Revenue Department

Minutes of Consultations

8th Jan 1858

Backwd 54 & 55

Order no 257 7th Jan 1858

பாதுகாப்பு பிரிவு–1

செய்யறிவுபவர் பெயர்

செய்யறிவுதற்காக எடுத்துக் கொள்ளப்பட்ட நாள்

சரிபார்க்கும் முதல் முறியாள. கையொப்பம்

சரிபார்க்கும் 2–ம் முறியாள. கையொப்பம்

ஆராய்ந்தி உதவியாளர் கையொப்பம்

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

No. 51. Read the following Extract from the Proceedings of the Board of Revenue; dated 16th September 1857, No. 3095.

Read letters from the Collector of Bellary dated the 22d and 28th July 1857,* on the subject of the revision of assessment in that District.

* *In Consultation 16th September 1857.*

(Here enter Nos. 84 and 85.)

Ordered that the foregoing letters be submitted for the consideration and orders of the Right Honorable the Governor in Council with reference to the Minutes of Consultation of the 21 June 1857, No. 531, Revenue Department.

2. Mr. Pelly commences by briefly adverting to the arguments in favor of the extent of reduction originally proposed by him; but it is unnecessary to notice these more particularly, because Mr. Pelly himself expects that owing to a rise in prices, the improvement in the roads, and the prospect of extensive works of irrigation and of the abolition of Moturpha, the condition of the District will improve considerably with the limited amount of reduction already sanctioned.

3. He presses, however, for a reconsideration of the orders on some points which the Board will proceed to consider.

4. With reference to dry lands assessed at 1 Rupee and under, the Government agreed with the Board that no change is necessary, and pronounced an opinion that an exchange of the existing rates for those proposed by Mr. Pelly would involve a great deal of labour without profit to Government or real benefit to the Ryots. Mr. Pelly admits that the benefit would be confined to a simplification of the accounts by a reduction of a great number of rates now existing, but this alone, he argues is of great importance and the labour, he anticipates, will not be great. He therefore trusts that he will be justified in making the revision of these lower rates also. He proposes to throw 76 rates into 14, as shewn in Statement No. 4 enclosed in his letter.

Para. 5.

5. As the Government more than once in their orders on the subject of this revision, express their desire that, the Collector shall not deem himself fettered by their instructions, the Board have little doubt, that under the strong opinion now expressed, they will approve of a revision of the rates below 1 Rupee should Mr. Pelly find it expedient on a nearer view of the subject.

6. The Collector had proposed that all wet lands should be classed as one crop, and that the assessment of a second, being half of the first, should be levied when a 2d crop is cultivated; but it appeared to the Governor in Council needless to depart in this particular from the custom of the District, under which lands usually bearing 2 crops are classed as two crop lands. Mr. Pelly now explains that the classification into one and two crop lands in Bellary was made very arbitrarily and incorrectly and he shews that a large proportion of the land, however classed, is not cultivated at all, and of that cultivated a considerable portion of the 2 crop class bears only a single crop. He therefore submits that it is inexpedient to preserve the survey classification which does not present the real facts, and he shews that its adoption will operate inconveniently by necessitating additional heads in the accounts. The 26 heads now existing were to be consolidated into 3, Tanks, Channel or Well, but if the distinction of one and two crops is to be maintained the 3 will become 6. It will be necessary also to have several more rates. The highest was to be 12, but for 2 crop land this must be 18; and the head of remission Fusl Cummee must be retained, if 2 crop land is kept up.

Extract Minutes Consultation Para. 29.

Para. 7 and Statement No. 2.

7. Under these circumstances the Board agree with the Collector that it will tend to simplification if all the land is classed as "one crop" with a liability to an additional charge of 50 per cent. if a second crop is raised. The order of Government which the Collector wishes revoked was based on the supposition that the 2 crop land of Bellary was usually cultivated with a second crop in which case it is evident that it would be convenient both with a view to simplicity of accounts and for protection of the Government Revenue that the land should be classed accordingly, and the onus of proving non-cultivation of the 2d crop thrown upon the

ry to. The case however is reversed where a large proportion of the 2 crop land is not cultivated with a second crop; and there is the additional objection with respect to Bellary, that much of the land is uncultivated altogether and that the preservation of the 2d crop class will require the necessary additional heads of accounts. The Board therefore would strongly recommend that the objection of the Collector on this head may be complied with, which is the same in principle as that sanctioned for South Arcot. Had it been intended to revise the assessment of the wet land by personal examination of the fields (as will be the principle when the general survey takes place) a consolidated rate to be paid under all circumstances might be preferable. But in the present instance it would seem very undesirable to perpetuate the irregularities and errors of the wet land assessment as pointed out by the Collector.

