

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	2123	Press <u>Mis</u>
	134.135	
Dated	7-9-1865	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
7th September 1865.*

No. 134. Read the following Proceedings of the Board of Revenue, dated 22nd August 1865, No. 5,103.

Read again the following papers :—

Board's Proceedings, under date 18th October 1864, No. 6,871.

Do. do. 13th July 1865, „ 3,965.

Read also the following letter from J. I. MINCHIN, Esq., Collector of Kurnool, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 25th July 1865, No. 109 :—

SIR,

1. I have the honor to reply to the Board's Proceedings, dated 13th current, No. 3,965, regarding the reduction of the garden rates in the Talooks transferred to this District from Cuddapah.

2. Having consulted with the Deputy Director of Revenue Settlement, I find from that Officer that there is no prospect of the new settlement rates being introduced into the Koilkoonla Talook in the Revenue year 1866-67, and under these circumstances it would not be fair to deprive the Ryots of this Talook of the relief accorded to the owners of such lands in the rest of the District.

3. From the statement of the highest rate of dry lands in each village in the Koilkoonla Talook, it will be seen that this ranges from Rupees 6-12-0 to Annas 9-9, and I beg to propose as the minimum dry rate to be imposed, Rupees 3-8-0, the highest special dry rate fixed by the new settlement for this Talook.

4. Much of this garden land will be charged with this special rate on the introduction of the new settlement, and it does not appear advisable to lower the rate now below the limit at which it will probably be finally fixed.

5. Considering the relative values of the soil in Cumbum and Markapoor Talooks, I would now recommend Rupees 3-8-0 and Rupees 2-8-0 as the minimum special dry rates to be charged respectively on the garden lands of those Talooks.

6. The Government Order on the subject contemplated one Rupee as the minimum dry rate chargeable on these lands, but I am confident that those recommended by me are light, and that any further reduction is unnecessary.

7. With reference to the question of the rate to be charged for water raised by artificial appliances from channels or rivers, I am of opinion that some such discriminating rate as is suggested by the Board, would be an equitable arrangement.

8. Although the right of the Government to charge for water, taken from its rivers is unquestionable, as stated by the Board, it has, in such cases, been put to no expense in providing the means of irrigation. The charge may, therefore, properly be considered more as a scigniorage, than a full water rate, and be lower than in the case of channels, the construction of which has entailed a heavy outlay.

9. As the water rate in this District has been fixed for the present at Rupees 4 per acre, to charge one-third of the rate would be inconvenient, and as it will probably be always fixed in multiples of a Rupee, three-eighths or five-sixteenths would be a more convenient proportion to take in the case of water raised by artificial means from rivers.

10. The charge for water thus raised from channels has been fixed at three-fourths of the regular rate, and in the case of the Company's canal, even this may entail a slight loss on the Government, to whom the Company will look for full payment on the acreage brought under irrigation.

11. I anticipate, however, very little land being irrigated under the canal in this manner, as the Ryots can almost always obtain the water to run over their fields from the higher levels, and it would only be for land under the first few miles of the canal that water would ever be raised in this manner.

1. Resolved that the foregoing papers be submitted for the consideration and orders of His Excellency the Governor in Council.

2. In their Order noted in the margin, the Government expressed an opinion that the rates of assessment on the old garden lands in the Cuddapah District, and in the Talooks transferred from that District to Kurnool, were so high as to be equal to a charge for a second crop, and they desired that the Collectors of these two Districts should submit complete information on the subject, in view, if necessary, to the same revision being made in the rates on these lands as was sanctioned in the same Order for the Bellary District.

3. The Board regret that much delay has taken place in replying to this Order, owing to their having failed as yet to obtain any satisfactory information from the Collector of Cuddapah, though he has been more than once called upon to submit his views, in a complete form. The distinct instructions contained in the Despatch of the Right Honorable the Secretary of State for India, dated 17th

Miscellaneous Circular, 12th June 1865, No. 3,166, February 1865, No. 5, have, however, been communicated to Mr. Smith, and the Board trust ere long to be able to place before Government a definite proposal for dealing with the old well lands of the Cuddapah District.

