

8

Revenue Department

Minutes of Consultations
8th Jan 1858

Back vol 18 & 19

Order no 8 17th Jan 1858

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2.

* *In Consultation 8th October 1857.* Read again letter from the Acting Collector of Nellore dated 9th September 1857.*

Read again letter from the Acting Collector of
Nellore dated 9th September 1857.*

† In Consultation 14th October 1857.

‡ *In Consultation* 19th November 1857.

(Here enter No. 148.)

(Here enter No. 148.)

and also to the objections taken to these modifications by the
charge of the district.

Taylor, in most of the points under reference, and it only remains for the

to the irrigated lands in Nellore, proposed by the Committee and

being applied to the higher rates; and III.

are now left waste on account of over-assessment.

* 21 Rupees is the first of a 2 anna reduction, it would become 20 annas, which is rated higher than it.

no further, the lands now paying 12 pence
10 pence, being the class below them.

7. 60

3107.

~~SECRET~~

ஆராய்ச்சி
உதவியாளர்
வகையாப்பர்

Fort Saint George, Revenue Consultation of 8th January 1858.

8. He proposes therefore that the 3 anna reduction shall apply not only to rates between 36 and 30 (as stated in para. 5 of these Proceedings), but as far down as 22 Rupees per Goortoo; from 22 Rupees to 20, the rates should be reduced to 17½ Rupees (by which some will be reduced 3 annas and some 2 annas in the Rupee). That the 2 anna reduction be applied to all rates from 20 to 11½ Rupees inclusive:—that all existing rates between 11½ and 10 Rupees be reduced to 10.

* Para. 8. 9. In order to decrease the total number of rates, Mr. Taylor proposes* that from 36 to 30 Rupees per Goortoo shall be in multiples of whole Rupees, from 30 to 22 in multiples of half Rupees, and from 20 to 11½ in quarter Rupees. This will reduce the number of rates from 400 to 50.

10. Mr. Taylor considers that the Collector should have discretion to refuse the general reduction to lands already lowly assessed, and after examining into the state of the 21 villages irrigated by the Jaffer Saib's channel supplied by the Nellore Annicut, he comes to the conclusion that a reduction of assessment is not required in these villages, except that all rates above 34 Rupees a Goortoo might be reduced to that. He points out that the cultivation the year after the Annicut was constructed (Fusly 1266) was 17,000 Rupees above the average of the 5 preceding Fuslies being now 70,000 Rupees or ¾ of the beriz of the whole "wet" ayacut of these villages. He calculates that if this arrangement is approved of, the reduction on the land cultivated (taking Fusly 1262 for comparison) would be about 400 Rupees instead of 8,200, and if the whole ayacut be taken into account, 800 Rupees only instead of 15,000. Mr. Taylor states† that "an increase may be expected (even under present "rates) as the Annicut comes into full play."

11. Mr. Taylor enters into considerable detail to show that the scale of reduction adverted to in para. 8 of these Proceedings is higher than is necessary on the surveyed villages assessed by Mr. Smalley.‡ With reference to the arguments used by Mr. Elton, ‡ Paras. 10-11. which are alluded to in paras. 6, 7 and 8 of Extract Minutes Consultation of 29th July 1857, he gives reasons for supposing that the great per centage of "waste" in the highest rated lands is not so great as has been supposed. That much of the high rated lands was in the bed of tanks, and has been left waste from causes independent of assessment, and consequently the conclusions arrived at as to the severity of the rates is not quite correct. He has ascertained from the accounts that out of these 72 villages, there are 41 where either the whole "wet" Ayacut (high rates inclusive) has been cultivated, or ‡ Para. 12. that what is waste is in the lower rated lands.§ On the whole, it appears to him|| that the "classification of the "wet" lands in the surveyed villages is || Para. 13. "sufficiently correct for practical purposes," and he "is therefore unwilling to "disturb the existing classification by varying rates of deduction in the high- "er and lower classes," and proposes a uniform rate of reduction of 2 annas in the Rupee on all the classes excepting those few below 3 Rupees, which are undoubtedly lowly assessed. He observes however that "the assessment may still bear unequally in different villages," and that Mr. Smalley's rates "are as a general rule too high" which however the 2 anna reduction will meet.