Para. 11.

11. A further proposition of the Collector from which Government withheld consent was that the assessment on the well land should be revised on the same principle as the other irrigated lands, but that it should not be subject to a Fusl Jastee or extra assessment on the 2d crop. Mr. Pelly still wishes to do away with the distinction as to crops in the well land; both with the view to simplicity of account, and to avoid checking the enterprize of private individuals. The mode in which he proposes to effect his object is by "permanently assessing the well lands with a fixed rate whether sown with one or "two crops; these rates being regulated at discretion by combining the "Fusl Jastee in the fixed rate so that a demand for Fusl Jastee should never be made, in accordance with the principle suggested by Government in the 23d para. of the Minutes of Consultation on the South Arcot report." Comparing the above Extract with para. 19 of the Minutes of Consultation of the 2d June 1857, it appears to be, to ascertain the well land really cultivable with a double crop and to fix on it a consolidated assessment in consequence, payable in all years, whether a 2d crop be raised or not and to place a lower assessment on the remaining well land, which has the means to cultivate a second crop when able to do so without payment of Fusl Jastee. Under this arrangement there would be no double or single crop well land, nor would Fusl Jastee be charged under any circumstances, a consolidated teerwa being imposed, once for all, with reference to the probability of the cultivation or otherwise of a 2d crop.

12. It is, however, would afford only nominal relief from Fusl Jastee, inasmuch as all land liable to be cultivated with a second crop would have the extra 50 per cent. included in its assessment. Such being the case, Mr. Pelly argues that on this, as on the former occasion of granting a general remission in the Ceded Districts, the well land should have a general reduction, and 8 per cent. extra (or 33 per cent.) was given to well irrigated lands, "25 per cent. was the proportionate reduction in the Ceded Districts, the well land should have a general reduction, and 8 per cent. more than other irrigated lands, "25 per cent. was the compensatory advantage, Mr. Pelly considers will be lost, if the well irrigated lands this 8 per cent. extra, in which case the calculation, he states, would be thus:

	Rs.
Present reduced assessment similar to Tank and Nullah 1 crop lands - -	100
Present 8 per cent. -	8
	92
Remainder -	46
Proposed 8 per cent. -	
	138

50 per cent. value of 2d crop (to be merged into the consolidated rate)

13. On full consideration, it is resolved to support Mr. Pelly's recommendation. In para. 17 he remarks, that "well cultivation has fallen off in the course of the last 15 years to the extent of Acres 5,(11) leaving a levable (Wasooli) assessment of Rs. 55,000, and this he attributes to the heavy and unequal and great expense of cultivation. He explains also that most of the wells were formerly made at the ryots own cost, and deems it desirable to leave repairs to them entirely. He states also, that many new wells, were during the rents, improperly assessed with Fusl Jastee. Under these circumstances it seems clear that the Well lands require a remission of rent on the irrigated land in general, and such being the case the difference between the amount of relief from Fusl Jastee and the Teerwa on these lands so as to avoid Fusl Cummee and Fusl Jastee, is removed by removing the necessity of dividing them into the 2 heads of single

and double crop, and supplying a stimulus to the ryots to keep the wells in good repair, as the loss by deterioration and the gain by improvement would fall entirely upon them. The only objection which occurs to the Board is the possibility of the land, assessed with the extra 50 per cent. being able to bear it year after year without consideration of the number of crops raised; but they rely upon Mr. Pelly using discremination and judgment in the selection of the lands to be included in this class.

11. If the additional remission of 8 per cent. be conceded to well lands, the remissions on the whole will, Mr. Pelly states be nearly the same as the estimated amount of his former proposition. But it will allow about 5 or 6,000 Rupees to low assessed lands that he had before excluded and this he seems disposed to withhold though he has included it in his Estimate which is as follows.

Statement No. 3. Para. 20.

