M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2060 Press Mis.

422. 423

Dated 22-9-1862.

Not to be folded or roughly handled

No. 422. Read the following Proceedings of the Board of Revenue, dated 28th July 1862, No. 4,881 :—

Read again letter from Mr. THOMAS, dated 29th June 1859, No. 108.

Read also the following letter from the Collector of Coimbatore, dated Ootacamund, 19th April 1862, No. 90.

1. With reference to the Board's Proceedings of the 23rd March 1860, No. 1,475, I have the honor to submit a Statement of the various rates of assessment in the Burgher villages on the Neilgherry Hills (the cultivation, the "grass" rented area, and waste at each rate), as deducted from the accounts of Fasli 1269.

2. I have already fully reported to the Board on the poorness of the soil, which requires constant fallow, and on the necessity of continuing the "Bhurty" or in fact "fallow" system; or, some substitute for it; but as the Board have disallowed it, the only alternative is, to make a general reduction of the assessment in all the different rates, to suit the intrinsic capabilities of the soil, as before suggested by me.

3. In my letters of the 29th June and 8th September 1859, Nos. 108 and 168, I recommended a general reduction of 15 per cent., but with a view to avoid confusion in the accounts, and to make the method of calculation easier, and less tedious, I would now propose to reduce one-eighth or 12½ per cent. of the assessment generally in all the rates; or 2½ per cent. less than my former recommendation; the difference being small.

4. The particulars of my present proposition are shown in the subjoined Memorandum :—

	Extent of land.		Assessment.						Settlement.									
			As per pymashy rates.			As per rates now proposed.			Decrease by reduction of assessment at 12½ per cent.			For Fasli 1269.			Amount of revenue if a reduction of assessment is made.			Decrease by reduction of assessment at 12½ per cent.		
			Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Inám lands.....	396	2	773	7	4	676	12	5	96	10	11	0	0	6	0	0	0	0	0	0
Government waste...	2,892	11¾	5,919	9	1	5,179	9	11	739	15	2	0	0	0	0	0	0	0	0	0
In the occupation of Ryots. Under cultivation...	3,995	10	7,423	11	2	6,495	11	10	927	15	4	7,337	0	6	6,419	14	5	917	2	1
Grass rented...	938	6	1,351	1	8	1,182	3	5	168	14	3	338	0	7	295	12	6	42	4	1
Total...	4,934	...	8,774	12	10	7,677	15	3	1,096	13	7	7,675	1	1	6,715	10	11	959	6	8
Grand Total...	8,222	13¾	15,467	13	3	13,534	5	7	1,933	7	8	7,675	1	1	6,715	10	11	959	6	8

5. From the above the Board will perceive that the effect of the proposed reduction will be a decrease of only Rupees 1,933-7-8 in the assessment of the total Ayacut *minus* Poramboke, but including Inám and Government waste while the direct loss to Government on the lands in the occupation of the Ryots will be only 959-6-2. I would request sanction for the proposed reduction, which trifling as it is, will not involve any great loss to Government, while it will afford some relief to the Hill tribes; an useful class of people, on whose labor much of the well doing of these Hills rests: otherwise I should request that the long permitted privilege of "Bhurty" land, may be allowed to continue.

ENCLOSURE No. 1.

ABSTRACT.—Statement showing the various rates of assessment in the Burgher villages, viz., Todanaad, Parunganaad, Makanaad, and seven other villages (Segoor, Sumbaanuttum, and Buttinuttum excepted) on the Neilgherry Hills, the cultivation, the grass rented area, and waste at each rate for Fasli 1269.

1. Ordered that the subject discussed in the foregoing letters be submitted for the consideration and orders of Government.

2. So far back as 1857, Mr. Thomas brought to the notice of the Board that the soil of the Neilgherries, excepting forest clearings for Coffee, being poor and capable of producing only the poorer grains, such as Samy, Tennay, Koraley, and small kinds of millet, and that only once in three or four years, the immemorial practice had been to allow land to lie fallow for a long time to recover its productive capability, and that the cultivators had enjoyed the privilege of holding and cultivating land under shifting Puttahs, styled "Bhurty" in the plains changing their cultivation every year from plot to plot, paying only for the extent actually cultivated, but retaining a lieu without payment on the land left fallow.

3. It resulted that each Burgher village has been recognized as possessing a right to about ten times the area of its actual cultivation in any one year, but the increasing influx of European settlers has forced on consideration how this roving system may be restricted without ignoring the ancient rights of the Burghers. In June 1859, Mr. Thomas proposed that the question should be settled by limiting the Burgher's privilege of fallow to an area of land equal to that for which he paid *i. e.*, that for every acre of cultivated land paid for, he should be allowed a second acre as fallow without payment. As an alternative proposal he recommended that the assessment should be reduced 15 per cent., on the ground that the Burghers would suffer much if their long enjoyed Bhurty privilege were withdrawn.

From Collector, 29th June 1859, No 108.

4. The Board were of opinion that the proper remedy was to make the assessment low enough to admit of the land being permanently held with profit to the owner; and with that view, they requested the Collector to give his attention to the rates of assessment prevailing on the Hills, and to suggest any modifications he might consider necessary, bearing in mind that the poverty of the land-holder or his unthrifty culture was not the test by which the assessment was to be regulated.

Board's Proceedings 24th November 1857, No. 4,097, and 8th August 1859, No. 3,055.

