

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.

982

Press

~~Mis.~~

386-87

Dated 30-6-1870

19

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
30th June 1870.*

No. 386. Read the following Proceedings of the Board of Revenue, dated 9th April 1870, No. 2,403:—

Read the following letter from the Acting Collector of Malabar, to the Acting Secretary to the Board of Revenue, dated Calicut, 18th February 1870, No. 73.

I HAVE the honour to forward, for transmission to Government, a Memorial from the Planters' Association of North Wynaad on the subject of the assessment of the Coffee Estates in that talook, and the manner of ascertaining the taxable area of cultivation.

2. In the 2nd paragraph of the Memorial the Association complains of the undue pressure of the Rules relating to frontage. The Rule alluded to is No. 4 of the Rules for the sale of waste land in the Wynaad Talook. By it the frontage where the land touches a public road or river is not to exceed one-half the depth of the lot. It is stated that in consequence of the Rule being enforced, a considerable extent of land utterly useless for Coffee cultivation is liable to taxation. It is therefore requested that the assessment on such lands be reduced to 8 Annas per acre. The proposition virtually resolves itself into the charge of 8 Annas per acre on all uncultivated land in their estates.

3. Mr. Ballard, in his letter of 19th February 1869, No. 48, published in Proceedings of Government, dated 7th September 1869, No. 2,526, reported on a very similar petition from the Planters. The Board recommended that all land should be held free for the first two years; that one Rupee per acre should be charged on the third year, and the full tax of two Rupees in the fourth and subsequent years on all land then planted out; that unfelled forest should be charged one Rupee per acre; and that all grass-land included in the blocks and not planted should be held tax free. Government were disposed to forego the tax for the first three years after occupation, and to charge the full assessment only in the fourth year. They did not adopt the recommendation of the Board as to uncultivated forest or grass-lands. I doubt whether the concessions promised by Government will have the effect of relieving the present depressed condition of the Planters. The Memorialists now complain of having to pay the full tax on all land, whether it is fit for Coffee cultivation or otherwise, and the Government order will not therefore affect the subject of their present complaint. I trust that Government will see fit to give some relief to the Planters in this matter. The Rule regarding frontage necessitates the acquisition of some land that cannot be used for Coffee cultivation, and a reduced assessment therefore on such land might, I venture respectfully to think, be charged.

4. In paragraph 5 the Memorialists complain of the present method of ascertaining the area of lands newly brought under cultivation in each year. The Board are aware that most of the Coffee Estates in Wynaad having been purchased from private proprietors, do not come under the Waste Land Rules. The cultivated portions of these lands only are taxed, and it becomes necessary therefore to ascertain the amount of annual extension. It had been the practice to accept the Planter's estimates of the annual extensions, and Mr. Underwood as usual asked for Returns for the planting of 1866, assessable in 1868. In many cases they said they were unable to estimate the planting, whereupon Mr. Underwood appears to

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have assessed them at a rough guess of the extent, leaving it to them, if they considered themselves over-assessed, to object. As the Planters in their Memorial acknowledge that the excessive tax was not collected, I presume they objected, and allowed a measurement of their estates. With reference to the manner of estimating the extent of Native Estates, I have only to say that until a regular survey is made, the present method of measuring with a six-feet kole is the best possible, and that although small plots of Coffee cultivation may not be measured at all, owing to these being situated in out-of-the-way nooks and corners, and not reported to, or known of by, the village officers, the extent of land actually measured is very fairly accurate.

ENCLOSURE No. 1.—Memorial.

WITH the above letter the Collector of Malabar submits a Memorial addressed to His Excellency in Council by the Planters of Wynaad.

2. They complain, (1), that the Rule No. 4 of the Waste Land Rules respecting frontage of blocks of Government land purchased by them, saddles them with much unprofitable land; (2), that the demand on extensions of plantation is arbitrarily and inequitably made; (3), that the demand on uncultivated portions of their holdings is too high; and, (4), that a systematic survey of all cultivated land is necessary.

3. The frontage rule complained of requires that when a block abuts on a public road or river, the river or road frontage shall not exceed one-half the depth of the block. Thus a frontage on a river of a quarter of a mile may make it necessary to carry the opposite boundary of the block half a mile back up a hill, and thus include much unprofitable land, for the whole of which the Land-tax at Rupees two per acre must be charged. The case in illustration may be an extreme one; but under the circumstances of the rule, the inclusion is unavoidable.

4. Mr. Webster points out that the Board have in their Proceedings marginally noted, recommended that the block demand on uncultivated forest should be reduced to one Rupee, and that grass-land unsuited for Coffee cultivation should be held free, in order that the relief sought might be given without altering the general rule, and the principle of a block-demand. But Government have not accepted this modification of rates. He considers that Government Order, dated 7th September 1869, No. 2,526, will not meet the cause of discontent, and expresses a hope that Government "will see fit to give some relief to the Planters in this matter."

5. In the Proceedings above alluded to the Board pointed out the fact that under the existing conditions of plantation in Government land in Wynaad the holders of blocks of land, containing 3,381 acres, are for all practical purposes paying about 10 Rupees an acre on the cultivated area, acres 669 from which, of course, the whole block-demand must be met; and it appears that the blocks contain land which, even under circumstances of prosperity, can never be planted out. The Board agree with the Collector that relief is required, and that the proposals

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of Government, though calculated to defer the demand, until there is a crop to pay it, will not meet the precise hardship of which the Planters now complain.

6. The Rules in regard to frontage and block-demand were made on the basis of anticipation which experience has not realized, and the desirability of modifying them is a matter for careful consideration. But should the Government still object to a modification of principle, the relief which appears to the Board to be necessary might be conceded by deducting the unprofitable land in the gross measurement—for assessment purposes—of each block.

7. The second cause of complaint is one which the local officers may obviate by more careful inspection and measurement, and applies probably only to plantations on private land. The Collector's attention is drawn to the subject, and he will cause his extension surveys to be so conducted as to avoid causing complaint.

8. The subject of the systematic survey of estates and of extensions of plantation was dealt with in the Proceedings of Board, dated 13th August 1869, No. 6,002, on which no orders have yet been received.

No. 387.

ORDER THEREON, 30th June 1870, No. 982.

Land Revenue.

THE Board are requested to revert to the question discussed in paragraphs 1 to 6 of the foregoing Proceedings when replying to the G. O., under date 7th September 1869, No. 2,526, ascertaining in the meantime the views of the Collector of Salem and the Commissioner of the Neilgherry Hills on the subject.

(True Extract.)

(Signed) H. E. STOKES,

Under-Secretary to Government.

To the Board of Revenue.

For F. B. Bantleman

and the Commissioner
of the Neilgherry Hills
on the subject.

15. Letter of Rev. with an Encl. Dated 27 July,

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to Hall