

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

Government of Madras

Revenue

DEPARTMENT

G.O. No.

476

Press

B.P. No.

Mis.

B. No 62

Dated

5

3-1863

195

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
5th March 1863.*

No. 62. *PROCEEDINGS OF THE MADRAS GOVERNMENT.*

Dated 5th March 1863, No. 476.

1. Resolved that the Rules with the Forms of Deeds, &c., for the sale of Unassessed Waste, as finally revised by the Board of Revenue in communication with the Government Pleader, be printed and circulated to all Collectors for their information and guidance as soon as the Waste Lands Act is received.

2. The above Rules do not apply to the Neilgherries, the Wynad Talook of Malabar and the Shervaroy Hills, these tracts being already assessed and therefore beyond the scope of the Resolution of the Supreme Government, dated 17th October 1861, No. 3,261. The special Rules applicable to these tracts will be separately published.

3. The Board will insert a Notice in the Gazette of the prices fixed by Government for Unassessed Waste in the different Districts of the Presidency.

4. No lands are to be sold at present under these Rules in the Districts of Madras and Tanjore.

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

RULES

FOR THE SALE OF UNASSESSED WASTE LAND IN THE MADRAS PRESIDENCY,
*Passed by the Honorable the Governor in Council on the 5th March 1863,
and Numbered 476.*

I. Unassessed waste lands in which no rights of private proprietorship or exclusive occupancy exist and which may not be reserved as hereinafter* provided, may until further notice be sold under the following Rules.

II. Applications for land under these rules shall be addressed to the Collector of the District in which the lands are situated and shall comprise the following particulars:—

(a) The estimated area of the land applied for.

(b) The situation of the land and its boundaries as accurately as can be stated.

III. No lot shall exceed 500 Acres unless otherwise specially ordered by Government. Within Towns, Villages, Hill stations, Railway stations, and Sanitaria the maximum extent of a lot shall be 10 Acres. But any person may apply for several contiguous lots, each not exceeding the above limits.

IV. Every lot shall be compact and shall include no more than one tract of land capable of being surrounded by a ring fence, and when the land touches a public Road, navigable River, Canal, Backwater, Railway or Tramway, the length of the road or water frontage shall not exceed one-half of the depth of the lot.

V. No lot shall be sold until it has been surveyed and durable boundary marks have been erected.

VI. If on receipt of an application under Rule II the Collector has reason to believe that the land applied for is saleable under these Rules, he shall call upon the applicant to deposit with him the estimated cost of surveying the land and of marking it out with durable boundary marks, unless the land is already surveyed and demarcated. The Collector will refund to the depositor any portion of his deposit which may not be actually expended in the survey and demarcation, and the depositor shall pay any deficiency.

VII. If the applicant fails to deposit the sum required under Rule VI within six weeks from the date of demand, his application shall be null and void.

VIII. On receipt of the deposit required under Rule VI, the Collector shall as soon as possible cause the land applied for to be surveyed and marked out, and shall exclude from the lot all excess which may be found on survey beyond the limits prescribed in Rule III, and shall

advertise the lot for sale on a given day (to be fixed so as to admit of the notice required in Rule IX being given) at the minimum price prescribed for the locality or for the peculiar descriptions of land selected, as the case may be, together with the actual cost of survey and demarcation.

IX. The advertisement shall be in English and in the Vernacular of the District, and shall specify the locality, extent and boundaries of the lot, the upset price, and the place, time, and conditions of sale. It shall be posted for three clear months on the land itself as well as in the neighbouring villages, in the Offices of the Collector and the Tahsildar of the Talook, the Moonsiff's Court (if there be one) and the nearest Police Office. A notification of the intended sale shall also be inserted in the District Gazette. The Collector shall at his discretion fix the time and place of sale and may alter both if necessary, provided that not less than 14 days' notice be publicly given of every such alteration and that no land be sold until it has been advertised, as aforesaid, for three full months.

X. The Collector shall send written notice of the place and time of sale, as also of any alteration under the provisions of Rule IX, to the applicant; but no sale shall be disturbed in consequence of the non-receipt of such notice or delayed in consequence of the non-appearance of the applicant.

