needing relief. He states however
that if his recommendations
are approved as respects
this Talook he proposes to
extend them to the other Talooks.
Mr. Elly does not enter
much into the general ques-
tion of the necessity of a
reduction, regarding that
as

as already concluded in previous correspondence; he merely notes that of late years the River has declined, and states his belief that unless relief is given on the more highly affected lands, they will be abandoned under the freedom now established of giving up lands at will.

I suspect from what I have seen that there is a falling in the land as he expects. I have seen some of the land in the hills and some of the land in the river.

The Goolian Talook consists chiefly of black land of the best quality, and it is admitted to be one of the most fertile Talooks in Billary. Of this fine description of land it contains 189,115 Acres, of which not less than 127,533 are two thirds of the whole is affected at below 2 Rupees an acre. The whole extent affected at above 3 Rupees an acre is only 3,300 acres, or less than 4 per cent. Mr. Pelly's plan is to reduce all lands above 1 1/2 Rupee to that rate, except some

Collector's letter July 31st 1879 para 1.

Kasab's letter from July 1879 in reply to the letter of 8th March 1879.

Letter of 10th April 1879

some lands in the beds of small tanks which he proposes to rate at 2 Rupees, and a small extent of very superior land elsewhere, which he would rate at Rupees 1.12. But both these would be quite exceptional; as a general rule the highest rate for dry land would be 1 1/2 Rs an acre. Further, land now assessed at from 1 Rupee to 1 1/2 is to be reduced some to 1 1/4 and some to 1 Rupee. The existing rates below 1 Rupee not to be reduced generally, but to be brought to even some descending by gradations of 4 annas, by reductions in some cases and increase in others.

Mr. Pelly proposed to reduce equally on cultivation and on waste.

He

He proposes to substitute Rupees and Annas in the new rates for Pagodas and fanams.

He proposes to rewrite the survey accounts, substituting the new Classification and rates for the old.

He proposes that the Classification and the nominal assessments of Onam land shall be modified in the same manner as those of Oran land.

5. Mr. Pelly's plan for the wet land is contained in his letter of the 24. August 1855. In this case also he offers very little in the way of fact or ^{to show the necessity of reduction.} argument. He proposes a large reduction on the high rates, but he gives no statement of the extent of cultivation and acres respectively at the high, moderate, and low rates. The simple fact indeed that

that the assessment ranged as high as 59 Rupees an acre after deducting the customary ^{10/100} remissions, is fully sufficient to establish the necessity of some modification; but more detailed information would have been of use in determining exactly the method and the degree of that reduction.

6. The Nungah lands of Bellary are classed in the accounts under not fewer than 26 different heads, which are detailed in a statement in ^{Para 5 of the} ~~Para 5 of the~~ Collectors letter. The number of rates is 881 ranging from ^{Rs. 12} 78. 12 to Ann. 2. 4 per acre. The total Aycunt is 2,418,329 acres, of which in Feb'y 1862 a favorable year, 1,46,681 acres was cultivated being about 60 per cent of the whole. But Mr. Pelly states that out of the whole nominal Nungah Aycunt, no less than 65,000 acres ought to be transferred to Nungah, being unprovided with the means of irrigation. This reduces the real Nungah Aycunt to 1,35,000 acres, and thus the cultivation of 81,249 amounted to 60 per cent or four-fifths. The

* 13th Progg. Porree 14.

Para 13.

the mean assessment of the ~~as~~ ^{as} cultivated land was Rs. 6-8, including second crop, and this cannot be regarded as a high rate. Mr. Pelly thinks that much of the waste is in consequence of the want of means of irrigation; a much larger extent of land having been included in the system of tanks than they could really irrigate. Mr. Pelly proposes to reduce the 26 classes to three, viz. according as watered by Tank, channel, or well; all to be rated as single crops and the lands watered by tanks or channel to be subject to an additional demand equal to half that of the first crop, when cultivated with a second. Well land to be exempt from this demand.

As respects the assessment, Mr. Pelly proposes to

Collector's letter
Para 12.

to reduce all land rated at above 12 Rupees an acre for a single crop to that rate; all assessed at from 6 to 12 Rupees to be reduced 25 per cent, though he does not suppose Para 12 that so large a reduction will be necessary on all lands. On lands assessed at below 6 Rupees, he would make no general reduction, but would reduce the number of rates as in dry land, sometimes by lowering, and sometimes by increasing the existing rate. In place of all the present rates, he would substitute twenty four rates ranging from 12 Rupees an acre to 8 annas, and descending by gradations of half a Rupee. These reductions

Mr.

Further proposed
in letter from

Mr. Pelly estimates (Para 18) would reduce the average per acre for a single crop to Rs. 4-5, being Rs. 5-12 a survey which is very low. The land classed as Kharab but not now possessing the means of irrigation, Mr. Pelly proposes to transfer to Poryab, and to give the rates of assessment accordingly. The total extent of land of this kind is estimated (Para 18) at not less than 65,000 acres, bearing an assessment of Rs. 2,52,460.

Mr. Pelly proposes also to abolish an impost called *Khing Jasty*, which is an additional tax levied on certain wet and Coconut Gardens over and above the usual assessment.

In wet as in dry it is proposed to treat the Enam lands in the same manner as it is also to permit the

Board's Prop. 18.

8. The immediate loss of Revenue anticipated by Mr. Pelly as the effect of these measures is stated as follows.

On dry land... 1,79,150

On wet land... 1,23,545

Total 3,02,695.

The calculation is based on the Revenue of July 1847, which is stated to have been a good but not an exceptional year. The figures above given show the computed loss on the cultivated land only, as the reduction on the waste and on the Enam is only nominal. With respect to the recovery of this loss by extended cultivation, Mr. Pelly is of opinion that in the dry lands the sacrifice will be regained, in the wet he thinks that a part will be so recovered in the course of

Para 29

of some years, but that there
will be a permanent loss to
some extent, as would be more fully
noted below. The advocates the
reduction with the view of
preventing loss by the abandon-
ment of the highly assessed
lands.

9 The Board considered
Mr. Pelly's proposals in Paras
33 to 44 of their Proceedings,
taking the dry land first.

They discuss the condi-
tion of the Goolian Salook,
and show how its land Re-
venue gradually from Rs 1079 68
in the early years of British
Rule to Rs 48,000 which is the
mean yearly amount of the
portion year ending with
July 1259 Rs 49,500 and going
into more detail they show
in July 1259 it was Rs 2,03,000, the
highest point it ever reached,
and that it declined gradually
till

Rs 1079 68

Para 34

Para 35

till July 1259 when it stood
at Rs 219 after which it rose
till the time of the famine,
and that though during the
famine year it was only Rs
50,389, it rose to Rs 1,31,094 in the
very next year. The Board
notes this fact as showing
improvement in the resources
of the Salook, especially as
the cultivation in that year
(July 1264) was free, and not
forced, and certainly the
Whole Revenue history ^{of the Salook,} as seen
in these figures by no means
indicates impoverishment. But
the Board go on to give a
small statement to show
that the cultivation of the
high land has declined in a
series of years, and thence
argue that reduction on those
is necessary. They do not
however propose so large a
reduction

reduction as Mr. Pelly, but af-
ter examining some of his
arguments, they propose a
plan in lieu, which is as
follows.

