Lease 1838
Sept 18

207 087
20-7-087

Lease 1838 Sept
Bond 17 Dec.

f. 191

Deed from Rev Rev & Mrs
Bond of Penrose

Dated 19 December 69

Lease 99 yrs 25 Dec 1696 & 1982
Cons

Sale

Copy of the Judgt
of the Exchequer of the Assessment
in the Cause of the Palmers
against

f. 192

Title under Will
11 Dec 1769 f. 1618

No. 1. Read the following Extract from the Proceedings of the Board of Revenue, dated 19th March 1859, No. 949.

Read letter from the Collector of Salem, dated 1st November 1858.

In their Proceedings of 31st January 1856, No. 319, the Board brought the depressed state of the Salem District before Government, and proposed measures for the relief of its land-holders. An immediate reduction was recommended by the Board in the Assessment of the dry lands in the eight Talaghaut Talooks, commonly known as the Southern division, where taxation fell with the greatest weight, and enquiries were proposed to be made to ascertain what relief was necessary for the other wet and dry lands of the District, especially for the uncultivated portion, until a regular Survey placed the Assessment of the District on a satisfactory footing. The Well Garden lands of Salem had been already brought under the notice of Government in a separate communication, and orders were passed regarding them in Extract Minutes Consultation 20th December 1855, No. 1372.

In Con. 24th January 1856.

2. The measures proposed by the Board did not meet the approval of Government; further information was deemed necessary, and forms of Statements were sent to the Board with instructions to call upon the Collector to fill them up and report in detail what different measures of relief were necessary for the various classes of land in his District. But pending this enquiry a temporary remission of 12½ per cent. was allowed on all dry lands assessed at and above Rupees 1-5-4 per acre in the eight Talaghaut Talooks.

E. M. C. 11th in Con. 28th April 1856.
Bd's Pro. 28th April 1856, *No.* 1268.
E. M. C. 15th May 1856, *No.* 495.

E. M. C. 19*th in Con. 27th Feby.* 1856, *No.* 190.

3. The Collector, Mr. Brett, has made his report on the general subject in the letter which stands at the head of these Proceedings, accompanying it by 107 Statements drawn out in the form prepared in the Government office. Mr. Brett enters into an elaborate detail of the measures which he deems necessary for granting due relief to the landowners of the District. But this report was called for under an impression that many years must elapse before the Revenue Survey reached the District, and Mr. Brett points out that there is no satisfactory data on which to act in revising the assessment pending that Survey; the Board will therefore confine themselves chiefly to considering what impediments to cultivation should be immediately removed, as attempting more than this would lead to complication and confusion, now that the Director of Revenue Settlement has been instructed to commence operations at once in the Salem District.

E. M. C. 11*th April* 1856, *No.* 372, *p.* 11.

P. 34.

E. M. C. dated 30th Nov. 1858, *No.* 1600.

Poonjah.—4. The Poonjah or unirrigated lands occupy the first portion of Mr. Brett's report, and separate plans are proposed for the revision of their assessment in the eight Talaghaut, the four Baramahal and the two Balaghaut [redacted] proceed to consider these lands in the same order.

Talaghaut.—5. The eight Talaghaut talooks are situated below the Ghauts and comprise the Southern and Centre Divisions, in which the assessment was fixed, under Colonel Read's general superintendence, by Captains Macleod and Munro. The Poonjah lands of these talooks, especially of those assessed by Captain Macleod, have been long acknowledged to be more highly taxed than in the remainder of the District. The effects of this overtaxation were

1 *Ahtoor*.....
2 *Salem*.....
3 *Namkull*.....
4 *Rasepoor*.....
5 *Paramutty*.....
} *Southern or Macleod's Division.*

6 *Trichengode*.....
7 *Senkerrydroog*.....
8 *Womaloor*.....
} *Centre or Munro's Division.*

Macleod and Munro.

shewn in a declining revenue and an impoverished people, and the Board were therefore anxious to lose no time in placing them on an equality with the rest of the District. For this purpose they proposed a general reduction of 25 per cent. on the cultivated lands, and of 33⅓ per cent. on the waste of five years' standing, provided that the assessment was not thus to be reduced below Rupee 1 per acre. It was further recommended that the highest Poonjah rate should be Rupees 4½ per acre. These arrangements would have led to a surrender of revenue to the amount of Rupees 1,23,616 on the lands under cultivation, while the assessment of the waste would have been reduced to the extent of Rupees 1,76,475; but the area newly offered for cultivation at the reduced rates would have borne an assessment of Rupees 3,52,951, and was expected to have speedily made good the temporary loss of revenue and added permanently to the resources of the State.

Board's Pro. 31st Jany. 1856, paras. 46 and 50.

Proportion of Cultivation to Waste.
In Southern Division 49 per cent.
,, Centre do. 50 ,,
,, Northern do. 63½ ,,

In Colonel Read's Notification of 10th Dec. 1796, Rule 6, one-third of the gross produce was taken for the Govt. share on dry lands.
See also Collector's letter of 17th January 1855, p. 4. Book on commutation rates, page 216.

Note.—Mr. Brett might have added a third cause which the Board had in view when referring in p. 53, of their Proceedings of 31st January 1856, to the faulty principles of the Survey Assessment. Instead of the quality and situation of the land being alone looked to, the stock, strength and health of the then existing landholders were taken into account by Colonel Read.—See p. 186 of his report dated 4th April 1800.

6. Mr. Brett argues (p. 15) that the prevalence of Poonjah waste throughout the District proves a *general* overtaxation, and then enters into a discussion on the theory of rent where it seems unnecessary for the Board, on this occasion, to follow him. He points out, correctly in the Board's opinion, that even if the lands had been originally classified with correctness in reference to their productive powers, still unevenness of taxation must have resulted from two of Colonel Read's rules, viz. 1st, the same proportion of the gross produce being taken for the Government share on the inferior as on the superior lands (p. 16 &c.) such a course evidently leading to unequal results when the expense and labor of cultivation do not vary in proportion to the amount of produce obtained. 2nd one commutation rate being used, whatever might be the situation of a village with respect to markets, (p. 28).

P. 31. But Mr. Brett further argues that the classification itself is proved to have been wrongly made, by the prevalence of waste which is found even among lands of good quality, and states that the want of correct data prevents this error being satisfactorily rectified without a survey. Anticipating however delay before this remedy could be applied Mr. Brett expresses a hope that it is not "impossible to find a partial remedy, which will at least "improve the revenue and at the same time by throwing open more land be "beneficial to the people."

P. 34.

7. In proceeding to consider what these remedial measures should be for the Poonjah lands Mr. Brett proposes the largest relief for the eight Talaghaut Talooks. He appears to be of opinion that their high comparative taxation may not be *altogether* an error on the part of the assessing officer, but may have some foundation in a superiority of soil over the Baramahal and Balaghaut Divisions. Still after allowance has been made for this. Mr. Brett brings forward facts which shew that this part of the District demands the largest measure of relief. For example a Poonjah Assessment fixed professedly on the same portion of the produce exhibits the following great variations.

P. 14 *and* 35.

P. 11.

	Mean rate per acre. Rs.	A.	P.
Southern Division	1	12	3
Centre ,,	1	5	7
Northern ,,	1	0	4

The per centage of land assessed at less than Rupees 2 per acre also varies in a striking manner. In the Baramahal and Balaghaut it forms 95 and 93 per cent. of the total area, while in the Southern and Centre Divisions the per centage is only 70 and 84. It has been already shewn in the margin of para. 6 that the proportion of cultivation to waste is smallest in the Southern talooks, but in case it should be thought that there is no very striking disparity in this respect, the Board would observe that various local circumstances, such as denseness of population, vicinity of markets and salubrity of climate, may modify the effects which, if all other circumstances were similar, would follow in equality of taxation. The surest test of over-assessment is a decline of revenue caused by a decreased cultivation, and the Board have shewn that this has been eminently the case in the Southern talooks of the Salem District, although they have enjoyed the advantage of fifty years of peace and regular Government.