12. The general financial result of the reduction in the "wet" assessment will be if Mr. Taylor's modifications be adopted a loss of revenue of 80,000 Rupees, if ‡ Para. 14. calculated on the land now cultivated, and 14,800 Rupees if calculated on the whole Ayacut.¶

13. Mr. Taylor then brings forward a scheme for raising funds for educational purposes, and for cross roads** and he urges that this be disposed of at once, as he is under the impression that the more detailed revision of the assessment to take place hereafter will not induce a much further reduction than that now proposed.††

Fort Saint George, Revenue Consultation of 8th January 1858.

14. His plan is, to levy a cess of 1 anna per acre on the "dry" lands cultivated, and 2 annas an acre on the "wet," half of which is to be appropriated to educational purposes, and half to a road fund. He calculates* the following results:

Dry cultivation	2,40,000 acres at ½ anna	=	7,500 for education.
Do. do. do.	at do.	=	7,500 for roads.
Wet cultivation	12,000 at 1 anna	=	7,500 for education.
Do. do. do. at do.		=	7,500 for roads.

Total 30,000 Rs. per annum.

15. Mr. Elton takes exception to all Mr. Taylor's arrangements, † Para. 9 of these except that of applying the 3 anna reduction from the 30 down to the 22 Rupee rates, and the remaining details (as described in para. 8 of these Proceedings,) and the reduction of the number of rates to 50.†

16. He objects‡ to the proposal to apply the 3 anna reduction to ‡ Para. 5 of Mr. El- lands above 30 Rupees§ as involving further reference to Government, ton's 1st letter. who have already given their orders in the matter, and as involving a considerable increase in the reduction of assessment, and because no sufficient grounds have been shown for the reduction beyond expedi- § Para. 5 of these ency.|| The Board are of opinion that the modification would be an improvement, but not of that importance as to justify a further reference || Para. 4 of Mr. to Government, and Mr. Elton will in accordance with the Extract Elton's 2d letter. Minutes Consultation of 29th July, reduce all the rates above 30 to that sum, and with this exception modify the existing rates as shewn in paras. 8 and 9 of these Proceedings.

17. Mr. Elton objects to denying to the lands under Jaffer Saib's channel the reduction granted to the "wet" lands in general. He states¶ that the ¶ Para. 6 of Mr. Elton's 1st letter. Board have shown 30 Rupees a Goortoo to be the highest rate that ought to be fixed on "wet" land, and believes that if the usual reduction is made, this is the locality where the greatest increase of cultivation is to be expected. He also draws attention to the fact that it was notified in the "District Gazette" of August 22d 1857, when Mr. Taylor was Acting Collector, that a reduction of assessment had been sanctioned on the "wet" lands, and all rates above 30 Rupees a Goortoo, were to be reduced to that rate.

18. The Board cannot but acknowledge the justness of Mr. Taylor's statements tending to show that the lands under Jaffer Saib's channel are not burdened with the over-assessment which as regards the rest of the District has caused Government to reduce the demand, and they would have been inclined to adopt his suggestions had it not been for the notice on the "District" Gazette. Even this would not apply to the proposition that lands under 30 Rupees a Goortoo should remain at existing rates. As however Mr. Elton who as Collector of the District originated the plan of reduction, which has received the general sanction of Government, now objects strongly to this modification, the Board will not press it.

19. Mr. Taylor's observations on Mr. Smalley's survey- **Para. 11 of these Proceedings. ed villages** are founded on a careful investigation of the cultivation accounts, and the Board consider he has made †† Para. 7 of Mr. Elton's 1st letter. out his case, that the extent of left waste owing to over-assessment has been greatly over-rated, and therefore one ground for reduction is so far removed; but Mr. Elton objects†† to Mr. Taylor's modification (namely to make an uniform reduction of 2 annas in the Rupee instead of 2 in some cases and 3 in others), on the ground that it has not been shewn that the share of the produce taken from these villages is less than in the rest of the district, and Mr. Taylor himself admits that Mr. Smalley's rates are too high. The Board observe that Mr. Taylor states that the rates are in general too high, and that he does not propose to refuse reduction, but as the classification is correct to make it uniform, but the result of which would be to make a reduction of 2 instead of about 2½ annas in the Rupee.

Fort Saint George, Revenue Consultation of 8th January 1853.