4. Meantime, the attention of Government will be requested to the proposals discussed in the papers recorded at the head of these Proceedings, for the three Talooks of the Kurnool District. It will be observed that the revision of the assessment, on the well lands of the Pattikonda Talook, has been already carried

out, as directed by Government, and that the amount of revenue relinquished was about Rupees 2,840, with a prospect of 886 acres of waste well land being brought under cultivation, at a revised assessment of about Rupees 1,650, the loss of revenue being thus reduced to about Rupees 1,200. If the same revision be carried out in the old well lands of the other three Talooks, the reduction would amount to about Rupees 15,500, with a probable set off in the shape of receipts from well lands now waste of Rupees 4,000.

5. Mr. Minchin, however, is decidedly of opinion that so large a remission of revenue on these lands is by no means necessary, and instead of a minimum rate of one Rupee per acre, he now proposes a minimum charge of Rupees 3-8-0 in Koil-

koontla and Cumbum, and of Rupees 2-8-0 in Markapoor. Mr. Minchin was at first altogether opposed to any reduction in the assessment of the old well lands of the Koilkootla Talook, as he considered that no such relief was necessary, the lands in this Talook being very fertile, the Ryots wealthy, and a general revision of the assessment in the Settlement Department in prospect. As it, however, appears that the revised assessment will not be introduced for two years, he has submitted his present proposal.

6. Mr. Minchin has not submitted any Statement as he should have done, to shew the financial result of his proposals; but, on referring to a list forwarded under label, dated 30th July 1864, No. 132, of the highest dry rates in each village, it appears that the minimum rates proposed by Mr. Minchin will have to be adopted in 112 villages, and that in seventy-six villages only is the highest rate equal to, or in excess of, those minimums. Virtually, therefore, the principle of taxing land, which is irrigated by wells in the same manner as the ordinary dry lands of the village, would be abandoned if Mr. Minchin's proposals were adopted.

7. The Board are by no means prepared to abandon this principle, and if, as they infer from Mr. Minchin's remarks, there is a probability of these lands being specially treated by the Settlement Department, the Board consider that such instructions should be issued as will prevent this course. It may be said that the lands under old wells have been permanently improved so far that capital has been spent in securing well irrigation for them, and in comparison with other land, such garden land may be better able to bear a special rate of taxation, but it has now been recognized, both by the Home and Local Governments, that this permanent improvement has been carried out by the expenditure of private capital.

8. When the system of a special rate for old well lands was determined on in the Settlement Department, it was believed that such wells, from their being classed in the accounts as Government wells, had been constructed at the cost of the State, but this view of the case was no doubt an erroneous one. It is no longer, therefore, a question whether the land is fertile, the Ryots rich, or the relief from taxation necessary, but whether or not the holders of those old well lands, or those persons who may now desire to take them up, shall be placed in an equally favorable position with the holders of lands under wells which have been lately constructed. If the principle, that Government is to derive no benefit from the outlay of private capital on land in the way of increased taxation, be upheld, then it is clear that, in equity, all lands under wells, whether those wells may have been constructed for five years, or for fifty, should be treated precisely in the same manner, always providing that the wells were not originally constructed at the cost of the State.

9. Under these circumstances, the Board resolve to recommend to Government that the assessment on old well lands of the Koilkootla, Cumbum, and Markapoor Talooks of the Kurnool District be treated on precisely the same principle as has been adopted in regard to similar lands in the Pattikonda Talook, and that instructions be issued to the Settlement Department to bear in mind the principles enunciated by the Secretary of State, when finally revising the rates on these lands.

10. The concluding paragraphs of Mr. Minchin's last letter refer to the rate of water tax to be levied in the cases of wells on the banks of rivers, of water

*Proceedings of the Madras Government, Revenue Department,
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drawn from rivers by artificial means, and of water taken from channels in the same manner. The Board will submit their views to Government on these questions in separate Proceedings, as soon as they have been favored with the opinion of the Acting Director of Revenue Settlement on the subject. They then trust that they shall be able to submit proposals, which will be applicable to all Districts.

