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MADRAS RECORD OFFICE

Government of Madras

Revenue DEPARTMENT

G.O. No.	1252	Revenue	Press
B.P. No.			Mis.
Dated	23rd August	872	195

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*Proceedings of the Madras Government, Revenue Department,
23rd August 1872.*

Read again G. O. on Tinnevelly Settlement, dated 3rd May 1872, No. 716.

Read also the following :—

No. 214. Proceedings of the Board of Revenue, dated 20th March 1871,
No. 1,206.

Read the following letter from R. K. PUCKLE, Esq., Collector of Tinnevelly, to
the Acting Secretary to the Board of Revenue, dated 14th December
1870, No. 612.

As required in paragraph 2 of the Board's Proceedings, No. 6,623, dated
12th November 1870, I have the honour to report the arrangements proposed for
fixing a definite charge on palmyras in certain cases for a certain term of years.

2. I have given the subject some consideration for years past, and while
working out settlement data I prepared a detailed scheme for redeeming tree-tax
by purchase on each separate field throughout an entire taluq (Tenkasi). This
purchase scheme, however, forms no necessary part of the present arrangement
for fixing the charge for a term of years, though the Government may, perhaps,
feel disposed to sanction it as an alternative, and permit those who are willing
to do so to redeem the tree-tax, and so free their lands from the encumbrance of
all but the legitimate land-tax.

3. For it must be remembered that the tax is imposed on all palmyra trees
in bearing in all ryotwary villages without regard to the fact of the land being
waste or cultivated, and without any regard as to the person by whom the trees
were planted. Thus the trees growing on private holdings or on Government
waste are charged alike, and the tree-tax on a given field is often much in excess
of the land-tax. The taxation of trees on puttah lands was abolished by order of

Government throughout the Presidency

Vide paragraph 7 of Proceedings of Govern- in 1855, but Tinnevelly and Salem
ment, No. 1,351, dated 7th October 1858. were made exceptions (as far as palmy-
ras were concerned) on account of the peculiar tenures under which the trees
were held, and the complicated interests affected.

4. There would, however, have been no greater difficulty then than now in
discriminating between the trees growing on puttah lands and owned by the Put-
tahdars, and those growing on puttah lands but belonging to other owners, or
between either of these cases, and that of trees growing on Government waste for
which no land puttah was given, had the subject been taken up thoroughly ; but
as, without going into these particulars, any general application of the Govern-
ment order would have involved large loss of revenue, and would have given away
without reason millions of valuable trees to the people who live by the trees and
pay no other assessment to Government, the general consideration of the subject
was, I think, well deferred.

5. There are 5,000,000 of taxable palmyra trees, yielding a revenue of nearly
a lakh and a half of Rupees, this is at the rate of thirty trees per Rupee of revenue,
or about 5 Pies per tree. The revenue thus derived is slowly increasing, as the
following table will show, but its collection is attended with great inconvenience,

and it is a fruitful source of fraud and corruption on the part of the minor officials, and of annoyance and vexation to the villagers :—

Fusly.	Number of Palmyras.	Assessment omitting fractions.
		RS.
1270... ..	41,64,000	1,21,000
1271... ..	42,47,000	1,23,000
1272... ..	43,19,000	1,26,000
1273... ..	44,90,000	1,30,000
1274... ..	45,55,000	1,33,000
1275... ..	45,85,000	1,34,000
1276... ..	46,07,000	1,37,000
1277... ..	46,20,000	1,40,000
1278... ..	47,19,000	1,41,000
1279... ..	48,74,000	1,45,000

6. The proposal to consolidate this charge is hailed with satisfaction by those with whom I have conversed on the subject, and some idea of the inconvenience attending the present system may be formed from a perusal of the following outline of the mode in which the tax is imposed :—

“The trees are inspected once in three years, and are classed as Pilivadali when a little above the ground, Nela- vadali when three years old, Kutuvadali when five or six years old, and Peria- vadali or Vadali from ten years old till

they become Oleivettu, a tree yielding leaves and fruit; up to this stage they are not taxed, though regularly brought to account, but as Oleivettu they pay 2½ Pies each in most cases, but the rates vary in different localities, and they continue thus paying for ever if not tapped for their juice. When tapped they are divided into two classes, the male trees (Kattupanei) yielding toddy, and the female trees (Paruvam) yielding both fruit and toddy; the former are taxed at 5 Pies and the latter at 10 Pies each.

7. There are four distinct classes of people for whom we must make provision, viz. :—

I.—The ryots who now pay a tree-tax for the trees scattered over their holdings.

II.—The palmyra climbers who hold tree puttahs for trees on the ryots' holdings.

III.—The palmyra climbers who hold tree puttahs for trees on the Government culturable waste lands.

IV.—The palmyra climbers who hold tree puttahs for trees on the Government unculturable waste lands, such as road sides, tank banks, building sites, and other spots required for public purposes

8. CLASS No. I.—With the first it is easy to deal. We have but to take this year's return of the tree-tax charged on each separate field, and rejecting fractions of Annas and adding a trifle for growing seedlings, fix on a round figure somewhat about the present assessment and declare that to be the tree-tax on the

field or village for a period of thirty years. This plan I have worked out for two villages with the consent of the parties concerned.

9. Vengana Samudram is a small village of 470 acres, lately purchased by the Church Mission Society as an investment; it consists of 16 acres of irrigated, and 380 acres of dry land, and 72 acres of immemorial waste (tank bed, village site, roads, etc., etc.)