Para. 11.

Board's Pro. 31st January 1856, para. 31.

Paras. 40 and 45.

8. The relief which Mr. Brett now proposes for these talooks is as follows:

I. All grades of land, cultivated and waste, assessed at Rupees 5 and upwards to be reduced to Rupees 4 per acre.

II. A reduction of 18¾ per cent. on all cultivated land, now paying from Rupees 4½ to 1¼ per acre.

III. A reduction of 31¼ per cent. on the waste of the above grades.

IV. A reduction of 6¼ per cent. on all lands, cultivated and waste, now paying Rupees 1¼ per acre and under.

The financial results of the above plan, as gathered from Statement 25, would be the following, and are shewn in contrast with the temporary scheme recommended by the Board in their Proceedings of 31st January 1856.

Mr. Brett's Plan.	Reduction on cultivation.	Reduction on the waste.	Available waste at the reduced Assessment.
	Rupees.	Rupees.	Rupees.
I. Reduction of the higher gardes, both cultivation and waste, to Rupees 4 per acre...	4,217	6,779	11,356
II. Reduction of 18¾ per cent. on cultivation from Rupees 4½ to 1¼ per acre.....	76,432	.....	.....
III. Reduction of 31¼ per cent. on the waste of above.....	.....	1,37,272	3,02,000
IV. Reduction of 6¼ per cent. on cultivation waste, from Rupees 1¼ downwards.....	5,491	4,877	73,154
	86,142	1,48,928	3,86,510
Board's plan in Proceedings of 31st January 1856, See ante para. 5.....	1,23,616	1,76,475	3,52,951

9. The details of Mr. Brett's scheme call for the following remarks. In fixing Rupees 4 as the highest Poonjah Assessment instead of Rupees 4½ as* at first recommended by him, Mr. Brett adopts a rate which has been approved of by Government† as a maximum for *ordinary* Poonjah land, and which is nearly the same as the rate proposed by the Board, viz. Rupees 4½. But if this rate is to be adopted it would be necessary to make provision for a higher and special rate being retained for the valuable Poonjah lands which are situated close to villages and are used as Gardens. In South Arcot lands of this description pay Rupees 7-4 per Cawney, or Rupees 5-5-5 per acre, under the revised Assessment and in North Arcot Government deemed it proper that they should be assessed at rates varying from Rupees 6 to Rupees 4 per acre. This point requires careful consideration, because even for the first class of ordinary Poonjah land an Assessment of Rupees 4 represents according to Mr. Brett ¼ only of the gross produce at the prices of Fusly 1262, and prices have since greatly risen, nor is there any reason to anticipate that they will again sink to their former low state. The effect of the Railway and other causes forbid such a supposition. The Board are not therefore prepared to recommend an immediate and indiscriminate reduction of all the higher Poonjah rates to Rupees 4. The maximum should not be lower, they think, than Rupees 6, as in the adjacent District of North Arcot, pending the careful enquiry and examination which will be made at the Survey.

* *Letter of 14th April, in Con. 14th May* 1855.
† *Ex. M. C. 23d April* 1855, *No.* 460, *p.* 10. *See printed Selections, No. XII. page* 67.

Printed Selections No. XII. page 61.

P. 44.

	Prices of Poonjah produce per Garce.			
	Chalum.	*Cumboo.*	*Gram.*	*Natchney.*
1260	74	66	84	67
1261	68	61	74	59
1262	76	65	74	62
1263	103	97	117	92
1264	125	112	149	111
1265	142	124	140	124
1266	127	112	135	114
1267	205	168	182	174
Commutation Rate.	91	90	90	90
Average from 1202 to 1206 Fusly	146	116	154	119
Do. 1221 to 1230 Fusly	98	91	100	87
Do. 1251 to 1260 „	95	84	102	86

10. The 2d and 3rd parts of Mr. Brett's scheme from its most important feature, and have next to be considered. It is proposed to modify the assessment on all Poonjah lands now rated at from Rupees 4½ to 1¼ per acre, by granting a reduction of 18¾ per cent. on the cultivated portion and of 31¼ per cent. on the waste. The lands comprised within these limits form the principal part of the Poonjah area; and in dealing with them Mr. Brett has adopted the principle proposed by the Board of allowing a large reduction on the waste than on the cultivated portion. The Government were not altogether satisfied with the soundness of this principle, when it was brought before them in the Board's Proceedings and observed—"They will not "here pronounce any decided opinion on the question as "regards the other (Poonjah and Nunjah) lands, but they "would wish both the Collector and the Board to give the "subject careful consideration, in a practical aspect, and "state their views upon it in submitting the further information and report called for."

E. M. C. 11th in Con. 28th April 1856, *No.* 372, *p.* 12.

11. In his first scheme for revising the assessment of his District Mr. Brett had proposed to classify the lands according to their rates of assessment, and then to allow a similar reduction for the cultivated and the waste portions, the extent of the reduction depending upon the proportion which the cultivation bore to the waste in each different class. In now recommending a different course, viz. a larger reduction upon the waste than upon the cultivated lands, Mr. Brett's reasoning may be summarised, the Board think, in the following manner. The extensive prevalence of waste in every grade shews over-assessment in both the superior and inferior soils (para. 15). The inferior soils must be comparatively over assessed from the principle followed by Colonel Read of taking the same portion of their gross produce for the Government share as on the superior lands. "The natural effect (of this rule) on the inferior qualities was to throw them out of cultivation" and favor the superior soils (para. 19). As the same portion of the gross produce was always taken, the presumption is that where lands are left waste, it is because they were wrongly classed, or in other words their productive powers were rated too high (para. 29). The probability that the over-assessment is high increases as the grades ascend, for the superior soils could easily have paid a third part of their gross produce, "if no mistake had been made regarding their real quality" (p. 30). As therefore the Surveyors must have been so often in error with regard to the waste lands, "it is fair to assume that they also made great mistakes, although not equally great "mistakes in respect to the lands under cultivation" and "in this point of view cause is shewn for "making a reduction in both the cultivated and the waste, though not for making a uniform re-"duction on both."

See Board's Proceedings of 31st January 1859, *p.* 14 *to* 18.

12. Without minutely criticising this chain of argument, the Board will here observe that had circumstances remained unaltered in Salem, they would have continued to support the principle now advocated by Mr. Brett; a principle which, it may be remarked, has been sanctioned in the case of the Coimbatoro gardens, and which the Government have not now absolutely opposed though they advised carefulness in its use. But an important change has taken place. The plan proposed by the Board of allowing a different rate of reduction for the cultivated and the waste lands was acknowledged by them to be able to do no more than correct "in some degree" the existing errors, and it was proposed for adoption when there was no early prospect of the assessment being rectified by the introduction of the Survey into the District. But such an arrangement would necessarily be tantamount to altering the present classification of the lands, since lands hitherto taxed alike would in future pay different rates of assessment, and the Board would therefore hesitate to recommend the measure now that Survey operations are about to be commenced in Salem. Under this altered state of things it seems best not to introduce temporary changes in the relative position of lands hitherto on an equality as to assessment, and to adopt merely some general measure for extending cultivation and relieving the landed interest, leaving the details of a revised assessment to be settled in the approaching Survey. The Board would further observe that in proposing a larger reduction for "waste" they confined their proposition to waste of five years' standing, while Mr. Brett's plan includes all land which did not happen to be under cultivation in Fusly 1262.