No. 135. ORDER THEREON, 7th September 1865, No. 2,123.

Lanl Revenue.

1. The principle adopted by Government for Bellary, and which they proposed to apply to Kurnool and Cuddapah, if necessary, was that the assessment on all old well lands in occupation should be reduced to the maximum dry rate of the village, (with a minimum of Rupee 1 per acre,) on the ground that the higher assessment being based on improvements effected at the Ryot's cost was inequitable.
2. The Board now submit the Collector's proposals for the three Talooks of Kurnool (Koilkootla, Cumbum, and Markapoor) in which the revised assessment has not been, and is not likely to be, introduced for some time.
3. Mr. Minchin proposes a minimum of Rupees 3-8-0 per acre for Koilkootla and Cumbum, and Rupees 2-8-0 for Markapoor.
4. The Board, however, point out that these proposals ignore the principle adopted by the Home and Local Governments, that old and new well lands should be put on an equitable footing of equality, and that improvements effected at private expense are not to be taxed, and they recommend that the original orders be maintained and applied.
5. ~~The~~ Government concur with the Board, and direct that the measure be carried, and a statement submitted shewing the financial effect.
6. The Government do not deem it necessary to issue orders to the Settlement Department, that the existence of private wells in cultivated land is not to be a ground for imposing a special assessment on the land as "permanently improved."
7. The principle has been affirmed repeatedly, and the Government do not doubt that it is maintained.
8. The "permanently improved" class is applicable to soils of which the quality has been actually improved by years of careful cultivation, but from which it is impossible to eliminate this element of private cost in assigning its class to the field.

(True Extract.)

(Signed) W. HUDLESTON,
Acting Secretary to Government.

To the Board of Revenue.
,, the Officiating Director of Revenue Settlement.

Exd. S. T. Augustin.

No. 6,871.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 18th October 1864.

Read the following papers:—

Letter from H. G. SMITH, Esq., Acting Collector of Cuddapah, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated 15th July 1864, No. 99.

With reference to paragraph 2 of the Proceedings of the Board of Revenue, dated 13th April 1864, No. 2,247, I have the honor herewith to forward a Statement of the maximum Punjab rates of assessment in the different villages in this District.

ENCLOSURE No. 1.

ABSTRACT.—Memorandum showing the maximum Punjab rates in the several villages of the various Taluks in the District of Cuddapah.

From the same Officer, dated 7th September 1864, No. 116.

With reference to Board's Official Memorandum of the 1st instant, No. 748, calling for a reply to paragraph 20 of their Proceedings, dated 19th March 1864, No. 1,700, I have the honor to inform you that no relief at all is required.

From J. I. MINCHIN, Esq., Collector of Kurnool, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated 30th July 1864, the following figured Statements received under label, No. 132.

STATEMENT No. 1.

Showing the present rates on lands irrigated by wells in the Taluks transferred from Bellary and Cuddapah Districts.

STATEMENT No. 2.

List of first dry rates to be fixed on lands under wells in each village in the Taluks transferred from Bellary and Cuddapah Districts.

STATEMENT No. 3.

Showing the decrease effected by fixing first dry rate on lands under wells in the Taluks transferred from Bellary and Cuddapah Districts.

1. In Government Order dated 6th April 1864, No. 581, Revenue Department, the Government sanction the abolition of the Fusljasti on all occupied old well lands in the Bellary District, and in the Puttikonda Taluk of the Kurnool District transferred from Bellary, and the reduction of the assessment on these lands to the highest Punjab rate of the village in which they are situated, with a minimum of one Rupee per acre; and they desired that a statement of the financial result of the measure should be furnished, and information afforded as to the feasibility of imposing a two per cent. road cess on the lands so relieved.

