

(1) Number of pages: 2(2) Date of repair: 11/21/37(3) Initials of the Referencer: [Signature]**MADRAS RECORD OFFICE.****Government of Madras.***Revenue***DEPARTMENT.**

G.O. No.

*931*Press
Mis.

Dated

11/21/37

18

*37***Not to be folded or roughly handled**

23RD OCTOBER 1893, No. 931, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 15th March 1893, No. 106A:—

Read—the following letter from A. E. C. STUART, Esq., Special Settlement-Officer, Malabar and South Canara, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Coimbatore, 15th September 1891, No. 1184:—

With reference to paragraph 6 of G.O., dated 5th September 1889, No. 756, Revenue, I have the honour to submit the accompanying memorandum on my tour in Travancore. I purposely detained it, intending to embody it in my settlement scheme for the Palghat taluk, but find that it will be more convenient to submit this separately.

2. I shall also submit separately a paper containing my proposals for the settlement of the garden lands of Malabar on lines similar to those that have been adopted in Travancore, and which, I believe, are the best possible, having regard to the peculiar character of the garden produce. The question "with whom is the settlement to be conducted?" will also be discussed, as this question must be settled before a single rough settlement patta can be issued.

3. As the Board is aware, the classification of all portions of the Palghat taluk as originally demarcated and surveyed has long been completed, and the settlement results tabulated; but the scheme has necessarily been delayed for the following reasons:—

(a) for many months after the classification had been completed, it was impossible to obtain anything like accurate revenue figures;

(b) the original survey included in the same field both single and double crop wet lands, and occasionally both wet and dry or garden lands;

(c) it also included in the same survey number a large number of distinct holdings, which required separation, as also unculturable areas, e.g., tanks, streams, rocks, &c;

(d) it altogether omitted from survey some 5½ square miles situated in the marginally-noted desams owing to the boundary disputes then unsettled between the Cochin State, and our Government.

4. (a).—The Revenue authorities have now furnished the necessary figures

though no great reliance can be placed upon them. (b), (c) and (d).—The revision survey staff has been engaged in rectifying these omissions and has been at work since August 1890. The following table shows the large amount of work that had to be done and which has been done:—

1	Square mile in Putakkod desam.
2	" in Kannampura desam.
1	" in Vadakkancheri desam.
1½	" in Vandali desam.

Total 5½ square miles.

Table showing the sub-divisions effected by the revision survey staff in the Pálghat taluk from its commencement in August 1890 up to 31st August 1891.

Name of month.	Number of survey numbers dealt with at revision survey.	Total number of sub-divisions effected.
August 1890	...	...
September "	...	...
October "	...	...
November "	...	...
December "	...	...
January 1891	...	...
February "	...	...
March "	...	...
April "	...	...
May "	...	...
June "	...	...
July "	...	...
August "	...	...
Total ...	19,043	136,393

It will be seen that no less than 19,043 original survey fields had to be dealt with in Pálghat, and that 136,393 sub-divisions were made up to 31st ultimo. The rest of the work is promised to be completed by the end of the current month. Early next month I hope to have the revised areas, when the Pálghat settlement scheme in a complete form can be submitted. This, I hope, will be in the hands of the Board by the end of October at latest. It would have been despatched long ago had the revised areas been available.

5. The classification of the Walawañád taluk will by that time be also completed and I hope by the end of November or middle of December that the settlement scheme regarding this taluk also will be with the Board.

6. In less than twenty-two months we shall have completed the classification of two large taluks, with, during most of the time, a very limited staff.

ENCLOSURE

MEMORANDUM showing the methods of settlement adopted in Travancore.

Leaving Calicut on the 27th January 1890 in the British India Steam Navigation Company's S. S. *Mecca*, I landed at Quilon on the 29th idem. From that date to the 3rd March 1890, when I left Bolghatty for Trichur on my return journey, I was engaged in my investigations, and in the interval traversed the whole length of Travancore to Cape Comorin and back. The Resident, Mr. Hannyngton, was on tour in Northern India with His Highness the Maharajah of Travancore, and the Dewan, Mr. Rama Rao, was also absent. The Assistant Resident, Lieutenant F. W. Dawson, did all in his power to facilitate my inquiries. I had the invaluable assistance of Mr. S. Shangara Subbier, the Dewan Peishcar, and head of the Travancore Settlement Department, who was also officiating as State Dewan. This officer frequently accompanied me on my inspections and was ever ready to afford me the fullest information. He supplied me with maps and settlement papers, and required his subordinates to assist me. Nothing could exceed Mr. Shangara Subbier's kindness, and his grasp of all matters connected with the difficult settlement on which he was engaged was most admirable. I should be glad if Government would be pleased to note with appreciation the courtesy of these gentlemen.

2. *Physical Characteristics.*—The State of Travancore, situated between 8° 4' and 10° 22' North latitude, and between 76° 12' and 77° 38' East longitude, is bounded on the North by the Native State of Cochin and the British District of Coimbatore; on the East by the Madura and Tinnevely Districts; and on the South and West by the Indian Ocean. Its extreme length from north to south is 174 miles, and its extreme breadth 75 miles. Its total area is 6,730 square miles, populated (in 1881) by 2,401,158 inhabitants. It is physically divided into two regions—(a) the low-country bordering the sea throughout and nowhere exceeding 50 miles in breadth, and (b) an irregular table-land which separates the low-lying tract from Madura and Tinnevely. This table-land averages on its western edge some 2,500 feet above the sea level,

but on its eastern edge some of the points rise to an elevation of 8,000 feet. This table-land and its heights are the southern extension of the Sahyadri or Western Ghâts, whose continuity with the northern portion that runs from the Pálghat taluk to the river Tapti is broken by the "Pálghat gap." The hill scenery is varied, primeval forest alternating with bare, rocky precipitous acclivities and the fantastic forms of the mountains in the south. At the head of the Travancore hills stands Anaimoody (8,837 feet), the highest peak in this Presidency or elsewhere south of the Himalayas. Mendragiri (5,419 feet), 20 miles north of Cape Comorin, and Cuchy malai (6,125 feet), about the same distance north-east of Trivandram, are among the principal peaks. To the east of Quilon there are several points said to average 5,000 feet high midway between the lofty ghâts and the low-lying sea coast. This coast and a belt of country, some ten miles inland running along the sea-board, is one mass of cocoanut and areca palms, which constitute the main wealth of the State. The whole surface between the sea and the Western Ghâts is undulating, and is traversed by many rivers, the floods of which spread themselves out into numerous lakes and lagoons, connected in many places by artificial canals. These form an inland line of smooth water communication along the coast. The total area of these lakes in Travancore is 157½ square miles. A strip of land from 7 miles to about half a mile wide separates these backwaters from the sea, though several outlets exist. There is much vegetation along the backwaters, conspicuously the *Dilivaria ilicifolia*, an acanthaceous shrub with the leaf of a holly and a blue flower. The canals are over-shadowed with the *Pandanus* and the *Cerbera Odollam*. A large portion of the produce of the State is carried on this water-way, though there are several good roads in the inland parts for local traffic. The chief river is the Periyár, which rising in the high ranges, and after flowing 142 miles in a circuitous route, enters the backwater at Codangalore. The Pamba and its tributary the Atchanoil and the Kallada are the next in importance. The Western Tāmrapurni or the Coolitoray river flows westward, the direction taken by all the Travancore rivers. Viewed from the sea, the coast for miles inland looks one mass of gardens, but inland the rich valleys are cultivated with paddy and the higher level lands with dry crops. The mountains form part of the great gneissic series and the characteristic surface rock of the low-lying belt near the sea is "low level laterite," a porous argillaceous rock much impregnated with iron peroxide, and of detrital origin.