20. Had Mr. Taylor's proposition formed part of the original plan of reduction, the Board would certainly have approved of it, but with Mr. Elton's present objections they are not prepared to insist upon it.

21. Mr. Elton objects to a cess for educational purposes, and only partially supports the cess for a road fund.* The cess he considers would be extremely unpopular, and an educational department having been organized by Government, he proposes to leave out that scheme. He considers

there is an opening for a road fund, but objects to the cess being extended to "dry" lands, on which no remission has on the present occasion being granted, and only a moderate one 2 years ago. He approves of a road fund of 1 anna per acre on "wet" and "garden" lands, but he deprecates its being levied on any land paying less than 10 Rupees per Goortoo,† and others which are not to have the benefit of the assessment now sanctioned, nor should the cess be in any case above 1/3 of the reduction granted. With these restrictions Mr. Elton estimates that the road fund would amount to 3,589 Rupees a year.‡

22. As the subject of the road fund in Nellore has not yet been before Government. The Board will defer their instructions to Mr. Elton till they obtain the opinion of Government. Meanwhile he may proceed to carry out the arrangements sanctioned in these Proceedings taking care to intimate that a Road Fund will be levied, and probably at the rate of 2 per cent. on the "wet," and 1 per cent. on the "dry" land, according to the Beriz of each Puttah.

23. Resolved that these Proceedings be submitted for the information of Government with the request that a Road Fund may be sanctioned in Nellore. The Board see no reason for exempting the "dry" lands except in the Woodingherry villages where no reduction has been sanctioned: neither do they consider it expedient to enter into details as to lands not immediately receiving reduction of assessment, or as to its being more or less than 1/3 of reduction. A measure of general and effective relief may surely expect a general subjection to so small a cess entirely for local benefits.

(A true Extract.)

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

No. 19. ORDER THEREON, No. 8; dated 6th January 1853.
1. In Extract Minutes Consultation 29th July 1857, No. 763, the Government sanctioned the scheme for immediate relief of the irrigated lands in the Nellore District proposed by the Collector, and modified by the Board, in their Proceedings of 2d April 1857, No. 1060. The chief features of the plan were as follows:

1. All existing rates above 30 Rupees per Goortoo were to be reduced to that level.
2. Rates between 30 and 10 Rupees per Goortoo were to be reduced, the higher rates 18 1/2, and the lower 12 1/2 per cent.
3. Rates under 10 Rupees per Goortoo to remain unaltered.

2. The Government authorized the introduction of the reforms particularized above, from the commencement of the Fusly current at the date of their order; but Mr. Taylor, whose temporary incumbency during the absence from the district of Mr. Elton, has just terminated, proposed certain modifications in the original scheme in his letter to the Board of Revenue dated 9th September 1857, and these were, in their turn, taken exception to by the Collector. In giving their consideration to the adverse opinions of the two officers, the Board have come to the conclusion that, except on two points, in which Mr. Elton agrees with the alteration proposed by Mr. Taylor, the plan sanctioned by Government in Extract Minutes Consultation dated 29th July should be carried out, and they have directed the Collector to proceed accordingly. The Government do not, under these circumstances, deem it necessary to enter into the question; they will merely notice the slight changes in the sanctioned scheme which with the concurrence of the Collector and his locum tenens, the Board have felt themselves at liberty to admit.

Fort Saint George, Revenue Consultation of 8th January 1858.

3. The first of these changes is to extend the application of the 3 Anna reduction to rates from 36 to 22 Rupees per goortoo; and not to restrict it to those rates only which range from 36 to 30 Rupees; to reduce those rates now ranging from 22 to 20 Rupees, to 17 1/2 Rupees; and to apply the 2 Anna reduction to all rates from 20 to 11 Rupees; lastly, to reduce all existing rates from 11 1/2 to 10 Rupees, to the latter amount; by these arrangements the reductions generally will be equalized, and the reduction of the present 11 Rupee rate to 9-12-0, being a less amount than the present 10 Rupee rate; which would have been the effect of the former proposal, will be avoided.

Board, para. 8.

4. The second change has for its object the decrease of the total number of rates. Mr. Taylor proposes that those from 36 to 30 Rupees per goortoo, shall be in multiples of whole Rupees; those from 30 to 22 in multiples of half Rupees; and those from 20 to 11 1/2 in multiples of quarter Rupees, the effect of this arrangement will be to reduce the number of rates from 400 to 50.