Ex. M. C. 14th Aug. in Con. 7th Oct. 1847, *p.* 4.

Board's Pro. 28th April 1856, *p.* 10.

13. The 4th and last part of Mr. Brett's scheme proposes a reduction of 6¼ per cent. on all land, cultivated and waste paying Rupees 1¼ and under. This recommendation seems based on the argument that the original assessment was unfavorable to the inferior soils by being fixed on a third of the gross produce, for otherwise Mr. Brett himself shews a strong reason against such a measure in para. 36 where he points out the necessity of guarding against "the very low class "lands coming into competition with the large quantity of better qualities which, under the "reduction, will be available for cultivation." "It is not necessary" he adds "to prove that "inferior lands, if disproportionately assessed, may be cultivated at a greater profit by the culti-"vator than lands of better quality, though there can be no such advantage in any case to the "revenue. It ought to be better for the ryot, as it must be for the Government, that he should "cultivate the lands of superior quality."

It was the evident impolicy of attracting cultivation from the richer to the poorer soils which led the Board to arrange that their reductions were never to lower the assessment below Rupee 1 per acre. On the same principle the temporary remission of 12½ per cent. allowed by Government is confined to lands paying Rupees 1-5-4 and upwards, and the Board do not consider that it would be safe to reduce the assessment on the most lowly assessed lands, as proposed by Mr.

Brett, unless the careful enquiry which will be made during the approaching Survey shews such a measure to be necessary.

14. Having made these remarks on the Collector's scheme of reductions, the Board proceed to consider the question whether it is advisable to do more than continue the temporary relief of 12½ per cent. granted by Government to the superior soils, now that the District is to have the benefit of the Survey at an early date.

15. On this point it is to be remarked—1st, that the Survey will fortunately commence not only in the Talaghaut Division, but in the most highly assessed portion of it, viz. Captain Macleod's talooks which skirt the South Arcot District.—2d. That the reduction of 12½ per cent. granted in Fusly 1265* has already been followed by a marked increase of cultivation, thus shewing that it has had considerable success in attaining the object in view.—3d. That the prices of agricultural produce have risen so greatly as to improve the condition of the ryots in a marked manner.—4th. That no new information has been supplied to shew the actual productiveness and value of the lands. They have been arranged in the Collector's Statements "according to certain rates of assessment." "Their real quality" Mr. Brett observes in p. 34 "is merely inferred from those rates." Under these circumstances the Board are of opinion that no new and elaborate scheme for revising the assessment is requisite pending the Survey, or could be attempted with safety, and that it is advisable to abstain at present from making any arrangements which would alter the existing classifications of the land. At the same time it seems desirable to make use of the Statements forwarded by the Collector for still further facilitating, temporarily, the spread of cultivation. The arrangements which the Board would propose for this purpose are as follows:—

* *Poonjah cultivation and Beriz of 8 Talaghaut talooks.*

	Acres.	*Rs.*
1256	284,755	4,79,081
1257	289,015	4,85,498
1258	307,502	5,15,725
1259	288,893	4,84,841
1260	295,210	4,93,428
1261	297,350	4,95,165
1262	301,853	5,03,793
1263	295,509	4,95,610
1264	313,458	5,67,068
1265	345,643	5,55,788
1266	398,758	6,31,128
1267	404,391	6,43,080

The remission of 12½ per cent. is not included in this Beriz, and amounted as follows:

	56,038
	62,111
	64,331

I. A reduction of 18 per cent. on all lands from the highest grade to Rupees 3 per Acre,

II. A further reduction on the higher grades of the above lands to bring their Assessment down to Rupees 6, where it still exceeds that rate.

III. Lands now assessed at Rupees 3 and downwards to Rupees 1¼ to be allowed a reduction of 15 per cent.

The Board intend all the above reductions to apply equally to cultivated and Waste lands.

They have already given their reasons for making Rupees 6 the maximum Poonjah Assessment in para. 9 of these Proceedings.

The rate of the reduction in the 1st part of their scheme corresponds with that proposed by the Collector for cultivated lands and falls below their own former recommendation of 25 per cent.

In proposing a larger reduction in the 2nd than in the 3rd part of their plan, the Board have kept in view the greater proportion which the Waste bears to the cultivation in the higher grades of the Poonjah Area.

If these arrangements are approved by Government, they could be brought into operation in the Settlement of Fusly 1268, with a notification that they will continue in force until the Survey, and are to supersede the temporary reduction of 12½ per cent. now allowed.

Their financial effects would be as follows:—

	Reduction on cultivation.	Reduction on Waste.	Available waste at the reduced rates.	
	Rupees.	Rupees.	Acres.	Rupees.
I. Reduction of 18 per cent. on all lands down to Rupees 3	11,152	14,657	19,691	64,703
II. Further reduction to bring the higher grades down to Rupees 6	836	2,067		
III. Reduction of 15 per cent. on all lands from Rupees 3 to Rupees 1¼	46,961	50,397	1,64,867	2,85,582
Total	58,949	67,121	1,84,558	3,50,285

The Board will here make a general remark that though the financial results given in these Proceedings are sufficiently near the truth for the information of Government they are not entirely exact, since if the reformatory measures recommended by them are approved, they propose to instruct the Collector in supersession of the course recommended by him in para. 95 to bring all the revised rates to multiples of a quarter Rupee in the manner laid down by Government for the Poonjah well gardens in Extract Minutes Consultation, 20th December 1855, No. 1372, para. 12.

4. *Baramahal Talooks.*

1 *Darampoory.* 2 *Tengarikottah.* 3 *Kistnagherry (including Mallapaudy.)* 4 *Tripattore.* — *Munro.* *Read and Graham.*

16. For these talooks Mr. Brett recommends the following measures of relief (p. 41.)

I. All the higher grades to be reduced to Rupees 4 per acre.

II. A reduction of 6¼ per cent. on the cultivation of all the grades from Rupees 4 to 1¼.

III. A reduction of 12½ per cent. on the waste of do.

The total Iyacut of these talooks consists of acres 4,57,820 assessed at Rupees 4,51,346. The immediate loss of revenue by Mr. Brett's plan would be Rupees 5,457, viz. Rupees 113 and 5,344 respectively in the first and second items, and there would be a reduction of Rupees 11,543 on the waste. The net assessment of the waste lands available for increasing the revenue after the reduction would be Rupees 1,97,518. It will be observed that in this instance the Collector has not proposed to reduce the assessment of the inferior grades.

17. It has been already shewn that in these Talooks the mean rate of Assessment per Acre is less than in the Talaghaut, and that the proportion which the cultivation bears to the Waste is more favorable. Under these circumstances the Board abstained from proposing any modification of Assessment in these Talooks until the Collector had submitted a detailed report, and they are now of opinion that it will be sufficient, pending the survey, to make Rupees 6 the maximum Poonjah rate, and to grant a reduction of 6¼ per cent. on all the higher grades down to lands paying Rupees 1¼ per Acre. But they propose for the reasons already given to apply this reduction equally to the cultivation and Waste, instead of allowing a reduction of 12 per cent. to the latter as recommended by Mr. Brett. The only change made in the Financial results of the Collector's scheme by this modification would be to diminish the reduction on the Waste by one-half, as the land now assessed at more than Rupees 6 does not exceed 12 Acres.