3. *Divisions.*—For administrative purposes the State has been parcelled out into four divisions containing 31 taluks. The following table gives the necessary information:—

Name of Division.	Name of Taluks.
I. Kóttayam division ...	1. Alangadu.
	2. Paravur.
	3. Kunnattunadu.
	4. Muvvattupula.
	5. Vykkam.
	6. Cherttala.
	7. Ettumanur.
	8. Kóttayam.
	9. Meenachal.
	10. Todupula.
	11. Changanaseri.
II. Quilon division ...	1. Ambalapula.
	2. Kartigappalli.
	3. Karunagappalli.
	4. Quilon.
	5. Kunnattur.
	6. Pattanapuram.
	7. Mavelikkara.
	8. Tiruvalla.
	9. Chenkotta.
	10. Chengannur.
	11. Kottarakkara.
III. Trivandrum division ...	1. Neyyattankara.
	2. Nedumangadu.
	3. Trivandrum.
	4. Chirayinkil.
IV. Padmanabhapuram division.	1. Agastiswaram.
	2. Tovala.
	3. Kalkulam.
	4. Eramial.
	5. Vilavankod.

Total ... 31

4. *Agriculture*.—Rice and the cocoanut palm are the chief sources of agricultural wealth. Then come arecanut, jack tree, pepper and *tapioca*, which is one of the staple articles of food. The rice, like the Malabar rice, is of coarse description, except in Nanjanad, and the quantity grown is insufficient to meet local requirements. Cardamoms, coffee, tea, cinchona and cocoa are grown on the hills.

5. *Commerce*.—The exports are chiefly dried cocoanut coir, cocoanuts, cocoanut-oil, cardamoms, bees' wax, tamarind and palmyra jaggery. The imports are tobacco, English piece-goods, rice, thread, copper and cotton.

6. *Climate*.—This is very similar to that of Malabar. The rainfall is abundant, and droughts are almost unknown. The air is hot and damp along the sea coast, and the average annual rainfall, gauged for a long series of years at the Trivandrum Observatory, is 64.71 inches. Around the hills the rainfall is excessive during the prevalence of the south-west monsoon.

7. *Land Tenures*.—The Travancore land tenures are classed under two main heads—(a) Janmam and (b) Sirkar.

8. The *Janmam* lands are of three kinds:—

(1) Lands entirely freehold and exempt from payment of any revenue to the State under any circumstances, e.g., 76 Adhigarams and Desams which comprise, besides rice lands, 23,610 gardens.

(2) Lands originally exempt from payment of revenue to the Government, but which subsequently become liable to it under certain conditions; e.g., Devaswams and Brambaswams or property belonging to Pagodas and Brahmins, respectively. The number of gardens falling under this head is 421,459.

The particulars of this tenure are—

- that its normal condition is absolute freedom from taxation;
- that this condition ceases directly the land passes into the hands of others than Devaswams or Brahmin Janmis on payment of money, but the mere letting of the land to tenants does not vitiate the tenure;
- that on such alienation taking place the land becomes liable to a light tax to the State called "Rajabhogam," the rates of which being $\frac{1}{2}$, $\frac{1}{3}$, $\frac{1}{4}$ or $\frac{1}{5}$ of the full assessment;
- That the light assessment is a permanent charge even though the Kanam is redeemed;
- that if the Kanamdar dies without heirs, the land lapses to the State, the Janmi being entitled only to any residue of rent (nichavaram) payable to him by the deceased;
- that if the Kanamdar abandons the land as unfit for cultivation (nirthal), the State takes it and grants it to anybody who asks for it on full assessment.

(3) Lands subject *ab initio* to the payment of a light demand.

Under this head are comprised lands held by Madambimars who are mostly Nayars or other non-Brahmin chieftains. The characteristics of this tenure are—

- that the lands are from the beginning subject to the "Rajabhogam," leviable whether they are in the hands of Madambimars or others;
- that so long as the lands are not alienated by absolute sale, the tenure holds good;
- that if absolute sale occurs, the tenure is extinguished and the land is transferred to the head of "Otti." The total number of Madanbi gardens was 17,499.

9. The *Sirkar* or *Pandaravagai* lands comprise all that are not Janmam.

The State is primarily the landlord of these Sirkar lands and whatever rights the ryots have obtained in them have been derived from the State. Theoretically all lands in Travancore were originally Janmam property; and the Sirkar lands are regarded as property which in process of time has become vested in the State by escheat or otherwise. So long as the State dues are paid on these lands, the occupants cannot be disturbed, whether they pay the full pattam or only a varying proportion of it, according to the character and condition of the special tenure on which they may be holding these Sirkar lands. There are 85 different tenures on which they are held, and these are grouped under the following 5 heads:—(1) Kuttapattam, (2) Vempattam or lands fully assessed, (3) Otti, (4) Nair Viruthis, (5) Inams.

10. The (1) *Kuttapattam* lands are those which are held on temporary leases, but which have not been brought under any fixed assessment, e.g., certain small properties consisting of (a) the Pallipattam farm in North Travancore acquired from the Dutch; (b) Pulianthuruthi acquired by absolute purchase (attiper) from Puliat Menon; and (c) a few lands and gardens in Arthangal Muri in the Shertalay taluk.

The (2) *Vempattam* lands are subject to full pattam or assessment. This is the most prevalent tenure and are identical with the ryotwari lands of the East Coast. As waste lands are brought under cultivation, they are registered as pattam lands subject to full assessment, so that

the occupied area of these lands is constantly increasing. About 45 per cent. of the gardens are held on this tenure. They are the absolute property of the occupants so long as the State demand is paid, and the occupants can deal with them just as the ordinary ryotwari ryot can deal with his patta lands on the East Coast. If the assessment is in arrears, the land is liable to be attached and sold.