Board, para. 9.

5. The Government approve of the modifications of their former orders suggested above, and they sanction their being carried out. They now proceed to notice Mr. Taylor's plan for a Road and an Education fund. He would levy a tax of 1/2 an anna an acre of dry, and 1 anna an acre of wet land, for each fund, and shews that such a cess on the cultivation of fusly 1261 would have produced Rupees 30,000. Mr. Taylor gives his reasons for the introduction of this system at the present time, and for not deferring it until the survey.

Board, para. 21.

6. Mr. Elton objects to a cess for educational purposes, and only partially supports that for a road fund.

7. On a consideration of the arguments advanced by both these officers, the Government are of opinion that it will be better to defer for the present the establishment of any educational cess, but they fully approve of the road fund.

8. As regards the method of collecting this cess, the Government are of opinion that the simpler and better way will be to make an addition of 2 per cent. to each ryot's puttah as has been lately ordered in North Arcot. The Governor in Council is unable to subscribe to the policy of limiting the application of the cess to the highly assessed lands. If the assessment be moderate, there can be no hardship in making the small addition now proposed for a purpose of such general benefit to the whole community. Under this arrangement the contributions to the Road Fund will be easily brought to account, as it will only be necessary to calculate the proportion of each ryot's contribution on the whole

amount of his Puttah, and add the sum at the foot; and if measures are taken to convince the people that the amount will be laid out bona fide in improving the cross roads of the District, it is not probable that they will be unwilling to pay it.

9. Adverting however to the fact that it is to the wet lands only, that reductions of assessment have now been granted, it becomes matter for consideration whether the levy of this new cess can be made general at first. The Governor in Council observes that there has been no excess of taxation imposed for the Road Funds in North and South Arcot; but that a per centage was added to each ryot's puttah, bearing but a small proportion to the large reductions of assessment, and the Government doubt, not only the expediency, but the practicability of levying any cess in Nellore, additional to what the ryots have already been paying. They are consequently of opinion, that, until the rest of the assessment of the District has been revised, it will be better to impose the additional per centage for the Road Fund on the assessment of those lands only which being now cultivated, have received the benefit of the reductions, and on those which may hereafter be taken up on the reduced rates. When the whole assessment of the District is revised the levy can be made general.

10. The ryots should however be given distinctly to understand that, whatever assessment be ultimately determined upon at the general survey, the levy of 2 per cent. will be made universally for this purpose.

(Signed) H. FORBES,

Acting Secretary to Government.

N^o 4041.

Extract from the Proceedings of the Board of Revenue, dated 19th November 1857.

Read again letter from the Acting Collector of Madras dated 9th September 1857.

Read again also letter from the Collector of Madras dated 8th October 1857.

Read also letter from the same Officer dated 17th October 1857.

(File Inter N^o 148)

The Board have given their best consideration to the modifications proposed by Mr. Taylor the Acting Collector, to be made in the method of assessing the payment of the Wet land sanctioned by Government in Extract Minutes (consultation 29th July 1857) N^o 763 R. D. and also to the objections taken to these modifications by Mr. Elton on his return to resume charge of the District.

by Mr. Taylor were evidently the result of careful and personal enquiry, and his reasons given in considerable detail. The Board considered quite properly the defects in the general sanction granted by Government, but they had ascertained from the Collector of the District, who has long experienced much trouble in his opinion on this subject, what were the views on the subject. They regret to find that he differs altogether from Mr. Taylor in most of the points under reference, and it only remains for them to state here for the opinion with the two other members.

The Government in Exhibit in their Consultation 23rd July 1857, 1858, after examining the various schemes for saving the Government of the "State" land, and allowing sanctioned the scheme for immediate relief to the irrigators in lands as follows, proposed by the Collector and modified by the Board. The

11. R. P.
= 9.9.7 per acre
the Rentes being
3/4 acre.

12. A. P.
3 - 3 - 2 per acre.

Para 6.

Para 7.

Para 21.

4. The plan thus sanctioned was as follows: I That all existing rates above 30 Rupees per Goortoo* should be reduced to that level. II That between 30 Rupees and 10 Rupees per Goortoo, remission should be made either at 3 Annas or 2 Annas in the Rupee (18 3/4 or 12 1/2 per cent), the larger remission being applied to the higher rates; and III That rates under 10 Rupees per Goortoo* should remain unaltered.

