

No. 238. Read the following Proceedings of the Board of Revenue, dated 24th August 1871, No. 3,655:—

Read replies of Collectors to Board's Proceedings, dated 14th November 1870, No. 6,636.

THE reference, to which the letters on this subject are in reply, arose from a letter from the Acting Collector of Tinnevely, asking for instructions regarding the levy of quit-rent on house-sites at Tuticorin.

2. The quit-rent previously levied at Tuticorin and in the district generally had been based on the ordinary land-assessment, but it was provided that no house-site should pay less than 4 Annas per annum. As the land about Tuticorin was poor and sandy, it followed that the rates of quit-rent were very low, so much so that the entire quit-rent collected in Tuticorin and its suburbs did not exceed 100 Rupees.

3. The Board referred the matter for report to the Collectors generally, calling on them to state the rates of quit-rent levied on building-sites in rising towns in their respective districts.

4. From the replies it appears that the practice and rates differ in almost every district. In some quit-rent is charged according to the rates of land-assessment.

5. In others special and arbitrary rates of quit-rent are charged, while in some the sites have been put up to auction and sold outright.

No.
118
151
152

6. There are three distinct Circulars of the Board which relate more or less to the subject.

7. No. 118—Embodies the old rules for the levy of quit-rent, and directs that where rates have been fixed, they should be adhered to, but where none have been fixed, the ordinary rate of land-assessment should be charged.

8. No. 151—Provides for the sale of unassessed waste lands, by auction, at an upset price, which varies in different districts, and for the grant of Free-hold title-deeds to the purchasers.

9. No. 152—Provides for the disposal of assessed waste lands required for building-sites, and directs that where such are required for building-sites in the vicinity of towns, they may be treated as unassessed waste lands, the upset price being 25 years' purchase of the assessment *plus* the cost of survey and demarcation.

10. In many instances these orders, which seem to provide for almost every possible case, have been altogether ignored.

11. The only points which the Board have now to determine are whether in the case of rising towns a special rate of quit-rent should be imposed, and whether the rules, under which sites newly taken up should in all cases be put up for auction, should be enforced or relaxed.

12. In the case of Tuticorin the Board have ordered that, pending further instruction, a quit-rent at the rate of 1 Rupee a ground of 2,400 square-feet shall be charged in all sites newly taken up. This is equal to 20 Rs. an acre. The

*Proceedings of the Madras Government, Revenue Department,
20th September 1871.*

Board do not think this would be by any means too much to charge, as quit-rent for building-sites, provided it were the only charge, or even if there were no other heavy charges likely to fall on the house-owner, but in all these rising towns the Municipal Act either has been or will be introduced, and the inhabitants will have to bear numberless burdens in addition to the quit-rent on their house-sites. These burdens fall heavily on the lower as well as on the upper classes, and the Board hesitate to impose a heavy quit-rent.

13. On these grounds the Board think that half the rate proposed for Tuticorin will be enough, viz., 8 Annas a ground—this is equal to 10 Rs. an acre, and the upset price, at 25 years' assessment, will be 250 Rs. an acre. Where land is really valuable sale by auction will keep up its price.

14. It will be discretionary with the Collector to enforce the sale by auction or not, as he thinks fit, the object being to enable the Collector to set aside portions for the occupation of the poorer classes who might well pay a small annual quit-rent, but who could not afford to redeem it by a single payment down.

No. 239. ORDER THEREON, 20th September 1871, No. 1,627.

Land Revenue.

THE Board's proceedings are approved.

(True Extract.)

(Signed)

W. HUDLESTON,

Secretary to Government.

Per 1871. Sep
Board of Revenue,

MADRAS.

N. 2953.

PROCEEDINGS, 24th AUGUST 1871, No. 3,655.

Done 7 Sept 71

Encl.

Received *11. Sep*

AUGUST.

No. 3,655.

Quit-rent on House Sites.—Replies of Collectors to Board's Proceedings enquiring what rate of, is levied in their districts, submitted to Government, with remarks, and with recommendation that 8 Annas a ground be charged as quit-rent everywhere except at Tuticorin, where rate sanctioned is 1 Rupee.

Atty. 20 Sept. 1871

W. H. Hudleston

C. 15 Sept. 71. H. 25

14-20th Sep 1871

His proceedings are approved

3-11-06

7-8-90

11-7-91

18-6-94

17-1-95

15-2-03

18-7-08

5-12-11

27-11-15

15-8-16

30-3-20

1-12-20

Govt. of 1871 Madras
REVENUE.

To THE BOARD OF REVENUE.

Dated September 20th.

Recd.

G. O., 20th September 1871, No. 1,627

SEPTEMBER.
Nos. 238-239.

Board's
Quit-rent on house-sites.—Revenue to
Proceedings recommending, with refer to the
reports received by them from Collectors, charged as
subject, that 8 Annas a ground be ch n, where
quit-rent everywhere, except at Tuticori
rate sanctioned is 1 Rupee, approved.