Scattered about on the fields are 469 palmyras, and on the immemorial waste 99 more, with several hundred seedlings coming on in various stages of growth. I have spent a day in the village, and have made an arrangement with the Manager of the property (Rev. E. Sargent) that he shall pay a round sum of 10 Rs. per annum for a period of thirty years, with the option of redeeming this payment at twenty years' purchase if permitted by Government, and that he shall further be allowed to cut down or plant any number of trees he pleases without any further charge.

Survey number of field.	Number of Palmyras on it.	Present Tree-tax.	Proposed amount of Tree-tax for a period of thirty years.	Amount agreed on for redemption of Tree-tax altogether at twenty years' purchase of the fixed tax shown in Column 4.
1	2	3	4	5
			RS. A. P.	RS. A. P.
14	5	0 1 1	0 1 0	
46	4	0 0 10	0 1 0	
52	2	0 0 5	0 1 0	
55	2	0 0 5	0 1 0	
58	3	0 0 8	0 1 0	
60	2	0 0 5	0 1 0	
61	21	0 4 5	0 4 0	
62	87	1 2 1½	1 2 0	
67	22	0 4 8	0 5 0	
68	28	0 5 11	0 6 0	
73	6	0 1 3	0 1 0	
75	43	0 9 1	0 9 0	
76	14	0 3 0	0 3 0	
78	31	0 6 5	0 7 0	
79	47	0 10 0	0 10 0	
80	3	0 0 8	0 1 0	
81	21	0 4 5	0 5 0	
82	33	0 7 0	0 7 0	
83	4	0 0 10	0 1 0	
84	91	1 3 4	1 4 0	
85	99	3 9 2	3 9 0	
Total...	568	9 12 1½	10 0 0	200 0 0

10. I have fixed on thirty years as the term of lease, as that is the term fixed by Government for a periodical revision of settlements, and I have fixed twenty years' assessment as the price of redemption, as the Government can get 5 per cent. anywhere else for the money, and the direct gain of saving the trouble of having a tree-tax to collect is so much additional profit.

11. The case of the second village is different. Viraraghavapuram adjoins Vengana Samudram and has a few taxable palmyras, and a large number of growing seedlings scattered over the gravelly uplands on which little else than palmyras are grown. These uplands were lately common property, but have now been sub-divided and are held on puttah by the late shareholders, mostly Brahmins. Their land assessment is 4 Annas an acre, and though many seedlings are coming on, which would under ordinary circumstances eventually be charged for, the present tree-tax averages but an Anna and a half an acre. I propose to raise this tax to the equivalent of the land assessment, thus fixing the tree-tax for thirty years at 4 Annas an acre as under:—

Survey number of fields.	Area.	Land Assessment.	Number of Palmyras.	Present Tree-tax.	Proposed Tree-tax, at 4 Annas per acre.	Remarks.
1	2	3	4	5	6	7
	ACS. CTS.	RS. A. P.		RS. A. P.	RS. A. P.	
17...	6 30	1 9 1	...	...	1 9 0	Growing seedlings.
24...	3 70	0 14 10	...	...	0 15 0	
25...	2 87	0 11 5	...	...	0 11 0	
30...	3 99	0 15 11	...	...	1 0 0	
31...	2 83	0 11 4	...	...	0 11 0	
32...	5 13	1 3 4	...	...	1 4 0	
57...	3 30	0 13 1	...	...	0 13 0	
63...	0 95	0 3 10	...	...	0 4 0	
64...	0 71	0 2 10	...	...	0 3 0	
65...	3 3	0 12 0	...	...	0 12 0	
66...	1 46	0 5 8	100	1 5 2	0 6 0	Growing seedlings.
67...	1 93	0 7 8	...	...	0 8 0	
76...	3 37	0 13 5	12	0 2 6	0 13 0	
77...	1 9	0 4 4	26	0 5 6	0 4 0	
78...	2 3	0 8 0	52	1 2 8	0 8 0	
79...	3 50	0 13 10	23	0 4 10	0 14 0	
80...	2 41	0 9 8	100	1 5 3	0 10 0	
81...	4 72	1 3 0	20	0 4 3	1 3 0	
84...	2 23	0 8 10	...	...	0 9 0	
85...	1 77	0 7 0	30	0 6 5	0 7 0	
87...	1 45	0 5 10	...	...	0 6 0	Growing seedlings.
88...	1 16	0 4 8	...	...	0 5 0	
89...	1 74	0 6 9	...	...	0 7 0	
93...	2 17	0 8 8	...	...	0 9 0	
94...	0 87	0 3 6	...	...	0 3 0	
95...	2 21	0 8 9	...	...	0 9 0	
98...	3 83	0 15 3	...	...	0 15 0	
101...	3 44	0 13 5	...	...	0 14 0	
Total...	74 16	18 5 11	363	5 4 7	18 8 0	

The people willingly agree to these terms, and would consider it a boon to have the tree-tax thus fixed; they do not at present wish to redeem it by purchase.