5. Mr. Taylor observes that Rule I allows too small a reduction comparatively to the very highest class lands, of which 3200 Goortos are now left waste on account of over Assessment, and proposes that all between 35 and 30 should be reduced 3 Annas in the Rupee.

6. With regard to Rule II he points out that it is impracticable to draw an arbitrary line at any one given rate, when the 3 Anna reduction is to terminate, and the 2 Anna to commence. For instance, in Rate of 22 Rupees with a 3 Anna reduction would

would become $17\frac{1}{2}$ - $12\frac{1}{2}$ - 2 , and if the next rate namely 31 Rupees is the first of a 2 anna reduction, it would become $16\frac{1}{2}$ - $11\frac{1}{2}$ - 2 or higher than the revised rate of the class hitherto rated higher than it.

7. It is again to be pointed out that if the decision is to be brought down to the lands now rated at 30 Rupees and no further, the lands now paying 11 Rupees will pay $9\frac{1}{2}$ - $12\frac{1}{2}$ - 2 or less than lands paying 10 Rupees, being the class below them.

8. It is proposed therefore that the 3 anna reduction shall apply not only to Rates between 30 and 31 (as stated in Para 5 of these Proceedings) but as far down as 22 Rupees per Goortoo; - from 22 Rupees to 20, the Rates should be reduced to $17\frac{3}{4}$ Rupees (by which some will be reduced 3 annas and some 2 annas in the Rupee) - That the 2 anna reduction be applied to all rates from

Para 8.

from 20 to $11\frac{1}{2}$ Rupees inclusive: - that all existing rates between $11\frac{1}{2}$ and 10 Rupees be reduced to 10.

9. In order to decrease the total number of Rates, Mr Taylor proposes that from 30 to 31 Rupees per Goortoo shall be in multiples of whole Rupees, from 31 to 22 in multiples of half Rupees, and from 20 to $11\frac{1}{2}$ in quarter Rupees. This will reduce the number of Rates from 400 to 50.

10. Mr Taylor considers that the Collector should have discretion to refuse the general reduction to lands already very lowly assessed, and after examining into the state of the 21 Villages irrigated by the Gafferdoile Channel supplied by the Nellore Anicut, he comes to the conclusion that a reduction of Assessment is not required in these Villages, except that all rates above 31 Rupees a Goortoo might be reduced to that. He points out that the

the irrigation has been greatly improved by a large outlay of Public money and that the cultivation the year after the Annicut was constructed (Early 1886) was 1,7000 Acres above the average of the 5 preceding Fushies being now 7000 Acres or $\frac{2}{3}$ of the Excess of the whole "Net" Ayaunt of these Villages. He calculates that if this arrangement is approved of the reduction on the land cultivated (taking Early 1882 for comparison) would be about 400 Rupees instead of 8200, and if the whole Ayaunt be taken into account, 800 Rupees only instead of 15500. Mr Taylor states that an increase may be expected (even under present rates) as the Annicut "comes into full play".

11. Mr Taylor enters into considerable detail to show that the scale of reduction adverted to in Para 8 of these Proceedings is higher than is necessary in the surveyed Villages specified by

Para. 10-11.

Para 12

Para 13

by Mr Smalley. With reference to the arguments used by Mr Elton, which are alluded to in Paras 6-7 and 8 of Extract Minutes Consultation of 29th July 1887 he gives reasons for supposing that the great percentage of "waste" in the highest rated lands is not so great as has been supposed. That much of the high rated lands was in the bed of Tanks, and has been left waste from causes independent of Ayaunt, and consequently the conclusions arrived at as to the severity of the rates is not quite correct. He has ascertained from the accounts that out of these 72 Villages, there are 41 where either the whole "Net" Ayaunt (high rates inclusive) has been cultivated, or that what is waste is in the lower rated lands. On the whole it appears to him that the classification of the "Net" lands in the surveyed Villages is sufficiently correct for practical purposes, and he is therefore unwilling to disturb the existing

existing classification by varying rates of deduction in the higher and lower "clases", and proposes a uniform rate of reduction of 2 Annas in the Rates on all the clases existing, ^{there are} few below 2 Annas, which are undoubtedly ^{very} lowly assessed. He observes however that the Assesment may still bear inequality in different Villages, and that Mr. Smalley's rates are on a general scale too high, which however the 2 Anna reduction will meet.