5. In September following, the Collector brought the subject again under the Board's notice. He explained that all he proposed, or desired, was to adjust the Burgher assessment to the intrinsic capabilities of the soil; and with reference to a remark made by the Board, that the assessment did not appear too high "if manure and capital sufficient be expended on the land," he argued that manure and capital though necessary to successful agriculture, are not elements of the soil, and therefore could not fairly determine the assessment; that manure requires large grazing tracts which it was now proposed to restrict; that, as to capital, the Burghers had much more than formerly, but still found their lands poor and needing constant fallow; that no European had been able, though several had tried, to get more out of the land than the Burghers did; that Mr. McIvor, Mr. James, and other practical farmers, had tried Barley, &c., but had failed and

From Collector 8th September 1859, No 168.

NOTE.—As regards "Grass Puttahs" on the Hills—see Board's Proceedings dated 21st June 1861, No. 3,217.
Government Proceedings thereon, 7th November 1861, No. 2,133, Revenue Department.

turned to Coffee or Potatoes; that the Burgher was a diligent and by no means an unthrifty agriculturist, as his clean and well ploughed and weeded fields testified to any practical eye; and that after a patient attention to the matter for nine years, with a knowledge also of practical agriculture and the results of several experiments, he was quite satisfied that the course he had suggested was the only fair one to the Burghers, and that a reduction of 15 per cent. in the assessment was the least that ought to be conceded.

6. The Board having requested the Collector to submit a Statement of the various rates of assessment in the Burgher villages, and of the reductions he would propose in each, and also, if possible, of the extent of cultivation, grass rented area, and waste under each rate, Mr. Thomas furnished such a Statement with the second letter at the head of these Proceedings, the figures being deducted from the accounts for Fasli 1269; and in order to avoid confusion in the accounts, and to make the method of calculation easier, he has proposed to reduce the assessment generally in all the rates by one-eighth or 12½ per cent. instead of by 15 per cent. as he originally suggested. The effect of his proposition as shown in paragraph 4 would be a decrease of Rupees 1,933-7-8 in the full assessment of the total Ayacut including Inám and Government waste, or of Rupees 959-6-2 on the lands in the occupation of Ryots other than Inámdárs.

Board's Proceedings 23rd March 1860, No. 1,475.

7. The Board are of opinion that a considerable reduction may be fairly allowed on the lands occupied by the Burghers, though they are not satisfied that the Burghers adopted the "Bhurty" system from necessity, "or solely on account of the general poverty of the soil." They observe that the system of cultivation described in these Proceedings is not peculiar to the Neilgherry Hills. It is common to all countries, in which waste land is supposed to be unlimited in extent; but wherever such a system obtains, its ultimate effect is to exhaust the soil, and to keep the cultivators impoverished; for while it returns nothing to the soil, it withdraws from it, in a shorter or a longer period, every element of productiveness.

8. The probable reason why the Burghers originally resorted to this system of cultivation is not that the hill soils, owing to their inferior quality, can be cultivated in no other way. The more obvious and correct explanation is that the Burghers being wretchedly poor, and originally without a remunerative market, so long as they were able to change their occupancy at will, pursued the cropping system as the one by which they could draw their support from the soil with the least possible expenditure of labor and capital. They were put to no expense in supplying fertilizing materials of any kind to their outlaying fields, for to use none is a necessary incident to this kind of cultivation, and by leaving the land fallow for long periods, the mere action of the atmosphere on the soil saved them some of the mechanical labor of ploughing. Under such a system and poverty-stricken as they were, they had neither the inducement nor the means to obtain from the land the fullest return in the shortest period; nor, so long as they could betake themselves to fresh land at pleasure, would they care what quantity of land was ultimately exhausted.

9. The Board have argued the case with reference to the known conditions on which land must be cultivated in order to ensure its continued fertility; and in proof that these conditions apply equally to lands on the Neilgherries they need only adduce the fact that the Burghers *do* cultivate their lands according to the usual plan when its proximity to the cattle kraal enables them to apply a sufficiency of manure without much cost or trouble. In such cases, by manuring the land, and so restoring to it some of those elements on which its continued productiveness depends, they are able to keep it under constant cultivation. It is an error to suppose that any mere difference in the natural quality of the land renders it in any case practicable to pursue for an unlimited period a system of continuous cropping without supplying manure to the land.

10. The Board also differ from Mr. Thomas, on another point. It is true, as he remarks, that manure and capital are not elements of the soil, but in assessing land it is right to assume that labor and capital will be expended on it, sufficient to maintain permanently its natural productiveness. The Board had this principle in view when they remarked that the assessment might in no case be too high, provided the Burghers expended on the land a due amount of labor or capital.

11. Looking, however, at the fact that the Burghers have hitherto or until very lately, been accustomed and permitted to draw their subsistence from the soil, in part (though not wholly) on a plan which however wasteful and injurious to the permanent resources of the country, was to them less laborious than the ordinary mode of cultivation, and that the privileges and advantages they have hitherto enjoyed are proposed to be greatly restricted, the Board recommend that the assessment on their lands be reduced 25 per cent., on the understanding that claims to land for which payment is not made will cease to be recognized.

12. To show the effect of this proposal they have caused to be prepared the annexed table, exhibiting the old rates, the effect of a reduction of exactly 25 per cent. on them, and the slightly differing new rates which the Board would propose for simplification of accounts.