2. They also desired the Board to submit without delay the opinion of the Collectors of Kurnool and Cuddapah as to the necessity of revising the assessment on the well lands of the Cuddapah District, and of the Taluks transferred from Cuddapah to Kurnool, and to forward at the same time a statement of the maximum Punjab rates in each village of the Bellary and Cuddapah Districts, and of the Taluks transferred from those Districts to Kurnool.

3. No report has been yet received from Bellary as to the results of the relief sanctioned by Government, and the feasibility of imposing a road cess.

4. A statement of what is styled "the maximum Punjab rate of well lands in each village of the District of Bellary" has been received, and the Collector has been requested to explain exactly what the Statement is intended to exhibit.

5. The Collector of Kurnool sends up, without one line of explanation, three figured statements under a label stating that they are forwarded with reference to the Board's Proceedings on the Government Order above quoted.

6. These Statements according to the headings show the "present rates" on well lands in the transferred Taluks; the maximum dry rates in each village of those Taluks; and "the decrease effected by fixing" these maximum rates on the well lands in all the transferred Taluka. In the last statement however the appropriate column is headed "Proposed assessment," so that it may be assumed that the Collector has not carried out any reductions beyond the Puttikonda Taluk.

7. The following abstract exhibits briefly the information afforded by these Statements:—

TALUKA.	Range of present Well land assessment per acre.			Range of maximum Dry rate per acre.			Reduction by applying maximum Dry rates to well lands.		
	From	To		From	To		On Ayacut.	On Holdings.	On Waste.
Puttikonda...	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.
Koilkoonla...	10 0 0	2 0 0	3 0 0	0 14 0	0 14 0	0 14 0	3,983	2,840	1,143
Cumbum...	32 1 4	0 7 10	6 12 0	0 9 9	0 9 9	0 9 9	6,934	6,488	448
Markapoor...	11 10 8	0 9 4	9 8 3	0 10 6	0 10 6	0 10 6	5,502	4,065	1,437
	9 11 7	0 4 8	3 11 6	0 9 4	0 9 4	0 9 4	6,361	5,115	1,246
							22,780	18,506	4,274

8. The extent of well lands assessed at existing rates below one Rupee per acre is very trifling, and would not materially affect the above results.

9. The assessment at the reduced rate on the waste well lands is shown below:—

Puttikonda...	Rupees
Koilkoonla...	1,654
Cumbum...	670
Markapoor...	2,045
	1,362
Total...	5,731

10. Thus the amount of revenue to be relinquished on the occupied lands, if the Government order were applied to all the transferred Taluks, would be some Rupees 18,000, while the revised assessment on the waste well lands would be Rupees 5,730, a considerable amount of which might be calculated on as a set off against the above relinquishment, as the proposed amount of relief to the waste lands is Rupees 4,274, or a reduction of nearly 50 per cent. on the existing assessment of Rupees 10,004.

11. It is to be remembered however that, so far as Puttikonda is concerned, the relief has been already sanctioned, and that Koilkoonla will eventually come under the revision now preparing for the Taluks affected by the Irrigation Company's works.

12. The remission on the Ryots' holdings involved in the Collector's proposals for Cumbum and Markapoor, is about Rupees 9,000, with a probable set off of Rupees 3,400 assessment likely to be realized at the reduced rates on the waste. Including Koilkoonla, in anticipation of the general revision of its assessment which has not yet been made, the remission proposed is about Rupees 15,500, and the probable set off, some Rupees 4,000.

13. The foregoing analysis of the figured Statements sent by the Collector of Kurnool ought to have been submitted by him in a letter, and not left for the Board to make. The figures certainly speak strongly for themselves; but the Board and Government have a right to expect that proposals for relief from oppressive taxation on the land will be sent up to them with full explanation of the facts and of the proposed reforms, with the reasons that recommend those reforms for adoption.

14. The Board desire still to receive any remarks which Mr. Minchin may wish to offer, as well as his opinion on the feasibility of introducing a road cess.

15. The Acting Collector of Cuddapah has sent up the required statement of the maximum Poonjah rates, and reports that "no relief at all" is required by the well lands of his District.