12. CLASS No. II.—The case of palmyra climbers owning trees on the ryots' puttah lands can be dealt with in the way now proposed, very nearly as easily as the first. The origin of the anomaly of a double puttah is two fold, in some cases lands already partly planted with trees have been granted by the Collector on

puttah without due inquiry or priority of option being accorded to the tree-owners to take up the land on which their trees stood, and in others the landholders themselves have voluntarily resigned a percentage (usually from one-third to one-half) of the trees on their lands to certain palmyra climbers, on the condition that the latter attended to the entire stock of trees on the land, and they have further permitted these climbers to get tree puttahs made out in their names for the percentage of trees thus resigned. In either case the right of the tree-owner stands good, and must be dealt with irrespective of the landholder, unless the latter can buy him out. It will be as simple to deal with the tree-owner as with the landholder, and commuting his fluctuating assessment for a fixed annual sum with reference to his present taxation, and the number of seedlings growing, will be only a matter of detail, but we cannot confer on him the right to plant more trees than he has now on another man's land, nor would it be wise to let him cut those he has now, unless he redeems the assessment by purchase, as having cut down the trees and sold the timber he might possibly throw up his contract and leave that part of the country.

13. CLASS No. III.—The case of palmyra climbers owning trees on Government culturable waste without holding puttahs for the land is the most difficult of all to deal with, as it involves the question of the best mode of treating the great palmyra forest extending from the mouth of the Tambrapurni to that of the Nambiyar river, a distance of forty miles. This tract comprises 68 villages, and will be specially reported on shortly when preparing my data for settlement. It is, therefore, unnecessary for me to furnish detailed explanations now, though I may mention the outline of my scheme to be demarking in blocks as far as possible, the area occupied by the trees that can be separately distinguished as the property of any individual or community, and, after assessing the land at a low rate, to issue land puttahs for the ground at the foot of the trees, and then settle the tree-tax on easy terms in the mode proposed in No. I. Where the trees are much intermixed, and conflicting interests are involved, demarcation will be impossible, and I must treat the trees as I find them on paper, settling a fixed rental at a round figure for each tree puttah, without reference to the land, for a shorter term of years, than in Classes I. and II., say for ten years, the time that a seedling takes to grow into a taxable tree.

14. The case of palmyra climbers holding puttahs for trees on Government unculturable waste, or land required for public purposes, must be treated in the same manner as that of the intermixed trees on culturable waste by granting a lease for a fixed annual payment for the shorter period of ten years; for land puttahs cannot be granted, and it would be impolitic to encourage the unlimited planting or felling of trees on tank banks, road sides, etc.

15. All that I now, therefore, require to enable me to work out the project from a good starting point is sanction to deal with No. I. in the manner here fully described, and permission to experimentalize with Nos. II., III., and IV. on the terms I have sketched out for each, or on any modified principles that may suggest themselves to the Board.

THE anomalies of the tree-tax in Tinnevely, the facilities for extortion and evasion which must attend the pretence of settling it triennially by actually counting the trees, and the impossibility of enforcing the right of Government to a share in the value of every tree cut down, although it is distinctly classed, demand a remedy, but a revenue of Rupees 1,45,000 increasing annually by nearly 2 per cent. is involved, and the subject requires to be dealt with very carefully. Besides the annual rent of the palmyras there is a revenue derived from trees that are felled. As far as the Board can gather from the papers in their office this amounts to some 15,000 Rupees a year. The Collector will report the amount for the last ten years, and the heads under which it is credited.

2. Mr. Puckle's proposals may be summed up as fixing the tree-tax at its present value for a term of years. This would diminish the evils attendant on counting the trees, but it would not abolish them altogether, and it would sacrifice revenue without removing the anomaly of collecting tax on the same land from a tree-holder as well as a land-holder.

3. Taking the natural expansion of the revenue to be 2 per cent. per annum, the amount which would be lost in a term of thirty years by fixing the assessment at its present amount is nine times that amount.

4. Mr. Puckle makes a point of allowing tree-owners to redeem their tree-tax, but the Board do not attach much importance to this. In the first place they dislike the principle of forestalling revenue, and in the second place they think that the cases in which the permission would be taken advantage of would be very few.

5. The introduction of a new settlement seems to afford an opportunity which will not recur for thirty years of merging the tree-tax in the land-tax, and the Board resolve to request the Collector to give his attention to this suggestion, and report whether he considers it practicable, giving full particulars of the area affected and of its present state with regard to palmyras.

6. In the case of one of the villages to which he specially refers the land-tax is 4 Annas an acre, and he proposes to add 4 Annas as a tree-tax, thus making the whole assessment 8 Annas an acre. The Board believe that, if an assessment representing the value of dry land as a producer of palmyras is added to its assessment as a producer of grains, the tree-tax and land-tax may be merged, planting will be encouraged, and all the evils which accompany the present system will disappear whilst no revenue is sacrificed.

7. The additional assessment would probably not be higher than 2 or 3 Annas an acre, and it might be imposed under a cowle on land which is now bearing few or no trees, so that there need be no fear of its pressing too heavily on the people.

8. Where palmyra climbers hold trees on puttah land belonging to others the rights of Government to the tree-tax might be made over to the Puttahdars.

9. The only one of the four classes referred to in paragraph 7 of Mr. Puckle's letter to which this system seems to be inapplicable is the 4th, and this might be dealt with as Mr. Puckle proposes.

No. 214A. Proceedings of the Board of Revenue, dated 9th August 1871, No. 3,364.

Read again Board's Proceedings, dated 20th March 1871, No. 1,206.

Read also the following letter from R. K. PUCKLE, Esq., Collector of Tinnevely, to the Acting Secretary to the Board of Revenue, dated 5th April 1871, No. 135.