The (3) *Otti* lands are also charged with full assessment, but a certain debt is admitted by the State as being due to the occupants of such lands, for which they are bound to pay interest at certain fixed rates. This interest is deducted from the assessment and only the difference plus a light tax called "Rajabhogam" is credited to the State. The Otti is of the nature of a mortgage. The recognized rate of interest is 5 per cent. The Rajabhogam is generally $\frac{1}{2}$ of the assessment, though other rates, viz., $\frac{1}{3}$, $\frac{1}{4}$, $\frac{1}{5}$ and $\frac{1}{6}$ were prevalent in garden lands. In wet lands the corresponding charge to Rajabhogam is called "Vitharai" and "Mupparai" and the rates are $\frac{1}{2}$ and $\frac{1}{3}$ of a parah of grain which is assumed to be the average quantity of seed required to sow a parah of rice land. The normal assessment on Otti lands is pattam minus interest plus Rajabhogam or Vitharai, so long as the lands remain in the hands of the original mortgagee or creditor. Should he sell, the conditions of the tenure are modified by a process called *Ottivilku*. The mortgage amount is reduced by 25 per cent. and the State demand is enhanced by the amount of the interest on this deduction. This process being repeated at every succeeding alienation, the result is the final extinction of the debt and the enhancement of the State demand to the full pattam. About 8 per cent. of the gardens are held on this tenure.

The (4) *Nair Viruthis* are a survival of a former quasi-feudal system. The holders of these lands are required to perform certain services on certain occasions, in consideration of which they hold at a light rate of assessment or quit-rent and Rajabhogam, in addition to which an extra cess called "Chumattapanam" or "load-tax" was levied. The Viruthi lands are inalienable. Some 5,345 gardens are held on this tenure.

The (5) *Inams* are, broadly speaking, of two kinds—lands given for service to be rendered, and those given as personal grants from charitable motives or as a mark of favour. The service grants are inalienable and are left undisturbed so long as the prescribed service is performed. The personal grants are in some few cases altogether rent-free, but most are subject to the payment of a quit-rent and Rajabhogam, or Rajabhogam only. There were 123,207 gardens held as inam of all kinds.

11. Besides the above there are lands called *Kandukrishi* or the home-farm of the Maharajah. The tenants are tenants-at-will who obtain no compensation for any improvements they may effect, and their assessment is much higher than the ordinary assessment on the Sirkar lands. These lands are regarded as the absolute property of the Travancore ruler, who on wet lands. These lands are regarded as the absolute property of the Travancore ruler, who on wet lands hold on this tenure, levies, in addition to the assessment, a "Kolu-labham" or proprietor's share. There were 254 Kandukrishi gardens and rice lands to the extent of 1,15,682 parahs held by tenants according to the accounts. The assessment on these lands was entirely payable in kind, whereas in ordinary "Sirkar" lands half the assessment used to be payable in kind and half in money.

12. *Previous Settlements in Travancore*.—The earliest survey was made in M.E. 948 (A.D. 1772-73). It comprised all cultivated lands. It laid no pretensions to any accuracy as it professed to be simply a "record of what was heard" (അഭ്യന്തരം). In M.E. 978 (A.D. 1802-3), there was a second survey also of cultivated lands which professed to have been a "record of what was seen" (അനുഭവം). In M.E. 993 (A.D. 1817-18) and M.E. 1012 (A.D. 1836-37) there were two more surveys which embraced only garden lands. Until the recent settlement now in progress, the settlements of M.E. 978 (A.D. 1802-3) and M.E. 1012 (A.D. 1836-37) formed the basis of the administration of the land revenue. Both the area and assessment were given in a rough way in terms of estimated quantities of seed required to sow each field; there were no field or village maps; boundaries were not defined and everything was, as it is in Malabar, in confusion. The revenue accounts were hopelessly valueless, and great inequalities of assessment prevailed. Generally, to the north of Trivandrum the assessments were moderate, but in the southern taluks, notably in Thovalay and Agastiswaram, the burdens were unequal, the average rate of assessment being Rs. 18 and Rs. 16 per acre. To remedy all these defects the present settlement was started. Partial attempts were made to revise the garden assessments in 1876-77, but the first determined effort was made in 1885.

13. The earliest recorded settlement of garden lands was made in M.E. 948 (A.D. 1772-73). The superficial contents of each garden were supposed to have been estimated and recorded. In North Travancore the cocoanut trees were then assessed at a uniform rate of 2 chuckrams per tree. No information was available as to how these trees were assessed in South Travancore at the first settlement.

14. In the next settlement of M.E. 978 (A.D. 1802-3), the tree-tax was raised from 2 to 3 chuckrams per tree in North Travancore, whilst no charge appears to have been made in South Travancore.

15. In the third settlement of M.E. 993 (A.D. 1817-18), the uniform rate per tree was given up, and a system of *tree-to-tree classification* was adopted, which provided for 3 rates, viz., 3, 2 and $1\frac{1}{2}$ chuckrams per tree.

16. The fourth settlement of M.E. 1012 (A.D. 1836-37) was that which prevailed until the recent settlement and was the basis of the garden revenue. It was intended that this assessment of M.E. 1012 (A.D. 1836-37) should be revised every 12 years, but as a matter of fact no such revision has taken place for the last 50 years. It is necessary to describe what that system was.

17. In the garden assessments of M.E. 1012 (A.D. 1836-37) which prevailed up to 1885 and which still prevail in the unsettled taluks, the following trees were taxed:—

Cocconut.	Tamarind.
Areca.	Punnai.
Jack.	Mango.
Palmyra.	Elupai.

All, except the cocconut, were to be taxed at a uniform rate in some parts of the State, and assessed at different rates in other parts.

For cocconut trees there were four rates, viz.:—

4	chuckrams for 1st-class trees.
3	" for 2nd "
2½	" for 3rd "
2	" for 4th "

and only trees in bearing were taxed. Each bearing tree in every garden was supposed to be separately classified and assessed according to its appropriate class. Thus—

All trees with 8 to 12 branches of nuts and from 30 to 64 madals or fronds were to be placed in class I.

All trees with 5 to 7 branches of nuts and from 24 to 29 fronds were to be placed in class II.

All trees with 3 to 5 branches of nuts and from 16 to 23 fronds were to be placed in class III.

All trees with 2 or 3 branches of nuts and with 15 fronds or less were to be placed in class IV.