16. He has not referred, as he should have done, to the correspondence which the Board held with his predecessor on the subject. This correspondence left the point unsettled and called for further report, and the Board do

not share the confidence expressed by him and by Mr. Wedderburn that the point does not require further consideration.

17. Mr. Wedderburn argued that because the lands were not thrown up by the Ryots, it was evident that they were remunerative at present rates; but the question is not whether the Ryot can cultivate them without sustaining positive loss, but whether these old well lands are on "a fair and equitable footing" as compared with the lands under new wells, and the Board feel very great doubt on this point.

18. In the correspondence above quoted, Mr. Wedderburn expressed his opinion that no garden assessment should exceed Rupees 7 per acre, and the Board desired him, in framing his proposals on the subject, to adopt this rate as his standard; but no further report was submitted by him, and the measure of relief which the Government have now sanctioned in the case of Bellary, is far more consonant with the Board's ideas of the fair and equitable footing on which the old well lands should be placed.

19. They regard the subject of well cultivation generally as one of the greatest importance, and in a District like Cuddapah, these lands must frequently be the stand by of the Ryots against disaster. They therefore request the Acting Collector to give the matter further consideration, and to report on it at length with as little delay as possible, sending a statement of the existing rates on the garden lands of his District for comparison with the maximum Poonjah rates of which he has already submitted the Statement required by Government, and reporting what has been the effect of the relief to the waste well lands which was given in 1863.

(True Copies and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To A. Hathaway, Esq., Collector of Bellary.

" J. I. Minchin, Esq., Collector of Kurnool.

" H. G. Smith, Esq., Acting Collector of Cuddapah.

Copy to R. E. Master, Esq., Officiating Director of Revenue Settlement.

Edw. J. Wright.

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PROCEEDINGS OF THE BOARD OF REVENUE, dated 13th July 1865.

From J. I. MINCHIN, Esq., Collector of Kurnool, to W. HUDLESTON, Esq., Secretary
to the Board of Revenue, dated 27th October 1864, No. 173.

2. Those statements were forwarded by me with reference to paragraph 2 of the Board's Proceedings of the 19th March; and I submitted no remarks on the subject, as I was making no personal proposals, but was merely showing the financial result of a measure which it appeared to me had been ordered by the Government on the Board's recommendation, and on which any discussion on my part was not called for.

4. As noticed by the Board, the Taluk of Koilkootla is now in the hands of the Settlement Department, and a revision of the assessment will come into effect there in the course of one or two years. The land in this Taluk is most fertile; the Ryots are wealthy, and I have no hesitation in saying that with the present high prices of agricultural produce no relief from taxation is wanted, and that the owners of the old well lands can pay with ease the rates at present charged upon them.

6. With reference to the Taluks of Cumbum and Markapoor, I beg that the question of the old well lands may be considered, together with my proposals for the revision of the whole assessment of those Taluks, submitted to the Board in my letter, dated 29th August last, No. 145.

8. On mature consideration, I am therefore of opinion that it will be quite fair to charge upon these old well lands a special dry rate; and that suggested in paragraph 28 of my Report above referred to would be fair and could be easily paid. The cultivation of these old well lands is highly remunerative; and a special dry rate of Rupees 4 for the Cumbum, and Rupees 3 for the Markapoor Taluk would be in no way excessive.

9. In my opinion, the opportunity of imposing a road cess should never be omitted where a reduction of the assessment renders such a measure feasible, and I have taken it for granted that a cess of 2 per cent. should be imposed simultaneously with any reductions that may be accorded wherever the cess may not be in excess of the reduction.

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No.

MEMBERS OF THE BOARD OF DIRECTORS

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Na. 6,871

Passing remarks on letters from the Collector of Chuddapah and Kurnool forwarding statements connected with the old well landed the Fasiljani on which had been abolished by sanction of Government, and requesting further information on certain points.

From J. I. MINCHIN, Esq., Collector of Kurnool, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Vonkarem, 12th May 1865, No. 64.