Paras 36 to 39

All dry land now assessed above $\text{Rs. } 2\frac{1}{2}$ to be reduced to $\text{Rs. } 2$
do - - - - - between $2\frac{1}{2}$ & 2 - - - - - $1\frac{1}{2}$
do - - - - - do $2\frac{1}{2}$ & $3\frac{1}{2}$ - - - - - $1\frac{1}{2}$
do - - - - - do $3\frac{1}{2}$ & $4\frac{1}{2}$ - - - - - $1\frac{1}{2}$
do - - - - - do $4\frac{1}{2}$ & 5 - - - - - 1

Rates at 14 Rupees and under
not to be altered. The Board
calculate that under this plan
the loss of Revenue on the cul-
tivation of the Goolium Talook
in July 1247 would be $\text{Rs. } 18,233$ instead of $24,371$ as under
Mr. Pelly's scheme, being a
difference of 6039 Rs. They express
the opinion that the reductions
thus proposed would leave
the Ryot fully three fourths
of his produce, even in the
case of the most ordinary
crops and the most slovenly
style

style of cultivation; but it
does not appear what ma-
terials they had for such a
calculation.

10. In para 43 the Board
propose to extend these reduc-
tions if approved by G. S.
for Goolium, to eight other
Talooks; but to reserve the
remaining six for further enquiry.
They estimate Para 46 that
the general effect of their pro-
posals would be to give up
actual Revenue to the extent
of a lakh of Rupees, in place
of $1,79,000$ expected from the
collectors' plan, this however
must be only a very general
estimate for the Board scheme
for above a third of the District
was still undetermined.

11. As respects the wet
land, the Board appear (Para
and 48) to concur in the whole

of Mr. Pelly's propositions.

12 It remains to consider the several plans thus placed before Gov^t and first as respects the dry lands. The assessment on dry land even now is very low, on the average lower than in any other District. And yet the land is not by any means poor; on the contrary the District contains a very large extent of the most productive dry land in the whole country. Nor does it appear that even the high rates are at all exorbitant in comparison with other Districts. Goolian is represented as the most heavily assessed Talook; and yet the highest rate there is only Rs. 5-6 an acre, and out of 2,26,934 acres the whole of the Talook, only 3,533 acres are rated at above

the same

* Note only 22 acres at rate of about 16 annas to be permanently cultivated.

Board Prop
p. 35

Statement in P. 34
of 13th Prop.

above 3 Rs. an acre. On looking indeed at the past Revenue history of this Talook, it is difficult to discern any signs of impoverishment or over-assessment. The Revenue went on steadily advancing for a long series of years, and though afterwards it declined somewhat, from Fushy 1251 to 1259 it again began steadily to rise after the latter year, till checked by the famine of 1263, and even in the very year after that destructive visitation it was not greatly below what it had been in the year preceding it.

13. The Board acknowledges these signs of prosperity (Para 34), and uses them as an argument against the necessity of a general reduction. Much is said throughout the

the Board's Proceedings of the
absence of agricultural capital,
but it does not appear in what
particulars Bellary is inferior
to other Districts in this respect,
and in the Para just quoted,
the Board expressly infer much
increase of capital in the
Goolium Talook, from the
elastic rise of the Revenue
after the famine. Another
idea which runs through the
paper is that the District
has not yet recovered from
the injurious effects of the
famine which terminated in
1820, or 36 years ago, but this
opinion is unsupported by
anything found in the
papers, and seems opposed
to that progressive increase
of Revenue which the Board
notice in Goolium. Another
point used by the Board

the State of the
country appears to have
its revenue from late
to famine is very much
killed 78

16/531
is that many of the old cultivating
families have had their capita-
lities lessened by the death of
their head by Cholera. This
is a mere general allegation
drawn apparently from Mr.
Mellors' vague and unauthori-
tary Reports, and no proof is
offered of the fact, it does not
appear to me however that it
can be dealt with as a serious
argument in the question. Again
the fall of prices is urged, but
this ground of complaint has
now disappeared, and apparently
for a permanency, prices seem
now to be established at a
higher pitch than has been
known for many years past,
and do not seem likely to
fall nearly to the low point
which they had reached.
On the whole, as regards
the Goolium Talook at least,
(and this Talook it must be remem-
bered is put forward as specially
needing

needing relief, as is
 the only ground which seems
 to be established for reducing
 the assessment is that to a
 certain extent the more highly
 irrigated lands have gone out
 of cultivation. This alone must
 not be taken to prove the as-
 sessment absolutely high, it
 only indicates that the good
 lands are not so highly rated
 as to be preferable to the middling
 and low lands. The facts offered
 in proof of this circumstance
 are meagre, but it does not
 certainly appear that a con-
 siderable part of the most
 highly rated lands is waste.
 This may fairly be admitted
 as ground for reduction to a
 certain extent, but I think
 that considering how low the
 assessment already is in com-
 parison with other Districts,
 sufficient reason is not shown

with
 a
 foot
 the
 paper
 have
 before
 the
 with

Note. A small state-
 ment has been prepared
 showing the extent of land
 in a graduated scale
 of rates.

for the large reductions pro-
 posed by the Collector, and
 hardly for those suggested
 by the Board.

15. In view of both these
 plans I would beg to suggest
 the following).

Rates at and above 4 Rs.

to be reduced to	3
at 3 Rs. and under 4 to	2.12.
at 3 and under 3 Rs. to	2.8.
at 2 Rs. and under 3 to	2.4.
at 2 Rs. and under 2 Rs. to	2.

The above rates not abso-
 lutely to bind the Collector
 but some discretion to be
 allowed him in applying
 them. Rates from 2 Rs. Rupee
 downwards to 1 Rupee to be
 reduced at the Collector's
 discretion but the average
 reduction not to exceed 12 1/2
 per Cent, which in applica-
 tion would probably be about
 20 per Cent or more in the
 higher

higher of the rates, and about
5 or 6 per cent in the lower.

The rates between 1 and 2
rupies should descend ^{by}
by gradations of two
annas only, so as to avoid
great differences between
the proportions of reduction
at the several rates. Below
one rupee, I think Mr. Polli's
plan should be adopted with
some little modification, ^{to}
to omit ^{the} ^{first} ^{step}, and so bring
the rate to annas, usually
by deduction, but in some
cases if thought proper by
the collector, slightly rais-
ing the rate. The lowest
rate to be 3 annas.

The collector expresses
a decided opinion that a
higher rate than 1½ Rupees
except in a very few cases,
would

This is a
fact

18/931
would fail to keep the land
in cultivation. This opinion
seems to be contradicted by
the fact that even at the
much higher rates now ex-
isting, a considerable portion
of the land ^{was} under cultiva-
tion, even in Tushy 1264, ^{when}
when full liberty of surrendering
land was given to the Ryot,
and to be contradicted also
by the experience of other
Districts where the soil
is certainly inferior to the
black lands of Bellary.
I do not think therefore
that

that the higher of the rates
proposed above are at all
exorbitant, but as already
said, a strict application of
^{is not intended}
them should not be enforced.