XI. An applicant withdrawing his application prior to the sale of the land will be entitled to the refund of so much only of his deposit under Rule VI as may not be expended. If after survey at the request of an applicant, it should prove that the lands are not saleable under these Rules, the applicant must still pay the expense of surveying them, as well as of surveying any excess beyond the limits prescribed in Rule III.

XII. On the withdrawal of an application, it shall be discretionary with the Collector to proceed with the sale of the land or not, as he considers best for the public interests.

XIII. The upset price shall in all cases include the cost of the survey and of the erection of durable boundary marks. If the original applicant be the purchaser, he shall receive credit for his deposit or payment, otherwise the amount shall be repaid to him at once from the sale proceeds.

XIV. If before the time of sale no claim of private proprietorship or of exclusive occupancy or of any other right incompatible with the sale of the land under these Rules be preferred to the land, the lot shall as advertised be put up to auction and sold to the highest bidder above the upset price.

XV. The successful bidder shall, immediately on the sale being declared, pay down 10 per cent. of the price. The residue of the purchase money may at the option of the purchaser be paid in full within thirty days; or in three yearly instalments of equal amount, bearing interest from the day of sale at the rate of 6 per cent. per annum. In the former case, on payment of the residue of the purchase money, a deed in the form A annexed to these Rules shall be furnished to the purchaser and possession given. In the latter case the land will remain hypothecated to Government as security for the punctual discharge of the unpaid principal and interest as they fall due, and on default of any such payment the Government may re-enter, and re-possess themselves of the land or, at their option, the land may be re-sold at the expense and risk of the defaulter. When the purchaser elects to pay the purchase money by instalments, he shall not receive possession until he has duly executed the Deed marked B annexed to these Rules. When the conditions of Deed B have been duly fulfilled, a deed in the form A will be issued in lieu of it.

XVI. The sale shall be conducted under and subject to the following conditions of sale.

(1) "That the highest bidder above the upset price shall be the purchaser of the premises, and if any dispute arise between two or more bidders at the same price, the premises shall be immediately put up again at the last preceding undisputed bidding and re-sold.

(2) "That immediately after the lot is knocked down, the purchaser thereof shall pay to the Collector a deposit of 10 Rupees per centum, in part of his purchase money, and intimate to the Collector whether he elects to pay the residue within thirty days, or by three yearly instalments, as provided by the Rules passed by the Honorable the Governor in Council

under date the fifth day of March 1863, No. 476, and shall at the same time sign an acknowledgment in one of the Forms C. or D. (as the case may require) annexed to the said Rules.

(3) "That if the purchaser shall elect to pay the residue of his purchase money within thirty days he shall within thirty days from the day of sale pay to the said Collector the residue of his purchase money and shall thereupon receive a conveyance of the premises in the form marked A annexed to the said Rules.

(4) "That if the purchaser shall elect to pay the residue of his purchase money by three yearly instalments, he shall within ten days from the day of sale execute a Deed in the form marked B annexed to the said Rules.

(5) "That all persons desirous of becoming purchasers are to satisfy themselves as to the identity and correct description of the property, and the measurement and boundaries of the premises, previous to the sale; as by having the premises knocked down to him, the purchaser thereof shall be held to have waived all objections, to any mistakes that may afterwards appear to have been made in the description of the premises, as well as to any other error whatever in the particulars of the property.

(6) "That if the purchaser elects to pay within thirty days, and if, from any cause whatever, the purchase shall not be completed by the thirtieth day from the day of sale, or if the purchaser shall elect to pay by instalments and shall neglect for ten days from the day of sale to execute a Deed in the form marked B annexed to the said Rules, then the purchaser shall pay to the Collector interest at the rate of 12 Rupees per cent. per annum, on the remainder of his purchase money from the day of sale until the purchase shall be completed in the one case; or until a Deed in the form B be executed in the other case; without prejudice nevertheless, to the right of re-sale reserved by the seventh condition.

(7) "That if the purchaser shall neglect or refuse to comply with the above conditions, or any of them, his deposit money shall be forfeited, and retained by Government, and the Government shall be at liberty to resell the premises either by public auction or private contract, without the necessity of previously tendering a conveyance to the purchaser; and the deficiency, if any, arising from such resale, together with all expenses attending it, shall be made good by the purchaser at the present sale, who shall so neglect or refuse, as and for liquidated damages."