	On Ayacut,	On cultivation of 1217.
Reduction as originally proposed by the Collector ...	37446	25278.
Do. as sanctioned by Government.....	15264	10491.
Do. if 8 per cent. be allowed.....	37375	24453.

12. According to Enclosure No. 1 of which an Abstract is given in Para. 6 of the Collector's report, the amount of decrease on cultivated land, both dry and irrigated, which would be caused by the reductions sanctioned by Government would be Rupees 1,71,960 and by those originally proposed by Mr. Pelly would be 2,90,195. The Board do not perceive that he has precisely calculated what the loss will be if his present suggestions are agreed to, but considerably less, they conclude, than his former Estimate.

13. It remains to notice the expectation expressed in Para. 37 of the Extract Minutes of Consultation of the 2d June 1857, that the remissions known by the name of Fusl Cummee and Cabooliyet Bunger would be abolished under the revision of Assessment. The latter cannot be dispensed with, the Board would observe, in regard to land classed as Wet, the supply of water not being absolutely certain, as unless irrigation is supplied the Government cannot demand the tax for land left waste in consequence while it (the tax) is regulated as at present. Fusl Cummee will cease if no land is classed and assessed as 2 crop land; but if the class of 2 crop land is retained, and a 2d crop cannot be cultivated for want of water, then the Government is under an implied contract to grant remission of the 2d crop Teerwa, which remission would be called Fusl Cummee. If the tax is a consolidated one, as is the case in some Districts or parts of Districts, and is proposed for a portion of the well land by Mr. Pelly, Fusl Cummee remission would not be required.

(A true Extract.)

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

No. 55.

ORDER THEREON, No. 25; dated 7th January 1858.

Para. 1. Government having, in Extract Minutes Consultation No. 531 of 2d June 1857, passed orders upon the long-pending question of the revision of assessment in the Bellary District, and laid down general rules for the guidance of the Collector (without at the same time fettering him by too minute instructions,) and having further directed the immediate commencement of the work of revision, and requested the Board of Revenue to report at an early date upon the additional assistance which the Collector would require, the Board, in their proceedings above recorded, submit two applications from Mr. Pelly for a re-consideration of the orders passed on certain points.

Dated 22d July 1857.
" 28th July "

2. Having formerly reviewed the whole subject at great length, the Government will now very briefly advert seriatim to the Collector's objections.

NOTE.—*The aggregate number of rates in the three classes of land is 137, but many of these are common to all three, so that the number of rates varying in amount between the maximum of annas 15 pice 11½ and the minimum of 3½ pice is 76.*

Official Memorandum from Board of Revenue No. 3912 dated 12th November 1857.

3. In para. 19 of the order above quoted, the Government assented to the Board's modification of Mr. Pelly's proposal to apply the reductions to dry rates below one Rupee, and directed that such rates be left unaltered; remarking that, to substitute the rates proposed by Mr. Pelly for the existing rates, would involve a great deal of labor, without profit to the State, or material benefit to the ryot.

6. The Collector now urges that his first proposal with regard to these small rates may be carried out. He admits that the benefit would be confined to a simplification of the accounts, but this alone he argues is of great importance; and he does not think that the labor would be increased by the proposal. As the Collector presses the point, and thinks that the additional labor of assessment for the first crop, and would be also in that for the further advantage sought. Mr. Pelly therefore appears for giving the supply of water is the property of Government; the supply of water is

7. The Collector now again urges his views as to the propriety of doing away the distinction as to crops in the well land. The Board summarize his wishes in the following language. "Mr. Pelly's desire appears to be to assess the well land really cultivable with a second crop, and to fix on it a consolidated rate, payable in all years, whether a second crop be raised or not; and to place a lower rate on the remaining well lands, allowing the cultivation of a second crop without any additional payment." And in support of this proposition to the Collector's previous statement about the certainty of water supply to the well lands, it is now said that, during the last 15 years, 8,000 acres, bearing an assessment of Rupees 55,000, have been thrown out of cultivation from the high assessment and heavy

8. The Government are unable to accord their sanction to this fresh arrangement. In the first place, it will involve the sacrifice of a much larger amount of revenue than they are at present prepared to relinquish, and there is a possibility, as the Board state, of land which may be classed as two crop being still unable to bear the consolidated tax year after year. Again, it was not the intention of Government, in sanctioning the remissions, to introduce a system of assessments, the principles of which would be done at the General Survey. What they desired to do was to remit the present excessive assessments on such lands as could be shown to be unable to bear it, and to do this on principles as sound as could be adhered to in the absence of a regular survey. The Collector's course will now be to afford relief, at his discretion, to the full extent allowed him by the orders of Government, in all instances where the Sub-Collectors of well lands, but to aim at no general alteration of system. It is hoped that the Collector and Establishment has been appointed and sanctioned, that there will be no delay in proceeding with the work of revision.