Present rate per Bullah.	Corresponding rate per acre.	Deduct 25 per cent.	Remaining.	Proposed rates per acre.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A P.	RS. A P.
3 8 5	0 14 9	0 3 8	0 11 1	0 11 0
4 6 4	1 2 5	0 4 7	0 13 10	0 12 0
3 3 8	0 13 6	0 3 4	0 10 2	0 10 0
4 1 10	1 1 3	0 4 4	0 12 11	0 12 0
2 15 0	0 12 4	0 3 1	0 9 3	0 9 0
3 8 5	0 14 9	0 3 8	0 11 1	0 11 0
2 10 4	0 11 1	0 2 9	0 8 4	0 8 0
3 3 8	0 13 6	0 3 4	0 10 2	0 10 0
2 5 7	0 9 10	0 2 9	0 7 5	0 7 0
2 0 11	0 8 7	0 2 2	0 6 5	0 6 0
2 5 7	0 9 10	0 2 5	0 7 5	0 7 0
1 12 2	0 7 4	0 1 10	0 5 6	0 5 0
1 7 6	0 6 2	0 1 6	0 4 8	0 4 0
1 12 2	0 7 4	0 1 10	0 5 6	0 5 0
1 2 10	0 4 11	0 1 3	0 3 8	0 3 0
0 14 1	0 3 8	0 0 11	0 2 9	0 3 0
0 9 5	0 2 5	0 0 7	0 1 10	0 2 0
0 7 0	0 1 10	0 0 5	0 1 5	0 1 0
0 4 8	0 1 3	0 0 4	0 0 11	0 1 0

13. The Board beg to recommend the foregoing rates for the favorable consideration of Government. The immediate reduction of revenue, if these rates be adopted, will be about 1,900 Rupees a year; but such a present sacrifice will, the Board consider, be advantageously made, if it should serve to reconcile the Hill tribes to the restrictions it is now proposed to put on their unthrifty system of agriculture and induce them to turn their attention to the permanent improvement of the lands they occupy.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 423. ORDER THEREON, 22nd September 1862, No. 2,060.

1. Under the present system the Burghers on the Neilgherry Hills pay only for the land actually cultivated by them, and shift their cultivation from year to year, asserting a claim to the land left waste, under the designation of "Bhurty," without limit as to time or extent and without any payment while it continues waste.

2. This system is probably owing in part to the poverty of the soil, which requires rest or a higher style of farming than the Burghers can afford to adopt. It is also owing to the circumstance that they have been allowed to leave land fallow without payment.

3. The consequence is that dormant claims exist to a large extent; land is locked up and disputes constantly arise between settlers and Burghers.

4. The late Collector, Mr. Thomas, proposed to remedy this by allotting twice as much land as was cultivated, to the Burghers; but this was simply making the Burgher acre equal to two acres, or their Rupee only eight Annas, and the Board objected to it. He then proposed a reduction of first 15, and ultimately 12½ per cent. or one-eighth on the assessment. The Board now submit the matter to Government proposing a reduction of 25 per cent., partly as necessary to admit of the land being permanently occupied and paid for, and partly as compensation for the "Bhurty" privilege.

5. The culturable area of the Burgher villages, excluding Ináms, amounts to 29,912 acres, of which in Fasli 1269 (A.D. 1859-60) 18,857 were cultivated, and 11,055 waste. The rates of assessment are 15 in number, ranging from Rupees 1-2-5 to 1 Anna 3 Pice per acre. In several of these classes, however, the extent of land is very trifling.

6. The only objection that the Government see to the Board's proposition is, that it will perpetuate these numerous classes. Minute classification, even in the plains, opens the door to fraud, and in the outlying villages of the hills this is still more the case. Advantage should therefore be taken of the present opportunity to reduce the number of classes. It appears to the Governor in Council that five classes, viz., at 2, 4, 6, 8 and 10 Annas would answer every useful purpose, and he therefore resolves to authorize their adoption.

7. The effect of this arrangement is shown in the following abstract:—

Present assessment per Acre.	Cultivable area exclusive of Inám.	Area occupied.	Area waste.	Present assessment on column 3.	Proposed rate.	Assessment at proposed rate.
RS. A. P.	Acres.	Acres.	Acres.	RS.	AS.	RS.
1 2 5	14	1	13	1		
1 1 3	60	.....	60	.....		
0 14 9	3,387	1,658	1,729	1,531		
0 13 6	482	72	410	61		
Total...	3,943	1,731	2,212	1,593	10	1,169
0 12 4	990	516	474	397		
0 11 1	530	130	400	88		
0 9 10	3,091	1,207	1,884	744		
Total...	4,611	1,853	2,753	1,229	8	926
0 8 8	1,896	504	1,392	271		
0 7 5	6,919	6,540	379	3,015		
0 6 2	4,406	3,060	1,346	1,177		
Total...	13,221	10,104	3,117	4,463	6	3,787
0 4 11	5,517	4,306	1,211	1,324	4	1,077
0 3 8	1,172	505	667	116		
0 2 6	385	281	104	43		
0 1 11	1,017	77	940	10		
0 1 3	46	.....	46	.....		
Total...	2,620	863	1,757	169	2	108
	Total present assessment...			8,778		7,057
	Total proposed assessment...			7,057		
			Loss...	1,721		

The reduction is of course less equable than that proposed by the Board, but this cannot be avoided, and generally those classes in which the waste is largest will benefit most. It is not to be supposed that any classification is so correct, as variations of one Anna per acre indicate.

8. The present loss of Revenue by this plan would be about 1,700 Rupees against 1,900 by the Board's scheme, but there is a reserve of 11,055 acres of waste which at the rates proposed would bear an assessment of Rupees 4,453.

