M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1479 — Press ~~Mis.~~

350 351.

Dated 24-7-1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 24th July 1861.

No. 350. Read the following Proceedings of the Board of Revenue, dated 24th June 1861, No. 3,278 :—

Read the following letter from H. A. BRETT, Esq., Collector of Salem, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated 12th June 1861, No. 99.

SIR,

1. I have the honor to bring to the Board's notice that Major Thompson, the Agent for the Remount Depôt at Usur, having applied to me in December last for 24 and odd acres of land which he required to enable him to grow Lucerne and Guinea grass, and to extend the paddocks of the Depôt, I ordered the Tahsíldár of Usur to ascertain fron the owners on what terms they were willing to part with the land, and to have the lands valued. I also requested the Sub-Collector at Usur to inspect the lands personally, and to give his opinion as to the proper price to be paid to the owners.

2. The Sub-Collector after personally inspecting the lands, has submitted the enclosed statement, giving the particulars of the lands, and the value set on them by certain Assessors whom he appointed to make a valuation.

3. The lands required by the Agent, measuring Acres 24-11-3, assessed at Rupees 62-13-4, comprise dry and wet lands, measuring Acres 23-17-2, assessed at Rupees 59-5-2 under occupation; Maniem lands, measuring Acres 0-25-7, assessed at Rupees 2-13-6; unoccupied land, measuring Goontah 0-3-4, assessed at Rupee 0-10-8; and unassessed Government waste, Goontah 0-4-12.

4. With regard to the lands under occupation, the arbitrators appointed for the purpose have estimated the purchase value at twenty times the assessment of the land in every case excepting two. In one of the two cases excepted, the soil is supposed to be of an inferior quality, and on that ground the Assessors have estimated the value at 15 years' assessment. In the other case, the land contains a valuable garden, the annual profits from which are estimated by the Assessors at 200 Rupees. This garden is said to contain valuable trees, viz., Areca Nut, Cocoanut, Plantain, Jack, Mangoe, Pompelmoose, Lime, Orange, Loquots, Guava, Coffee, and Peach trees. The aggregate extent of the garden (including several Survey fields) is Acres 3-38-7, assessed at Rupees 19-2-10, of which two acres are occupied with fruit trees, one acre is planted with Coffee, and the rest is used for the cultivation of Sugar-cane and Plantains. The owner stated that the garden had cost him 2,500 Rupees to raise, including the cost of a well. The Assessors have estimated the purchase value of this garden at Rupees 1,535-6-8.

5. The Sub-Collector who personally inspected the lands, is of opinion that the compensation proposed by the Assessors is fair and reasonable. In a remark attached to the Statement he observes that the Assessors have valued the lands at the same rate at which the Government sell lands for "farming purposes on the hilly tracts, and for building sites under the recent "freehold rules."

6. The value set on the arable lands is not, I think, excessive, considering the average price of agricultural produce during the last few years. In the case of the Punja lands, I estimate the average net profit from dry land in the Balaghat Táluqs for one year during the last seven years at from 7 to 10 Rupees an acre. The price, therefore, which in the present case the landowners are willing to accept according to the sum at which the Sub-Collector values the land (equivalent to twenty times the yearly assessments), is not more than from two to three years' purchase. Mr. Smith reckons the value at so many annual assessments. He appears to think that the valuation should be based on the assessment. In certain cases the Government permit the land tax to be redeemed at twenty times the annual assessment, but to estimate the purchase value of the land by the purchase value of the assessment, as if the one corresponded with the other, is to confound two interests essentially opposed to each other. If the net profits should be estimated by the Government assessment, they ought, according to the rule recently adopted in

regard to the Income Tax, to be reckoned at one-third the assessment; in which case the value put by the Sub-Collector on the dry lands would be equal to 60 years' purchase. The actual annual profits, as already explained, considerably exceed the annual assessment.

7. In the case of the Nanja lands, the net average value per acre for the same period may be estimated at from 10 to 15 Rupees. The purchase value at the valuation made by the Sub-Collector (20 years' assessment) is from four to five years' purchase. In the Balaghat Táluqs the dry lands bear a higher value compared with irrigated lands than the same class in the lower parts of the District. In the present instance, therefore, there is less difference between the estimated purchase value of the dry and the wet lands than might be expected if the lands belonged to the southern portion of the district.