Each classifier was supposed to gaze up to each bearing tree in every garden and determine the proper class for each, so that in the same garden there might be four different classes of trees and four different rates. These rates were arrived at as follows:—

One-fourth of the estimated produce of each class of tree was taken and commuted into money as follows:—

The average yield of a 1st-class tree	= 64 nuts.
" of a 2nd "	= 48 "
" of a 3rd "	= 40 "
" of a 4th "	= 32 "

one-fourth = 16, 12, 10, and 8, respectively, at 4 each = 4, 3, 2½ and 2 chuckrams per tree. These rates obtained in North Travancore, where some 4th-class trees were assessed at 1½ chuckrams also; but in South Travancore, 1st-class trees were classed at all kinds of rates, e.g., 8, 7, 6, 5, 4½, 3½, 3, and 2½ chuckrams. Not only did the rates vary, and the tree-to-tree classification become a farce, but the assessment was also in parts taken not in money but in produce, viz., in nuts and leaves, and elaborate calculations were made as to how many leaves and nuts should be paid. Though the tree-tax was confined to trees in bearing, and latter stood, and all land occupied, but not planted, were assessed with a light rent, called "payattu-pattam" in the northern and central taluks and "thara-pattam" in the southern taluks. This rent varied from 1 to 10 fanams per parah of land in the former and from 1 to 16 chuckrams per "plough" in the latter. By this term was meant the quantity of land capable of being turned up by one plough and a pair of bullocks in one day. Both the "parah" and the "plough" had curiously varying equivalents in the various taluks. In five taluks* both tree and land tax were levied at the same time, i.e., a tax on bearing trees and a tax on the land on which they stood were taxed!

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|------------------|----------------|
| 1. Eranial. | 4. Kalkulam. |
| 2. Thovalay. | 5. Velavankod. |
| 3. Agasthavaram. | |

18. In the two northern divisions the areca and the jack were the only trees taxed in addition to the cocconut. In the Trevandrum division these three as also the palmyra were taxed, and in the southern division all these four together with the tamarind, punnai, mango and elupai were taxed. North of Quilon the areca was taxed at the rate of 8 cash per tree, and the jack at 4 chuckrams per tree. South of Quilon various rates prevailed, the jack having 29 rates and the areca was little better off. The other trees were mostly taxed as follows:—

7 cash for each Palmyra.	2 chuckrams for each Tamarind.
12½ " " Punnai.	1 " " Elupai.
12 " " Mango.	

19. Ordinary dry lands were allowed to be freely taken up without previous application or permission. As soon as it was cultivated, it was supposed to be inspected and brought to book, but as recorded by the Dewan "it is popularly said that a Pillai or accountant goes out to examine puduvai (i.e., waste land newly brought under cultivation) or 'Kolachukuduthal' (i.e., assessment of trees for the first time on coming into bearing), only when he is pinched at home and cannot find the wherewithal to make both ends meet, when he has the expenses of a ceremony or festival to meet. And when he thus sets out on his errand, he naturally selects for his prey the humble and the helpless so that the poor are often brought to book so far as the Government demand is concerned while the rich and able go scot-free." Unoccupied dry lands fit for cultivation was called "payattu-pattam" land, because it was supposed in its original state to be fit at least to grow "payaru" or green gram, and the initial assessment imposed upon it in that condition was called "payattu-pattam" or "green-gram rent," equivalent to a "pepper-corn rent." The assessment varied in different parts of the State and often in different parts of the same taluk. In North and Central Travancore 2½ fanams per parah (where a parah of dry land = 64,000 English square feet = 1.47 acres) was a common rate, though the following rates also obtained: 1½, 1½, 1½, 2, 2½, 2½, 3, 3½, 3½, 5 and 10 fanams. In South Travancore the unit of measurement was the extent of land which one plough and a pair of bullocks could turn up in one day. This, of course, varied greatly according to the nature of the soil and the capacity of the bullocks used. The rates varied, but they are said to have averaged 4½ fanams a parah. When these dry lands were cultivated with taxable trees, the tree-tax was substituted if the latter exceeded the "payattu-pattam." If it did not exceed this "green-gram rent," the latter was maintained. This was the practice in Central and North Travancore, but in South Travancore both tree-tax and the "thara-pattam" were levied. The Dewan reports that he "cannot find out how this abuse crept in."

20. Such was the system obtaining in Travancore up to the time of the current settlement, and which obtains in the taluks yet unsettled. It is now necessary to set forth the various schemes propounded to get rid of the former objectionable methods of assessment and to describe the system that was finally adopted, which is being carried out and which, I consider, is the only possible method of dealing satisfactorily with the gardens of Malabar which are identical in character with those of Travancore.

21. Gardens—Cocoanuts.—As already stated the previous system was to divide all bearing cocoanuts into four classes with reference to their quality as judged by the number of fronds and nuts on each, and a distinctive rate of assessment was applied to each class. Each individual tree in a garden was supposed to be separately examined and one of the four rates, viz., 4, 3, 2½ or 2 chuckrams per tree according as it was decided to place it in the 1st, 2nd, 3rd or 4th class, was supposed to be imposed on each bearing tree. Though only 4 rates were sanctioned, in process of time 27 different rates were introduced and the whole system became practically unworkable. The question was then discussed whether the system of a tree-tax could not be wholly abandoned, and a system of assessing the land could not be substituted. Three alternative schemes were suggested, which I shall call A, B and C.

22. Scheme A.—It was proposed in this scheme to divide each taluk into blocks and to impose a distinctive block rate of assessment on every bearing tree in each garden in the block. Thus supposing 3 chuckrams to be the rate fixed for a particular block, the *modus operandi* was suggested to be as follows:—Count the productive trees in the first garden in the block. Supposing it contained 100 bearing trees, assess each tree at 3 chuckrams, viz., $100 \times 3 = 300$ chuckrams = 75 fanams = 10½ rupees. The assessment on that garden would be 10½ rupees. Then deal in like manner with all the gardens in the same block. Suppose there are 30 gardens in the block, and that 100 trees go to the acre, and suppose that the aggregate assessment arrived at by counting the trees and by applying the 3 chuckrams' rate was in the case of several gardens Rs. 10 an acre or somewhat more or somewhat less, then assume Rs. 10 to be the rate per acre for all gardens in that block, and fix that rate. This applies only to fully planted gardens; but many of the gardens in the block may not be fully planted, or may contain trees only partly grown and unproductive. Scheme A proposed to classify these trees according to their age, apply the 3 chuckrams' rate to them which may be called assessment (a), deduct (a) from the assessment of the entire garden at the acreage block rate and take the difference as the assessment of the productive portion of the garden. This difference may be called assessment (b). Under this scheme (a) will not be due till the trees on which it falls have come into bearing. say in 8 years. (a) will not be leviable till the 9th year after settlement, whilst (b) will be leviable on the introduction of the settlement. This scheme also suggested that the occupants might be allowed to compound. This scheme was too cumbrous, involved counting all trees, bearing and not bearing, in every garden and was abandoned.