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

No 3912

Official Memorandum.

In reply to the Memorandum of the Acting Secretary to Government dated 14th December, the Acting Secretary has the honor to state, with reference to para 1 that the number of different rates shewn in Abstract No 1 is 76, the aggregate number of rates in excess of the 3 classes of Land in 137 but many of these are common to 2 or 3 so that the number of rates varying on account between the maximum rate of Rs. 15 1/2 and the minimum of 3 1/2 annas is 76.

2. With regard to the latter part of the above Memorandum, the Acting Secretary begs to state that the heading of the 4th Division comprising Columns 8-9-10-11 of Statement No 4 appears to have been intended to exhibit the rates above one Rupee as modified by Government and those below one Rupee as Mr Pelly

(2) Customs

Collector Customs Trincomalee

Dated 30th Nov. 1857

Transmitting Copy of Letter from the Principal Officer of Customs Galle dated 23rd ultimo reporting the Seizure of Arrack and Tobacco on board the Native Craft Mahamoodoo

Dated 1st December 1857

Read letter from the Principal Officer of Customs Galle dated 23rd ultimo reporting the Seizure of Arrack and Tobacco on board the Native Craft Mahamoodoo

Ordered that the Proceedings be approved

Letter to be submitted for the consideration and orders of His Excellency the Governor

Minute of His Excellency the Governor

Minute of Commutation of the 29th June 1857 Customs Ordinance

Mr Kelly

Directed to the arguments and reasons set forth in the extract of resolution originally transmitted by Secretary Customs

Views unfavorably disposed to make any alteration in the Ordinance

Returned papers to the Secretary to the Board of Revenue and Customs

Directed the instrument of the Commutation to be returned to the Secretary to the Board of Revenue and Customs

Copy of the Instrument returned to the Secretary to the Board of Revenue and Customs

Copy of the Instrument returned to the Secretary to the Board of Revenue and Customs

(Official Memorandum

From

The Acting Secretary

to the Board of Revenue

To The Acting Secretary

to Government

Revenue Department

Dated 12th November 1857

No 3912

Submitting with reference to Official Terms of His Excellency's Minute explanations in regard to certain discrepancies in the Statement submitted and on the subject of the provision of the Ordinance in the Mahanagie Arrack

5. As the Government more than once in their orders on the subject of this revision express their desire that the Collector shall not deem himself fettered by their instructions, the Board have little doubt, that under the strong opinion now expressed, they will approve of a revision of the rates below 1 Rupee should Mr Petty find it expedient on a nearer view of the subject.

Extract Minutes Cons. Para 23.

6. The Collector had proposed that allmet lands should be classed as one crop, and that the assessment of a second being half of the first, should be levied when a 2d Crop is cultivated, but it appeared to the Governor in Council needless to depart in this particular from the custom of the District, under which lands usually bearing 2 crops are classed as two crop lands. Mr Petty now explains that the classification into one and two crop lands in Bellary was made very arbitrarily and incorrectly and he shews that a large proportion of the land, however classed, is not cultivated at all - and of

Para 7 and statement No 2.

that

that a considerable portion of the
2d Crop class consists only a single crop.
Mr. Trafford submits that it is inexpedient
to insist on the minute classification which
has been hitherto the usual practice, and he
thinks that the addition will generate in
connection by necessitating additional
items in the accounts. The 2d Leads now
to be consolidated into 3.
Land, Channels or Hill Land of the divi-
sion of one & two Crops as to the main
land & will become Mr. Trafford
thinks that the Lead of
Land the must be 18, and the Lead of
Garden Hill Common must be re-
duced of the 2d Land in light &c.
Under these circumstances
the Board agree with the Collector that
it will tend to simplification if all the
Land be classed as one Crop with a lia-
bility to an additional charge of 5% per
cent for second crop as may be
Assessments which the Collector wishes
to be applied was to be 12. but for 2 Crop
land the must be 18, and the Lead of
Garden Hill Common must be re-
duced of the 2d Land in light &c.
Under these circumstances
the Board agree with the Collector that
it will tend to simplification if all the
Land be classed as one Crop with a lia-
bility to an additional charge of 5% per
cent for second crop as may be
Assessments which the Collector wishes
to be applied was based on the supposition
that