1. I have the honor to acknowledge receipt of the Board's Proceedings, dated 28th April 1865, No. 2,154, requesting me to submit my views more fully on the subject of wells on river banks, and on the general question of transferring all old well lands to the highest rate of unirrigated land of the village.
2. The wells, or rather machines for raising water built on the banks of rivers, alluded to in paragraphs 40 to 44 of the Markapoor Tahsildar's Report, will be found probably in all the Districts of the Presidency, and the proposal of the Tahsildar is, that land irrigated in this manner should be treated in the same way as lands under ordinary wells, and made subject only to dry assessment.
3. Upon the broad principle that the Ryot is to be charged nothing for improvements effected by his own outlay of capital it would seem that land irrigated by such machines should only be charged with dry rates. The construction of these Motahs costs from Rupees 250 to Rupees 500, according to the height of the bank, and may sometimes be even more expensive, and as much so as the digging of a well in a favorable locality.
4. But the application of this principle has always been checked by the additional rule, that the supply of water is not to be taken from a Government source, and as Government has always reserved its right to the rivers of the country this rule has prevented the irrigation of lands under Motahs erected on river banks being enjoyed without payment of a water-rate.
5. If this important qualification of the general rule were abandoned, irrigation under river channels executed by private individuals might also claim exemption from the payment of water-rate, which it is evident could not be conceded.
6. A ryot erecting a Motah on a river bank has this advantage over our sinking a well, not only in the less costliness of the work but in the certainty of his water supply, which, by digging a channel in the river bed, rarely fails in the driest season. The water is acknowledged to be the property of Government, and there is no hardship in enforcing the payment of a water-rate.
7. Under the new settlement, authorized for the Taluks of Kurnool Proper, the water-rate to be charged when the water is raised by artificial appliances is fixed at three-fourths of the rate when it runs over the field, which will of course be applied whether the water be the property of Government, or of the Irrigation Company.
8. The remark of the Markapoor Tahsildar, that the distinction made between Motahs and ordinary wells must cause the item of garden waste still to figure in the accounts is founded on a misconception. There is no reason that land should not be classed and cultivated as dry because of the existence of a ruined Motah in a neighbouring river under which it was once irrigated. Where the means of irrigation have ceased, the land should properly be classed as dry; but if the ryot repairs the Motah, and irrigates the land with Government water, the land must be again classed as garden, or the water rate be imposed.
9. With regard to the general question of transferring all old well lands to the highest rate of unirrigated land of the village, it was not my intention to moot any alteration of the Orders passed by Government on the subject, although having in view the great reduction of the dry rates, which I had proposed for the Cumbum and Markapoor Taluks, I suggested the introduction of a special dry rate in each instance to be applied to these well lands.
10. The principle is exactly consonant to the system authorized by Government for the Settlement Department, under which a special dry rate higher than the highest dry rate of the District is charged on lands permanently improved by private outlay.
11. It may be said broadly, that the only permanent improvement in land which private outlay can effect is providing means for irrigation. The highest cultivation known to the

native agriculturalists cannot permanently improve the soil, though the effect of high and continuous manuring may be more or less lasting in its character. Let the application of further outlay cease, and the land must in a few years return to its original condition.

12. Land cultivated under wells would almost always fall under the above special class; it will always be highly manured as long as the irrigation continues available, and unless allowed by neglect to deteriorate the soil will be superior to the best natural unimproved soils in the neighbourhood. The imposition of a higher rate upon it is infinitely less onerous to the cultivator than that of a nominal assessment upon fertile soils, and in Taluks, such as Cumbum and Markapoor, where the natural soils are generally unfertile, it is the only way in which the necessary loss of revenue attendant on the introduction of what are now considered fair rates of assessment can be in some way counterbalanced.

From J. I. MINCHIN, Esq., Collector of Kurnool, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 23rd June 1865, No. 88.