9. The new rates now sanctioned afford ample compensation for the loss of the "Bhurty" privilege, which will absolutely cease directly they are brought into effect. They will of course apply only to the Burgher lands properly so called (29,912 acres besides Inâms *supra* paragraph 5), and will not therefore interfere with the operation of the New Rules for the sale of waste lands. The Governor in Council leaves it to the Board to determine whether the new assessment can be introduced in the current Fasli, or whether it will be necessary to defer it till next year. The former would be the preferable course if there be no serious objection.

(Signed) P. P. HUTCHINS,
Acting Deputy Secretary to Government.

IN CON. 9TH JULY 1859, No. 3324.

From E. B. THOMAS, Esq., Collector of COIMBATORE,
dated Pulladom, 29th June 1859, No. 108.

With reference to my letter of 22nd October 1857, No. 175, and the Board's Proceedings of 24th November 1857, No. 4097, in which the subject of the Burghers' "Berty" (i. e. exchanged or fallow,) land is discussed, but not finally settled, I would beg once more to bring it to the Board's notice, and request their final decision.

2. I have already said, in former correspondence, that the shifting puttahs of the Burghers, and their changeable holdings, are (now) objectionable and should be curtailed; but it should at the same time be fairly understood, *how* and *why* the practice has originally obtained. It was simply of necessity, from the general poverty of the land, and not from the mere caprice, or wandering and unsettled habits, of the Burghers.

3. It is a mistake to suppose that the soil of the Neilgherries generally, is rich or capable of frequent cropping; this applies solely to coffee land, cleared of *heavy forest*, and consequently rich in accumulated vegetable deposit; all the *open arable* land of the hills is poor, will not grow the better crops at *all* (such as wheat, barley, garlic, onions, poppy,) without heavy and constant *manuring*, only practicable with large herds of cattle, and ample pasture range; the ordinary *land* only yields a crop, of the poorer grains, (samy, tennay, koraley, &c., all small kinds of millet,) and that only *once* in three or four years, and then requires *several years fallow*; hence the original *permission** to the hill cultivators, (when land was abundant, and few or no European settlers,) to change their holdings, under a fluctuating puttah, "provided they paid for the total amount *actually cultivated*, though the plots were not all *together*," that being often impracticable.

* 40 and 50 years ago, when the Neilgherries were first known.

4. To compel the Burghers now to *confine* their cultivation to one narrow limit, is to ruin them, by tying them down to sow *every* year the *same* land which will only yield a fair crop once in four years; their manure is of course to be had *only* in their cattle kraals,* close to their villages, and *such* land, they *do*, with the aid of manure, cultivate annually with much diligence. The above are simple facts gathered from long observation and careful enquiry.

* There are no *sheep*, and cattle *cannot* be folded by night (as in the plains) on every field—the climate forbids it.

5. To restrict the Burghers' cultivation, as much as is possible and fair, to a smaller and more compact area, I propose to let them have in each village limit, as much land *again*, as is now actually under cultivation, i. e. a village whose actual cultivation is 100 cawnies, should be allowed to hold 100 more, (200 in all,) on which to *fallow*, and exchange their cultivation. Each village *now* claims, and has *long enjoyed*, about 10 times the area of their actual ploughed land; to restrict them to only as much again, is the *lowest* extent that could be fairly or practically allotted to them, and if the Board concur in this, I could then fix the boundaries accordingly; all the rest, outside such limit, being considered "Government waste," available to all Europeans, by purchase or grant from *Government*—thus avoiding all future uncertainty or discussions with Burgher occupants, restricting *them greatly*, and leaving ample land for European enterprize, which however, is, and probably will be, chiefly confined, for some time, to coffee, on *forest* land—a speculation the Burghers do not engage in. The arguments in the Burghers' own petition, are just and fair, and worthy of the Board's consideration.

6. I would also do away with all *grass* puttahs, by which the Burghers now assert a claim on much land thus held at a low rate, and I would allow all wild hill pasturage to be free to all.

7. Finally, if the Burghers are to lose their long permitted privilege of "Berty" land, and are to be circumscribed to $\frac{1}{10}$th (as it will often be,) of their old and present limits, I must recommend a reduction of teerwa of 15 per cent. on all their taxation, as they will undoubtedly suffer much, by these restrictions. In speaking of the Burgher lands, I do so on long observation, and on actual experiment (made to satisfy myself,) of ploughing, sowing and reaping parts of their land at my own expense, to try its fertility, some years back.

8. Any one doubting about the soil of the hills, has only to plough and sow with barley or wheat, any promising *looking* hill side, and *without heavy manuring*, he will find it a *failure*, yielding only short *straw*.

9. With reference to para. 2 of Extract from Board's Proceedings, dated 29th March 2859, No. 1036, and with a view to settle and mark these Burgher limits, and measure (as will be necessary) many of their present holdings all over the hills, I request sanction to entertain four extra temporary Gomastahs for six months at 1½ Rupees each; the work will be difficult and troublesome, in a trying climate, and quite beyond the Tahsildar's present small establishment on the hills; the limits hitherto of the Burgher villages or rather parishes, have been distant but well known *natural* marks—"a hill—a stream—a rock—a wood, &c.," comprising large areas for pasturage, partly free and partly held on grass leases, (¼th of the usual tax,) but strictly adhered to by the different tribes, without encroachment on each other. All this they will now have to give up, to the incoming European settlers and speculators; the Burgher must of course recede before the European, but his descent should be, I think, in all justice, made, as gradual and bearable, as Government have the power, and I have no doubt, the *wish*, to make it; and the small sacrifice I propose, appears to me the only fair and feasible way of accomplishing the object in view, and one which I have considered for some years past.

Enc. 1.