8. The net profit of the garden (containing several Survey fields) is estimated by the Assessors at 200 Rupees a year. The value put upon the garden by the Assessors, viz., Rupees 1,535-6-8, is below seven and eight years' purchase. The alleged annual profits are not, I consider, higher than might be expected from a garden stocked so well as Mr. Smith describes. In this case, therefore, the proposed compensation is not apparently open to objection, if the Government think it worth while to annex to the Depôt, for the purpose described by the Agent, any land which like this garden bears so high a value in proportion to its extent. The garden, I should mention, contains a small piece of service Inám land attached to a Pagoda, viz., Goontahs 7-12, assessed at Rupee 0-11-8. The owner of the garden has held this land as an under-tenant. The value of his interest in the Inám land as a tenant, is included in the general valuation made by the Assessors.

9. With regard to the Mányam lands (Goontahs 25-7), the owners have in each case requested that waste lands may be given to them in lieu of their Ináms. I see no objection to this request being complied with. The titles to the Ináms will be inquired into before new lands are given in accordance with the Board's Circular Order, dated the 10th July 1858. I have requested the Sub-Collector to investigate these Inám cases, and to send up a Tabular Statement with the least practicable delay.

10. If the Government sanction the purchase of the lands above referred to, I request their permission to pay from the Treasury the proposed compensation, viz., Rupees 2,430-1-3 and to place the Agent in possession.

11. I should explain that the lands referred to in this letter do not form a part of the 1,200 acres of land referred to in the Government Proceedings,* dated the 26th February 1861, No. 764. With reference to these Proceedings, I called upon the Sub-Collector to submit a detailed statement showing the lands required by the Agent, and the terms on which they can be transferred. A report will be made on this subject on the receipt of the required statement from the Sub-Collector's Office.

* Conveyed in the Board's Order, dated 6th March 1861, No. 516.

---

1. Ordered to be submitted for the decision of Government.

2. Excluding one garden which measures somewhat less than 4 acres, the profits from which are estimated at Rupees 200 per annum, and the compensation settled by the arbitrators at Rupees 1,535, there remain acres 20¼ of which somewhat more than half an acre is Mányam land and Government waste. The balance bears an assessment of Rupees 43-10-6, and for it compensation is proposed at Rupees 894-10-7, being in every instance but one calculated at 20 years' value of the assessment.

3. Mr. Brett points out that although this mode of calculation is erroneous, the compensation settled is fair and reasonable, being according to his Estimate from two to three years' purchase of the annual return from the Punja to the occupier, and from four to five years' purchase in the case of the Nanja lands.

4. The Board cannot think it desirable for Government to purchase a valuable garden (such as that which they have excluded is described to be) for the purpose of converting it into grass land.

Proceedings of the Madras Government, Revenue Department, 24th July 1861.

5. It is proposed to give other land for the Mányam on the same terms as the present holdings.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 351. ORDER THEREON, 24th July 1861, No. 1,479.

1. Referred to the Military Department for consideration.

2. The Collector reports that the compensation for the whole 24¼ acres inclusive of four acres of garden land will amount to Rupees 2,429-10-4, whereas that for the dry land alone will be Rupees 894-10-4.

(Signed) J. D. SIM,

Secretary to Government.

6th March /61 No. 97-98.

Revenue 1861 Department

Pro: of Govt. for July.

No. 1735.

PROCEEDINGS of the BOARD of REVENUE.

Dated 24th June 1861.

Despatched. 15 July

Received. 19th

Endr. 1 Cl. Rec'd as per book 24-9-61

Cons

No. 3,278.

Pro. of M. Govt. with Military Dept. 6th Aug. /61 No. 1794 & No.

Submitting with remarks a letter from Collector of Salem forwarding a statement showing the extent of land required by the Agent of the Remount Department at Usur.

No. 1479. 24 July
With an Order

No. 1479

Referred to the Mily Dept for consideration.

The Collector reports that the compensation for the whole 24¼ acres inclusive of 4 acres of Garden land will amount to Rupees 2429-10-4 whereas that for the dry land alone will be 894-10-4

~~Fort St. Geo:~~
~~24th July 1861~~

J D S

7 Copies Mily Dept. with Orig. Enclo. Pap. C. 25
14 " Board of Revenue.

No. 350 & 351.