23. Scheme B was much the same as A, but provided for the postponement of the full-block assessment, until the under-age trees had come into bearing and did not allow composition. This scheme was equally objectionable and was given up.

24. *Scheme C* was a compromise between a tree-tax pure and simple and a land-tax, and resulted in a consolidated garden tax arrived at partly through a tree-tax and partly a land-tax. It has been adopted and it is in my opinion, the only practicable method. It is fair to the ryot and fair to Government. It must of necessity largely increase the revenue, but does so perfectly legitimately, for it does not seek to obtain a revenue from what does not exist to produce it. Before describing this finally adopted system, it is necessary for me to digress.

25. *Ordinary dry lands*—The following is the sanctioned scale of rates for ordinary dry lands in Travancore determined for the present settlement and which has superseded former rates:—

Taram.	Rate per acre in Travancore money.	Rate per acre in British money as near as possible.
	FANAMS.	RS. A. P.
I	15	2 1 8
II	13	1 13 2
III	11½	1 9 10
IV	10	1 6 5
V	8½	1 3 1
VI	7	0 15 9
VII	6	0 13 6
VIII	5	0 11 3
IX	4	0 9 0
X	3	0 6 9
XI	2	0 4 6
XII	1½	0 3 4
XIII	1	0 2 3

This scale has been adopted with reference to the varying conditions of soil; situation, &c., bearing on ordinary dry cultivation.

The higher rates (tarams I to V), applicable to the better soils, were determined on an estimate of the yield of the plantain trees which form the staple product of much of such soils. The number of plantains that can be planted on an acre allowing a space of 10 feet between each plant was taken as 400 in round numbers. The annual yield taken at one bunch of fruit per tree was valued at 1 chuckram (= pies 6½). The gross produce of an acre is therefore $400 \times 1 = 400$ chuckrams = 100 fanams = Rs. 14-0-7. One-fourth of this yield, viz., 25 fanams, represents the Government share. This was the top rate originally proposed, but the Travancore Government thought it expedient to adopt only 15 fanams as the top rate.

The lower dry rates (tarams VI to XIII), applicable to the inferior soils, were determined on an estimate of the yield of *tapioca*, the staple of poorer ryots. There is scarcely any soil that is unfit for *tapioca*. It is an exhausting crop and land cultivated with it requires rest for 3 years. It thrives well on hill sides. The expenses of clearing and preparing the soil are high. The gross yield is taken, under the most favorable conditions, to be Rs. 20. Deducting one-half for cost of cultivation, the net yield is taken at Rs. 10. Distributed over 3 years, the net annual yield is about Rs. 3. One-third of this, viz., Re. 1, is taken as the Government share. The sixth taram is therefore the highest rate for such lands. The lowest rates, viz., tarams XII and XIII, are applied to the worst lands such as tracts covered with sea-sand and high-level dry lands, gravelly and with little sub-soil.

These rates are applied *per acre*, the old "parah" land and "plough" areas for dry lands being abolished. As already stated the "parah" as applied to dry lands varied considerably and it always represented a much larger area than "a parah of wet land." It meant in North and Central Travancore 1.47 acres and more or less in other parts of the State; and "parah of wet land" meant the extent of land that required one parah of seed (1 parah = 10 edangalis) to sow it. This extent too varied according to the productive power of the soil, but it was everywhere much less than a "parah of dry land." To reduce the wet parah of land to a uniform standard numerous experiments were made with the result that it was determined to be equivalent to 14 cents, and "7 parahs of wet" was found to be equivalent to one acre.

26. *Ordinary wet lands*.—The rice lands are classified with reference to soil, situation, productiveness, proximity to markets, &c., in 13 classes each having its own money rate. The assessment of single-crop lands was thus determined. The estimated gross produce per acre for the different classes being determined, a deduction of one parah per seed and an equal quantity for cultivation expenses were made. From the remainder ½ was subtracted for the cultivator's share, and the remaining ¾ divided in the proportion of ⅓ to the State and ⅔ to the landholder. The assessment on double-crop lands was taken at one and a half times the assessment determined for the single crop. An allowance of 10 per cent. is made to cover "unprofitable areas" such as bunds, water-courses, &c., in assessing the lands according to the survey area. The commutation rate adopted was 6 chuckrams (= about As. 3 pies 5) per parah—a very low rate that has been in existence for years!

The following table gives the particulars for each class:—

Taram.	Rate per acre in Travancore money.				Rate per acre in British money as near as possible.			
	Single crop.		Double crop.		Single crop.		Double crop.	
	FANAMS.	CHUCKRAMS.	FANAMS.	CHUCKRAMS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I	75	..	112	2	10 8 5	15 12 7	..	..
II	64	1	96	1½	9 0 3	13 8 5	..	..
III	59	..	88	2	8 4 6	12 6 8	..	..
IV	53	2	80	1	7 8 1	11 4 3	..	..
V	48	1	72	1½	6 12 4	10 2 6	..	..
VI	43	..	69	2	6 0 7	9 11 6	..	..
VII	37	2	55	1	5 4 3	7 15 4	..	..
VIII	32	..	48	..	4 3 4	6 11 9	..	..
IX	26	3	40	½	3 12 1	5 10 2	..	..
X	21	2	32	1	3 0 11	4 3 11	..	..
XI	16	..	24	..	2 3 11	3 6 10	..	..
XII	10	3	16	½	1 8 2	2 4 2	..	..
XIII	5	2	8	1	0 12 4	1 2 6	..	..

The highest wet rate per acre for single-crop land is therefore 75 fanams = Rs. 10-8-5 and for double crop 112 fanams 2 chuckrams = Rs. 15-12-7, whilst the lowest rates are 5 fanams 2 chuckrams = As. 12-4 and 8 fanams 1 chuckram = Re. 1-2-6 per acre, respectively. The eighth taram which represents an average multiple outturn of *ten-fold* is the ordinary rate imposed on the average wet lands.

27. *Gardens*.—The system finally adopted in settling gardens is as follows:—Each separate holding is surveyed, so that the exact area of each is known. The gardens are then *blocked*, eight block rates having been sanctioned as follows:—

Block.	Rate per bearing cocoanut tree.				British money.			
					RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I	4	chuckrams about	..	..	..	0 2 3	..	..
II	3½	"	"	..	..	0 2 0	..	..
III	3	"	"	..	..	0 1 8	..	..
IV	2½	"	"	..	..	0 1 5	..	..
V	2¼	"	"	..	..	0 1 3	..	..
VI	2	"	"	..	..	0 1 1	..	..
VII	1½	"	"	..	..	0 0 10	..	..
VIII	1	"	"	..	..	0 0 7	..	..