Balaghat.—18. The two Balaghat Talooks of Denkencottah and Ossoor remain to be considered. They were assessed in 1802 by Mr. D. Cockburn,

P. 48—52.

on a different principle to what was followed in the rest of the District. The Villages were divided into three classes, each of which had five rates of Poonjah Assessment, varying from a maximum of Rupees 2-4-0 per Acre in the first class to a minimum of 6 Annas in the third class. But in the year which followed the Survey, these Tarum rates were occasionally increased by an addition of what is termed the

Deed Anna, or one and half Anna Assessment, although the increase was not always made precisely at that rate. This addition was imposed to raise the Assessment to what it had been under the preceding Mysore Government and the Tarum rates of Mr. Cockburn were also departed from in assessing such lands as were newly taken up for cultivation after the Survey.

19. The Statements forwarded by the Collector regarding these Talooks shew that the Assessment is comparatively moderate, and that the usual consequence has followed, viz., a larger proportion of cultivated to Waste land. Mr. Brett therefore proposes only to strike off the additional Assessment, adopting hereafter the Tarum rates, in which recommendation the Board concur, though more for the sake of simplifying the system than of affording relief to the land-holders. An addition of 1½ Anna is equal to 9,⅜ per cent, and stricking off such an extra cess would be an important benefit, but the Board find from the Statements which accompanied Mr. Brett's reports that it can only have been partially imposed as the Survey Assessment of the two Talooks on the Poonjah lands amounts to Rupees 1,36,526, while the addition to it on account of the Deed Anna cess is only Rupees 3,665. If Government sanction the measure now proposed, the immediate loss of revenue would be limited to Rupees 2,494, or that portion of the Deed Anna Assessment, which falls on the lands now under cultivation.

Nos. 27 to 35.

20. The Nunjah lands are next noticed in the Collectors's report, commencing at para. 52. Their total extent, divided into cultivated and Waste, is as follows:

Nunjah.

	Tyacut.		Cultivation.		Waste.		Per centage of cultivation.		
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres	Rs.	
8 Talaghaut Talooks. Tank and Channel Lands, Fysul... ...	30,217	2,61,882	20,084	1,70,129	10,133	91,753	66	65	
Do Heevur... ...	5,562	36,533	4,759	31,101	803	5,432	85	85	
Cauvery Channels....	* 3,552	42,532	3,347	40,325	205	2,207	94	95	* Heevur lands not included in this though they are shewn in the letter.
4 Baramahal Talooks. Tank and Channel Lands, Fysul... ...	22,343	1,23,679	16,370	89,890	5,973	33,789	73	73	
Do. Heevur... ...	3,697	17,434	2,998	14,135	699	3,299	81	81	
In the above 12 Talooks. Nunjah Well Lands. Fysul.....	3,702	21,389	2,524	13,729	1,178	7,660	68	64	
Do. Heevur... ...	1,069	5,358	978	4,851	91	504	91	91	
Manawary Nunjah....	214	1,114	103	497	111	617	48	45	
2 Talaghaut Talooks.	8,610	46,022	5,507	28,895	3,103	17,127	64	63	
Grand Total...	78,966	5,55,943	56,670	3,93,555	22,296	1,62,388	72	71	

21. In treating of these Nunjah lands it will be proper to notice first the 12 Talaghaut and Baramahal Talooks in which an uniform system of Assessment was introduced under Col. Read's superintendence. The subject is complicated because irrigated lands of the same quality had not always the same Assessment fixed upon them. The rates varied not only with respect to the *description* of irrigation such as tank, channel, and well, but also with respect to its *quality*. Lands under a superior channel or tank, for example, were assessed more highly than others under a channel or tank of an inferior order. This diversity of Assessment was attained by taking different proportions of the net produce for the Government share—the rates varied from 80 to 55 per cent. as shewn by Mr. Brett in the marginal statement of p. 57, which has been copied from Col. Read's Survey Report.

Talaghaut and Baramahal.

22. In following this principle Colonel Read formed a scale of 12 grades for the Nunjah lands with rates of Assessment for each ranging from Rupees 35 per acre for the best lands with first class river irrigation to Annas 7½ for lands of the lowest quality watered by inferior wells. It will be observed that this scale provides also for cases where lands are watered from two different sources of irrigation, or partly from a tank and partly from a well. To simplify the subject Mr. Brett has judiciously prepared his tables in the following manner. Each of these 12 talooks has one Statement to shew its channel irrigated lands (omitting the Cauvery Channels) and another to shew its tank lands, including under this head those which are watered in part from a tank and in part from a well. The Nunjah well lands are shewn in separate Statements, and the Cauvery Channel lands have, on account of their importance, a Statement to themselves (No. 84) instead of being blended with the other channel irrigation.

P. 56.

Note.—In the Survey no distinction was made of one or two crop Nunjah land. When means existed of raising a second crop, the produce of two crops was taken as the basis of the Assessment, consequently Nunjah land in Salem is charged only with the Survey Assessment and there is no demand on it under the head of Fasal Tasty. (Among other papers on this point see letter from Collector of 18th May 1255, in Con. 16th January 1856.)

P. 58.

23. But the above Statements apply only to the "*Fysul*" or lands assessed at Colonel Read's Survey, and separate Statements have been prepared for the "Heevur* Nunjah." This land consists of unassessed waste or of Poonjah fields, which have been brought under a Nunjah Assessment subsequent to the Survey, the Assessment having been fixed sometimes at the average of the village and sometimes at the rate of adjoining lands of similar quality. A separate Statement has also been prepared for the Manavary Nunjah, or lands on which wet crops are grown by the aid of the falling rain, in case Government should decide on treating it differently from other Nunjah, and bringing it under the head of Poonjah or unirrigated.

* *Note.—The Board adopt Mr. Brett's mode of writing this Hindoostany word, to prevent doubt and obscurity.*

Paras. 53 and 55.

Statement No. 91.

24. Following the course pursued under the instructions of Government in the case of dry lands, Mr. Brett has taken the cultivation of Fusly 1262 as the basis for his Statements, and observes that although the prevalence of waste does not shew an equal degree of over-assessment as in the case of the Poonjah lands, still it is clear that both over-assessment and inequality of taxation do exist, and from the same causes, viz. taking the same proportional share of the gross produce from lands of different qualities, and making errors "in over estimating the qualities of the lands." The latter point was one, the Board may here observe, which caused Colonel Read much anxiety as it was evident that his rules could not prevent inequality of taxation, if the Surveying Officers made mistakes in calculating the rates of production, or in other words "in estimating the qualities of the lands." Mr. Brett further remarks that the Assessment on the Nunjah lands as on the Poonjah is highest in the Southern Talooks which formed Macleod's Division, and if the Board do not dwell on this point it is because the fact has been acknowledged from Colonel Read's time, and is established by all the Revenue records†.

E. M. C. 20th Dec. 1855, No. 1372, p. 11.

Paras. 65 and 68.

Col. Read's Report of 4th April 1800, p. 192.

Paras. 63 and 64.

†*Col. Read's Report of 4th April 1800, p. 196 and 197. Mr. Orr's Jamabundy Report for 1245, p. 37. Bd's. Pro. 20th June 1850, No. 259, p. 25 and E. M. C. 10th July 1852, No. 669, p. 7.*

25. Viewing the errors of the Nunjah Assessment as springing from the same errors in the Survey Mr. Brett proceeds to propose for the Talaghaut and Baramahal talooks remed-

measures arranged on the principles which he recommended for their Poonjah lands. He suggests that Rupees 14 should be the maximum rate for the Fusal and Ileevur Nunjah lands, ommitting from his scheme those watered by the Cauvery Channels) and that a per centage reduction should be granted on all the grades assessed at Rupees 5 and upwards, a larger reduction being allowed on the waste than on the cultivated lands. As the over-assessment was not so great as in the case of the Poonjah lands, the proposed reduction is smaller, and as the proportion of waste to cultivation did not vary in any great degree the same rate of reduction has been recommended for all the grades to which the proposed measure extends, viz. 12½ per cent. for the cultivated lands and 18¾ for the waste. The effects of this scheme are shewn by the marginal Statement of para. 67 to be as follows :—

Para. 67.