Abstract.—Translation of a petition addressed to the Collector of Coimbatore, by the Burgher Ryots of Todanad and two other villages on the hills, on the Berty land.

Collector's Letter to Govt. dated 8th Novr. 1862 with Enclosure forwarding Petition of the Burghers of the Hills to the Board of Revenue for the Information of the Government dated 25th July 1862.

Rec'd 21st/62

Letter from the Collector of Coimbatore to the Secretary to the Board of Revenue dated 20th June 1859 with Petition of the Burghers of the Hills regarding the Burghers right to Berty Land.

In Con. 14th September 1859, No. 4576.

From E. B. THOMAS, Esq., Collector of COIMBATORE,

dated Coimbatore, 8th September 1859, No. 168.

With reference to the proceedings of the Board of Revenue, dated 8th ultimo, No. 3055, I would beg to be permitted to remark, that all that I propose or desire, is to "adjust the Burgher assessment to the intrinsic capabilities of the soil": the Board judge the assessment not too high, "if manure and capital sufficient could be expended on the soil," (paragraph 3.) With all deference I would say that manure and capital, though necessary to successful agriculture, are not elements of the soil, nor should they fairly determine the assessment; for manure, it is obvious, large grazing tracts are indispensable, and those the Board propose to restrict, and as to capital, the Burghers have much more than formerly, but they still find their *land* poor, and needing constant fallow, and no European has ever been able, (though several have tried,) to get more out of the land than the Burghers do. Mr. I. McIvor, Mr. James, and other practical farmers, have tried barley, &c., and failed, and have turned to coffee or potatos.

2. I have given long (nine years) and patient attention to this matter, with some knowledge also of practical agriculture, and with several experiments, and am satisfied that the course I suggest is the only fair one, for the Burghers, and the reduction (15 per cent.) the least that can be recommended. The Burgher is a diligent, and by no means an "unthrifty" agriculturist, as his clean and well ploughed and weeded fields, testify to any practical eye.

3. The extent and rates of grass puttahs are given below;—

Names of villages.	Description of the land.	Extent in Bullahs.		Assessment.			Settlement.			Total.		
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Todanaad	Poonjah grass	411	14	545	7	6	136	9	1			
	Garden do.	1	11¼	12	0	2	2	15	11			
										139	9	0
Maiknaad	Poonjah grass	223	7	266	0	0	66	7	11			
	Garden do.	0	14¼	6	4	5	1	9	1			
										68	1	0
Sembanuthum	Poonjah do.	1	0	4	15	11	1	4	0	1	4	0
Parunganaad	Do. do.	306	1	543	2	6	135	13	8	135	13	8
		944	15½	1,377	14	6	344	11	8	344	11	8

P. S.—To satisfy my own mind, (since my letter to Board of 29th June 1859, No. 108,) I haev referred the printed letter* to two of the oldest residents on these hills best acquainted with the Burghers and the soil, and asked their opinion: they concur with me entirely; one recommending a reduction of 25 instead of 15 per cent. Their communications were private, but I can give the Board extracts from their letters, if the Board desire. They corroborate my view that "Burty" originated in the poverty of the hill soil generally, and if it is restricted, a general reduction of assessment is just and necessary.

* No. 3055.

Exd. J. Wright.

No. 3055.

PROCEEDINGS of the BOARD of REVENUE, dated 8th August 1859.

Read letters from the Collector of Coimbatore, dated 29th June and 11th July 1859, Nos. 108 and 103.

(In Cons. 9th and 20th July 1859, Nos. 3324 and 3595.)

The only point on which the Board and the Collector are at issue regards the "Burty" land of the Burghers on the Neilgherries. The soil, except in particular localities, is too poor to admit of it being cropped regularly, unless manured and tilled in a manner requiring more capital than the Burgher cultivators possess. To meet this difficulty, it has been customary hitherto to allow them to shift their cultivation at pleasure, paying only for the land they cultivate but retaining their right to the land left fallow (Burty), without any payment at all.

2. Mr. Thomas would continue this indulgence, restricting the Burghers, however, to the same extent of "Burty" as of puttah land.

3. The Board, on the other hand, are of opinion, that the proper remedy is to revise the assessment, and adjust it to the intrinsic capabilities of the soil. It does not, by any means follow from what is contained in the Collector's letters, that the assessment is really too high, for the Burghers admit that they regularly cultivate the land near their cattle craals, from which they procure their manure, and it must be inferred that the more distant lands would be similarly cultivated, if the owners could provide manure. It is, therefore, still an open question, whether the assessment is *really* too high, or whether it is not merely want of capital which compels the Burghers to leave so large an extent of land fallow for several years together.

4. The Board are not, therefore, prepared to agree to Mr. Thomas' proposal, but they request that he will give his attention to the rates of assessment prevailing on the Hills, and suggest any modifications he may consider necessary, bearing in mind, however, that the poverty or unthrifty culture of the land-holder is not the test by which the assessment is to be regulated.

5. The Board are disposed to concur with Mr. Thomas as to grass puttahs, but wish to know the revenue annually realized, the extent of land so held, and the rates paid.

6. The Collector's letter, regarding the improvement of Ootacamund, will require the orders of Government. Meanwhile the Collector can prepare and submit the estimates proposed.

(A true Extract.)

(Signed) J. D. SIM,
Secretary.

To

E. B. THOMAS, Esq., Collector of Coimbatore.

Copy of a letter to Govt
& Mr. Nov. 1859 No 1862.

Extract Mot in Proc.
enclosing for the Board's
Remarks to the Govt Chief
Secretary, to Government
dated 28 July 1862 No 1881.