that the 2 Crop land of Bellary was usually
cultivated with a second crop in which case,
it is evident that it would be convenient
both with a view to simplicity of accounts
and for protection of the Government Rev-
enue that the land should be classed ac-
cordingly, and the mode of knowing non-cul-
tivation of the 2d Crop shown upon the
Pepot. The case however is reversed where
a large proportion of the 2d Crop land is
not cultivated with a second Crop, and
there is the additional objection with res-
pect to Bellary, that much of the land is
sometimes cultivated altogether and that the pre-
servation of the 2d Crop class will render
necessary additional Leads of Accounts. The
Board therefore would strongly recommend
that the suggestion of the Collector on this
Lead may be complied with, which is
the same in principle as that sanctioned
for South Arcot. Had it been intended
to revise the assessment of the Wet land
by personal examination of the fields (as
will be the principle when the general
Survey takes place) a consolidated rate to
be

Para 12.

Government in the 23d Para of the Minutes
of Consultation on the South Arcot report
Comparing the above Extract with Para 19
of his Letter Mr Pellys desire appears to be,
to ascertain the well land really cultivable
with a Second Crop and to fix on it a con-
solidated assessment in consequence, payable
in all years, whether a 2d Crop be raised
or not: and to place a lower assessment
on the remaining Wet land, allowing the
owners to cultivate a second crop when
able to do so without payment of Fasl
Tastee. Under this arrangement there
would be no double or single crop well-
land, nor would Fasl Tastee be charged
under any circumstances a consolidated
Teerwa being imposed, once for all, with
reference to the probability of the cultiva-
tion or otherwise of a 2d Crop.

9. This plan, however, would af-
ford only nominal relief from Fasl Tastee,
inasmuch as all land likely to be culti-
vated with a Second crop would have the
extra 50 per cent included in its consolidated
Teerwa. Such being the case, Mr Pelly
argues

argues that on this, as on the former occasion of granting a general remission on the Inland Districts, the Well land should obtain 3 per cent more than other irrigated lands. Jan 15.
"25 per cent was the general reduction, and
"3 per cent extra (or 28 per cent) were given to
"Well lands, as had originally been recommended in 1849 by Colonel Munro to meet
"the extra expence and labour." This concession, Mr Petty considers, would be lost if the Well lands only got now the same proportionate reduction, as the other irrigated lands. He therefore proposes to allow Well lands this 8 per cent extra, in which case the calculation, he states, would be thus made-

Present reduced assessment similar to Inám and Nullah Crop lands	100
Deduct 8 per cent	8
Remainder	92
50 per cent value of 2nd Crop (to be merged into the consolidated rate)	46
	138.

On full consideration, it is resolved to support Mr Petty's recommendation. Mr Garrick remarks, that "Well cultivation has fallen off in the course of the last

(16)

last 15 years to the extent of 8000 acres bearing a leviable (Mason's) assessment of Rs. 55000. and this he attributes to the heavy assessments and great expense of cultivation. He explains also that most of the Wells are retainable as the Ryots are poor, and have it desirable to have recourse to them entirely in future. He states also, that many new Wells, were during the Rents improperly assessed with Garden Cess. Under these circumstances it seems clear that the Well lands require a larger measure of relief than the irrigated lands in general, and that being the case the difference of 8 per cent in their favour formerly allowed by Sir T. Munro rationally suggests itself. The consolidation of the Cess on these lands so as to avoid Fasl Cummee and Fasl Lastee, is recommended also by its removing the necessity of dividing them into the 2 Heads of single and double crop - and supplying a stimulus to the Ryots to keep the Wells in good repair - as the loss by deterioration and the gain by improvement would fall entirely upon them. The only objection which

decrease on cultivated land, both dry and irrigated, which would be caused by the reductions sanctioned by Government would be Rs 174,960 and by those originally proposed by Mr Pelly would be 299495. The Board do not perceive that he has precisely calculated what the loss will be if his present suggestions are agreed to but considerably less, they conclude, than his former Estimate