From numerous experiments it was found that 100 cocoanut trees was a fair *standard per acre*. Many fully-planted gardens contain much more than this number to the acre, the highest number found in any acre being 425 trees in bearing and 200 not bearing in the same garden. There is every possible gradation, but 100 bearing trees is proved conclusively to be a fair *standard per acre*. Consequently every bearing cocoanut tree is taken to be equivalent to one cent of land.

It was also determined that 8 areca trees should be taken as equivalent to 1 cent, 800 such trees being the *standard* number per acre.

Similarly 50 jack trees were found to be a fair *standard per acre*. Consequently each jack tree is taken as the equivalent of 2 cents of land.

A uniform rate of 4 chuckrams per jack tree and 8 cash or ½ a chuckram per areca tree has been adopted throughout the State in whatever garden block such trees may happen to be.

28. The procedure is as follows:—The gardens are *blocked*, each bearing taxable cocoanut tree is then counted, and assessed at the block rate per tree, and each jack and areca-nut tree in bearing is also counted and assessed at their uniform rates. The total number represents so many cents of land. If they represent more than the *survey area* of the garden, the aggregate tree taxes are imposed on the garden as a garden tax. If they represent less than the survey area, the difference is assessed at an ordinary dry rate and that *plus* the aggregate tree-assessments form the consolidated assessment on the garden. The following illustrations will clearly explain:—

Garden No. I.—Survey area = 1 acre, contains, say, 120 bearing cocoanut trees, and has been classed in block IV (block-rate = 2½ chuckrams per tree). The garden assessment is $120 \times 2½ = 300$ chuckrams = 75 fanams.

Garden No. II.—Survey area = 1 acre, classed in block IV (block rate = 2½ chuckrams) contains, say, only 75 bearing cocoanut trees. Tree assessment = $75 \times 2½ = 46$ fanams 3 chuckrams 8 cash. But 75 cocoanut trees represent only 75 cents, whilst the survey area of the

garden is 100 cents (1 acre). The remaining 25 cents are therefore assessed at an ordinary dry-land rate, say, dry-land rate $X = \text{fanams } 3 \text{ or chuckrams } 12 \text{ per acre}$. The assessment on the 25 cents will then be $\frac{12 \times 25}{100} = \text{chuckrams } 3$. The total consolidated assessment on the garden will therefore be $\text{fanams } 46 \text{ chuckrams } 3 \text{ cash } 8 + \text{chuckrams } 3 = \text{fanams } 4,$

Garden No. 3, area = 1 acre, contains the following bearing taxable trees:—

[illegible]

Say this garden has been classed in block VI (rate per cocoanut tree = 2 chukrams). The

Cocoanuts	100	$\times 2 =$	200	chs. =	50	0	0
Areca	10	$\times \frac{1}{2} =$	5	" =	1	1	0
Jacks	4	$\times 4 =$	16	" =	4	0	0
Total ...					55	1	0

This will be the garden rate, no ordinary dry rate being applicable, as the 114 taxed trees are taken to account for the whole area of the garden.

Garden No. 4, area = 1 acre, contains the following bearing taxable trees:—

[illegible]

Garden classed in block VI (rate per cocoanut = chucksrams 2).

Cocoanuts	...	...	...	...	40 × 2 chs. =	Fams.	Chs.	Cash.
Areca	...	...	...	...	8 × ½ „ =	20	0	0
Jacks	...	...	...	...	4 × 4 „ = 16 chs.	1	0	0
						4	0	0
					Total ...	25	0	0

Now	40 cocoanuts	...	...	...	...	...	...	...	...	Cents.
	8 arecas	...	...	...	...	...	...	...	...	40
	4 jacks	...	...	...	...	...	...	...	...	1
		...	...	...	...	...	...	...	...	8
										49
	Total ...									49

The garden being 100 cents (1 acre) in extent and as the trees taxed only account for 49 cents there is a balance of 51 cents to be assessed at an ordinary dry rate. Suppose that rate to be dry class X = chuckrams 12 per acre. This comes to $\frac{51 \times 12 \text{ chs.}}{100} = \text{fanam 1 chuckrams 2 cash 2}$. Therefore the total consolidated assessment on this garden will be fanams 25 + fanam 1 chuckrams 2 cash 2 = fanams 26 chuckrams 2 cash 2.

Garden No. 5, area = 1 acre, contains

Garden No. 5, area = 1 acre, contains only eight jack trees. Eight jack trees × chuckrams 4 = chuckrams 32 = fanams 8; but eight jacks only = 16 cents of land, whether the garden contains 100 cents. On the balance, viz., 84 cents, an ordinary dry rate assessment is fixed say chuckrams 12 per acre, $\frac{84 \times 12 \text{ chs.}}{100} = \text{fanams 2 chuckrams 2 cash 1}$. The total consolidated assessment of this garden will be—
Tree-tax = fanams 8

Tree-tax = fanams 8 + land-tax = fanams 2 chuckrams 2 cash 1, total consolidated tax = fanams 10 chuckrams 2 cash 1.

Garden No. 6, area = 1 acre, contains only 200 areca-trees in bearing. Tree assessment = $200 \times \frac{1}{4}$ ch. = chuckrams 100 = fanams 25; but 200 arecas only account for 25 cents of land. On the remaining 75 cents an ordinary dry rate is imposed, say chuckrams 8 per acre. Thus $\frac{75 \times 8 \text{ chs.}}{100}$ = fanam 1 chuckrams 2. The total consolidated assessment on this garden will therefore be fanams 25 + fanam 1 chuckrams 2 = fanams 26 chuckrams 2.

29. By this method every bearing tree of the taxable kinds at the time of settlement is brought to book, and the unplanted portions of each garden or portions that do not contain bearing trees are assessed with a light acreage tax, based on an ordinary dry-land rate. The blocking of the gardens saves a tree-to-tree classification and can readily be done. Though each garden is blocked, practically long lines of gardens covering extensive areas of country fall under the same block rate. The best gardens occupy the low level belts of land bordering the sea, backwaters and estuaries of rivers, and excellent garden lands are found occupying banks of tanks, streams, canals, the raised bunds of paddy fields and fringes of valleys. Inferior gardens are situated on higher levels, the soil of which is gravelly, stony and dry, and are generally worse the further away they are from the sea. By this *block* system the cocoanuts in every garden in the same block bear the same rate per tree, and by imposing a light acreage dry rate on the other portions of the gardens, taxation is equalized and the principle of a land-tax is maintained. Though these portions may not happen to have taxable trees in bearing at the time of settlement, they are generally found to contain plantains, yams and various vegetables, &c., which can readily pay the light acreage rate, the lowest being only fanam 1 per acre. Even if the area should have nothing on it, it can bear merely a nominal rate, as within a year the occupant can grow enough on it to repay himself. Every garden is thus settled on its condition at the time of settlement, and the consolidated assessment holds good for the period of the settlement, at the end of which a pure land-tax per acre could be arrived at by taking the average rates per acre of the various gardens in the same blocks. To do so now would either cause the State much unnecessary loss of revenue or would bear oppressively on the poorer ryots whose gardens are by no means fully planted up. The transition from a pure tree-tax, as hitherto, to a pure land-tax cannot be done at once, but must be made gradually, and by the Travancore method the two are combined and the result is a garden-tax composed of a *consolidated assessment* arrived at in the manner above indicated. The uniform rates per tree for jack and areca are practically arbitrary, but have been adopted as they have long been in vogue. The block rates for cocoanuts have, however, a *raison d'être*.