Rev 218 1/62

Letter from the Collr
of Coimbatore to the Secretary
to the Board of Revenue dated
5 September 1859 No 168.
regarding the adjustment of the
Burghers' assessment.

No. 1475.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd March 1860.

Read letter from the Collector of Coimbatore, dated 8th September 1859, No. 168, argues on the necessity of making a reduction in the Assessment of Lands on the Hills.

(In Con. 14th September 1859, No. 4576.)

The Collector is requested to submit a Statement of the various rates of Assessment in the Burgher Villages and of the reductions he would propose in each. The cultivation, "grass"-rented area, and waste at each rate should also be given if known.

(A true Extract.)

(Signed) J. D. SIM,
Secretary.

To

E. B. THOMAS, Esq., Collector of Coimbatore.

Exd. J. Wright.

Copy in a Letter to England
No 77 dated 7th November 1862

Enclosure No 5 in Proceedings of the Board of Revenue to the Acting Chief Secretary to Govt dated 28th July 1862 No 1481

Rec'd 21st Nov 1862

Board's Proceedings to the Collector of Coimbatore dated 23rd March 1862 No 1475 regarding the Burgh land of the Burgheers on the Nailgherries

Left 1/62
No 2060
422

Copy in a Letter to England
No 77 dated 7th November 1862

Enclosure No 5 in Proceedings of the Board of Revenue to the Acting Chief Secretary to Govt dated 28th July 1862 No 1481

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Board's Proceedings to the Collector of Coimbatore dated 23rd March 1862 No 1475 regarding the Burgh land of the Burgheers on the Nailgherries

Left 1/62
No 2060
422

Statement Shewing the various rates of assessment in the Burpher Villages on the Neilgherries for fasly 1239.

Class	Assessment ₹. acre	Total Ayacut Cess Drumbake and Inam	Occupied		Waste	
			Acres	Rupees	Acres	Rupees
1st Class { At 3—8—5 ₹.— Bullah	" 14 9	3369	3109	1658	1531	1711	1578
1st Class { At 4—6—6 ₹.— Bullah	1 2 5	4	16	1	1	13	15
2d Class { At 3—3—8 ₹.— Bullah	" 13 6	481	408	71	60	410	348
2d Class { At 4—1—10 ₹.— Bullah	1 1 3	60	65	"	"	60	65
3d Class { At 2—15—" ₹.— Bullah	" 12 4	990	761	516	397	474	364
3d Class { At 3—8—5 ₹.— Bullah	* " 14 9	18	16	"	"	18	16
4th Class { At 2—10—4 ₹.— Bullah	" 11 1	530	366	130	88	400	278
4th Class { At 3—3—8 ₹.— Bullah	* " 13 6	1	1	1	1	"	"
5th Class At 2—5—7 ₹.— Bullah	" 9 10	3064	1885	1206	743	1858	1142
6th Class { At 2—"—11 ₹.— Bullah	" 8 8	1896	1018	504	271	1392	747
6th Class { At 3—5—7 ₹.— Bullah	* " 9 10	27	17	1	1	26	16
7th Class At 1—12—2 ₹.— Bullah	" 7 5	6586	3036	6532	3011	54	25
8th Class { At 1—7—6 ₹.— Bullah	" 6 2	4406	1697	3060	1177	1346	520
8th Class { At 1—12—2 ₹.— Bullah	* " 7 5	333	155	8	4	325	151
9th Class At 1—2—10 ₹.— Bullah	" 4 11	5617	1697	4306	1324	1211	373
10th Class At "—14—1 ₹.— Bullah	" 3 8	1172	269	505	116	667	153
11th Class At "—9—5 ₹.— Bullah	" 2 6	385	60	281	43	104	17
12th Class { At "—7—" ₹.— Bullah	" 1 11	107	118	77	10	940	108
12th Class { At "—4—8 ₹.— Bullah	" 1 3	46	4	"	"	46	4
Total	29912	14698	18857	8778	11055	5920	

Note— The two rates observable in each class is in consequence of some Villages which formerly formed a portion of Danaikenkotah Taluq where a different rate prevails from each class having since been incorporated with the Neilgherry Taluq.

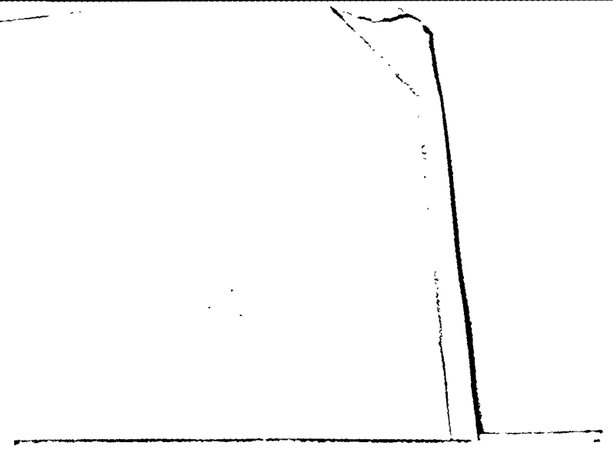
Re Draft of Realty

1882

Compare Letter - Executive
of Mr Hamilton 1879 & 1882

My dear Maltby

I send herewith a memo.ⁿ on the Bds Revenue: regarding the assessᵗ of the Burghers' Lands &c here. I think it would be a great help to obtain the Numerous claims now existing - Also, the Bds plan of reducing 25ℓ. all round necessarily



ence there. Their plan
has the merit of equality
but in truth the lands
here have never been
very accurately classi
-fied & practically
such equality is ob-
tained on paper only:
therefore it is not easy
to say why 25 f. should
be given instead of
12½ as Thomas has.

just so.