12. The general financial result of the reduction in the 'Net' Assesment will be if Mr. Taylor's modifications be adopted a loss of Revenue of 5,000 Rupees, if calculated on the land now cultivated, and 14,500 Rupees if calculated on the whole Ryasat.

13. Mr. Taylor then brings forward a scheme for raising Funds for educational purposes, and for crops Roads, and he urges that this be disposed

* Para 18

* Para 19.

* Para 14

* Para 15-17

disposed of at once, as he is under the impression that the more detailed revision of the Assesment to take place hereafter will not induce or much farther reduction than that now proposed.

14. His plan is to levy a cess of 1 Anna per acre on the 'Dry' lands cultivated, and 2 Anna an acre on the 'Wet', half of which is to be appropriate to Educational purposes, and half to a Road Fund. He calculates the following results.

Dry Cultivation	24,000	at 1/2 Anna	= 7,500	for Education
Wet Cultivation	12,000	at 1 Anna	= 7,500	for Roads
Total 30,000 Rs per annum				

15. Mr. Cotton takes exception to all Mr. Taylor's arrangements, except that of applying the 3 Anna reduction from the 30 down to the 22 Rupee rates, and the remaining details (as described in Para 8 of their Proceedings) and the reduction of the number of rates

16. The Board...

Para 9 of these proceedings.

He objects to the proposal to apply the 30 Rupee reduction to lands above 30 Rupees as involving further reference to Government, who have already given their orders in the matter, and as involving a considerable increase in the reduction of Affajment, and as no sufficient grounds have been shown for the reduction beyond expediency. The Board are of opinion that the modification would be an improvement, but not of that importance as to justify a further reference to Government, and Mr. Elton will in accordance with the District Minute (consultation of 29th July), reduce all the rates above 30 to that sum, and with this expectation, modify the existing Rates as shown in paras 8 and 9 of these Proceedings.

Para 5 of Mr. Elton's 1st letter.

Para 5 of these proceedings.

Para 6 of Mr. Elton's 2nd letter.

17. Mr. Elton objects to denying to the lands under Jaffer Lairs Channel the reduction granted to the "Net" lands in general.

Para 6 of Mr. Elton's 1st letter.

general. He states that the Board have shown 30 Rupees a Gootee to be the highest rate that ought to be fixed on "Net" lands, and believes that if the usual reduction is made, this is the locality where the greatest increase of cultivation is to be expected. He also draws attention to the fact that it was notified in the District Gazette of August 22nd 1857 when Mr Taylor was Acting Collector, that a reduction of Affajment had been sanctioned on the "Net" lands, and all rates above 30 Rupees a Gootee, were to be reduced to that rate.

18. The Board cannot but acknowledge the justice of Mr Taylor's statements tending to show that the lands under Jaffer Lairs Channel was not burdened with the over Affajment which as regards the rest of the District has caused Government to reduce the demand, and they would have been inclined to adopt his suggestions.

suggestions that it not be for the
notice on the "District" Gazette. Even
this would not apply to the proposition
that land under 30 Acres or less
should remain at existing rates. It
however, Mr. Elton who as Collector of
the District originated the Plan of re-
duction, which has received the general
sanction of Government, now objects
strongly to this modification the
Board will not press it.

19. Mr. Taylor's observations
on Mr. Smalley's Surveyed Villages ^{the 11 of these are}
are founded on a careful investigation
of the cultivation accounts, and the
Board consider he has made out his
case, that the extent of land left
waste owing to overcultivation has
been greatly over-rated, and therefore
one ground for reduction is so far re-
moved, but Mr. Elton objects to Mr. ^{Chief of Mr. Elton}
Taylor's modification (namely, to make
an uniform reduction of 2 Annas in
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the Rupia instead of 2 in some cases and
3 in others), on the ground that it has
not been shown that the share of
the produce taken from these Villages
is less than in the rest of the District,
and Mr. Taylor himself admits that
Mr. Smalley's rates are too high. The
Board observe that Mr. Taylor states
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and that he does not propose to re-
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reduction of 2 instead of about 2½ Annas
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20. That Mr. Taylor's proposi-
tion formed part of the original plan
of reduction, the Board would certainly
have approved of it, but with Mr.
Elton's present objections they are not
prepared to insist upon it.