16a The collector proposes
that if his plan is approved
for the Goolium Talook
he should be authorized
to apply it to the other
Talooks of the District, but
the Board propose to apply
their plan only to eight
Talooks, as named in the
margin, to allow a larger
measure of reduction in one
Talook, that of Raydroog,
and to postpone consideration
of the other seven Talooks for
further information. It appears

Amshapothiem
Gooly
Addong
Bellung
Korponkully
Korponkully
Korponkully
Korponkully

19
to me however that as the whole
District was assessed on the same prin-
ciple, the measures of reduction suitable
in one Talook may safely be applied
in all; and particularly, as Goolium
is expressly stated to be the most highly
assessed Talook, as respects dry land,
that reductions thought sufficient for
that Talook would be sufficient also
for all the others. I would suggest
therefore that Mr. Pelly should be
empowered to extend to all the dry
lands of the District the reductions
which Government may now resolve
to grant in Goolium Talook.

17 The propositions for the
wet lands are next to be considered.
It cannot be denied that the rates
on the best lands are too high. The
idea of charging Rs 78-12 or even the
present reduced rate of Rs 59-1 for an
acre of unirrigated land seems monstrous,
and yet it must be remembered
that

that these rates were fixed by the
Rajahs themselves, to whom it was
left to apportion on the lands the total
amount determined for the village.
But even including these excessive
rates the mean rate of the District
is not very heavy; according to the
Statement in Para 26 of the Board's
General Revenue Report for Fy 1263,
the mean rate per acre as now levied
(deducting the usual remission) is
only Rs. 7.6 7 an acre including double
crop, and it appears from the Statement
given in Para 18 of the Collector's Report
that the mean rate per acre on the
cultivation of Fy 1264 was no more
than 5 Rupees, which is decidedly low.
And enormous as the highest rate
appears, it must not be forgotten
that the extent of land charged
with this rate is probably exceedingly
small. Unfortunately the Collector
has not supplied the means of
judging either of the necessity of

his proposed reductions or of their
effects, both of these would be ex-
plained by a statement showing
the extent, cultivation, and waste
at graduated rates, but such a
Statement is not sent up. He speaks
tentatively of such a statement having
been prepared for Fy 1247, and of
one for Fy 1262 as being under
preparation; but neither is sent
up, and in the absence of such
information, there is no means of
judging with accuracy of the Collector's
propositions. It should be borne
in mind however in considering
the reduction required for the Mungah
lands that (as above seen) four fifths
of the extent is under cultivation,
a larger proportion than is found
in most Districts where reductions
have been sought. This fact supports
the inference deducible from
other considerations that reduction
in Bellary is not urgently called
for except on the most highly fertile
lands.

18. Those propositions as
respects the reductions are as
follows: - to reduce all lands
now

1. now bearing a rate of 12 Rupees an acre
 2. of about 12 Rupees an acre
 for a single crop, to that rate; 2^d
 to reduce all rates ranging from
 6 to 12 Rupees an acre
 for one crop, by 25 per cent; and 3^d
 to reduce rates below 6 Rupees
 for one crop so as to bring them
 into conformity with the new scale
 which is to decrease by gradations
 of 8 annas. Of these measures the
 first appears certainly to be reasonable
 and proper if but the rates somewhat
 above 12 Rupees should be reduced
 below that sum; but the rates
 immediately above 12 Rupees
 should be reduced somewhat be-
 low that sum, otherwise they
 would get scarcely any relief.

The second proposition does not
 seem equally judicious. It may
 be proper enough to reduce the
 higher rates within the range
 specified by 25 per cent; but this
 seems a larger proportion than
 it can be necessary to give on the
 whole. The third proposition
 also seems reasonable in gene-
 -ral, though I think it should
 be modified by adding that

if necessary - which
 may not be necessary

should be transferred to Pongah.

19. Instead of the scale
 of reduction proposed by the
 Collector for Nanyik lands I would
 beg to suggest the following scheme.

Rates above 16 Rs. to be reduced to 12
 from 15 to 16 to 11 1/2

Do 14 to 15 to 11

Do 13 to 14 to 10 1/2

Do 12 to 13 to 10.

Rates from 6 Rs. and under 12
 to be reduced in proportion
 to be determined by the Collector,
 but on the whole the rate of
 reduction not to exceed 12 1/2 per
 cent. In this case as in Pongah
 the actual effect to this would
 probably be a reduction of 20
 per cent or more on the
 rates immediately below 12 Rs.
 and of 6 or 8 per cent on those
 immediately above 6 Rupees. Rates
 below 6 Rupees not to be
 reduced generally, but only
 sufficiently to bring them
 into accordance with the
 new scale of rates. I think
 that in order to avoid
 inequalities of reduction
 the

1 the new scale of rates should
2 descend by $\frac{1}{4}$ Rs from 12 Rs
3 to 4 Rupees, and by steps of
4 2 Annas below 4 Rupees.

5 I think there should be
6 no munjabs rate below
7 1 Rupee; but that land
8 rated lower now should
9 either be raised to
10 that rate or be
11 transferred to Poonjabs.
12 Some discre-
13 tion to be allow-
14 ed to the Collector
15 in applying
16 these rates, as
17 recommended above
18 in the case of
19 Poonjab.

Antony
has
to

Copy sent
Pona 22

This is the
main
to

Letter Aug 24/55

20

Without a classified
Statement of Cultivation and
waste such as is referred to above,
to shew the extent at the various
rates, it is impossible to say exactly
what would be the financial
effect of the foregoing propositions
as applied to the rates in Bellary.
The Collector stated that such a
Statement was in preparation
but it has not been submitted to the
Board. In the absence of such a
Statement the Government have to
form their judgment not on facts
placed before them by the Collector,
but on his opinions, in ignorance
of the materials on which those
opinions are founded.

21

McClellan does not hold
out

out the expectation that all the
revenue which he proposed to
sacrifice on Wet lands will
be recovered. On the contrary he
expects that there would be a per-
manent loss of revenue, and he
states that his recommended reduc-
tions are intended to prevent the
loss which would otherwise take
place from the abandonment
of the highly assessed lands under a
system of freedom as to giving up
land. Enclosure No 6. in his letter
of 24th August 1855 exhibits the net
loss of Kanyah revenue in the
fifth year after the reductions
shall have been made up 90,000 Rs.,
comparing that year's expected
settlement with the mean annual

Such as
Santhana
etc.

23
revenue of the Ten years last
passed. But he has not taken into
account the cultivation which may
be expected in the 65,000 acres of
Wet land unprovided with irrigation,
which it is now proposed to transfer
to the head of dry. If moderate
rates of assessment are laid on this
land, it cannot be doubted that a
large part of it will be brought
under cultivation. Much of it is
no doubt of superior quality, as
Kanyah, partaking in some degree
of the moisture derived from the
tank or Channel which is not able
to water it fully.

22

The impost called Revay-
jasty is an extra tax levied on certain
old Betel and Coconut Gardens.
J.

It is not levied on such Gardens
planted since the survey. It is an
objectionable tax, being directly levied
on an improvement made at the
Ryots' expense. The total amount is
stated by the Collector at Rs 11,500;
and he has recommended that it should be given up at once.