1. With reference to the Board's Miscellaneous Circular, No. LXII, Board No. 3,166, dated 12th June 1865, communicating Proceedings of Government regarding the reduction of assessment on old private well lands, I have the honor to point out that final Orders sanctioning the revision for the Taluks transferred to this District from Cuddapah have not yet been issued, the information called for was submitted by me on the 30th July 1864.
2. The Orders of Government, dated 6th April 1864, No. 581, upon which the above information was submitted, sanctioned the reduction for the Taluk of Pattikonda transferred from Bellary; but, as above stated, the relief has not yet been extended to the Taluks transferred from Cuddapah, for which I beg that sanction may now be accorded.
1. In their Order under date 6th April 1864, No. 581, the Government directed that information in regard to the assessment of the old well lands in Cuddapah and in those Taluks of Kurnool, which had been transferred from Cuddapah should be submitted in view to ascertaining whether any revision of assessment was necessary similar to that which was directed to be carried out in the Bellary District and in the Pattikonda Taluk of Kurnool.
2. The Collector of Kurnool submitted under label Statements giving the present rates of assessment of the lands referred to; the maximum dry rates of the village, and the result of reducing the assessment of the well lands to the latter rates. In their Proceedings under date 18th October 1864, No. 6,871, the Board requested Mr. Minchin to submit his remarks on the proposal, and the first letter recorded at the head of these Proceedings is Mr. Minchin's reply to this requisition. Previously to forwarding this letter, Mr. Minchin had submitted proposals for a general revision of the rates of assessment in the Cumbum and Markapoor Taluks, and proposed that the contemplated revision of the assessment on the well lands should be merged in the general measure. He at the same time alluded to the assessment on lands under wells on the banks of rivers; which class of lands one of his Tahsildars proposed to treat like lands under wells which were not thus exceptionally situated.
3. As it was questionable at the time of the disposal of Mr. Minchin's Report whether the Revenue Settlement Department's operations were to be extended to the Cumbum and Markapoor Taluks, the Board deferred taking into consideration his general proposals; but in their Proceedings, under date 28th April 1865, No. 2,154, requested a further expression of his views regarding the well lands, whether under wells on banks of rivers, or otherwise. The second letter above recorded is the reply to these Proceedings, and as it has now been decided that the Settlement Department is to take up the revision of the assessment in the Taluks of Markapoor and Cumbum, it is unnecessary for the Board to take into consideration Mr. Minchin's general proposals, and they will, therefore, confine their remarks to the assessment of the well lands.

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4. In his first letter, recorded above, Mr. Minchin proposes that a special dry rate of assessment of Rupees 4 per acre in Cumbum, and Rupees 3 per acre in Markarpore, should be imposed on the well lands, and considers that no relief is necessary in Koilkuntla, as the Settlement Department is now at work on the general revision of the assessment, and as only about 15 per cent. of the total quantity of these well lands is left waste even at present rates. In his second letter, however, Mr. Minchin observes that he has no desire to make any alterations in the proposals for reducing the assessment of the well lands, generally, to the highest dry rate of the village.

5. The Board resolve before requesting the sanction of Government to this arrangement to ask Mr. Minchin to report whether he is still of opinion that the Koilkuntla Taluk should be excluded from the benefit of an immediate reduction. In the Board's opinion, the decision of the question should turn upon the length of time likely to elapse before the introduction into the Taluk of the revised settlement. The reduction of the assessment on the well lands in the other two Taluks should certainly be carried into effect in the present revenue year; but if it is likely that the revised settlement will be introduced into Koilkuntla in the Fasli 1276, (Revenue year 1866-67,) the Board would not object to the present rates on the well lands being continued for one year longer on the Collector's assurance that the land is most fertile, the Ryots wealthy, and that no relief from taxation is needed. At the same time, with advertence to the Secretary of State's remarks in the Despatch circulated with the Board's Circular Proceedings, under date 12th June 1865, No. 3,166, it must be borne in mind that the proposed relief is merely carrying into practical effect the liberal intentions of the late Court of Directors expressed so far back as 1852; and it appears to the Board but equitable that the holders of these old well lands should meet with the same liberal treatment that has been accorded to the holders of land in which wells have been recently constructed.