In reply to Board's Proceedings, No. 1,206, dated 20th March 1871—

1. The returns from felled palmyras during the few years for which separate accounts have been kept are as under:—

							RS.	A.	P.
Fusly	1273	...	...	...	...	...	193	11	3
"	1274	...	...	...	...	...	80	14	4
"	1275	...	...	...	...	...	570	10	8
"	1276	...	...	...	...	...	150	9	5
"	1277	...	...	...	...	...	873	10	3
"	1278	...	...	...	...	...	1,619	11	5
"	1279	...	...	...	...	...	671	1	7

These sums are credited under the head of "Twenty years' assessment of palmyras cut without orders." The value of the timber which till recently was charged in addition to twenty years' assessment of the trees has been credited to "Miscellaneous" or "Local Fund" and cannot be accurately traced: it would amount to about as much more. The revenue derived from felled palmyras would thus be about 2,000 Rs. per annum. The Board mention Rs. 15,000 as the annual receipts from this source; but do not say how these figures are arrived at.

2. Allowing the expansion of revenue from palmyras to be two per cent. per annum, or even say 100 per cent. on the sum now paid spread over thirty years, I can in many instances compound at a figure that will cover this expansion of revenue, but certainly not in all cases; on the whole, I could increase the present revenue very considerably by fixing it for a term of years, and it is for the Board to determine whether the abolition of the present barbarous and intricate system is worth foregoing the full amount of the yearly expansion that its continuance will certainly give.

3. The tree-tax can be merged in the land-tax in the manner pointed out by the Board; but it will vitiate the simplicity and uniformity of the new system of land assessment. Thus, an irrigated field with a dozen palmyras on it would be charged at, say, Rs. 10-3-0 an acre, while the adjoining field without palmyras would be charged at Rs. 10 an acre, and the acreage rates would vary indefinitely with the number of trees to be charged for. It seems to me to be far simpler to keep the land and trees apart, charging the usual acreage rates for the land irrespective of trees, and entering in the Remark column of the Settlement Register against each field growing palmyras "tree-tax 1-4-0" or whatever the sum may be. This arrangement would have a twofold advantage in showing the tree-tax separately and preserving the rights of the tree-holders, who are not always the landholders, as it would be an undoubted hardship to a large body of people to be obliged to transfer their Melwaram payments to the very landholders with whom they have long been at variance on this particular subject.

4. The redemption of tree-tax by twenty years' purchase may be considered to be finally negatived.

5. The area that will be affected and its present state with regard to palmyras have been thoroughly worked out for one taluq (Tenkasi); but it would take many months to work it out for the rest of the district. I beg to refer the Board to paragraphs 27, 31 of my outline scheme for the settlement of the Tenkasi Taluq, dated 6th November 1867. The Rs. 3,500 now paid for palmyras in that taluq could no doubt be raised to Rs. 5,000, or to about 6 Pies per tree, by compounding for growing seedlings and settling each claim in each individual field for a given term of years, as the ryots are willing to pay for comparative permanency of tenure and the privilege of doing what they like with their own without the interference of village officials.

6. In the village referred to by the Board in paragraph 6 of their Proceedings no grain is produced, the land being waste except where planted with palmyras. As a rule, palmyras are grown in the very poorest soils, and the whole principles of the settlement must be changed if such soils are to bear a special land-tax because they grow palmyras; it may often happen, in the Palmyra forest especially, that an acre of sheer sand, which would be rateably assessed at 4 Annas an acre, has trees paying 3 Rs. per annum growing on it, and such a field could hardly be assessed with a land-tax of Rs. 3-4-0 an acre, as the adjoining field may have trees paying only 1 Rupee per annum and the next none at all, though *all these* may be equally well suited for growing these trees.

7. The imposition of a progressive rate of assessment or cowle on barren land that may grow trees hereafter would, I think, be prohibitory of such land being held at all, and would certainly be prohibitory of trees being planted on it.

The above seem to me to be practical objections to the plan proposed; but I am not urging them in support of my own scheme, as I am ready to carry out any order that I may receive.

THE tree-tax—or palmyra plantation assessment—has long been a source of great confusion in Tinnevely. The trees are taxed by tale independently of the land on which they stand, whether it be assessed or waste. Other peculiarities arise, such as both tree-tax and land-tax being paid severally for the same land, the two taxes being often collected from different proprietors, the one owning the trees (with other rights connected with them) and the other the land. Tree-tax is levied on tax-free land and so on.

2. The system involves a periodical counting and classification according to age, sex, and productive power, all young trees being free. This in some parts it is avowedly impossible to do or to check with certainty and accuracy. Further, there are restrictions as to cutting trees even by their owners, which cause much vexation and even litigation or criminal prosecution.

3. The number of tax-paying trees in Tinnevely is five millions and the amount raised Rs. 1,50,000 or 5 Pies per tree (the rates vary widely in different parts of the district). The revenue is Rs. 1,45,000 per annum, and it increases steadily by two per cent. per annum.

4. The subject has frequently occupied the attention of the Board and Government. Tinnevely and Salem were excepted when the tax on trees was given up throughout the Presidency in 1858, and no solution of the difficulty has been arrived at pending the revision of settlement (Board's Proceedings dated 6th November 1858, No. 4,147).

5. In his Settlement Report dated 11th September 1868 Mr. Puckle dwelt on the peculiarities and embarrassment connected with this plantation industry and proposed to extinguish the special tree-tax on cultivated land gradually by allowing its redemption (at twenty years' purchase) when taxed trees stood on puttah land, and, when it was not redeemed, to charge certain uniform rates of 3, 6, and 12 Pies per tree, and further to free the land from the prospective demand where palmyra trees had not yet been planted or come to maturity. He said nothing about trees on unassessed land.