XVII. If before the time of sale a claim of private proprietorship or of exclusive occupancy or of any other right incompatible with the sale of the land under these Rules shall be preferred to the land or any part of it, the Collector shall postpone the sale of the land until such claim shall be disposed of in due course of Law.

XVIII. Reserves of grazing and forest land, of land for the growth of firewood, for building sites, parks, recreation grounds, and the like, and of land required for other special purposes, are not to be sold under these Rules without the express sanction of the Government. A Register of such reserves will be maintained in the Collector's Office, and will be open to inspection by intending applicants at such times and under such Rules as the Collector may prescribe by Notification in the District Gazette.

XIX. Lands sold under these Rules shall be for ever free from all demand on the part of the State on account of Land Revenue, but shall nevertheless continue subject to all general taxes and local rates payable by law or custom.

XX. The existing and customary rights of Government, of other proprietors and of the public in existing roads and paths and in streams running through or bounding lands sold under these Rules are reserved and in no way affected by the sale of such lands under these Rules.

XXI. Nothing contained in these Rules shall be held to debar the Government from granting unassessed waste lands on Pattah, Cowle or otherwise at their discretion as heretofore.

XXII. It shall be competent to the Government to except the whole or any part of any District from the operation of these Rules.

(FORM OF DEED.)

No. A.

This Indenture made the (a) day of One thousand eight hundred and sixty (a) **Between** the Right Honorable the Secretary of State for India in Council of the one part and (A B) of in the District of (b) of the other part WHEREAS under the Rules for the sale of unassessed waste land passed by The Honorable the Governor of Fort Saint George in Council on the fifth day of March 1863, and numbered 476 the Collector of did on the (a) day of (a) one thousand eight hundred and sixty (a) offer for sale by public auction the land described in the Schedule hereunder written AND WHEREAS at such sale the said (A B) offered the sum of Rupees (a) for such land and being the highest bidder was declared to be the Purchaser thereof according to the terms and conditions in such Rules contained AND WHEREAS previously to the execution of these Presents the said (A B) has paid into the Treasury of the said Collector to the credit of Her Majesty's Government of India the full sum of Rupees (a) **Now this Indenture witnesseth** that in consideration of the said sum of Rupees (a) so paid by the said (A B) the receipt whereof is hereby acknowledged, the said Secretary of State in Council doth sell alien enfranchise and convey unto the said (A B) THE piece or parcel of land containing British Statute Acres (a)

situated in the Village of in the Talook of in the Collectorate of bounded as mentioned in the Schedule hereunder written, and delineated in the Map or Plan herunto annexed, Together with all erections and buildings (if any) thereon erected and built And all products both above and below the surface ways paths passages waters water-courses wells fences ditches easements profits rights members and appurtenances whatsoever to the said land and premises and every or any part thereof belonging or appertaining EXCEPT and always reserved out of these Presents all existing and customary rights of Government and of Proprietors of lands adjoining or lying near to the land and premises hereby conveyed in all Existing roads and paths and in streams of water running through or bounding the land and premises hereby conveyed **To hold** the said land and premises hereby conveyed with the appurtenances to the said (A B)

his Heirs personal Representatives and Assigns for ever FREE from all demand on the part of Her Majesty for or on account of Quit-rent Assessment Land Tax or other Land Revenue BUT SUBJECT nevertheless to all general Taxes and local rates now existing or which at any time hereafter may be imposed by Law and to the Covenant hereinafter contained **And** the said (A B) for himself his Heirs personal Representatives and Assigns Doth hereby Covenant with the said Secretary of State in Council his Successors and Assigns THAT he the said (A B) his Heirs personal Representatives and Assigns will at his and their own costs and charges forthwith erect and at all times hereafter maintain and keep in good repair permanent boundary marks round the land and premises hereby conveyed **In Witness** whereof The Honorable the Governor of Fort Saint George in Council on behalf of the said Secretary of State in Council hath hereunto affixed the Seal of the said Governor in Council And the said (A B) hath set his hand and Seal the day and year first above written.

The Schedule to which the above written Indenture refers.

District.	Talook.	Village.	Name (if any) and Boundaries.	Extent.

The Seal of The Honorable the Governor of Fort Saint George in Council was hereunto affixed in the presence of

Secretary to Government.

Signed, Sealed, and Delivered by the above named (A B) at in the East Indies in the presence of (a)

Signature of A. B.