Reduction on the cultivation	Rs.	32,805
Do. on the waste	,,	22,333
Total...	,,	55,138

The waste available for future cultivation consists of 17,608 acres with a modified assessment of Rupees 1,11,941.

26. For the reasons already given the Board consider it unadvisable, pending the Survey, to alter the relative position of the lands by granting different rates of reduction for the cultivation and the waste, but they are opinion that it is for the interests of the State and the people to remove at once impediments to industry by reducing the assessment. That extended cultivation will follow more moderate taxation is in Salem no speculative theory. Proof of it is visible in the Statement attached to para. 21 of these Proceedings, on comparing the cultivation of the Fysul with the Ileevur Nunjah which was assessed subsequent to the Survey in a more favorable manner. Again it was found after the Mootahdary system broke down that the cultivation spread considerably on the Collector modifying the Survey rates by discretionary Cowles, but as this system was disapproved and no relief was afforded in a different manner, lands were again abandoned and two-thirds of available area remained waste. The fact of some of the finest Nunjah lands lying uncultivated in the Southern talooks "on account of their extravagant assessment" was noticed by the Principal Collector Mr. Orr, in a manner which attracted the attention of Government,* and other instances of the consequence of over-assessment and of the prosperous state of Villages where Mr. Hargrave's reductions were carried out are detailed in the papers which were reviewed in Board's Proceedings of 20th June 1850, and in Extract Minutes Consultation 10th July 1852, No. 669.

One instance is given where 40,885 acres held on Cowle, were brought back to the Survey assessment and 30,212 were thrown up, see letter from Collector 8th November 1847, p. 2 in Con. 20th January 1848.

E. M. C. 14th August in C. 7th October 1847.

* *E. M. C. 6th in Con. 22nd June 1837.*

27. In Salem as has been remarked no Fasul Jasty is charged, the calculations on which the Survey assessment was based having included a second crop where opportunities existed for its cultivation. But still considering the large portion of the produce taken for the Sircar share, and the sanction which was given by Government on this account for introducing Mr. Hargrave's modified rates of Rupees 9-3-4 and 6-12-4 into the village of Edumbancolum for the better 2 crop lands, and his rate of Rupees 14-9-3 for the first class lands in the Cauvery Channel Village of Teroomalanamsamoodrum, the Board support Mr. Brett's proposal of making Rupees 14 the maximum Nunjah rate in these 12 Talooks, omitting the Cauvery Channel Villages. They also concur with him in proposing no reduction on lands paying Rupees 5 and under. But instead of giving a uniform remission on all the rates between Rupees 14 and Rupees 5 the Board deem it advisable to give 12 per cent. on the rates down to Rupees 9, and 8 per cent on the rates from Rupees 9 to Rupees 5½. It appears advisable on general principles to give a larger degree of relief to the highly assessed

E. M. C. 10th July 1852, No. 669.

E. M. C. 5th September 1859, No. 947.

lands, and by adopting this course it becomes safer to apply the same measure to the Talaghaut and Baramahal talooks both for their Fysul and Ileevur Nunjah lands.

28. The following details of the Fysul Nunjah lands are taken from the Statements 80 to 83.

	Per centage of Cultivation	Waste.	Mean Rate per acre. Iyacut.	Cultivation.	Waste.
Tank—Talaghaut	64	36	8 6 4	8 4 1	8 10 4
Channel	67	33	9 3 0	8 13 7	9 15 7
Tank—Baramahal	72	28	5 5 0	5 4 6	5 9 6
Channel	74	26	6 5 1	6 6 9	5 12 2

It thus appears that owing to a perponderance of highly assessed land the mean rate per acre is greatest in the Talaghaut Talooks, and the proportion of waste to cultivation also there preponderates, though not in the rates which the mean rates of Assessment bear to each other. But on comparing the proportion of waste to cultivation in classes of lands bearing the same Assessment, whether under Tank or Channel Irrigation, in the Talaghaut and Baramahal Divisions, the Board find no results on which to base a more exact and equitable measure of relief than what they now propose. Should it meet the approval of Government its effect on the revenue would be follows :—

	On Cultivation.	On waste.	Available Waste at reduced rates.	
	Rupees.	Rupees.	Acres.	Rupees.
I. Reduction of 12 per cent. on all lands from the highest to Rupees 9 per acre	14,804	8,155	5,350	57,782
II. Further reduction on above lands to bring their modified Assessment down to Rupees 14	2,055	2,023		
III. Reduction of 8 per cent. on all lands paying from Rupees 9 to Rupees 5½	8,672	3,319	5,925	38,177
Total...	25,531	13,497	11,275	95,959

In thus modifying the Collector's scheme the Board do not intend to imply that the measures proposed by him were more liberal than circumstances required. But as prices* have risen and a Survey is about to be made, they are led to modify the recommendations which they would otherwise have made, since any very extensive reductions now might render the Survey operations less easy.

* *Price of Paddy per Garce.*

	1st Sort. Rupees.	2nd Sort. Rupees.
Commutation rate	95	0
1202 *to* 1206 *Fusly*	136	0
1221 *to* 1230 ,,	101	90
1251 *to* 1260 ,,	89	80
1260 ,,	77	69
1261 ,,	67	61
1262 ,,	66	59
1263 ,,	88	80
1264 ,,	114	101
1265 ,,	131	118
1266 ,,	117	106
1267 ,,	159	144

Manawary.—29. For the Manawary lands Mr. Brett has prepared two arrangements. The first is to reduce their assessment in common with the Nunjah lands (para. 67), and the second is to treat them as Poonjah for which purpose it is proposed to reduce the higher rates to Rupees 4, leaving the others untouched (para. 69).—The second course is in accordance with the principle upon which Government have in other Districts treated lands of this description for which irrigation is not supplied, but if the Poonjah maximum is for the present to be Rupees 6, as recommended in para. 9 of these Proceedings, it will be proper to adopt that rate here instead of Rupees 4. The Manawary lands limited to 214 acres and are all situated in the Talaghaut Talooks. Their details are given in Statement No. 91, and though the proportion of waste to cultivation shews that some of the inferior grades also may require relief, the Board think with the Collector that the consideration of this point can be left to the approaching Survey.

Cauvery Channel.—30. The Fysul lands under this important irrigation are detailed in Statement No. 84. The Fysul and Ileevur comprize an area of 3,721 acres assessed at Rupees 44,022 of which 3,500 are in cultivation, and Mr. Brett considers that no measures of relief are now called for. In para. 20 of their Proceedings of

Para. 71.

31st January 1856, the Board adverted to the steady cultivation of these lands which have been rendered valuable by the modifications* made by Mr. Hargrave in their Survey assessment and by the expense incurred by Government in maintaining the channels. The Board therefore continue of opinion that until the Survey leads to an accurate remodelment of the assessment of the District, no change in the present rates is necessary. It will be observed from Statement 84 that but a small portion of land is assessed higher than Rupees 16 per acre, and this assessment carries immunity from any charge for a second crop.