23 Mr. Pelly proposes that
all wet lands should be classed as
one crop, and that the assessment
of a second being half that of the
first, should be levied when a
second crop is cultivated. It
seems needless to depart in
this particular from the
custom of the District, under
which lands usually bearing
two crops are classed as two
crop lands. This is the plan retained

24 before
also in the North Arcot period assessments.
The assessment of the first crop is to be deter-
mined under the rules laid down for Muz-
-jah land generally, and to this ^{50 per cent} half is
to be added to make the two crop assessment.
This course ^{now} I think might be followed in
Bellary also; it has the advantage of more
accurately representing the real facts, because
the normal state of the land classed as two
crop is to bear two crops, and the omission to
do so is the exception. One crop land, when
cultivated with a second crop, to be charged
for it at half the rate of the first.

Proceedings Para 13.

24 Mr. Pelly proposes that well land
should be exempt from any demand for the
second crop, even when one may be raised,
and the Board concur in this recommenda-
tion. The reason given is that the cultivators
of well lands have the labour and expense
of raising water; but this additional charge
is met by a reduction in the rate of assessment
for the first crop, and ^{might} be also in that for the
second; and no reason appears therefore for
giving the further advantage of exempting the
second crop on such lands from the demand
proper to a second crop. Mr. Pelly expressly says
that

that the wells in Bellary are the property
of Government, and many well lands are
very valuable, notwithstanding the extra
cost of cultivation, by reason of the certain
supply of water, and yield two crops year
after year without fail.

25. The Collector's plan of consolidating
all the various descriptions of irrigated land
now ranged under twenty heads, into
three only, viz, accordingly as watered by
Tank, Channel, or well is highly proper,
and should certainly be adopted.

26. In Para 31 & 32 of his letter
Mr Pelly adverts to the Enam of his District,
and proposes to deal with the assessment on
them in the same manner as with that on
Government land. He points out that this as-
sessment is merely nominal; and then
adds that in some cases the so called Enam
are charged with an excessive quit rent, which
it is often necessary to remit at the settlement.
He proposes that the assessment should be
reduced in exactly the same method as in
the Circar land; and that when this reduced
assessment is left to the body, the latter shall

Three Enam Para 30.

Mr Pelly's letter 27.

be reduced to the same amount. He sug-
gests also whether a further reduction of
the body should not be made, ^{in order} to give the
Enam value; but here he alludes apparently
to service Enams only. The Board object
to Mr Pelly's propositions on this subject,
and they argue that to reduce the assessments
of the Enam, would be to bring them into more
powerful rivalry with the Circar lands,
and might also lead to the idea that more
land ought to be given to make the assessments
of the Enam equal to what it was before.

These arguments of the Board
do not seem to me to have much value.
As to the former, it is distinctly said by the
Collector and is well known as a general
fact, that the Enamdoms are not by any means
guided by the Survey assessment, but are
generally obliged to let their land at much
lower rates. And as to the latter, the lowering
of the rate does not alter the productive
power of the land; the Enamdar will still
be free to make his own bargain with the
cultivator, & it should be clearly understood
that if the farmer will not agree to fair
terms, the Enamdar should be at liberty to
oust

1. ask him and give the land to another
2. tenant. As to the jody on Enam, whenever
its amount exceeds the new rate of appor-
3. tement on a whole Enam, the Enamdar should
4. be at liberty to take the land at the new rate,
5. the Enam tenure ceasing & the land being trans-
6. ferred to Circar. Remission of jody should
7. not be allowed; but Enamdars should be
8. required either to pay the jody in full, or to
9. surrender the Enam tenure, retaining the
10. land on puttah if he shall think proper.

11. In the case of Enams for services recognized
12. by Government, viz for Police & Revenue
13. purposes, the jody should be reduced when
14. necessary or permitted entirely so as to give
15. the office holder a sustainable remuneration.
16. Such cases should be reported on separately
17. and general orders obtained from Government
18. for the treatment of the several classes of
19. service mainams.

20. 28. It is proposed also that the Survey
21. Accounts should be rewritten. This is
22. very desirable in order to get rid of the
23. confusion produced by the various modi-
24. fications in the original rates, and to
25. substitute the modern currency of Rupees
26. Annas

27. 29. Annas & Pice for Pagodas & Fanams, and
30. the new & simple classifications & rating for
31. the old. This rewriting of the Survey ac-
32. counts it may be added could not be
33. fully performed unless the Enams were
34. included in the new arrangements. The
35. Board (Para 51) approved this plan of re-
36. writing the land registers; but they pro-
37. pose to include in them, the original rates
38. both in Pagodas & fanams & in Rupees
39. Annas & Pice, & also all the subsequent
40. charges. ^{the first time wholly} seems quite needless. For the sake
41. of future identification it may be proper to
42. exhibit the original rates, but it seems useless
43. to encumber the register with the intermediate
44. modifications which will have been wholly
45. superseded. Some expense will be necessary for
46. writing the accounts a new, and an estimate
47. should be submitted by the Collector for
48. sanction; the aid of an additional Sub Col-
49. lector, is also asked for, and for this sanction
50. must be applied for to the Government of Madras.
51. 29. As in other Districts where extensive
52. reductions of assignment have been granted, a
53. road fund should be formed in Bellary.
54. The most convenient form as it seems to me

appears, & that

is that adopted in South Arcot, viz that of a percentage on the whole demand against each Ryot; the rate should of course be the same, viz 2 per cent; Enamoldars are justly liable to contribute to the cost of the Ryots, because they benefit by improved

2 roads in exactly the same proportion, they shall therefore be made to pay at the rate of 2 per cent on the total of their demands, as the Ryots in general will do on the same amount

On Para 14 of this Report Mr. Pelly mentions some kinds of remissions which will disappear under the new rates, others which will probably be got rid of by arrangement and others again which it will be necessary to retain. With a view to simplicity of settlement & to the diminution of inter-

1. Alphonsoil Cummur
2. Fupel Cummur
3. Thernal Cummur
4. Kundashan
5. Cuttogoattah
6. Disbrantum
7. Corale
8. Paymauly Corale
9. Paymauly
10. Salammphum

ference by Government servants, it is extremely desirable to get rid of all remissions, and fix the demand simply with reference to the land held & the water station. To that end not only should Nos 1, 2, 3, cease as they will naturally, but 4 & 10 also should be abolished. Another large item of remission not mentioned by Mr. Pelly, viz Subooliat Punstar or remission for land in the Pullah left waste, should also be abolished. In Bellary this is a very large item indeed, as land to a very great extent is held by Ryots, but neither cultivated nor paid for. In the adjoining District of Dornwar, though the rates of assessment are not lower than in Bellary

See Board's Proceedings Page 38.

21

This remission and all others are unknown; the land taken is paid without question.

All

The same custom has been introduced by Mr. Hall in South Arcot. no reason appears why it should not be enforced in Bellary also. This & all remissions are a fruitful source of corrupt gain to the Revenue officers, & for that reason their abolition is always opposed; but for this very reason & to free the Ryot from such demands, it should be insisted on.

not using
Rly. should
ed & the
all for his
on the
ability estab-
road for
may be
as above

In Para 30 of their Proceedings the Board touch on the question of Tuccary; and while condemning it in general describe Bellary as an exceptional case, and request its discontinuance. I cannot think that Government will agree with the Board in this sentiment. The evils inherent in the system of Tuccary advances, which are briefly enumerated in Para 2 of the order of Government of September 14th 1866 directing its discontinuance are not less present in the case stated by the Board than in that of such advances generally; and it seems very undesirable to keep up the system anywhere & more particularly perhaps in Bellary, where the Revenue servants from being mostly of one particular tribe are believed to have more influence than

the Board
reference
in granting
and all
with the
the Ryots
it part
who are

2/10/12

than in most other Districts.