L. S.

Received from the abovenamed (A. B.) the sum of Rupees (a) being the consideration money Rupees (c) abovementioned to be by him paid...

Witness (d)

Collector of

- (a) Enter in words.
(b) Add the purchaser's trade or occupation or other description.
(c) Enter in figures.
(d) One witness will suffice—his place of residence, as also his occupation or other description must be written under his name.

(FORM OF DEED)

No.

B.

This Indenture made the (a) day of, One thousand eight-hundred and sixty (a) between THE RIGHT HONORABLE THE SECRETARY OF STATE FOR INDIA IN COUNCIL of the one part and (A. B.) of the District of (b) of the other part **whereas** under the Rules for the sale of unassessed Waste Land passed by the Honorable the Governor of Fort Saint George in Council on the fifth day of March 1863 and numbered 476 the Collector of did on the (a) day of (a) one thousand eight-hundred and sixty (a) offer for sale by public auction the piece or parcel of land containing British Statute Acres (a) situated in the village of in the Talook of in the Collectorate of bounded as mentioned in the Schedule hereunder written and delineated in the Map or Plan hereunto annexed **and whereas** at such sale the said (A. B.) offered the sum of Rupees (a) for such land and being the highest bidder was declared to be the purchaser thereof according to the terms and conditions in such Rules contained **and whereas** at the time of such sale the said (A. B.) paid deposit at the rate of 10 Rupees per centum on the said purchase money as required by the said Rules and under the provision contained in those Rules has elected to pay the balance of such purchase money amounting to the sum of Rupees (a) in three yearly instalments of Rupees (a) each with interest on such balance or on such part thereof as shall from time to time remain unpaid at the rate of Six Rupees per centum per annum. **Now this Indenture witnesseth** that in consideration of the said sum of Rupees (d) so paid to the said Collector as hereinaforementioned (the receipt whereof is hereby acknowledged) and of the Covenants on the part of the said (A. B.) hereinafter contained The said Secretary of State in Council for himself his Successor, and Assigns Doth hereby covenant with the said (A. B.) his Heirs personal Representatives and Assigns **THAT** on payment by the said (A. B.) his Heirs personal Representatives or Assigns of the said sum of Rupees (e) with interest thereon as hereinafter HE the said Secretary of State in Council his Successors or Assigns will convey unto the said (A. B.) his Heirs personal Representatives and Assigns for ever The said land and premises Together with all erections and buildings (if any) thereon erected and built **AND** all products both above and below the surface ways paths passages waters watercourses wells fences ditches easements profits rights members and appurtenances whatsoever to the said land and premises and every or any part thereof belonging or appertaining **EXCEPTING** nevertheless all existing and customary rights of Government and of proprietors of lands adjoining or lying near to the said land and premises purchased as aforesaid in all existing roads and paths and in streams of water running through or bounding the purchased land and premises **TO BE HELD** by the said (A. B.) his Heirs personal Representatives and Assigns **FREE** from all demand on the part of Her Majesty for or on account of Quit-rent Assessment Land Tax or other Land Revenue **BUT SUBJECT** nevertheless to all general taxes and local rates now existing or which at any time hereafter may be imposed by Law and to the observance of the several conditions in the said Rules contained **and** the said (A. B.) for himself his Heirs personal Representatives and Assigns Doth hereby covenant with the said Secretary of State in Council his Successors and Assigns in manner following (that is to say) **THAT** he the said (A. B.) his Heirs personal Representatives and Assigns will at his and their own costs and charges forthwith erect and at all times hereafter maintain and keep in good repair permanent boundary

marks round the land and premises so purchased **and** **FURTHER** that he the said (A. B.) his Heirs personal Representatives and Assigns will on the (f) day of (f) which will be in the year one thousand eight-hundred and sixty (f) pay or cause to be paid to the said Secretary of State in Council his Successors or Assigns the sum of Rupees (e) of lawful money of British India and on the (g) day of (g) which will be in the year one thousand eight-hundred and sixty (g) a like sum of Rupees (e) and on the (h) day of (h) which will be in the year one thousand eight-hundred and sixty (h) a like sum of Rupees (e) of like lawful money **and also** will pay to the said Secretary of State in Council his Successors or Assigns interest at the rate of Six Rupees per centum per annum on the said balance of the said purchase money or sum of Rs. (e) or on such part thereof as shall from time to time remain unpaid by two equal half yearly payments on the (a) day of (a) and the (a) day of (a) in each year **TOGETHER** with a proportionate part of like interest until the said balance shall be fully paid or satisfied **OR** until the said Secretary of State in Council shall obtain possession of the said land and premises under the provisions hereinafter contained **and** it is hereby declared and agreed by and between the said parties hereto **That** until default shall be made by the said (A. B.) his Heirs personal Representatives or Assigns in payment of the said instalments or any of them or any part thereof respectively or of the said interest or any part thereof it shall be lawful for the said