6. The Board endorsed these proposals.

7. In his letter dated 14th December (recorded in Board's Proceedings dated 20th March 1871, No. 1,206), Mr. Puckle, on being requested to propose arrangements for fixing the charge for a term of years, again submitted a plan for fixing a thirty years, lump demand for puttah lands with the offer of redemption as before proposed. His proposals are as follow:—

(1.) When the trees and land belong to the same Puttahdar he proposes to add a small sum to the existing tree assessment in consideration of immature trees and fix a round figure as the tree-tax for thirty years.

(2.) Similarly the tree-tax in the case of a tree puttah for trees on assessed land belonging to another person may be fixed for thirty years at a sum a little exceeding the existing assessment.

(3.) He proposes to assess the unassessed Government waste on which trees grow, notably the great palmyra forests, at a low land-tax; to add the present tree-tax; to fix the total as the assessment on the land and on all trees grown on it for thirty years, and thus convert them into private property.

(4.) When the waste is uncultivated or the land is needed for public purposes he would grant tree puttahs at the present assessment for ten years.

8. In their Proceedings dated 20th March 1871, No. 1,206, the Board remarked that the interest involved amounted to the large sum of Rupees 1,45,000 with a steady annual increment averaging two per cent., and that Rupees 15,000 a year were derived from the felling of trees. The matter was, therefore, one requiring much caution. They disapproved of redemption because it was not likely to be taken advantage of and because it was opposed to sound principles thus to forestall revenue; but, conceding the importance of coming to an arrangement with reference to the pending settlement, they asked the Collector to consider whether the tree-tax might not be merged in the land-tax "if an assessment representing the value of dry land as a producer of palmyras was added to its assessment as a producer of grains." They thought that an additional assessment of 2 or 3 Annas an acre would maintain the revenue without pressing too heavily on the people, and that it might be imposed little by little as trees sprung up.

9. Mr. Puckle reports that the amount derived from felled palmyras is less than Rs. 2,000 a year (carried to Local Funds) and not Rs. 15,000 as supposed

Dated 5th April 1871, No. 135.
by the Board, and that he can make arrangements to meet the expansion of revenue in many, but not all, cases by raising the charge for prospective improvement. He deprecates commutation on the principle suggested by the Board as disturbing the uniformity of the settlement by introducing an element unconnected with the classification of soils, etc., which is the basis of valuation for land assessment purposes and by causing infinite variety in the rates. He adds that in the palmyra forest and elsewhere the land which is waste could not bear an assessment at all proportionate to the tree-tax. Mr. Puckle proposes to keep the two taxes apart, as now, in order to avoid the necessity of placing those who only own the trees in the hands of the landholders. He adheres to the proposals made in his former letter.

10. After careful consideration the Board resolve to recommend Government to adopt the Collector's proposals. It would be foolish to fix the settlement of the land revenue for thirty years and leave one of the most vexatious and inquisitorial parts of the revenue system unadjusted to vary every year. Something, therefore, has to be done, and Mr. Puckle's solution is in conformity with usages and conditions of property; it involves but little loss of revenue, and would be acceptable to the people. The conversion of waste, such as the great "terai," about which the palmyra forest stands, into fairly assessed puttah land would encourage industry and raise the condition of the people.

11. The great difficulty in this matter is the inequality which must exist between the palmyra assessments on neighbouring land. One piece of ten acres may have ten trees to the acre, an improved one twenty trees. The consolidated palmyra assessment of the one may be Annas 4 per acre, that of the other double. At the same time neither is fully planted up. If fully planted up both would bear perhaps Rs. 3 per acre. This difficulty cannot be avoided, and must be accepted.

No. 215.

ORDER THEREON, 23rd August 1872, No. 1,252.

Land Revenue.

IN paragraph 78 of his report on the revision of the assessment in the river valley of the Tinnevely District Mr. Puckle explained the complicated way in which the palmyra trees scattered over the ryots' holdings are charged for separately from the land, and proposed a change of system.

2. At present $2\frac{1}{2}$ Pies per tree per annum is charged from the time when the tree is first climbed and pruned. Later on, when tapped, a male tree yielding only juice is usually charged 5 Pies per annum, a female tree yielding juice and fruit is charged 10 Pies; but the rates vary in different localities, from a fraction of a Pie to 2 Annas.

3. Every three years a nominal enumeration is made and fresh account is prepared; but the whole is necessarily a mere farce.

4. The proposed change was to allow the redemption of the tree-tax at twenty years' purchase and to tax unredeemed trees at uniform rates of 3, 6, and 12 Pies, according to class. The land was to be freed from prospective demand for additional trees.

5. The total number of palmyras in the river valley is 1,899,940 which are assessed at Rs. 41,568, and Mr. Puckle estimated that one-half of this assessment, or Rs. 20,000, would be redeemed at a cost of 4 lakhs of Rupees to the ryots, and that the revenue from the rest would be raised considerably by the introduction of the uniform rate.

6. The Board in their Proceedings of 22nd May 1869 expressed themselves in favour of the proposed change.

7. The old system involved a fine of twenty years' purchase of assessment as penalty for felling a palmyra without leave, though this was seldom enforced; but with their Proceedings of 9th August 1871 the Board submitted further correspondence with the Collector, originating in an appeal from the infliction of this fine in a particular instance, and proposing a settlement of the revenue for a term of years. The suggested redemption of the tax was abandoned. In his letter of 14th December 1870 Mr. Puckle stated that the number of taxable trees in the whole district is about five millions, yielding an annual and steadily, though slowly, increasing revenue of nearly $1\frac{1}{2}$ lakhs of Rupees, or about thirty trees per Rupee of revenue or 5 Pies per tree.