21. Mr. Elton objects to a cess
for educational purposes, and only
partially supports the cess for a Court
Fund.

Fund. The cap. has considered would be
 extremely unpopular; and an Education
 Department having been orga-
 nized by Government, he proposes to
 leave out that scheme. He considers
 there is an opening for a Road Fund,
 but objects to the cap. being extended to
 "Dry" lands, as which no sanction has
 on the present occasion been granted,
 but only a moderate one 2 years ago.

The opening of a Road Fund of 1 Anna
 per acre on "Wet" and "Garden" lands, but
 he deprecates its being limited to any
 limit paying less than 10 Cypus per
 "Gardens", and others which are not to
 have the benefit of the Affragement
 now sanctioned nor should the cap. be
 in any case above 10 of the reduction &
 granted. With these restrictions Mr. Elton
 estimates that the Road Fund would
 amount to 3589 Cypus a year.

22. As the subject of the Road Fund
 in Madras has not yet been before Government
 the

Para 9-10-11 of
 Mr. Elton's 1st letter
 and Para 5 of his 2^d
 letter.

10-10
 * 3-3-2 per acre

* Para 5 of Mr. Elton's
 2^d letter.

the Board will defer their instructions
 to Mr. Elton till they obtain the
 opinion of Government. Mean-while
 he may proceed to carry out the ar-
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 a Road Fund will be levied, and pro-
 bably at the rate of 2 per Cent on the
 "Wet", and 1 per Cent on the "Dry" lands,
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23. Resolved that these Pro-
 ceedings be submitted for the inform-
 ation of Government with the request
 that a Road Fund may be sanctioned
 in Madras. The Board sees no reason
 for exempting the "Dry" lands except
 in the Muvvigherry Villages where
 no reduction has been sanctioned;
 neither do they consider it expedient
 to enter into details as to lands not
 immediately receiving reduction of
 Affragement, or as to its being more or
 less than 10 of the reduction & more or

of general and effective relief may surely
expect in general submission to so small
a loss, entirely for local benefits.

Believe me, Sir,

Yours
Acting Secretary

To
J. P. Forbes Esq
Acting Secretary to
Government
Revenue Department.

(13)

1955

1. With existing rates above 30 Cakes per foot or were to be reduced to that level.
2. Rate, between 30 and 50 Cakes per foot or were to

be reduced, the higher ^{rather} ~~is~~ 18 3/4,
or the lower 10 1/2 percent,
or the rate, under 10 Rs per foot
remain unaltered.

2. The Government authorized
the introduction of the reform
suggested above, from the
commencement of the Fylycar-
ment of the date of this order;
and Mr. Taylor, whose temporary
incumbency during the absence
from the district of Mr. Elton,
has just terminated, has
proposed certain modifications
in the original scheme in his
letter to the Board of Revenue
dated 3 Sept. 1857, and has
now, in their turn, taken excep-
tion to the Collector. In
giving their consideration of the
above opinion of the two officers,
the Board have come to the
resolution that, except as
herein, in which Mr. Elton

P. p. 8-9. 15

appears with the sanction, in
force of Mr. Taylor, the
plan sanctioned by Govt. in
L.M.C. dated 29th July
should be carried out,
and they have directed the
Collector to proceed accor-
dingly. The Govt do not,
under these circumstances,
deem it necessary to interfere
with the question; they will
merely notice the slight chan-
ges in the sanctioned scheme
which with the concurrence
of the Collector and his com-
missioners, the Board have
felt themselves at liberty
to admit.

3. The first of these changes
is to extend the applica-
tion of the 3 anna reduction
to rates from 36 to 22 Rs.
per G.; and not restrict
it to three rates only which
range from 36 to 30 Rupees.

to reduce those rates now
 ranging from 22 & 20 Rs.
 to 17 3/4 Rs; and to apply
 the same reduction to
 all rates from 20 & 11 Rs;
 lastly to reduce all existing
 rates from 11 1/2 to 10 Rs. &
 the latter amount; by these
 arrangements the reduction
 generally will be 25% and
 the reduction of the
 present 11 Rs. rate to 9 Rs.
 will also amount to 18%
 the present 10 Rs. rate
 which would have been
 the effect of the former pro-
 posal, will be avoided.
 The land charge has
 which object to decrease to
 the state number of rates
 it is proposed that there
 be 36 & 50 Rupees per 9
 and be in multiple of

Rs. 8.

