

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No. 409	Press
137-38	Mis.
Dated 1 4	18 59

Not to be folded or roughly handled

Fort Saint George, Revenue Consultation of 1st April 1859.

No. 137. Read the following letter from W. HUDLESTON, Esq., Sub-Secretary to the Board of Revenue; to J. D. BOURDILLON, Esq., Secretary to Government, R. D., dated 17th March 1859, No. 925.

SIR,

In continuation of my letter dated 13th November 1858, No. 4238, on the general subject of Rent Free Back-yards, I am directed now to submit the following information regarding the District of Masulipatam extracted from a report which was accidentally overlooked when the previous letter was written.

- From Masulipatam 22d in Con. 28th May 1858, No. 2194.*
2. The total number of Back-yards in the District is 32,565 containing 4,982 acres giving an average of something more than $\frac{1}{4}$ acre for each yard.
 3. It may be inferred from the Collector's letter though it is not distinctly stated, that the whole of this area is included in the village sites.
 4. Of the total number of Back-yards, 5,795 with a total area of 5,251 acres pay an assessment of Rupees 3,741, being an average of Rupee 1-10-8 per acre.
 5. The remaining 26,770 with an area of 2,731 acres, are enjoyed free of assessment. It will be observed that the average area of the Rent free Back-yards is thus about $\frac{1}{10}$ acre.
 6. The Collector states that there is no rule in his District for regulating the taxation of these yards, and strongly deprecates any interference with the existing practice whereby they are held free of assessment "except in particular cases," but he does not state what those cases are.
 7. The cultivated yards are he says principally in the unoccupied village sites—where they are broken up by the Poyacaries cultivating the village lands, and it is on these only in the Board's opinion that any assessment should be charged.
 8. When Back-yards of the moderate extent shown by the average are bonâ fide occupied as such by resident villagers, the Board would leave them free of all assessment.
 9. The Collector will be requested to state what the effect of this arrangement would be.
 10. It cannot be ascertained from his present statement what are included in the taxed Back-yards.

No. 138.

ORDER THEREON, No. 459; dated 1st April 1859.

Ordered that the foregoing Extract be recorded.

(Signed) J. D. BOURDILLON,
Secretary to Government.

137-Read the policy letter

No. 925.

From W. HUDLESTON, Esq., Sub Secretary to the Board of Revenue.

To J. D. BOURDILLON, Esq., Secretary to Government, R. D.

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REVENUE BOARD OFFICE,
Fort Saint George,
17th March 1859.

I have the honor to be,

Sir,

Your most obedient servant,

W. Hudleston.

Sub Secretary.

Copy to Collector of Masulipatam.

138-Order thereon 1859, dated 1st April
Ordered that the foregoing & track be
performed
1859 J.D.B.
Sent to Govt

16143
No. 2149 2nd of 38th 58-59

Revenue 1859
and 1st of 38th 58-59
467

From
The Sub Secretary to the
Board of Revenue
To The Secretary to
Government P. B.

Dated 17th March 1859
Recd. 18

2 Encl. No. 925
Submited 925

Submitting inform-
ation on the subject
of rent free backyards
in the District of
Maulapatan. -

No 127 + 138

No 139
Dec 2008
1st April 1859

Signature