**See Bd's. Pro. 17th May 1856, No. 1503.*

31. There is one class of Nunjah land in these 12 Talooks which remains to be noticed, viz. the Nunjah *under Wells*. This land is distinct from the Nunjah Bagayet which term designates Nunjah land irrigated by Channels or Tanks, but on which valuable fruit trees &c. are grown instead of rice crops. The Nunjah under wells differs in no respect as to irrigation from Poonjah Well Gardens, and the Collector was therefore ordered by Government to modify its assessment in a similar manner. The Total Iyacut (Fysul and Heevur) consists of 4, 771 acres assessed at Rupees 26,748, and the result of dealing with this land "in the mode prescribed for Well Gardens" is a reduction of Rupess 5,275 on the cultivation, and of Rupess 2,712 on the Waste. The uncultivated area which is looked to as a future set off to this loss consists of 1,269 acres bearing a modified assessment of Rupees 5,452.

See para. 73 of Report and Stat. No. 103.

Balaghat Talooks.—32. The Nunjah lands of these two Talooks are shewn in the Statements Nos. 92 to 99. The total Iyacut consists of 8,610 acres assessed at Rupees 46,022, of which 5,507 acres were under cultivation in Fusly 1262. In the assessment of these talooks the Tanks and the Channels were each divided into 4 classes, and the rates of assessment varied in all the 5 classes of Villages according to this distinction in the quality of the irrigation. The highest tarum assessment for 1st class irrigation is only Rupees 8-12-0 per acre, and Mr. Brett limits his recommendation as in the case of the Poonjah lands, to striking off the additions which have since been made to the Survey Assessment. This would lead to a total reduction of Rupees 767, Rupees 404 being on the cultivation and Rupees 363 on the waste. The Board concur in this arrangement and also support the Collector's recommendation in para. 79 for striking off a small sum of Rupees 9 imposed as Extra Assessment on some Nunjah land under Wells in these two talooks.

Gardens.—33. It has been observed that the Poonjah Well Gardens have been already disposed of, but two descriptions of Garden cultivation remain to be dealt with, viz. Poonjah Bagayet under Tanks and Channels, and Nunjah Bagayet.

Poonjah Bagayet.—34. The Poonjah Bagayet is found in the eight Talaghaut Talooks only, and, in correction of entry in para. 81 of the report, the Board find from Statements 100, 101, and 102, that its details are as follows:

Irrigation.	Iyacut.		Cultivation of Fusly 1262.		Waste.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Tanks.....	312	1,807	171	1,033	141	774
Channels.....	388	2,176	231	1,348	157	828
Cauvery Channels.....	1468	6,477	885	3,586	583	2,891
Total...	2168	10,460	1287	5,967	881	4,493

In Con. 28th April 1856.

In E. M. C. 11th April 1856, No. 372, para. 15, Government directed that this land should be brought under the head of Nunjah and treated accordingly. Mr. Brett therefore shews in para. 83 what the result of this measure would be, but as the marginal entry to that para. gives the area of the Poonjah Bayget as 3,944 acres although the Cauvery Channel lands are not included, the Board presume that the great difference this entry and Statements 100 and 101 arises from the former including both Fysul and Heevur lands, and the latter Fysul lands only. By modifying the assessment of this land in the manner recommended for the Nunjah by Mr. Brett, the reduction on the cultivation would be Rupees 424, and on the waste Rupees 542. If the Board's modification of the Collector's scheme, as detailed in para. 29 of these Proceedings is approved, the reduction will be somewhat less, but its exact amount cannot be given from the want of details regarding the Heevur lands. Under the explanation given in para. 81, the Board concur in the propriety of not extending the reduction at present to the Cauvery Channel lands which can be transferred to the head of Nunjah with their present assessment.

Nunjah Bagayet.—35. The Nunjah Bagayet consists of chiefly of Cocoanut and Betelnut trees on Nunjah and also on Poonjah land irrigated from tanks and channels. In accordance with the reformatory principles which have been already sanctioned and promulgated these lands have to be taxed simply as Nunjah, and the additional Garden Assessment whether in the shape of teerwah jasty or a tree tax has to be struck off. This measure will cause a reduction of Rupees 5,151-6-2 in the Talaghaut and Baramahal talooks as shown in Cols. 6 and 8 of Statement No. 107. In the Balaghat Talooks land (whether registered as Nunjah or Poonjah) has been charged with 1st class Nunjah Assessment when planted with Cocoanut and Betelnut trees. The teerwah jasty thus levied for "Nunjah Garden cultivation" is shown in column 7 of Statement No. 104 to have amounted in Fusly 1267 to Rupees 942. Mr. Brett recommends the abolition of this charge in the case of *future* plantations, but proposes to retain it on the present gardens. The latter part of this recommendation is based, the Board presume, on the rule which reduces the Nunjah Assessment to the 1st class Poonjah rate on the remaining portion of a field when its entire area is not occupied with Nunjah Garden cultivation. But this course would retain in the Accounts the item of Nunjah Garden which it is so advisable to get rid of both now and in future.

P. 91.

The Board will therefore instruct the Collector, in accordance with the directions given by Government when reviewing the Tope and Tree taxation, to levy an ordinary and suitable Nunjah Assessment on all those fields which are supplied with irrigation and are now charged with Rupees 942 on account of Nunjah Garden Teerwa Jasty.

E. M. C. 6th March 1858, No. 298 p. 5.

36. The following is a resumé of the reductions which the Board have thus recommended.

	Reduction on Cultivation.	Reduction on Waste.	Available Waste at modified rates.
	Rupees.	Rupees.	Rupees.
Poonjah—Talaghaut.....	58,949	67,121	3,50,285
Baramahal.....	5,457	5,771	2,03,289
Balaghat.....	2,494	1,171	60,864
	66,900	74,063	6,14,438
Nunjah—Talaghaut and Baramahal.....	25,531	13,497	95,959
Balaghat.....	404	363	19,379
	25,935	13,860	1,15,388
Nunjah under wells—Talaghat and Baramahal...	5,275	2,712	5,452
Balaghat.....	9	.....	54
	5,284	2,712	5,506
Poonjah Bagayet under tanks and channels.....	424	542	4,549
Nunjah—Baguyet.....	5,151	.....	.....
	5,575	542	4,549
Manawary.....	82	165	452
Grand Total...	1,03,776	91,342	7,40,283

In one or two minor points the figures in this Statement are an approximation rather than a precisely accurate account, but the financial results approach so closely to exactness as to be a safe guide. In Fusly 1262, which being an average year was taken as the basis of Mr. Brett's Statements, the net Ryotwary Beriz of the Salem District was Rs. 14,26,011, so that the reductions recommended on the Cultivation amount to 7 per cent.

37. Some Miscellaneous points are next adverted to by Mr. Brett, the first of which is the formation of the proposed Road fund. Mr. Brett had suggested the levy of a fixed cess per acre, but on Government observing that "it will distribute the burden more equally to vary the rate in proportion to the amount "of revenue paid rather than to the extent of land occupied" he now proposes the annual levy of a rate of* four pice in the Rupee, and recommends that this cess should be deducted from the original assessment, in cases where that assessment has not been reduced. But an arrangement of this nature leads to great labour by requiring every year minute calculations to ascertain what each ryot has to pay, after which the amount has to be entered in every Puttah. The Board therefore request authority for levying the fund on the plan which Government sanctioned in South Arcot. The two per cent. would then be amalgamated with the Teerwah of those lands which have had their assessment modified, and on the settlement of each village being finished, two per cent. would be deducted from its Beriz for the Road fund, the accounts being adjusted by an entry of the amount under this head, in the Statement of remissions No. 4. By following this course a single operation suffices for the Road fund of each village and much calulation and writing are saved.