I have consulted
Grant & the Tahorldon
& I do consider that
10 acres as should be
the highest rate where
the Rivers & privileges
is with Dawson - I do
not know whether for
mills privileges & mining
purposes but there
can be altered as for
them be fit. I only like

for the total absence of the complications of the Rules - It will be a great thing to get the land permanently occupied & to close the door against future disputes between Settlers & Buyers.

Yours very truly

27/8. I D Sim

Note.

Under the Mckenzie system the Burghers on the Hills pay only for the land actually cultivated by them and which their cultivation from year to year, retaining a claim to the land left waste, under the designation of "Fallow", without limit as to time or ~~extent~~ extent & without any payment while it continues waste.

This system is no doubt owing in part to the poverty of the soil, which requires rest or a higher style of farming than the Burghers can afford to adopt. It is also owing to the circumstance that

- If it is desired to reduce the number of the Burghers in this Mission very sufficiently for the purpose of the Mission it would be necessary to shelter the Burghers from the Chiefs who claim the land as their property & to settle them on the land as Tenants at will. Under the present system the Chiefs claim a portion of the produce of the land cultivated by the Burghers as rent but have no power to eject them from the land. The Chiefs claim 2 bags of corn from each garden cultivated by the Burghers & 1 bag from each garden cultivated by strangers.

The Rates called in the Circular will suffice - & I think the Natives do believe

they can lease land
for all or part of their holdings.

The consequence of
this system is that
dormant claims exist
to a large extent—
land is locked up
and disputes con-
stantly arise between
settlers & Burghers.

Mr Thomas proposed
a remedy this by
allotting twice as much
land as was cultivated
by the Burghers - but this
was simply making
the Burgher acre equal
to 2 acres or three Rupees
only eight annas
and the Rt Assessed
tax - He then proposed
a reduction of first
15 & ultimately 12½
per Cent in the
Assessment - The
Board now submit the
matter of Govt. first having
a reduction of 25 per
cent. partly as ne-
-cessary & admit the
land being perma-
-nently occupied &
paid for, and partly
as compensation for
the "Bhurgi" privilege.

5 The cultivable
area of the Ryotwar
Villages - Excluding
Inams - amounts
to 29,912 Acres of
which in Fasly 1269
A.D 1859/60
1857 were cultivated
& 11,055 waste - The
Rates of Assessment are
15 in number, varying
from Rs 1-2-5 to
1-3 per acre - In
general of these Rates,
however the extent of

[illegible] direct their additions
[illegible] they will be
made selectable to the
lands over which the
Ryots may assert any
claim - such waste
lands - are not to be
sold - even if the rates
were applied to the
Waste lands - not being
Jungle - or tree Soils - still
lands if sold - would be
sold liable to the rate of
assessment fixed on
[illegible] W.H.

land is very
tripling.

The only objection
that I see to this
Hd. Assessment is
that it will steer
perhaps those numer-
ous classes. Minute
classification, even
in the plains, closes
the door to fraud &
in the outlying villages.
& these Hills this is
little more the case.
I would suggest & there-
fore Rab a Drawings
be taken of the area.
and opportunity to
reduce the number
of classes. I should
say that 5 classes
2. 4. 6. 8 & 10 Annas
would answer every
useful purpose. The
arrangement sketched

Present Assessment per Acre R a P	Cultivable area exclusive of Sir & Inam Acres	Area occupied Acres	Area Waste Acres	Present Asst on col 3: Rs	Proposed rate.	Asst at proposed rate Rs
1. 2. 5	14	1	13	1		
1. 1. 3	60	0	60	0		
14. 9	3387	1658	1729	1531		
13. 6.	482	72	410	61.		
Total	3943	1731	2212	1593	annas 10.	1269
12. 4	990	516	474	397		
11. 1	530	130	400	88		
9. 10.	3091.	1207	1884	7444		
Total	4611	1853	2758	1229	8.	926
8. 8	1096.	504	592	271		
7. 5	6919	6540.	379	3015		
6. 2	4406	3060	1346.	1177		
Total	13221	10104	3117.	4463.	6.	3967
4. 11.	5517	4306	1211.	1324	4.	1077
3. 8	1172	505	667	116		
2. 6	385	281	104	43		
1. 11	1017	77	940	10		
1. 3	46	0	46.	0		
Total	2620	863	1757	169	2.	100

in the following abstract might be made to be adopted. The deduction is of course less great than that proposed by the Ct. but this cannot be avoided. & generally the class in which the waste is largest will benefit most. It is not to be supposed that any classification will be correct as variations of one anna per acre indicate. The greatest loss of Rent by Plan would be about 1700 Rs against 1900 by the 1st. Plan. but there is a reserve of 11055 ~~8700~~ acres of waste. which at the rates if proposed would bear an abst. of Rs 4453.

J.D.

P.S. Mr Grant thinks all the waste will be permanently taken up at these rates. He would have no rate below 4 annas but I do not like raising the abst. when the amount of the deduction is making compensation for a privilege with drawn.

R & P
1-9-c — 3387 - 1628 - 1729 - 1831.

Rev. Dept.

No 2060.

Proceedings of the Madras Government
Under date the 22nd September 1862.
Read the following
Pro. of the Board of Revenue.

Submitting letters from the Collector of Coimbatore, relative to the various rates of assessment in the Burgher villages on the Nilgherry Hills, and recommending that the assessment be reduced 25 per cent.