32. Before closing these remarks there is one consideration to which I must briefly refer. It has been noticed above that the rates of assessment in Bellary are very far from being high in comparison with other Districts of this Presidency; and that when compared with the rates in Dornwar, where no remissions are allowed, the rates are low. If then the District is languishing as the Collector and the Board maintain, the cause must be sought I think elsewhere than in the assessment, and there are two particulars in which Bellary has been worse off than most other Districts;

According to the settlement of July 1854. Thus the amount levied in Bellary is considerably more than one fifth of that paid by the whole 20 Districts.

These are
I allude to the absence of roads and to the Moturfah taxes. Of roads the District has hitherto had scarcely any, and the amount of Moturfah paid by it is Rupees 2,38,538 out of a total of Rupees 11,15,543 for the whole Presidency. But both these causes of depressive circumstances are about to be, or are in course of being removed. Within the last two or three years very much has been done to create a system of roads in Bellary, and extensive works of the same kind are still in progress or are contemplated; and the Honorable Court have consented to the abolition of the Moturfah which is now only a question of time. Under these circumstances there can be no doubt I think that the condition of the District would improve even without material reduction of assessment, but still the reductions proposed above will probably have a good effect, and as respects the highly assessed land both

both wet and dry, and relief was
certainly wanted and important. All
33. I regret the length of
time that these papers have been
in my hands; but I have never found
time to go fully into them. It is
desirable that the Collector should be
furnished with the orders of Govern-
ment as soon as possible, that he
may be able to complete the work
himself, as according to his plan, &
to the suggestions made above in this paper,
much will depend on local knowledge,
which no other officer possesses in the
same degree. The same circumstances
of the local enquiries contemplated
makes it so much the more necessary
that special aid should be given to
the Collector. I would beg to propose
therefore that an additional Sub
Collector should be nominated as
soon as the sanction of the Govern-
ment of India can be obtained,
or even in anticipation of that sanc-
tion, and that the Collector should

29
be called in for an Estimate of the
charge necessary for the Establishment
of the additional Sub Collector and
for the other changes of the revision,
especially that of re-writing the Land
Registers, and be empowered to
entertain the Establishment and
incure such other charges as may be
necessary in anticipation of sanction.
I may add that Mr Dykes who is
expected out by the first Steamer next
month is a very efficient officer, and
would do very well for the additional
Sub Collector.

34. In para 35 of his report
of the 21st August 1855 the Collector
submits that pending the investigations
which must precede the full execu-
tion of his measures, he may be
empowered to grant temporary relief
in the form of a percentage reduction.
This was allowed in North Arcot,
and also on the Poonjah lands in
Salem, and I think it will be
proper

the
proper in Bellary also. It is not
desirable however to give larger tem-
porary relief than will eventually
be made permanent, and the full
amount of such temporary relief
proposed by Mr. Pelly will therefore
not be proper. And as it has been
seen above that the most urgent
occasion for relief exists in the case
of the most highly assessed lands,
I would beg to suggest the following
plan. Muzab lands assessed at
above 12 Rupees for a single crop to
be reduced to that rate; a second crop
being charged 6 Rs. The second crop
assessments on Muzab land at all
rates to be also fixed at one half
of that of the 1st crop. In Doonjah
all rates above 3 Rs. to be reduced to
that sum.

LAH

Jan 24/57

30/51 30
I fully approve of the views expressed
in this memo: but I think - could
not allow of larger reductions - than
such as those proposed by the Bd. &
by the Collector without requiring
further information - which would
occupy much time.

Moreover I think - the views
expressed - that no very strong case
for ^{reduction} ~~for these~~ reduction can be made
out.

~~Submits~~ this district chief &
requires irrigation & some transport
to the Coast.

The Inspector is evidently
a heavy load -

At

I think both the Bd. & the
members of the Secretariat
mean to show clear

indications to the extent
known by the collector, next
to be given — Land and
that the present apportionment
of Balances to the three lands
and the land is inadequate
compared with the other districts.
Some of the further apportionment
however again can be seen
in the statement attached to P. 35. of the 1872
Proceedings shows that the
cultivation of the high valley
land in the vicinity of the land
clear down and this is in
all probability the case for
— It is however well
known that one good crop
in some cases in this district
is produced the yield of it
is probable this may have
some effect in keeping the
lands occasionally out of cult.
—

I think the reducing all rates
to 2. as the 1872 known is more
than is required and I prefer

V. Nations
Abundant to
the 1872 known

the modification proposed
by Mr. Proposition in P. 15.
of his Memo? I would now:
— even place the two 2. lands
into one and instead of the as
making a fraction of 2.12
I would include both in
the rate of 2. as the as
— moment of land now at
at 3 1/2 and under 4 which
it is proposed to reduce the
2.12. is only 126. acres being
apportioned of 44 2. and it
may be well added to the
862. acres in the next
grade —

I think the 1872 are up
in the known that there
should be no change in
lands apportioned at 1. there
and under — I do not think
see any possibility of ad-
— advantage in adding to Mr.
Pelley's plan of adjusting the
rates proposed as as

Mr. Wendell Phillips.
I would leave all below
the surface as they now are.
This would, I believe, save
a great deal of labour
without profit to ~~the~~ or real
benefit to the Mass. —

I do not see why there are
: functions, & would not
be applied to all the ~~the~~
: but — It is probable
that the ~~the~~ ~~the~~ ~~the~~ ~~the~~
: but may get again
more relief, but it
would be safe to see
what effect this ~~the~~
will have on the
: before making
any attempt of ~~the~~
for it —

I concur in the propriety
of making the highest rate
of back 12. Mr. P. is
I perhaps the modified

32/53
32
I am informed by Mr. Bow-
: fellow, ^{11.19.} is preferable to
take Mr. P.'s plan which
the the ~~the~~ with ~~the~~
: ~~the~~ ~~the~~ ~~the~~ ~~the~~
for ~~the~~ ~~the~~ ~~the~~ ~~the~~
: ~~the~~ ~~the~~ ~~the~~ ~~the~~
make no change — I do not
see that any is called for,
and the ~~the~~ ~~the~~ ~~the~~ ~~the~~
there ~~the~~ ~~the~~ ~~the~~ ~~the~~
with the ~~the~~ ~~the~~ ~~the~~ ~~the~~
amount ~~the~~ ~~the~~ ~~the~~ ~~the~~
no real benefit —