13. It remains to notice the expectation expressed in Para 37 of the Cabinet Minutes of Consultation of the 2d June 1858 that the Remissions known by the name of Fuel Cummee and Caboolyet Rungen would be abolished under the revision of Assessment. The latter cannot be dispensed with, the Board would observe, in regard to land classed as Wet, the supply of Water not being absolutely certain, as unless irrigation is supplied the Government cannot demand the tax for land left waste in consequence while it (the tax) is regulated as at present. Fuel Cummee will cease if no land is classed and assessed as 2 Crop land, but

that of the Cities of L. Cape and to re-
-tained under the L. Cape annual as ascertained
for annual expenditure from the Government is
under an Act which contains provision
-sion of the L. Cape Town, which provis-
-ion would be called Fee Farm. If
the Fee is consolidated only, as in the case
in some Districts or parts of Districts,
and no separate Fee Farm of the Well
-ond of the Colony, Fee Farm remis-
-sion would not be required.

(A true Extract)

[signature]
Secretary.

To
The Colonial Government
Revenue Department

(5)

Revenue

Rec: & Bd. Rev: Dept. beg the favour
Sequent that the Secretary & the Board
of Revenue will inform, with ref: to the
Boards Proceedings of 30th Sept. last &
1855 on the subject of the division of the
Assessment in the Bellary District,
how it is that, in exclusive No 4 in
the Collectors letter, there appears to be
76 cutes under one super for 2nd Class
alone, and 137 for the three sorts of
land; whereas in Para 5 of this letter,
& Bd. Rev: Dept. 5 Feb 1857 the Bd. speaks of that the whole number
is 213 cutes under one super only amount
Para 4, Sub. to 76, and the Board request his attention
2 to Secretary Govt. would also note any
discrepancy that the remainder of the
Requisitions answered 213 cutes may be
C. C. 10. 11. Regarding of the former division of the
Revenue Establishment. Bore
in mind statement Para 4 Sub 2 of
that it is Bd's impression, that the
Rectification of Cutes below 1/2.
Inscr. 9 made by Govt. whereas
Respectfully by Govt. & Board
the Collector & Board

Rec'd 18th August 1857 No 2254
— 5th June — 53.
— 29th June 1854 — 3254

Copy in a Let to C
of 7th April 1857 No 12

Revenue 1857 Dept
Ext from Cons of Govt of Madras
of 7th 1093

Extract from the
Proceedings of the
Board of Revenue

Pa 10 Nov
No 21 3 Feb/57

Rec'd Returned No 3095
Dated 28th January 1857

Submitting to
the Board Extracts from
from the Proceedings of the
Govt regarding
of the
the
of Land Revenue

1854

Rec'd 25th Aug 1854

(14)

entes. If Mr Petty intended to exhibit
in columns 8.9.10.11 the rates above
one rupee as modified by Govt. & those
below one Rupee as he now wishes to
modify them, then it is not clear
why the entries in these columns
do not correspond, so far as the
rates below one rupee are concerned,
with those under the third division
"Recommended yearly by the Collector"

Cl. 5.6.7.

Mr. [illegible]

[illegible] redeem one the
[illegible] draft on the
[illegible] of the allot.
[illegible] in Ballarat.

[illegible] has a [illegible] the Hon. Mr. Elliott
[illegible] to Mr. Haverfield,
[illegible] dated 21st, in have a draft
29 of the official order of the 2nd of
June 1857. Reg. 531, based thereon
[illegible] applicant, [illegible]
[illegible] attachment for a second
[illegible] Rem a second copy on
[illegible] - Mr. on [illegible] the
[illegible] of the [illegible] question
- the attachment of the first cash
on the determination under the
rules [illegible] said [illegible] and
50 per cent. [illegible]

for the second cesspool
the Board accepted two cesspool
Land, and the Land Agent
all circumstances
Section 20 provided where the cesspool
paragraph that "the Portreve shall
by the Land elected two cesspool
in these two cesspools by the
Collector and Collector in each
parish, and at Rural Offices
parish for the Chairs and
the Board recommended that
it is provided to close all
Land as such cesspool & to
Chairs for a second cesspool
by Act one is called