(A. B.) his Heirs, personal Representatives and Assigns peaceably and quietly to occupy possess and enjoy the said land and premises so purchased and receive and take the rents issues and profits thereof to and for his and their own use and benefit **and** the said

(A. B.) for himself his Heirs personal Representatives and Assigns Doth hereby further covenant with the said Secretary of State in Council his Successors and Assigns in manner following (that is to say) **THAT** in case he the said (A. B.) his Heirs personal Representatives and Assigns shall make default in payment of the said instalments or any or either of them or any part thereof respectively or in payment of the interest hereinbefore covenanted to be paid or any part thereof as and when such instalments and interest shall respectively become due **THEN** and in such case and within one month after demand of possession shall have been made on him or them by or on behalf of the said Secretary of State in Council his Successors or Assigns he the said (A. B.) his Heirs personal Representatives and Assigns will deliver to any person authorized by an order passed by the Governor of Fort Saint George for the time being in Council to receive the same the quiet and peaceable possession of the said land and premises Together with all erections and buildings which now are or which at any time between the date of these presents and such delivery of possession may be erected and built or standing on the said land and all improvements made to the said land in the meantime **and** **MOREOVER** that in the event of such default being made by the said (A. B.) his Heirs personal Representatives and Assigns or in case of the breach or non-performance of any of the Covenants and Agreements herein contained on the part of the said (A. B.)

his Heirs personal Representatives and Assigns it shall be lawful for the said Secretary of State in Council his Successors or Assigns at any time thereafter to resell the said premises either by public auction or private contract and if on such resale the said premises should be sold for a sum less than the said sum of Rs. (i) he the said

(A. B.) his Heirs personal Representatives and Assigns will pay to the said Secretary of State in Council his Successors or Assigns the difference between the sum for which such premises shall be resold and the said sum of Rupees (i) **OR** it shall be lawful for the said Secretary of State in Council his Successors or Assigns at any time after such default or breach into and upon the said land and premises or any part thereof in the name of the whole to re-enter and the same to have again re-possess and enjoy as in his and their former Estate any thing hereinbefore contained to the contrary notwithstanding.

In witness whereof the Honorable the Governor of Fort Saint George in Council on behalf of the said Secretary of State in Council hath hereunto affixed the seal of the said

Governor in Council And the said (A B.) hath set his hand and seal
the day and year first above written.

District.	Talook.	Village.	Name (if any) and Boundaries.	Extent.

- (a) Enter in words.
- (b) Add the trade occupation or other description of the purchaser.
- (c) Enter one-third of purchase money after deducting the deposit of 10 per cent. in words.
- (d) Enter the deposit of 10 per cent. in words.
- (e) Enter the full purchase money after deducting the deposit of 10 percent. in words.
- (f) 12 months from date of purchase, in words.
- (g) 24 months from do do.
- (h) 36 months from do do.
- (i) The sum for which the premises were knocked down in words.
- (j) The place of residence as also the occupation or other description of the Witness must be written under his name.
- (k) Enter in figures.

C

D

(b) The place of residence as also the occupation or other description of the Witness must be written under his name.

(FORM)

E

(FORM OF ADVERTISEMENT.)

NOTICE No. _____

District of _____

SALE OF UNASSESSED WASTE LANDS

1. NOTICE is hereby given, that the lands hereunder specified will be put up to auction at (under the Government Rules for the sale of waste lands dated 5th March 1863, No. 476.) and sold to the highest bidder above the upset price or prices enumerated in the following Schedule at o'clock on the day of 186

2. All parties having claims on the said lands, incompatible with the sale as herein notified, are hereby required to prefer their claims on or before the day aforesaid to the undersigned:—

Schedule of lands to be sold.