30. The commutation rate adopted was exceedingly low, viz., fanams 8 per 100 nuts. Ten fanams or Rs. 1-8-0 per hundred = Rs. 15 per thousand would have more nearly represented the proper market figure, but as it was known that a vast number of trees in bearing which had hitherto escaped taxation would now be brought to account, the Travancore Government adopted the lower figure above mentioned. The Government share in Travancore in garden lands is one-fourth of the gross produce of nuts, and the best trees were taken to yield only 50 nuts per annum. The scale in terms of nuts was therefore as follows:—

					Gross yield per year.	Government share.	Money rate at famam 8 per hundred.
					NUTS.	NUTS.	CHS. CASH.
I	..	..	..	..	50	11½	4 0
II	..	..	..	..	44	11	3 8
III	..	..	..	..	38	9	3 0
IV	..	..	..	..	31	8	2 8
V	..	..	..	..	28	7	2 4
VI	..	..	..	..	25	6	2 0
VII	..	..	..	..	18	4	1 8
VIII	..	..	..	..	12	3	1 0

This system will bring in an enormously increased revenue to Travancore in a perfectly legitimate way and the ryots fully admit its justice.

31. It will be observed that the necessity for counting every tree and of classifying every tree no longer exists. Each garden is classed in one *block* or other, and only the bearing trees of the three kinds mentioned are counted. The survey area of the garden having already been determined, it is easy to fix the consolidated assessment on the garden.

The counting of the bearing trees is by no means as difficult as it was thought to be. Each enumerator in Travancore is required to count 1,000 trees per diem or 24,000 trees per month. I have myself counted much more than 1,000 in one day. The garden blocking is done by men corresponding to our classifiers, head classifiers and superior officers, whilst the actual enumeration is done by men no way superior to our field peons. Being local ryots themselves or relations of such, they have no practical difficulty in determining whether such and such a tree is in bearing or not. The method briefly is this. Whilst the blocking is in progress, the enumerator, armed with strips of palmyra, screwpine, cocoanut, plantain or other suitable leaves to be found in almost every garden, walks systematically through the garden accompanied by the occupant or his representatives. He deposits one strip at the foot of each bearing tree. He then returns to the blocking officer who satisfies himself that no trees in bearing have been omitted. Should such be discovered, he places a strip at the foot of such trees. Being satisfied that the strips have been correctly placed, he directs the enumerator to collect the strips which

are then brought and counted and the result is noted. This is done for the three kinds of taxed trees. The occupant signs a form and urges any objections he may have to make which are finally disposed of after his objections have been considered. The classifier having blocked the garden also classifies it for purposes of dry rate assessment in case such should have to be imposed if the garden is not fully planted with trees in bearing. The whole system is much more difficult to describe in writing than to carry out on the ground, but I trust that a similar method may be sanctioned for the garden settlement in Malabar where the conditions are almost the same as those in Travancore where the system is working admirably.

32. To facilitate comparison of rates, I append a conversion table. For practical purposes it is sufficient to remember that—

16	cash	...	...	...	=	1 chuckram.
4	chuckrams	...	...	...	=	1 fanam.
7½	fanams	...	...	...	=	1 British rupee.
15	"	...	...	...	=	2 British rupees nearly.

TABLE for converting Travancore to British Indian Currency and vice versa.