P. 94.

* *Or 2 per cent. as ordered in E. M. C. 15th February* 1858, *No.* 191, *p.* 29.

P. 69. 38. Mr. Brett next alludes to the remission allowed to Brahmin and Mahommed an cultivators under the local name of "Sookhavasy." At the Survey Colonel Reid allowed an abatement of 20 per cent. to these cultivators though in some villages local usage has made the reduction smaller. Some of the original Sookhavasy families have disappeared and the indulgence is not now allowed to new parties of the classes entitled to it except when they take up immemorial waste and cultivate it with their own ploughs and cattle. In consequence of attention to the rule that the Sookhavasy remission is not to be allowed when a Brahmin or Mahommedan ryots rents out his land to other parties for cultivation, the total remission on this account in Fusly 1267, was only Rupees 750. Mr. Brett proposes to abolish this item of remission on Government sanctioning the proposed modification of the Survey assessment, and the Board support this recommendation in accordandce with the practice which has been pursued in other districts under similar circumstances.

Report of 4th April 1800, *ps.* 169 *and* 171.

Hookumnamah rule 41.

39. Mr. Brett proposes as another reform the entire abolition of the Cowle system, representing that it leads to a needless sacrifice of revenue by tempting the people from the full assessed lands and that it is unnecessary "to remit any portion of the tax even for a temporary period to induce people to extend cultivation when the demand for produce calls for it." Mr. Brett here confuses the use and abuse of Cowles. Without plunging into the past revenue history† of Salem on this point, the Revenue Board, as at present constituted, are opposed to the plan of moderating the effects of an over high assessment by granting Cowles; they are alive to the ill consequences which must flow from such a measure, and consider that the proper course is to reduce the assessment to a just level. But there are occasions on which Cowles may be granted with advantage to the State and the Community, such as for clearing land from forest or Nutt grass, or for encouraging plantations of trees on unassessed lands. The Board are not therefore prepared to recommend the total abolition of Cowles, though in future they should of course only be granted in Salem for the above legitimate purposes. With respect to existing Cowles granted for *assessed* lands which had been some time waste, it will be the duty of the Collector to endeavour to effect their enealment by some equitable and amicable arrangement with the Cowledars if

Paras. 97 *and* 98.

† *A summary of the discussions on this subject is given in Dyke's Salem, commencing at page* 285.

Government sanction the modifications of the assessment now proposed. On learning that a permanent reduction of assessment was about to be granted, the Cowledars would often be willing to resign the temporary benefit of their Cowles, to secure at once this boon, as they would doubtlessly see that they could not expect or claim *both* advantages.

40. It only remains for the Board to request sanction for the sum of Rupees 719-5-4 expended under the authority of Government in employing extra servants to prepare the Statements which accompanied the Collector's Report—some details of this outlay are given in Statement No. 108.

Para. 201.

(A true Extract.)

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

No. 2. ORDER THEREON, 11th May 1859, No. 648.

On the 11th April 1856, the Government reviewed a scheme sent up by the Board of Revenue for temporary reductions of Assessment on the Nunjah and Poonjah lands of the Salem District. The scheme, which was devised by the Board and did not emanate from the Collector, was not approved by Government; the information supplied being found too scanty to furnish materials for a judgment. But the Government pointed out what statistical details they required, and the form in which they desired to have them,* and they hoped to receive them at an early date. Meanwhile, they had for that year only (Fusly 1265) sanctioned a remission of 12½ per cent. on all Poonjah land assessed at above Rupee 1-5-4 an acre, in the eight low country Talooks.† This reduction was afterwards, at the Board's request, continued for Fusly 1266,‡ a hope being expressed by Government at the same time that the Collector's report would soon be before them, and it has apparently been continued to the present time by the Collector.

E. M. C. April 11, 1856, *para.* 7.

* *Idem, para.* 9.

† *Order February* 19*th* 1856, *No.* 190.

‡ *Order November* 10*th* 1856, *No.* 1193.

2. The Board now send up the information called for, with their opinion. The order of Government intended that forty Statements should be submitted, for the most part in similar forms, for Nunjah and Poonjah lands respectively, in the several talooks and divistons. But the Collector prepared no fewer than 107, to suit as he says various existing minor sub-divisions both of Territory and of Revenue settlement. The Board however do not go into these tables in detail. They are of opinion that as the Revenue Survey and Settlement are now to be immediately undertaken in Salem, it is inexpedient to introduce changes which were properly contemplated when those operations were thought to be many years distant.§ They propose therefore that no change shall be made now, except to introduce some temporary modifications, similar in their nature to those sanctioned in 1856, but more general and more discriminating. The Government fully concur in the views of the Board on this point; and they proceed now to consider and pass orders in detail on the Board's recommendations.

§ *Para.* 3.

The Poonjah land.

3. The Board begin with the Poonjah, or unirrigated land, and take first that of the eight low country Talooks. In para. 8 they give Mr. Brett's plan for those lands; which with its estimated financial effect, is as follows:

	Reduction in the cultivation.	Reduction on the waste.	Available waste at the reduced rates.
1. Land both cultivated and waste assessed at above 5 Rupees an acre to be reduced to 4 Rupees	4,217	6,779	11,356
2. 8¾ per cent. reduction on cultivated land assessed at 1½ Rupee to 1¼ Rupees	76,432	...	...
3. 31¼ per cent. on waste at the above rates	...	1,37,272	3,02,000
4. 6¼ per cent. reduction on all land assessed at less than 1¼ Rupee	5,491	4,877	73,154
Total	86,142	1,48,928	3,86,510

4. In remarking on this plan the Board express the opinion (para. 9) that 4 Rupees is too low as the highest Poonjah rate. But in these remarks they fall into a mistake from failing to distinguish between the cawny and the acre. The rates of 6 and 4 rupees there referred to as approved by Government for North Arcot, were per cawny not per acre. The rate of 4 Rupees an acre proposed by Mr. Brett as the highest Poonjah rate in Salem is equal to about Rupees 5-4-8 a cawny; and the Governor in Council is not of opinion that this rate is too low for a maximum. It must be remembered that the old garden land in Salem has already been separately provided for,* and is not included in the present Statement, though some expressions in para. 9 of the Board's Proceedings might seem to indicate that the Board were under the impression that it is so included.

* *Order of Government December 20th* 1855, *No.* 1372.

5. The Board differ also from the Collector in considering it inexpedient to make any difference in the rate of reduction on cultivated and on waste land†. This is the same opinion which the Government expressed before, though they did not then insist on it in opposition to the Board's views; they still retain it, and dissent therefore from the third part of Mr. Brett's scheme.

† *Paras.* 10 *to* 12.

6. They agree with the Board also in dissenting from the last part of that scheme; considering it unnecessary to give any immediate reduction on the very lowly assessed land. Mr. Brett argues that where the same proportion of the gross produce is made the basis of the assessment on all soils bad and good, the bad must necessarily be the most heavily taxed. The argument is good in theory, but it is nevertheless at variance with the notorious fact that in every District, under the operation of the rule objected to, the best lands are the most heavily taxed, and most in need of relief. The explanation of this state of things probably is that the rule was not rigidly applied.

7. In para. 15 the Board propose, in accordance with their previous remarks, a scheme for the eight low country talooks in supersession of the Collector's plan and the Government approve that scheme in general; but for the reasons above stated they consider some modifications expedient, and they resolve to substitute the following.