6. The Board deem it very desirable that the question of water-rate, chargeable on lands irrigated by wells on the banks of rivers or channels, or by water raised from such rivers or channels by artificial means should be clearly laid down, and they request the Collector to state his opinion as to whether it would not be a convenient and simple arrangement to charge three-quarters of the present water rate in the case of channels, and one-third of the rate in the case of rivers. In the latter case even when Anicuts have been built the Government have been at little or no expense in providing the means of irrigation; while in the former case the channel has probably been constructed at considerable outlay. The Officiating Director of Revenue Settlement will also be requested to favor the Board with his views on this question.

(True Copies and Extract.)

(Signed) R. A. DALYELL,
Acting Secretary.

To J. L. Minchin, Esq., Collector of Kurnool.

„ R. E. Master, Esq., Officiating Director of Revenue Settlement.

Exd. R. H. Lea.

Requesting Collector of Kurnool to report whether he is still of opinion that no reduction of assessment is necessary for well lands in Koilkuntla Taluk, and requesting opinion of Director of Revenue Settlement and Collector regarding water-rate chargeable on well and other lands on banks of rivers or channels.

Date 13th July 1865.

No. 3,965.

PROCEEDINGS OF THE BOARD OF REVENUE.

No.

No. 2364/65

Revenue Settlement Department
22nd July 1865

July 9/65

Revenue Department

No. 2/23.

Proceedings of the Madras Government
Under date the 7th August 1865

Read the following
Proceedings of the Board of
Revenue.

Submitting letters from the
Collectors of Biddalapatti and
Kurnool regarding the proposed
reduction in the assessment
of old garden lands in the former
District and in the Taluk's trans-
ferred from it to Kurnool; and
recommending that these
Taluk's be treated similarly to
Pattikandam.

(Here enter 22nd Aug^r 1865
No. 5103)

The principle adopted
by Government for
Bellaroy and which they
proposed to apply to Kurnool
and Biddalapatti, if necessary,
was that the assessment
on all old well lands in
occupation should be re-
duced to the maximum
dry

AM

work

dry rate of the village
(with a minimum of Rs. 1.
per acre) on the ground
that the higher assessment
being based on improve-
ments effected at the Ryots'
cost was inequitable.

The Board now submit
the collector's proposals for
the 3 taluks of Ferozabad
Kailkumbhar, Bumbura
and Markapur in which
the revised assessment has
not been, and is not likely
to be introduced for some
time.

Mr. Minchin proposes
a minimum of Rs. 3-8 per
acre for Kailkumbhar and
Bumbura, and Rs. 2-8 for
Markapur.

The Board, however, point
out that these proposals
ignore the principle adopted

by the State and Local
Governments that old and
new well lands should
be put on an equitable
footing of equality and
that improvements effected
at private expense are not
to be taxed - and they
recommend that the origi-
nal orders be maintained
and applied.

The Government ^{are}
concur with the Board,
and direct that the measure
be carried ^{out} and a statement
submitted showing the
financial effect.

The Government do
not deem it necessary to
issue orders to the Settle-
ment Department, that
the existence of private wells
in cultivated lands is not to
be a ground for imposing

a special assessment on
the land as "permanently
improved".

The principle has been
affirmed repeatedly, and
the Government do not doubt
that it is maintained.

The "permanently im-
proved" class is applicable
to soils of which the quality
has been actually, im-
proved by years of care-
ful cultivation, but
from which it is impossi-
ble to eliminate this
element of private cost
in assigning it to the
field. -

W.H.

15-1-72
5-12-05

Revenue 1885-86
No. 9447

40723.

Yours of the 11th inst. recd.

277-1247/65.

CV

20 Nov 2017
379444/682201685

The accompanying order on the bank of the
 establishment of all well lands in
 the quarter transferred to the
 agent and requesting the D. C.
 to send out a statement showing
 the true effect of the measure
 proposed by them.

Ms. B.1.34. v. 735