8. There are four classes of tree tax-payers for whose cases provision has to be made—

1st.—Ryots paying for trees on their own holdings.

2nd.—Palmyra climbers holding Government puttahs for trees in the holdings of others.

3rd.—Do. for trees in culturable waste land.

4th.—Do. for trees in unculturable sites.

9. For the first class Mr. Puckle proposes to fix the tax for thirty years (corresponding with the duration of the revised settlement of the Government demand on the land now being carried out in the district) at the present amount of the tree-tax in each case plus a trifling addition for seedlings coming on, and rejecting fractions of Annas.

10. He illustrates his proposal by two examples, in one of which the present tax is retained almost intact, while in the other it is more than trebled. In the first case the settled demand is a composition for an entire village in the hands of a single proprietor; in the other it is an acreage charge on the field holdings of numerous occupiers. In the first case the palmyras are an accidental element in the value of the property, the full-grown trees averaging only about $1\frac{1}{4}$ per acre; in the other case the area to be charged is suitable for growing little else than palmyras, and is thickly covered with them.

11. The Government are not prepared to say that the Collector's proposals in these two cases may not be the best that can be made; but it is evident that the principle laid down by him is not maintained, and that the settlement is an arbitrary one.

*Proceedings of the Madras Government, Revenue Department,
23rd August 1872.*

12. For the second class, or holders of puttahs for trees on land in the occupation of others, Mr. Puckle would adopt the same plan of fixing the existing assessment with an addition for seedlings, as the Government demand for thirty years.

13. The third class, or holders of puttahs for trees on Government culturable waste, includes those interested in the great palmyra forest, which comprises sixty-eight villages. In these cases he proposes to define, as far as possible, the area occupied by trees in a single holding; to assess a low rate on the land itself suitable to its specially inferior character; to determine the tree-tax as provided for Classes I. and II.; and to settle the aggregate as the Government demand on the holder for thirty years.

14. Where the interests of the several tree puttah-holders of this class are much involved and also for the fourth class or holders of puttahs for trees on Government unculturable waste or reserved tracts, as tank banks, roadsides, building sites, etc., Mr. Puckle proposes to fix the present demand for a term of ten years, being the period of growth of the seedling to a mature tree.

15. The Board after mature consideration recommend to Government to adopt Mr. Puckle's proposals, and the Governor in Council resolves to sanction them.

16. This decision leaves very considerable discretion in Mr. Puckle's hands; but His Excellency in Council believe he is as well fitted to exercise it beneficially for the people and for Government as any one who can be found, and the question is so complicated by collateral considerations and involved interests that a perfectly satisfactory solution is not likely to be arrived at.

17. There can be no doubt that the proposed settlement will be a great improvement on the existing state of things, and it will be satisfactory to the people, while it quite sufficiently protects the public interests.

18. The revision of the land settlement affords an opportunity for improvement which should not be allowed to pass unused, and the Government have confidence in Mr. Puckle to make good use of it. He will ultimately report the financial result of the changed system.

(True Extract.)

(Signed)

W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

„ the Director of Revenue Settlement.

Exd. A. S. Rodgers.

Rev 1871. *Dep.*
Board of Revenue,
MADRAS. *No. 2696.*

PROCEEDINGS, 9TH AUGUST 1871, No. 3,364.

Received.

Encl. 1

AUGUST.

No. 3,364.

Tree-tax—or Palmyra plantation assessment
in Tinnevely District,—Proposals of Collector
in regard to levy of, recommended to Govern-
ment for adoption.

R.C. 10th Aug/72 A 25: Aug

S.O. No 1252-23 Aug/72

No 1252

Proceedings of the Madras Government
Under date the 25th May 1872

Read again G. O. on
Tinnevely Settlement dated 3rd May
1872 No 116.

Read also Board's
Pros.

Recommending for adoption
proposals of Coler in regard
to levy of Treetax or Palmyra
plantation assessment in
Tinnevely D.

H. E. 9th Aug. 1871 No 3364.

In para 78 of his
report on the revision of the
assessment in the river valley
of the Tinnevely District Mr.
Puckle explained the com-
plicated way in which
the Palmyra trees scattered
over the Ryots holdings are
charged for separately from

H. M. R. A.
L. S. H. B.

It appears from my
question the whether
or not at certain
these proposals. Mr

the land, and proposed a change of system.

At present 2 1/2 Pies per tree per annum is charged from the time when the tree is first climbed and pruned. Later on when tapped a male tree yielding only juice is usually charged 5 Pies per annum - a female tree yielding juice and fruit is charged 10 Pies but the rates vary in different localities from a fraction of a Pie to 2 annas.

Every 3 years a nominal enumeration is made and fresh accounts is prepared but the whole

order in full before as the (the tree) the power of determining with reference to any work of a pruning the improvement of the improved on a large scale trees show the loss of the value of the land. Perhaps in the land better than the land in general.

[Handwritten signature and notes]

Rev: 1873: Depts
p. 3888

1873.

Board of Revenue,
MADRAS.

PROCEEDINGS, 25TH NOVEMBER 1873, No. 2,413.