District.	Talook.	Village.	No. of Lot.	Name (if any) and Boundaries.	Extent.	Upset price

The sale will be made subject to the following conditions:—

CONDITIONS OF SALE.

(I.) "That the highest bidder above the upset price shall be the purchaser of the premises, and if any dispute arise between two or more bidders at the same price, the premises shall be immediately put up again at the last preceding undisputed bidding and re-sold.

(2.) "That immediately after the lot is knocked down, the purchaser thereof shall pay to the Collector a deposit of 10 Rupees per centum, in part of his purchase money, and intimate to the Collector whether he elects to pay the residue within thirty days, or by three yearly instalments, as provided by the Rules passed by the Honorable the Governor in Council under date the fifth day of March 1863, No. 476, and shall at the same time sign an acknowledgment in one of the Forms C, or D, (as the case may require) annexed to the said Rules.

(3). "That if the purchaser shall elect to pay the residue of his purchase money within thirty days he shall within thirty days from the day of sale pay to the said Collector the residue of his purchase money and shall thereupon receive a conveyance of the premises in the form marked A annexed to the said Rules.

(4.) " That if the purchaser shall elect to pay the residue of his purchase money by three yearly instalments he shall within ten days from the day of sale execute a Deed in the form marked B annexed to the said Rules.

(5.) " That all persons desirous of becoming purchasers are to satisfy themselves as to the identity and correct description of the property, and the measurement and boundaries of the premises, previous to the sale ; as by having the premises knocked down to him, the purchaser thereof shall be held to have waived all objections to any mistakes that may afterwards appear to have been made in the description of the premises as well as to any other error whatever in the particulars of the property.

(6.) "That if the purchaser elects to pay within thirty days, and if, from any cause whatever, the purchase shall not be completed by the thirtieth day from the day of sale, or if the purchaser shall elect to pay by instalments and shall neglect for ten days from the day of sale to execute a Deed in the form marked B annexed to the said Rules, then the purchaser shall pay to the Collector interest at the rate of 12 Rupees per cent. per annum, on the remainder of his purchase money from the day of sale until the purchase shall be completed in the one case; or until a Deed in the Form B be executed in the other case; without prejudice nevertheless, to the right of resale reserved by the seventh condition.

(7.) "That if the purchaser shall neglect or refuse to comply with the above conditions, or any of them, his deposit money shall be forfeited, and retained by Government, and the Government shall be at liberty to resell the premises either by public auction or private contract, without the necessity of previously tendering a conveyance to the purchaser; and the deficiency, if any, arising from such resale, together with all expenses attending it, shall be made good by the purchaser at the present sale, who shall so neglect or refuse, as and for liquidated damages."

Deited

Collector of

W. 476-
Secy of the Madras Govt. B. J.
5th March 1863.

also Jagette.
L. 8 ditto 5th 1863.

Resolved that the
rules with the forms
of deeds be for the
sale of Unassessed
waste, as finally
revised by the H. of
R. in commu-
nication with the
Jt. Pleader be printed
& circulated to
all Chs for their
information & guidance
as soon as the waste lands list is
received. The same rules

do not apply to
the Nilgherries, the
Wynad Talook of
Malabar & the
Sherwar Hills - these
tracts being ^{already} assessed

W

W

W

W

and therefore beyond
the scope of the re-
solution of the
Sup: Jct. of 17 October 1861
No. 2264 - The special
rules applicable
to these tracts will
be separately published.

The Bd will in-
sert a notice of
the sale of the
prices fixed by
Jct. for unassessed
waste in the different
districts of the
Presidencies.

No lands are
to be sold at present
~~available for sale~~
under these rules
in the districts of
Madras & Tanjore.

30 Copies to the Bd of Revenue with
200 Copies of the Rules for
distribution to the Collectors
C. S. P. S. S. S.

Dear me I shall be
 glad of you to ^{much} ~~visit~~

10/17/76

Q. of the Madras Post
Office March 1860.

to form the foundation of the
Catholic College and
at 102. 1866 to 1871 ad

Rules with the
 forms of deeds & upon
 the sale of land of an
 unincorporated firm
 the Board of Revenue,
 ordered that the printed
 and circulated to
 Collectors.

[Faint, illegible handwriting on lined paper]