I suppose of the ~~the~~ ~~the~~ ~~the~~ ~~the~~
to transfer all lands
out of the reach of water
from for sources ~~the~~ ~~the~~ ~~the~~ ~~the~~
: ~~the~~ ~~the~~ ~~the~~ ~~the~~
mitable ~~the~~ ~~the~~ ~~the~~ ~~the~~
: ~~the~~ ~~the~~ ~~the~~ ~~the~~
to the ~~the~~ ~~the~~ ~~the~~ ~~the~~
no reason for ~~the~~ ~~the~~ ~~the~~ ~~the~~
land yields a second
crop by means of ~~the~~ ~~the~~ ~~the~~ ~~the~~
: ~~the~~ ~~the~~ ~~the~~ ~~the~~

to make in the account
 & not to send making the intended
 revision. The temporary
 relief to the high ^{or low} ^{on the} ^{of the} ¹⁸⁵⁷
 counts to the rule of day ¹⁸⁵⁷
 = found in the East ¹⁸⁵⁷
 of Mr. McDowell's ¹⁸⁵⁷
 The Little ¹⁸⁵⁷
 now he is ¹⁸⁵⁷
 would suggest that ¹⁸⁵⁷
 ideas to this effect ¹⁸⁵⁷
 = pitched to Mr. Kelly
 leaving the ¹⁸⁵⁷
 to his ¹⁸⁵⁷
 proceedings to follow -
 I quite agree that
 the ¹⁸⁵⁷
 should have ¹⁸⁵⁷
 a ¹⁸⁵⁷
 engaged in ¹⁸⁵⁷
 a ¹⁸⁵⁷

7/3/57 - W. H. H.

I am generally with the views contained
 in the memo.
 I do leave Mr. McDowell's scale of proposed ¹⁸⁵⁷
 intact because it is framed on a general principle
 & the one class may contain but a small ¹⁸⁵⁷
 gland in one & the people may be larger ¹⁸⁵⁷
 others when the scheme is extended to the whole
 district.
 I am entirely in the proposal to ¹⁸⁵⁷
 have ¹⁸⁵⁷
 As regards ¹⁸⁵⁷
 always to collect the full ¹⁸⁵⁷
 who are maintained for the home are a ¹⁸⁵⁷
 in ¹⁸⁵⁷
 that the ¹⁸⁵⁷
 in the ¹⁸⁵⁷
 Salween ¹⁸⁵⁷
 But ¹⁸⁵⁷
 I believe ¹⁸⁵⁷
 by their ¹⁸⁵⁷
 part of the ¹⁸⁵⁷
 received from ¹⁸⁵⁷
 the same ¹⁸⁵⁷
 = chance of ¹⁸⁵⁷
 Considerable ¹⁸⁵⁷
 the most ¹⁸⁵⁷
 which ¹⁸⁵⁷

Copy in a L to C
of 7th April 1858. N. 12

Reduction of
Bellarly Affixment

To be kept with
M. C. R. 531-
2 June 1857.

53

Thompson 7/5/57
R.D.

N. 531

Extract from the Minutes of Consultation
Under date the 2nd June 1857.

Read again extract from the
Proceedings of the Board of Revenue,
dated 15th November 1855, and recorded
in Consultation 28th March 1856
N. 1513.

H
L
W
J

Para 1. In this paper the
Board of Revenue lay before
Government three letters from
the Collector of Bellary report-
ing on the land assessment
of the District, and proposing
the measures which he thinks
necessary to put it on a sound
footing. The first
of these letters, dated March 5th
1855 treats principally of the
Goolium

Goolium Talook, which has
already been brought to the
notice of Government as
especially needing reduction
of assessment. The lands of
Goolium are almost exclu-
sively dry or unirrigated;
and as Mr Pelly proposed
that the same measures re-
commended for the dry
lands of that Talook should
be adopted for those of the
other Talooks also, the Board
regard this letter as a Report
on the dry lands of the Dis-
trict. In his letter of the 24th
August 1855, Mr Pelly treats
chiefly of the wet or irrigated
lands, and of the measures
which he considers necessary
with respect to them. The
letter of July 12th does not bear
directly on the subject, being
merely

N: 348.

20/53
merely a reply to some
calls for explanation
on the part of the Board,
respecting some state-
ments of the prices
of grain, previously
submitted by the
Collector.

2 In Extract Minutes
of Consultation dated
the 15th April 57 the Govt
passed orders on
these papers as far
as regards relief
to the more highly
affected lands in
the current July
and engaged at a
later period to re-
view the Collector's
reports in full. That
engagement

of engagement they now
propose to fulfil.
3. The Board
commence their
review with a
sketch of the corres-
pondence which
has passed during
recent years, be-
ginning with
1846, respecting
the necessity of re-
claiming the assep-
ment in the
Bellary District.
It is unnecessary
to recapitulate
the narrative, which
is briefly and con-
cisely given by
the Board in
paras

37
paras 10 of
their Proceedings.
The Board then
give a brief state-
ment (Paras 11 to 16)
of Mr. Dally's
proposed measures
as respects both
wet and dry
lands, as well as
of his expectation
of the results in
the form of extended
occupation of land.
Next they give a
short review (Para
17 & 21) of the man-
ner in which
the survey and
assepment of Bellary
were formed by
Colonel

Colonel Munro,
and of the subse-
quent modifica-
tion of his rates,
and they then
proceed to discuss
Mr. Kelly's present
propositions, and
detail those which
they would advocate
in preference.
It is not necessary
to enter here into
the Board's discus-
sion of the prin-
ciples of the asse-
ment and the state
of the District; the chief
object of that discussion
seems to be to show that
what the District requires
is not a uniform reduction of

all the rates, but only a
lowering of the higher rates.
This opinion appears to Govt.
to be undoubtedly the correct
one. But Mr. Kelly does not
dispute it, on the contrary,
his own recommendations
are based on the same
principles. There is also a
minute by the acting S-Member,
Mr. F. N. Maltby designed to
show the necessity of relief
in Bellary; this however does
not appear to need special
notice, as the general proposi-
tion advocated is not con-
tested.

4. The following is a brief sum-
mary of ^{the measures proposed} both by the Collector
and by the Board. The subject
of dry lands is taken separately
from that of wet, beginning
with the former.

As respects the dry lands, the collector reports in detail, as already noticed, on the Goolim Laloob only, that Laloob having been before brought repeatedly to the notice of the Board and Government, as eminently needing relief. He states however that, if his recommendations are approved as respects this Laloob, he proposes to extend them to the other Laloobs. Mr. Pelly does not enter much into the general question of the necessity of a reduction, regarding that as already conceded in previous correspondence; he merely notes that of late years the Revenue has declined, and states his belief that unless relief is given on the more highly affected

Collector's letter March 5th 1855

Collector's letter July
31/49 para 7

Enclosure No 2 in Coltn letter
dated 5th March 1855

D^o para 10 &c

affected lands, they will be abandoned under the free-
-dom now established of giving up lands at will.

6 The Goolim Laloob consists chiefly of black lands of the best quality, and it is admitted to be one of the most fertile Laloobs in Galleary: of this fine description of land it contains 188,115 acres, of which no less than 127,533, or above two thirds of the whole, is affected at below 2 Rupees an acre. The whole extent affected at above 3 Rupees an acre is only 3,300 acres, or less than 1 per cent. Mr. Pelly's plan is to reduce all lands above 1½ Rupees to that rate, except some lands in the beds of small torrents which he proposes to rate at 2 Rupees

and a small extent of very
superior land elsewhere, on
which he would rate at an
Rupees 1-12. But both these
would be quite exceptional,
as a general rule the highest
rates for dry land would be
 $1\frac{1}{2}$ Rupees an acre. Further,
land now assessed at from
Rupees $1\frac{1}{2}$ to $1\frac{1}{2}$ is to be reduced,
some to $1\frac{1}{4}$ and some to 1 Rupee.
The existing rates below 1
Rupee not to be reduced
generally, but to be brought
to even sums, descending by
gradations of 4 annas, by
reductions in some cases
and increase in others.