Supd Dec 1/73

Encl. 3

Received 5th Decr

NOVEMBER.

No. 2,413.

Revenue Settlement—of that portion of Tinnevely known as the Palmyrah forests. Papers containing Collector's proposals for submitted for orders of Government, with remarks.

Ms 94-12 May 74
with Order

19-20
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18/11/892

157-158

14 to 20 May 1874
13 to 14 May 1874
12 to 13 May 1874
11 to 12 May 1874
10 to 11 May 1874
9 to 10 May 1874
8 to 9 May 1874
7 to 8 May 1874
6 to 7 May 1874
5 to 6 May 1874
4 to 5 May 1874
3 to 4 May 1874
2 to 3 May 1874
1 to 2 May 1874

Exd. G. A. Turton.

Copy to the Director of Revenue Settlement.
To the Secretary to Government, Revenue Department,
27th August and 23rd September 1873, Nos. 1,679 and 1,917.
with Board's Proceedings, 22nd June 1872, No. 1,070, and
"the Collector of Tinnevely."
I see nothing to be done
with the work in hand.
To the work in hand.

[Handwritten signature]
Secretary.

(True Copies and Extract.)
to state what the exact financial effect of my proposed treatment of palmyrals will be, but it certainly will bring an increase of some thousands of Rupees to the revenue."

Ms 94-12 May 74

2. The palmirahs in each field will be counted, and the seedlings that are now free of charge have to be brought to account; when all this is done, the assessment on each field will be known, but this can only be known after the settlement. Arrangements were made to alter the registry on receipt of the Board's Proceedings, No. 1,656, dated 26th August last, directing the lands in the river valley supplied by baling from channels and channel-fed ponds and tanks to be registered as Nunjai and not as permanently improved Punjai.

3. The charge of half assessment for baling is in conformity with the custom of the district, and I do not recommend any departure from this established custom, if such lands are classed as Nunjai.

2. The scheme was first discussed in Board's Proceedings, dated 22nd June 1872, No. 1,070, to which Mr. Puckle replied on the 29th July 1872. The letter was mislaid and not being entered in the Tinnivelly list of unanswered references was overlooked until it again came to light in August 1873.

4. The following table shows the grouping, classifying and rating of wet land as finally determined:—

The decrease is as follows:—

	Rupces	2,126	or	29	Per cent.
Wet irrigated by flow	"	4,352	"	48	"
Do baling ..	"	1,186	"	52	"
Second Crop ...	"	7,664	or	39	"
Altogether ...	"				

10. The Board at first doubted whether the rate for the worst description of "Garden" and a sixth sort for the poorest red sand.

11. The "dry" land decrease is Rupees 492, the decrease on Garden Rupees 1,803 or 27 per cent, and the increase on land hitherto known as dry Rupees 1,311.

12. The chief revenue of the tract is derived from Palmarahs of which there were rather more than 9,50,000 yielding a revenue of Rupees 42,650 per annum at the date of Mr. Puckle's report. This revenue will be revised on the principles approved in G. O., 23rd August 1872, No. 1,252. Mr. Puckle says "it is impossible

PROCEEDINGS OF THE BOARD OF REVENUE, dated 25th November 1873.
Read again Board's Proceedings, dated 22nd June 1872, 27th August, and 23rd September 1873, Nos. 1,070, 1,679, and 1,917.

Read also the following letters:—
From R. K. PUCKLE Esq., Collector of Tinnevely, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 30th September 1873, No. 523.

I have the honour to furnish the information called for in Board's Proceedings, No. 1,679, dated 27th August last.
2. The charge on the area included in each taram for wet land is given below at the rates determined by Government.

Rate average.	PRESENT.		PROPOSED.		Remarks.
	Area.	Assessment.	Area.	Assessment.	
1	ACRES.	RS. A. P.	ACRES.	RS. A. P.	
2	28	2,384 0 0	28	1,848 0 0	
3	90	3,269 0 0	90	2,381 0 0	
4	316	1,318 0 0	212	742 0 0	
5	346	3,269 0 0	270	0 0 0	
6	212	1,318 0 0	56	0 0 0	
7	28	2,384 0 0	28	0 0 0	
	1,156	7,373 0 0	1,156	5,247 0 0	2,126

3. It is immaterial whether the 1,600 acres registered as 2-1 dry supplied by baling from Ooze springs are treated as proposed or at half the Nungal rates of the blocks in which they are situated; the assessment will be about the same in both cases, but as arrangements have been made to alter the registry in the river-irrigated villages, there will be no difficulty in treating this in like manner.
4. The example quoted in the latter part of paragraph 5 of the Board's Proceedings is obsolete, having been superseded by revised arrangements; the mode of treating the palmirah is to adopt the present tree-tax on any given field and turn it into the nearest round figure by striking out or adding fractions of annas, and to add a charge for the seedlings at the rate of 1 Anna for each twenty-five seedlings.
From R. K. PUCKLE, Esq., Collector of Tinnevely, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Nannagaram, 30th October 1873, No. 592.
In reply to the Board's Official Memorandum, No. 1,664, dated 24th October 1873, I have the honour to inform you, that the revision of the scale of second crop charge will not affect the proposed assessment of irrigated lands in the Palmirah Forest, as all such lands are in the fourth group, and there is but little second crop grown; the figures already given may, therefore, stand good in this

I think so.
W

farce. 17a
The proposed change is to allow the redemption of the Tree Tax at 20 years purchase and to tax unredeemed trees at uniform rates of 3, 6 & 12 Pies according to class. The land was to be freed from prospectus demands for additional trees.