I. A reduction of 18¾ per cent. (or 3 annas in the rupee) on all land now assessed at three rupees and above.

II. A further reduction so as to bring down to four rupees all assessments still above that rate.

III. A reduction of 12½ per cent. (or 2 annas in the rupee) on land assessed at 1¼ rupee and below 3 rupees.

IV. These reductions shall include those temporarily allowed on the 19th February 1856.

V. The mode of classification adopted in the case of garden to be followed; but as the rates are lower, the gradation to be by two annas instead of by quarter rupees. That is to say, after the reduction above ordered in each case, the remainder shall be brought, by addition or further reduction as the case may be, to the nearest multiple of two annas.

Order Dec. 20, 1855. *Para.* 12.

VI. The reductions under rules I. and III. shall be partially applied to the rates immediately below the limit, so that no such rate shall remain higher than it would have been if it had been above the limit; in other words no existing rate under 3 Rupees shall under the new rules be higher than Rupees 2-8-0; and no existing rate under 1¼ shall be higher than Rupee 1-2.

8. For the four talooks of the Baramahal the Board propose a plan differing from that of Mr. Brett in that it reduces alike on the waste and the cultivation, and that it makes 6 Rupees the highest rate instead of 4 Rupees. For the reasons above given, the Government substitute the following modification of that plan.

Paras. 16 *and* 17.

I. A reduction of 6¼ per cent. on all land now assessed at 1¼ Rupee and above.

II. A further reduction of Assessments still above 4 Rupees to reduce them to that amount.

III. Rules V. and VI. of para. 7 to be adopted here also.

9. For the two Talooks of the Balaghaut the Governor in Council approves the plan proposed by the Collector and concurred in by the Board, viz. to strike off the additional impost laid on in the case of certain lands, under the term "deed anna" subsequently to the first Assessment by Mr. Cockburn.

Paras. 18 *and* 19.

The Nunjah land.

10. Both the Board and the Collector consider that no reduction is necessary at present in the case of the lands watered by the Cauvery channels, the excessive Assessments of which were reduced some years ago. The Governor in Council concurs in this opinion.

Para. 30.

II. With the remainder of the Nunjah land the Board propose to deal on similar principles to those recommended for the Poonjah; but the rate of reduction proposed is smaller,

because these lands are not so greatly over-assessed. They agree with the Collector in making the same rates of reduction applicable to the Nunjah of all the twelve Talooks exclusive of the Balaghaut, and the Government concur in this plan; it is true that lands of the Baramahal Talooks seem to need reduction less than those of the Talaghaut Talooks, but under the operation of the rules they will in fact receive less. The Board's scheme for the Nunjah lands both fysul and illevur in those twelve Talooks is given in para. 28 of their Proceedings. It differs from the Collector's plan* in that it reduces on the cultivation and the waste alike, and that it reduces on the higher lands at a larger rate than on the lower. The Governor in Council approves these changes, as in the case of the Poonjah land, and he sanctions the Board's scheme with a slight modification, viz. that of substituting 12½ and 6¼ as the per centages of reduction, instead of 12 and 8, with the view of simplifying and facilitating the deduction to the Curnums and as being probably sufficient.

* *Report para.* 67.

12. The plan thus modified will be as follows:

I. A reduction of 12½ per cent. on all lands assessed at 9 Rupees and above.

II. A further reduction so as to bring down to 14 Rupees all rates still above that amount.

III. A reduction of 6¼ per cent. on lands assessed at 5 Rupees and under 9.

IV. The mode of classification adopted in the case of the garden land to be followed. See para. 12 of the order December 20th 1855, No. 1372.

V. The principle of rule VI. in para. 7 above, to be attended to in making these reductions.

13. The Máanvári land, or that on which an inferior species of rice is grown without irrigation, should be treated as Poonjah, as has been done in other Districts, and be brought under the rules given above in para. 7.

Para. 29.

Nunjah land watered by wells has already been dealt with under the order of Government of April 11th 1856, according to the same rules as well garden.

The Government concur in the small reduction proposed by the Collector and approved by the Board (para. 32) on the Nunjah land of the Balaghaut Talooks.

The Government also approve and sanction the course proposed by the Board in paras. 34 and 35, in the case of Nunjah and Poonjah Bagayet, and of land in the Balaghaut talooks planted with Cocoanut and beetle nut trees.

14. The following table gives a general view of the reductions now ordered as nearly as the amounts can be computed.

	Reduction on cultivation.	Reduction on waste.	Available waste.
	Rs.	Rs.	Rs.
Poonjah—Talaghaut, ...	62,771	71,680	4,63,758
Baramahal, ...	5,511	5,979	2,03,082
Balaghaut, ...	2,494	1,171	60,678
	70,776	78,830	7,27,518
Nunjah—Talaghaut and Baramahal, ...	24,251	13,111	1,21,162
Balaghaut, ...	404	363	19,319
	24,655	13,474	1,40,481
Nunjah under wells—Talaghaut and Baramahal, ...	5,275	2,712	5,452
Balaghaut, ...	9	.....	54
	5,284	2,712	5,506
Poonjah Bagayet under tanks and channels, ...	424	542	4,540
Nunjah—Bagayet, ...	5,151	.....	.....
	5,575	542	4,540
Mánavári, ...	203	303	314
Grand Total ...	1,06,493	95,861	8,78,368

It thus appears that the whole immediate sacrifice of revenue under these arrangements will be Rupees 1,06,493; but the Assessment of available waste is nearly nine lacks, on a large part of which material reductions have been made. It may reasonably be expected therefore that the sacrifice will be quite temporary, and that ultimately the Revenue will gain.

15. The Governor in Council approves of the proposal to form a road fund by a cess on all lands on which the Assessment is reduced; but they prefer the Collector's plan to that of the Board. The latter propose to adopt a plan similar to that followed in South Arcot, where one anna a cawny is levied; but the objection to that is its inequality. The Governor in Council considers Mr. Brett's plan preferable, being that adopted in North Arcot and Bellary, viz. to proportion the road rate to the land Assessment. Under this plan the road rate is not incorporated in the land Assessment, which course the Government consider objectionable, but the amount is calculated by a very easy process and is noted at the foot of each puttah. In North Arcot and Bellary the road rate is 2 per cent.; Mr. Brett proposes 3 pice in the rupee, which is almost exactly equivalent to 2 per cent., and the Government approve and sanction his proposal.

The bandy tax now existing for local purposes in Salem will be continued for the present; ultimately when the road rate is extended to all the land in the District as it will be at the Survey Settlement, that tax may probably be properly discontinued.

16. The favorable rates of Assessment allowed to certain classes of ryots will be discontinued, as recommended by the Board in para. 38.

As respects cowles for cultivation, the Government are of opinion that under a moderate assessment they will very rarely be necessary; but so long as granted *bona fide* only for the three legitimate purposes enumerated by the Board, they will be unobjectionable. Of those three objects it is to be observed that the terms of giving land for planting trees are laid down in the tope rules;* that it is believed there is no nutt grass in Salem; and that though the clearing of forest land is a legitimate occasion for cowle, yet generally such cowles should not be given so long as there is open land available in the neighbourhood. It is desirable that rules for the granting of such land on cowle should be established.

* *Rule IV. see page 444 of the Board's C. O. Book, Vol. I.*

17. The reductions and other arrangements sanctioned and directed in this order will come into effect in the approaching Fusly 1269; no reason appears for putting them in force in the settlement of the current fusly, now in course of formation, as the ryots had no reason to expect such indulgence this year. Due care should be taken by the Collector to make the intended reductions universally known throughout the district without delay; and this may be done easily and completely by means of the District Press.

18. In conclusion, the Governor in Council sanctions the sum of Rupees (719-5-4) seven hundred and nineteen, annas five and pice four expended on extra servants employed in preparing the accounts necessary to enable the Collector to make his report.

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