Mr. Pelly proposes
to reduce equally on culti-
vation and on waste.

He would substitute
Rupees and annas in the
new

Para 13-

40
Mr. Pelly 10/9/41
new rates for Pagodas and
farms.

He proposes to rewrite the
survey accounts, substituting
the new classification and
rates for the old.

He also proposes that the
classification and the nominal
assessment of Enam land
shall be modified, in the
same manner as those of
circar land.

7 Mr. Pelly's plan for
the wet land is contained
in his letter of the 24th Aug^r to
1855. In this case also he
offers little in the way
of fact or argument to show
the necessity of reduction.
He proposes a large reduc-
tion on the high rates, but
he gives no statement of the
extent of cultivation and
waste respectively, at the high,
moderate,

moderate, and low rates. The simple fact indeed that the assessments range as high as 59 Rupees an acre, after deducting the customary remissions, is fully sufficient to establish the necessity of some modification, but more detailed information would have been of use in determining exactly the method and the degree of that reduction.

8. The Kungah lands of Bellary are classed in the accounts under not fewer than 26 different heads, which are detailed in a statement in Para 5 of the collector's letter of 24th August 1855. The number of rates is 88, ranging from 78-12^a to 2-4 per acre. The total extent is 13¹/₂ Rs. Para 11.

Para 13

41
Conclusion
is 2,48,329 acres, of which in Feroz, 1852, a favorable year, 1,46,681 acres ~~are~~ were cultivated, being, about 60 per cent of the whole. But Mr. Pelly states that, out of the whole nominal Kungah extent, no less than 65,000 acres ought to be transferred to Poonyah, being unprovided with the means of irrigation. This reduces the real Kungah extent to 1,83,000 acres, and thus the cultivation of Feroz 1249 amounted to 80 per cent or four fifths. The mean assessment of the cultivated land was Rupees 6-8 including second crop, & this cannot be regarded as a high rate. Mr. Pelly thinks that much of the waste is so in consequence of the want of means

of irrigation, a much larger
extent of land having been
included in the system of
tanks than they could really
irrigate. He proposes

to reduce the 26 classes to
three, vizt. according as
watered by Tank, Channel,
or well; all to be rated as
single crop, and the lands
watered by tank or channel
to be subject to an additional
demand equal to half that
of the first crop, when so
cultivated with a second.
Well land is to be exempt
from this demand.

As respects the assess-
ment, Mr. Pelly proposes
to reduce all land rated at
above 12 Rupees an acre
for a single crop to that
rate; all assessed at from
6 to 12 Rs. shall be reduced

Further particulars
in letter para 10.

Collector's letter
Para 12.

25 per cent, though he does
not suppose that so large
a reduction will be necessary
on all lands. On lands as-
sessed at below 6 Rupees,
he would make no general
reduction, but would so
reduce the number of rates
as in dry land, sometimes
by lowering, and some-
times by increasing, the
existing rate. In place
of all the present rates,
he would substitute
twenty four or ranging
from 12 Rupees an acre
to 8 annas, and descend-
ing by gradations of half
a Rupee. These reductions
Mr. Pelly estimates (Para 13) would
reduce the average per acre for
a single crop to Rs. 4-5, being
Rs. 5-12 a Canoy which is very low.

The land, classed as
chujah, but not now
proposing the means
of irrigation, Mr. Pelly
proposes to transfer
to Paonjoh, and to
lower the rates of
assessment accordingly.
The total extent of land
of this kind is estimated
(Para 13) at not less than
65,000 acres, bearing
an assessment of Rupees
2,15,240.

Mr. Pelly proposes
also to abolish an im-
post called Rway Gashy,
which is an additional
tax levied on certain
betel and coconut
gardens, over and above
the

the usual assessment.

In wet, as in dry,
it is proposed to treat
the Cuam lands in the
same manner as those
paying assessment to the
Circar, and also to re-
write the survey and
classification accounts.

10. The income State
Cap of Revenue an-
ticipated by Mr. Pelly
as the effect of these
measures is stated
as follows.

	Rs.
On dry land	179,150
On wet land	1,23,545
Total	3,02,695

The calculation is
based on the Revenue
of July 1247, which
is stated to have
been

Para 16

the time of the famine,
 and that, though during
 the famine year it was
 only Rupees 50,389, it rose
 to 151,394 in the very next
 year. The Board notice
 this fact as showing im-
 provement in the resources
 of the Talook, especially
 as the cultivation in
 that year (Jusly 1264) was
 free, and not forced,
 and certainly the whole
 Revenue history of the
 Talook, as seen in these
 figures, by no means
 indicates impoverishment.
 But the Board go on
 to give a small state-
 ment to show that the
 cultivation of the superior
 lands has declined in
 a series of years, and
 thence argue that re-
 duction in those lands

Para 35

Para 36 to 39.

All dry land now opened above Rs $2\frac{1}{2}$ to be reduced to Rs 2
 do ----- between ----- $2\frac{1}{2}$ & 2 ----- do ----- $1\frac{3}{4}$
 do ----- do ----- $2\frac{1}{2}$ & $1\frac{1}{2}$ ----- do ----- $1\frac{1}{2}$
 do ----- do ----- $1\frac{1}{2}$ & $1\frac{1}{4}$ ----- do ----- $1\frac{1}{4}$
 do ----- do ----- $1\frac{1}{4}$ & 1 ----- do ----- 1

Rates at 1 Rupee and under
 not to be altered. The
 Board calculate that
 under this plan the loss of
 Revenue on the cultivation
 of the Goolum Talook
 in Jusly 1267 would be
 Rupees 18,232, instead of
 24,371 as under Mr Pelly's
 scheme, being a difference
 of 6,039 Rupees. They ex-
 press the opinion that
 the reduction thus pro-
 posed would leave the
 Ryot fully three fourths

is necessary. They do not
 however propose so large
 a reduction as Mr Pelly
 but after examining some
 of his arguments, they
 propose a plan in lieu
 which is as follows

been a good, but not
an exceptional year.

The figures above given
show the computed loss
on the cultivated land
only, as the reduction
on the waste, and on
the Cuan, is only mo-
dimal. With respect to

the recovery of this loss
by extended cultiva-
tion, Mr. Pelly is of
opinion that, in the
dry lands, the sacri-
fice will be regained,
as he yet he thinks

that a part will be
so recovered in the course
of some years, but that
there will be a perma-
nent loss to some extent.

This will be more fully
noticed below. The Collector
advocates the reduction
with the view of preventing
loss by the abandonment of the
highly arched lands. The

Para 24

Para 34.