The total number of Palmyras in the river Valley is 1,869,940 which are assessed at Rs. 11,568 and Mr. Puckle estimated that one half of this assessment or Rs. 5,784 would be redeemed at a cost of Rs. 17,500 to the Ryots and that the revenue from the rest

would be raised considerably
by the introduction of the
uniform rate.

The Board in their
Pros. of 22^d May 1869
expressed themselves in favor
of the proposed change.

The old system involved
a fine of 20 years purchase
of assessment as penalty for
felling a Palmyra without leave
though this was seldom en-
forced; but with their Pros. of
9th Augt. 1871 the Board submit-
ted further correspondence on
with the Collector originating
in an appeal from the
infliction of this fine in
a particular instance & proposing a

Settlement

Moment of the revenue
for a term of years.
The suggested redemption
of the tax was abandoned.
In his letter of 14th Decr.
1870, Mr. Puckle stated
that the number of
taxable trees in the whole
District is about 5 million,
yielding an annual and
steadily tho' slowly in-
creasing revenue of
nearly $7\frac{1}{2}$ lacs of Rupees
or about 30 trees per
Rupee of revenue or
5 Pies per tree.

There are 4 classes
of free tax payers for
whose cases provision
has to be made.

1st Ryots paying for
trees on their own holding

2nd Palmyra climbers
holding Govt puttth
for trees in the ^{hiring}
of others.

3rd 10% for trees in
culturable waste land.

4th 10% for trees in
unculturable sites.

For the 1st Class Mr. Puckle
proposes to fix the tax
for 30 years (corresponding
with the duration of the
revised settlement of the
Govt demand on the land
now being carried out
in the district) at the
present amount of the
tree tax in each case
plus a trifling ad-
dition for seedlings
coming on and rejecting
fractions of annas.
He

He illustrates his
proposal by two ^{21a} examples
in one of which the present
tax is retained almost
intact, while in the
other it is ^{more than} trebled.
In the first case the ab-
-solute demand is a com-
-position for an entire
village in the hands
of a single proprietor.
In the other it is an
acreage charge on the
field holdings of numerous
occupiers.)

In the first case
the Palmyras are an
accidental element
in the value of the
property - the full grown
trees

trees averaging only about
40 per acre.

In the other case
the area to be charged
is suitable for growing
little else than Palmyras
and is thickly covered
with them.

The Govt are not
prepared to say that
the Collector's proposals
in these two cases may
not be the best that can
be made, but it is
evident that the princi-
ple laid down by him
is not maintained and
that the settlement is
an arbitrary one.

For the 2nd class, or
holders

23 a
holders of puttah for
trees on land in the
occupation of others.
Mr Puckle would a-
dopt the same plan
of fixing the existing
assessment with an
addition for seedlings,
as the Govt demand
for 30 years.

The 3rd class or
holders of Puttah for
trees on Govt cultivable
waste, includes those
interested in the great
Palmyra forest which
comprises 68 villages.
In these cases he proposes
to define as far as possible
the

the area occupied by
trees in a single holding
to assess a low rate on
the land itself suitable
to its specially inferior
character. To determine
the tree tax as provided
for classes 1. and 2,
and to settle the aggre-
-gate as the Govt de-
-mand on the holder
for 30 years.

Where the interests
of the several Tree
puttah holders of this
class are much involved
and also for the 4th
Class or holders of Put-
-taks for trees on Govt
unculturable waste.

or

25a
or reserved tracts, as
Tankbanks roadside
building sites &c.

Mr. Puckle proposes
to fix the present de-
-mand for a term
of 10 years, being the
period of growth
of the seedling to a
mature tree.

The Board after
mature consideration
recommend to Govt
to adopt Mr. Puckle's
proposals and the
Govt ^{has} resolve, to sanc-
-tion them.

They perceive that
This decision leaves very
considerable

considerable discretion
in Mr. Puckle's hands
but they believe, he is
as well fitted to exercise
it beneficially for the
people and for Govt.
as any one who can
be found. and the
question is so compli-
-cated by collateral
considerations and
involved in interests that
a perfectly satisfactory
solution is not likely
to be arrived at.

There can be no
doubt that the proposed
settlement will be a
great

27^a
great improvement
on the existing state
of things. and it
will be satisfactory
to the people. while
it quite sufficiently
protects the public
interests.

The revision of
the Land Settlement
affords an opportunity
for improvement which
should not be allowed
to pass unused. and
the Govt have confidence
in Mr. Puckle to make
good use of it. He
will ultimately re-
-port the financial
result

result of the changed
system.

J.R.



14 To the Honble Secy of State
13 Director of Resettlement

16/9/0
Palmyra plantation
reservoir in Tinnelly
Island.

~~Spencer~~

Council
Island

No 214-215

R.C. 10th April R 20th Aug

Original
Soh. of 18723 *Mudra*

REVENUE.

To THE BOARD OF REVENUE,

Sec., Sec., Sec.

and August 23rd.

Recd.

26-8-57/25-8-72
Go. N. 125-27/13-8-72

AUGUST.
Nos. 214-215.

Pahmra Trees in Yinnelly District.
Proceedings, Board of Revenue, submitting the
Collector's proposals in regard to the levy of tax
in connexion with them, with orders thereon.

20/12/10

8.8.08 ✓
5.6.07 ✓

23/10/08

27/2/08 ✓