Rs. 9

500 Rupees; those from
 multiple of half rupee
 to 5 & 12 in those of halved;
 and those from 20 & 11 1/2
 principles in those of quarter;
 effect of this arrangement
 will be to reduce the
 number of rates from 400
 to 50.

5. The Govt. approve of the
 modifications of their former
 orders suggested above, &
 they sanction their being
 carried out. They now
 proceed to notice Mr Taylor's
 plan for a Road Fund
 No 124 of 9 Sept 59 and an Education Fund.
 para 18. He would levy a tax of 1/2 an
 anna an acre of dry, and
 1 anna an acre of wet
 land for each fund, and
 shows that such a cap on
 the cultivation of 7126
 would have produced
 Rs 20,000. Mr Taylor

not ~~be~~ ^{be} ~~used~~ ^{used} for ~~making~~
the introduction of this system
at the present time, and for
not deferring it until the
survey.

Mr. Elton objects to a cap
for educational purposes,
and only partially supports
that for a road fund.

18.521

On a consideration of the
arguments advanced by both
these officers, the Gov. is of
opinion that it will be better
to defer for the present the
establishment of any edu-
cational cap, but they
will support the Road
fund.

As regards the method
of collecting this cap, the
Gov. is of opinion that
the simplest and better
way will be to make
an addition of 2

17
per cent. to each Dyak hut
as has been lately ordered
in North Borneo. The Gov.
is unable to subscribe to
the policy of limiting the
application of the cap to
the highly improved lands
if the apportionment be made
rate, there can be no
hardship in making the
small addition now pro-
posed for a purpose of
such general benefit to
the whole community.
Under this arrangement
the contributions to the
Road Fund will be
fairly brought to account
as it will only be necessary
to calculate the proportion
of each Dyak contribution
on the whole amount
in Puttuh, and add
the sum at the foot

vide Citations
Col. of R.A. & B. of
Rev. dated 23 Oct 54
No. 127 para 71.72. Each Dyak contribution
in Gov. Selections No. 11 on the whole amount
in Puttuh, and add
the sum at the foot

and if measures are taken to
 convince the people that the
 amount will be laid out
 in a full improving the
 High Roads of the District, it
 is not probable that they
 will be unwilling to pay it.
 It is true, however, the fact
 that it is the wet lands
 only, that are affected by
 the process, have now been
 raised, it becomes matter
 for consideration whether
 the levy of this new c/o can
 be made general at first.
 The G. in C. Board, that there
 has been no excess of taxation
 imposed, for the Road Funds
 are all in arrears. But a
 small amount of the Road Funds
 has been levied on each acre.
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 small amount of the Road Funds
 has been levied on each acre.

ap in ⁽¹⁵⁾ Nellore, additional
barkat the Ryots have
already been paying. They
are consequently of opinion,
that, until the rest of the
apportionment of the District
has been revised, it will
be better to impose the
additional percentage
in the Road Fund on
the apportionment of those
lands only which ^{being unencultivated} have
received the benefit of
the reductions, & on those
which may ^{be} ~~be~~ ^{be} taken up on the reduced
rates. When the whole
apportionment of the District
is revised the levy can
^{be} made general.

10. The Ryots should however
be given distinctly to under-
stand that, whatever
apportionment be ultimately

(19)

determined upon at the
General Survey, the copy
of 2 percent will be made
universally for this purpose.

W. Dec 4

R. G.

3 copies to the City of New
York with 7. B. B. B.
1 copy to the City of New
York

W. Dec 4

Revenue 1858 No 512
4th Aug 1857 - 204.

20

Revenue 1858 De 1st
D^o to Cons 8th January 58.

No 8.

6.
Extract Minis. of Cons
27th Jan'y. 58.

Extract from the Pro. of the Board of Rev.
8/29th January 58 C. No 151 in fine
2 May

Reviewing and passing
orders on the scheme proposed by
the collector and modified by the
Board. of revising the Assessment
of the wet lands in Nellore.

No 18 + 19.