Section 8. This Amendment
made to this paragraph, the
Right Hon: the Secretary of
-ons of the Section which
Ln been allowed to the Collector
to check from the Stick Letter
of his order; then he may con-
-tue it necessary, to the offend
sufficient relief to the occ
Land, and the Landlord
be due Rent, as must occ
Land is shown to the out of
cultivation, a certificate
of the Collector suggestion
ville is to be, be advanta-
Section to the remains
In the order of the 2: of June

remarked that all the said lands shall remain & remain subject to the same charges & incumbrances & assessments as they are or shall become liable to from time to time.

The Collectors present shall attend the assessments for their respective districts & shall certify & return the same to the Secretary of the Board of Trade & Plantations on or before the 25th day of March in every year.

The Collectors present shall attend the assessments for their respective districts & shall certify & return the same to the Secretary of the Board of Trade & Plantations on or before the 25th day of March in every year.

The said lands received will accordingly with all the appurtenances thereunto belonging, and the Inhabitants may be entitled to hold such cultivation a certain part of the said lands.

The Collectors present shall attend the assessments for their respective districts & shall certify & return the same to the Secretary of the Board of Trade & Plantations on or before the 25th day of March in every year.

The said lands received will accordingly with all the appurtenances thereunto belonging, and the Inhabitants may be entitled to hold such cultivation a certain part of the said lands.

c/b Ewer

(5)

Revenue Dept

(18)

No. 25

Extract from the Minutes of Consultation

Under date the 7th Jan 1858

Read the following

Extract from the Proceedings

of the Board of Revenue.

Fort St George 16th September 1857

Present

The Hon'ble Government

having in Extract Mi-

nutes Consultation No

501 of 2d June 1857 passed

orders upon the Long-

pending question of

the revision of assess-

ment in the Tellary

District, and called

down

Read the Report of the Collector of Bellary dated 15th August 1857 in reply to the Board's Proceedings of 2d June 1857 No 501 and the Report of the Settlement Officer dated 10th August 1857 in reply to the Collector's Letter of 15th August 1857 No 1.

Read the Letter from the Collector of Bellary dated 15th August 1857 No 1 forwarding the Report of the Settlement Officer dated 10th August 1857 on the Subject of the Revision of Assessment in the Bellary District.

Read the Letter from

dance general rules for the
guidance of the Collector
Continued at the same
time pointing out by
their particular instructions
what remains further
should be done in connexion
with the Commencement of the
work of revision, and
requested the Board
of Revenue to report to
me any points upon which
the additional assistance
and advice of the Collector
might be required, the
Board replied, in their proc-
eedings of the 22d July
and 28th July 183[illegible]
which I have forwarded
for the consideration
of the orders required on
the points contained

certain points

2. Having formerly reviewed the whole subject at great length the Government will now very briefly advert to each variation to the Collector's objections.

3. In Para 19 of the order above quoted the Government instructed the Board's modification of Mr Bayley's proposal to apply the reductions to dry rates below one rupee, and directed that such rates be left unaltered; remarking that, to substitute the rates proposed

Note. The aggregate number of rates in the three classes of land is 187, but many of these are common to all three, so that the number of rates varying in amount between the maximum of Rs. 11/8 and the minimum of 3/8 Rice is 76.

1st Offg Memo from Bd of Revt No 859/2 dated 12th November 1837.

proposed by Mr Pelly
for the entitling Masters
mariners wages or gross
sheet of the Cargo, without
profit to the Master,
or pecuniary benefit
to the Owner.

Board Para 4
Collector Para 5

The Collector
recommends that the
Fees payable with
regard to these small
matters may be carried
out. The Committee think
the Benefit intended
be confined to a simple
Application of the Account,
but this alone be
matter of so much
importance, must be
done not this which
the Labour involved
will

will be great. As the
Collector proposes the
punishment and Number
that the additional
Labour will be
sufficiently paid if supported
by the Board of
Revenue the Govern-
ment are willing
to concede the Exemption
requested. Under
the plan now sanc-
tioned Jobmasters will
be neglected by the
Sea. The next
question for notice
a reconsideration
of the orders of Govern-
ment is requested
in which they will wish
Counsels should be
closed

