Proceedings of the Madras Government, Revenue Department,

29th May 1872.

No. 267. Read the following Proceedings of the Board of Revenue, dated 14th May 1872, No. 770 :—

Read again Board's Proceedings, dated 4th January 1872, No. 22.

Read also the following letter from J. H. MASTER, Esq., Acting Collector of Bellary, to the Secretary to the Board of Revenue, dated Ramandroog, 13th April 1872, No. 104.

I HAVE the honour, with reference to the Proceedings of the Board of Revenue, No. 22, dated 4th January last, to request that I may be informed, whether Section 36 of Act IV. of 1871, (Local Funds Act) is to be made applicable to lands occupied as Village sites as to the levy of assessment. I presume it does not.

SUBMITTED for the orders of Government.

2. Lands occupied as Village sites certainly fall under the description of " all occupied land on whatever tenure held," unless the term " occupied land" is held to apply only to land occupied for cultivation.

3. Nevertheless the Board believe that Section 36 Act IV. of 1871 was not intended to apply to Village sites, and the levy of the land cess on " Gramanattam" would not only be difficult but it would cause discontent out of all proportion to the proceeds.

4. Similar phraseology in the repealed Act III. of 1866 was never held to be applicable to Village sites.

No. 268. ORDER THEREON, 29th May 1872, No. 835.

Miscellaneous.

IT was certainly not the intention of the Legislature to charge the land included in the Village " *Nuttum*" or house site with the Local Fund Cess.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Exd. G. A. Turton.

Revenue 1872. Départ.

Board of Revenue

MADRAS.

No. 1746

PROCEEDINGS, 14TH MAY 1872, No. 770.

Dupe 20 May 72

Encl. 1

Received 21st.

MAY.

No. 770.

Village sites.—Question raised by Collector of Bellary, as to whether Section 36 of Act IV. of 1871, (Local Funds Act) is to be made applicable to lands occupied as—in regard to levy of assessment, submitted for orders of Government with remarks.

W Pitt Agar

No 835. 29 May 72

No 835.

Read Order in Fort St. George Gazette of 29th May 1872

To Board of Revenue 30th May 1872

Encl.

Fo. 267-268

C. 20 May 72 R 25