(Vernacular 28 July 1862
No 1,851)

Under the present system the Burghers on the Nilgherry Hills pay only for the land actually cultivated by them, and shift their cultivation from year to year, asserting a claim to the land left waste, under the designation of "Burly," without limit as to time or extent and without any payment while it continues waste.

2 The depletion is
probably ~~entirely~~ owing in part to the
poverty of the soil, which
requires rest or a higher
style of farming than the
Burghers can afford to
adopt. It is also owing to
the circumstance that
they have been allowed to
leave land fallow
without payment.

3 The consequence
of this system is that
dormant claims exist to
a large extent; land is
locked up and disputes
constantly arise between
settlers and Burghers.

4 The Late Collector
Mr Thomas pro-
posed to remedy this by
allotting twice as much
land as was cultivated to
the Burghers - but this
was simply making the
Burgher acre equal to
2 acres, or their Rupee only
eight annas, and the Board
objected to it. He then
proposed a reduction of
first

first 15, and ultimately
12½ per cent, or one eighth
on the Assessment -
The Board now submit
the matter to Govt. propos-
-ing a reduction of 25 per
cent, partly as necessary
to admit of the land being
permanently occupied &
paid for, and partly as
compensation for the
"Bhurty" privilege -

5 The cultivable
area of the Burgher Villages
Excluding Inams amounts
to 29,912 acres of which
in Fasly 1269 1859/60 A.D.
were cultivated, and 11,955
waste. The rates of
Assessment are 15 in
number, ranging from
Rupees 1-2-5 to 1-3 per
acre. In several of
these classes however
the extent of land is
very trifling.

6 The only objec-
tion the Govt. see

The

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probably ~~entirely~~ owing in part to the
poverty of the soil, which
requires rest or a higher
style of farming than the
Burghers can afford to
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Rupees 1-2-5 to 1-3 per
acre. In several of
these classes however
the extent of land is
very trifling.

6 The only objec-
tion the Govt. see

The

Board's proposition is, that it will perpetuate those numerous classes and limits of classification, evils in the system, open the door to fraud, and in the outlying villages of the Hills this is still more the case. Advantage should therefore be taken of the present opportunity to reduce the number of classes. It appears to the Governor in Council that 5 classes viz 2-4-6-8 and 10 annas would answer very useful purposes and he therefore resolves to authorize their adoption.

7 The effect of this arrangement is shown

in the following abstract.

Present assessment per acre			Cultivable area exclusive of Inam.	Area occupied	Area Waste	Present assessment on Col 3.	Proposed rate	Assessment at proposed rate
Rs.	As.	P.	Acres	Acres	Acres	Rs.		Rs.
1	2	5	14	1	13	1		
1	1	3	60	"	60	"		
"	14	9	3387	1658	1729	1531		
"	13	6	482	72	410	61		
	Total		3943	1731	2212	1593	Annas 10	1169
"	13	4	990	516	474	397		
"	11	1	530	130	400	88		
"	9	10	3091	1207	1884	744		
	Total		4611	1853	2758	1229	8	926
"	8	8	1896	504	1392	271		
"	7	5	6919	6540	379	3015		
"	1	2	4406	3060	1346	1177		
	Total		13,221	10,104	3117	4463	6	3787
"	4	11	5,517	4,306	1211	1324	4	1077
"	3	8	1172	505	667	116		
"	2	6	385	281	104	43		
"	1	11	1017	77	940	10		
"	1	3	46	"	46	"		
	Total		2620	863	1757	169	2	108
				Total present assessment		8778		
				Total proposed do.		7057		7057
					Loss	1721		

The

The reduction is, of course less equal to than that proposed by the Board, but this cannot be avoided, and generally those classes in which the Waste is largest will benefit most. It is not to be supposed that any classification is so correct, as variations of one anna per acre indicate.

8 The present loss of Revenue by this plan would be about 1700 Rs. against 1900 by the Board's ~~plan~~ but there is a reserve of 11055 acres of Waste which at the rates proposed would bear an assessment of Rs. 1,453.

9 The new rates now sanctioned afford ample compensation for the loss of the Khurdy privilege, which will absolutely cease directly they are brought into effect

± (29,912 Acres vide Statement supra para 5)

effect. They will of course apply only to the Burgher lands properly so called, and will not therefore interfere with the operation of the New Rules for the sale of waste lands. The Governor in Council leaves it to the Board to determine whether the new assessment can be introduced in the current Fasly, or whether it will be necessary to defer it till next year. The former would be the preferable course if the Board see no serious objection

14 Copies to the Bd. of Rev
Dispt. 23

92

Copy in a Letter to England
dated 7th November No 79 of 1862.

29-1-91
24/6/12
11-9-12

Pro. No. 94-95
7-11-61

449-454
29-1-61

77
10-3-62

Notice of Government
in the Burgher Villages on
the Neilgherry Hills.

Revenue 1862 Departt.
Pro: of Govt. for Decbr.

No. 2060.

Pro: of the Madras Govt.
dated 22d September 1862.

Pro of the Board of Revr.
dated 7th Octr. 1862 Cons. 2797

Pro: Bd. of Revr. dated 31st May 1864 Cons.
1469

Passing orders on Bd's
Pro: submitting Coimbatore
Collector's letter on the various
rates of Assessment on the
Burgher villages on the
Neilgherry Hills.

No 422 & 423.

218 Sept 62 215

Copy in a Letter to England
dated 7th November No 79 of 1862.

29-1-91
24/6/12
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7-11-61

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218 Sept 62 215