Coll. para 7 &
Board para 6.
Sy Minr Com. above quoted
para 29.

classed as one crop, as
proposed by the Collector;
the assessment after
deducting being carried
where the second crop
is cultivated, or, like-
wise, where land usually
cultivated with two
crops annual be
classed as two crops
under Class 6 & 7
under compliance
with his former pro-
posal, and the Board
do assent thereto. The
only argument in
favor of the proposed
modification is, that
the adoption of the
plan originally
ordered will involve

the

(41)

the perpetuation of the
survey classification
which does not re-
present real facts.
The Collector main-
tains that the
classification into
one and two crop
land was made
very ignorantly
via Bellary, and
he believes that a
large proportion of
the land, however
classed, is not cul-
tivated at all,
and of that cul-
tivated, a consi-
derable portion of
the two crop land
bears only a
single

made crop; so that the preservation of the original classification will render necessary additional legislation, consider

Under the circumstances stated, compared with the strong recommendation of the Board, the Governor in Council is pleased to modify the former orders as requested, and to direct that all land be classed as one crop; and that a second crop tax be levied when a second crop is raised.

6 The third point of the order respecting which reconsideration is

Certified from the Board dated

(22)

is urged, is whether all land should be subject to an extra assessment on a second crop or not. Sub. 10 para 60 of their former order, they expressed themselves

The additional charge for the labor and expense of "watering" is such, by "a reduction into the "rate of assessment "for the first crop, "that would be also "in that for the "second, "no reason "therefore appears "for giving the further "advantage sought.

Mr

"Mr Dilly expressly
"says that the wells
"in Bellary are the
"property of Govern-
"ment. The supply
"of water is certain,
"and two crops are
"raised every year
"in which ground."

The Collector
now again urges
his views as to the
propriety of allowing
away the distinction
as to Crops in the
Mill Canal. The
Board summarize
his minutes in the
following language.
"Mr Dilly desires
"appears to be to

Bd Paras

ascertain
"ascertain the well
"land really cultiva-
"ble with a second
"crop, and to fix
"on it a consolida-
"ted assessment,
"payable in all
"years, whether a
"second crop be
"raised or not; and
"to place in lower,
"assessments on the
"remaining well
"lands allowing
"the cultivation
"of a second crop
"without any addi-
"tional payment.
And in apparent
opposition to the
Collector's previous
statement

statement about the
certainty of water
supply to the wells
bored, it is now
said that during
the last 15 years
8000 acres, bearing
one assessment of
Rupees 65,000, have
been thrown out of
cultivation from
the high assessment
and heavy expenses
of irrigation.

Board para 10

8. The Government
are unable to accept
this connection to this
fiscal arrangement.
In the first place
it will involve the
sacrifice of so much

Congress

(24)

larger amount of
Revenue than they
are at present
prepared to relin-
quish, and there
is a possibility, as
the Board allow,
of land which may
be cleared as two
crop being still
unable to bear the
comparatively light tax
year after year.
Again, it runs
not the intention
or aim of Govern-
ment, in sanc-
tioning the permission
to introduce an
system of assessment
perfect in their

that will be shewn
at the General Survey.
which may shortly
be at an end, to give
relief expeditiously
and to all those who
principally are
concerned and enable
the Archbishop to com-
municate with him-
self, and the Bishops
of the Province
The Archbishop cannot
with more than
a great deal of difficulty
the Collectors attend.
Nine by the Province
of Canterbury, in
all nineteen, where
the larger Dioceses
chiefly reside.

Bishops

(25)

the holders of well
lands, but to aim
at no general altera-
tion of system.

An additional Sub-Collector
and Establishment
has been appointed
and directions
it is hoped that
there will be no
delays in proceeding
with the work
of revision.

A Copy to the Bishop
with Enclosure
Dec 28.

Cons. 18 Aug. 57 — 1 22 @ 24.
" 2d June — 53.
" 27 — 54 — 32 @ 35.

Copy in a letter
of 7th April 1854 N. 12

1126

Extract from the Minutes of the Board of Trade 31st Aug. 1857 [illegible]

5.04

Requesting returns showing the value, to the Collectors respectively, of the Offices now become vacant, regarding the question of appointment in Calcutta.

1854-855.

Dated 6th February