11. The Board consider
Mr. Pelly's proposals in
Paras 33 to 49 of their
Proceedings, taking the
dry land first.

They discuss the
condition of the Goolian
Talook, and show how
its Land Revenue rose
gradually from Rs. 107,968
in the early years of
British rule, to Rs. 178,406,
which is the
mean yearly amount
of the fourteen years
ending with July 1259
(1849/50), and going into
more detail, they show
that in July 1251, it was Rs.
203,025, the highest point
it ever reached, and that
it declined gradually
till July 1259, when it
stood at Rs. 166,219, after
which it rose till
the

of our produce, even in the
case of the most ordinary
crops, and the most
slovenly style of cul-
tivation, but it is not

said what materials were
before the Board when they made the
calculation.

12. In para 43, the
Board propose to extend
these reductions of as-
proved by Government
for Goolium, to eight
other Talooks, but to
reserve the remaining
six for further enquiry.

They estimate (para 46)
that the general effect
of their proposals would
be to give up actual
Revenue to the extent
of a lack of Rupees
in place of 179,000 Rs
which it was anticipated
would be lost by the adoption of the
Collector's plan, this
however

12/6/53
Cuthbert J. L.
however, must be only a very

general estimate for the
Board's scheme for about
a third of the district was

still undecided at the time
their present proceedings were commenced.
13. As respects the rest

Land the Board appear
(Para 47 and 48) to concur
in the whole of Mr Pelley's
propositions.

14. Mr Governor in Council
will now proceed to pass
orders upon the several
plans before Government
as respects the reductions
recommended. It appears
clear to the Govt that re-
ductions to the extent of those
proposed by the Collector
for are not required.

The general appearance
of Bolly, both on wet and
dry lands, is moderate
compared with other
districts. No assessment
on dry land can rise
very

very long and the land is
not by any means poor,
on the contrary the district
contains a very large ex-
tent of the most pro-
ductive dry land in
the whole Country ^{even} the
high rates are not ex-
orbitant in comparison
with those prevailing there
where. Goolium is re-
presented to be the
most heavily assessed
Talook, and yet the
highest rate there
is only Rupees 5-0-0
an acre, and this rate
is paid on a very
small extent of
land. The whole dry
Agent of the Talook is
226,924

Statement in Para 34
of Board's Proceedings
under reply-

49
Cankar 57. 711
226,924 acres, and out of
this only 553 acres are rated
about 3 Rupees. On look-
ing at the past history
of the Talook it is diffi-
cult to discern any
signs of impoverishment
or over assessment, the
revenue steadily advanced
for a long series of years,
and though a decline
manifested itself from
Fasly 1251 to Fasly 1259,
it again began steadily
to rise after the latter
year, until checked by
the famine of 1853, and
even in the very years
after that destructive
visitation it was not

greatly below what it
had been in the year
preceding it.

15. The Board
acknowledge these
signs of prosperity (Parash)
and use them as an
argument against the
necessity of a general
reduction. Much is
said throughout the
Board's Proceedings of the
abundance of agricultural
Capital, but it does
not appear in what
particular Bellary is
superior to other Districts
in this respect, and in
the Paragist quoted,
the

highly appro

49
Part II
the Board suppose
infer much increase
of Capital in the
Cooling District, from
the elastic rise of the
revenue after the fam-
ine. The Board appear
also to be under the
impression that the Dist.
had not yet recovered from
the injurious effects of the
barrage which terminated
in 1820, or 26 years ago, but
this impression is unsupported
by anything found in the
papers ^{now before the Govt.} and seems opposed
to that progressive in-
crease of revenue which
the Board notice in
Cooling.

of Coolivins. The Board
also argue that it
that many of the old
cultivating families have
had their capabilities
lessened by the death of
their head by Cholera but

this is a ~~mere~~ general
allegation, drawn, appar-
ently, from Mr. Mellor's
vague and unsatisfactory
Reports; and no proof is
offered of the fact, and
it cannot be dealt with

as an argument
bearing on the present
~~the~~ question. Again

The fall of prices is
urged as showing the necessity of re-
duction; but this ground of
complaint has ~~now~~
disappeared

12/5/53

disappeared, and appor-
tioned for a permanent
prices are now ~~to be~~
established at a higher
pitch than has been
known for many years
past, and do not seem
likely to fall nearly to
the low point which
they had reached.

16. On the whole,
as regards the Coolivins
Talook at least, and
this Talook it must
be remembered is put
forward as specially
needing relief, the only
ground which seems to be
established for reducing
the

the assement is that to a certain extent, the more highly assested lands have gone out of cultivation. This alone must not be taken to prove the assement absolutely high; it only indicates that the good lands are not so lowly rated as to be preferable to the middling and low lands.

17. The facts offered in proof of this circumstance are given, perhaps the well known circumstance that one good crop in the Goolium Talook in four years

50/100 years is remun-
-erative to the Ry-
-ots, may have
some effect in
keeping the lands
occasionally out
of cultivation; -
but it does certainly
-ly appear that a
considerable part
of the most
highly rated
lands is waste,
and this may
fairly be admit-
-ted as ground
for reduction
to a certain extent,
but considering
how

how low the
assessment already
is in comparison
with ^{that of} other Districts
sufficient reason
is not shown
for the large
reductions
proposed by
the collector
and handed by
you those
suggested
by the
Board of Revenue.

In

18. ^{therefore,} In view of the
plans proposed by Mr. Pelly and
the Board, the Govt. resolve
to direct that the follow-
ing scale shall, till
the general survey, be
applied to the ^{dry} rates of
the Goolmine Talook.

All lands at R. A. &

and above

4 Rupees ^{an acre} to be

reduced to — 3 —

All at or above

3 and under

4 Rupees to be

reduced to — 2-8 —

All at or above

2 1/2 and under

3 Rupees to be

reduced to — 2-4 —

All

All at or above

2 1/4 and under

2 1/2 Rupees to

be reduced to 2

The Govt. would
wish these rates to be
applied with as little
deviation as possible,
but at the same time
they do not wish to ab-
solutely bind the Collector,
but want to allow him
^{latitude} some discretion. Rates

from 2 1/4 Rupees down-
wards to One Rupee

should be reduced at the
Collector's discretion, but
the average reduction

52/53
per Cent which in ap-
plication would proba-
bly be about 20 per
Cent or more in the
higher of the rates and
5 or 6 per Cent in the
lower. The new rates
between One and Two
Rupees should descend
by gradation of 2 Annas
only, so as to avoid great
difference between the
proportion of reduction
on the several rates.

19. With reference
to the lands assessed
at One Rupee and under
that amount, the Govt.
agree with the Board
that

that no change is neces-
-sary. Substitution of
the existing rates for
those proposed by Mr.
Kelly would involve
a great deal of labor
without profit to Govt
or real benefit to
the Ryots.

The collector
expresses a decided
opinion that a
higher rate than
one and a half
Rupee except in
a very few cases,
would fail to keep
the land in culti-
-vation. This opinion
seems

52/53
seems to be contradicted
by the fact that
even at the much
higher rates now
existing a considerable
-ble portion of the land
was under cultivation
even in 1864
when full liberty of
surrendering land
was given to the Ryots
and to be contradicted
also by the experience
of other districts
where the soil is
certainly inferior
to the black land
of Bellary. Government
are not of opinion
therefore