Table for converting Travancore to British Indian Currency.						Table for converting British Indian to Travancore Currency.					
Travancore.			British.			Travancore.			British.		
Rupees.	Chuckrams.	Cash.	Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.
1	28	0.42	1	16	8.63	1	16	8.63	1	16	8.63
2	56	0.84	2	32	17.26	2	32	17.26	2	32	17.26
3	84	1.26	3	48	25.89	3	48	25.89	3	48	25.89
4	112	1.68	4	64	34.52	4	64	34.52	4	64	34.52
5	140	2.10	5	80	43.15	5	80	43.15	5	80	43.15
6	168	2.52	6	96	51.78	6	96	51.78	6	96	51.78
7	196	2.94	7	112	60.41	7	112	60.41	7	112	60.41
8	224	3.36	8	128	69.04	8	128	69.04	8	128	69.04
9	252	3.78	9	144	77.67	9	144	77.67	9	144	77.67
10	280	4.20	10	160	86.30	10	160	86.30	10	160	86.30
11	308	4.62	11	176	94.93	11	176	94.93	11	176	94.93
12	336	5.04	12	192	103.56	12	192	103.56	12	192	103.56
13	364	5.46	13	208	112.19	13	208	112.19	13	208	112.19
14	392	5.88	14	224	120.82	14	224	120.82	14	224	120.82
15	420	6.30	15	240	129.45	15	240	129.45	15	240	129.45
16	448	6.72	16	256	138.08	16	256	138.08	16	256	138.08
17	476	7.14	17	272	146.71	17	272	146.71	17	272	146.71
18	504	7.56	18	288	155.34	18	288	155.34	18	288	155.34
19	532	7.98	19	304	163.97	19	304	163.97	19	304	163.97
20	560	8.40	20	320	172.60	20	320	172.60	20	320	172.60
21	588	8.82	21	336	181.23	21	336	181.23	21	336	181.23
22	616	9.24	22	352	189.86	22	352	189.86	22	352	189.86
23	644	9.66	23	368	198.49	23	368	198.49	23	368	198.49
24	672	10.08	24	384	207.12	24	384	207.12	24	384	207.12
25	700	10.50	25	400	215.75	25	400	215.75	25	400	215.75
26	728	10.92	26	416	224.38	26	416	224.38	26	416	224.38
27	756	11.34	27	432	233.01	27	432	233.01	27	432	233.01
28	784	11.76	28	448	241.64	28	448	241.64	28	448	241.64
29	812	12.18	29	464	250.27	29	464	250.27	29	464	250.27
30	840	12.60	30	480	258.90	30	480	258.90	30	480	258.90
31	868	13.02	31	496	267.53	31	496	267.53	31	496	267.53
32	896	13.44	32	512	276.16	32	512	276.16	32	512	276.16
33	924	13.86	33	528	284.79	33	528	284.79	33	528	284.79
34	952	14.28	34	544	293.42	34	544	293.42	34	544	293.42
35	980	14.70	35	560	302.05	35	560	302.05	35	560	302.05
36	1008	15.12	36	576	310.68	36	576	310.68	36	576	310.68
37	1036	15.54	37	592	319.31	37	592	319.31	37	592	319.31
38	1064	15.96	38	608	327.94	38	608	327.94	38	608	327.94
39	1092	16.38	39	624	336.57	39	624	336.57	39	624	336.57
40	1120	16.80	40	640	345.20	40	640	345.20	40	640	345.20
41	1148	17.22	41	656	353.83	41	656	353.83	41	656	353.83
42	1176	17.64	42	672	362.46	42	672	362.46	42	672	362.46
43	1204	18.06	43	688	371.09	43	688	371.09	43	688	371.09
44	1232	18.48	44	704	379.72	44	704	379.72	44	704	379.72
45	1260	18.90	45	720	388.35	45	720	388.35	45	720	388.35
46	1288	19.32	46	736	396.98	46	736	396.98	46	736	396.98
47	1316	19.74	47	752	405.61	47	752	405.61	47	752	405.61
48	1344	20.16	48	768	414.24	48	768	414.24	48	768	414.24
49	1372	20.58	49	784	422.87	49	784	422.87	49	784	422.87
50	1400	21.00	50	800	431.50	50	800	431.50	50	800	431.50
51	1428	21.42	51	816	440.13	51	816	440.13	51	816	440.13
52	1456	21.84	52	832	448.76	52	832	448.76	52	832	448.76
53	1484	22.26	53	848	457.39	53	848	457.39	53	848	457.39
54	1512	22.68	54	864	466.02	54	864	466.02	54	864	466.02
55	1540	23.10	55	880	474.65	55	880	474.65	55	880	474.65
56	1568	23.52	56	896	483.28	56	896	483.28	56	896	483.28
57	1596	23.94	57	912	491.91	57	912	491.91	57	912	491.91
58	1624	24.36	58	928	500.54	58	928	500.54	58	928	500.54
59	1652	24.78	59	944	509.17	59	944	509.17	59	944	509.17
60	1680	25.20	60	960	517.80	60	960	517.80	60	960	517.80
61	1708	25.62	61	976	526.43	61	976	526.43	61	976	526.43
62	1736	26.04	62	992	535.06	62	992	535.06	62	992	535.06
63	1764	26.46	63	1008	543.69	63	1008	543.69	63	1008	543.69
64	1792	26.88	64	1024	552.32	64	1024	552.32	64	1024	552.32
65	1820	27.30	65	1040	560.95	65	1040	560.95	65	1040	560.95
66	1848	27.72	66	1056	569.58	66	1056	569.58	66	1056	569.58
67	1876	28.14	67	1072	578.21	67	1072	578.21	67	1072	578.21
68	1904	28.56	68	1088	586.84	68	1088	586.84	68	1088	586.84
69	1932	28.98	69	1104	595.47	69	1104	595.47	69	1104	595.47
70	1960	29.40	70	1120	604.10	70	1120	604.10	70	1120	604.10
71	1988	29.82	71	1136	612.73	71	1136	612.73	71	1136	612.73
72	2016	30.24	72	1152	621.36	72	1152	621.36	72	1152	621.36
73	2044	30.66	73	1168	629.99	73	1168	629.99	73	1168	629.99
74	2072	31.08	74	1184	638.62	74	1184	638.62	74	1184	638.62
75	2100	31.50	75	1200	647.25	75	1200	647.25	75	1200	647.25
76	2128	31.92	76	1216	655.88	76	1216	655.88	76	1216	655.88
77	2156	32.34	77	1232	664.51	77	1232	664.51	77	1232	664.51
78	2184	32.76	78	1248	673.14	78	1248	673.14	78	1248	673.14
79	2212	33.18	79	1264	681.77	79	1264	681.77	79	1264	681.77
80	2240	33.60	80	1280	690.40	80	1280	690.40	80	1280	690.40
81	2268	34.02	81	1296	699.03	81	1296	699.03	81	1296	699.03
82	2296	34.44	82	1312	707.66	82	1312	707.66	82	1312	707.66
83	2324	34.86	83	1328	716.29	83	1328	716.29	83	1328	716.29
84	2352	35.28	84	1344	724.92	84	1344	724.92	84	1344	724.92
85	2380	35.70	85	1360	733.55	85	1360	733.55	85	1360	733.55
86	2408	36.12	86	1376	742.18	86	1376	742.18	86	1376	742.18
87	2436	36.54	87	1392	750.81	87	1392	750.81	87	1392	750.81
88	2464	36.96	88	1408	759.44	88	1408	759.44	88	1408	759.44
89	2492	37.38	89	1424	768.07	89	1424	768.07	89	1424	768.07
90	2520	37.80	90	1440	776.70	90	1440	776.70	90	1440	776.70
91	2548	38.22	91	1456	785.33	91	1456	785.33	91	1456	785.33
92	2576	38.64	92	1472	793.96	92	1472	793.96	92	1472	793.96
93	2604	39.06	93	1488	802.59	93	1488	802.59	93	1488	802.59
94	2632	39.48	94	1504	811.22	94	1504	811.22	94	1504	811.22
95	2660	39.90	95	1520	819.85	95	1520	819.85	95	1520	819.85
96	2688	40.32	96	1536	828.48	96	1536	828.48	96	1536	828.48
97	2716	40.74	97	1552	837.11	97	1552	837.11	97	1552	837.11
98	2744	41.16	98	1568	845.74	98	1568	845.74	98	1568	845.74
99	2772	41.58	99	1584	854.37	99	1584	854.37	99	1584	854.37
100	2800	42.00	100	1600	863.00	100	1600	863.00	100	1600	863.00

Read—also the following letter from A. E. CASTLESTUART STUART, Esq., Special-Settlement-officer, Malabar and South Canara, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Coimbatore, 23rd June 1892, No. 652:—

With reference to paragraph 2 of my letter, No. 1184, dated 15th September 1891, with which I submitted my memorandum regarding the methods of settlement adopted in Travancore, I have the honour to submit my proposals for the settlement of the garden lands of Malabar.

2. The past and present position in regard to these lands is fully set forth at paragraphs 14 to 24 of the "Report of the committee appointed to discuss the principles on which a revision of the dry and garden assessments in Malabar should be based," printed with G.O., dated 5th September 1889, No. 7561, Revenue. I request that reference may be made to those paragraphs.

3. It will be noted that in the case of gardens in Malabar there is no tax on the land; the revenue assessments are levied in the shape of a tree-tax, imposed on three species, viz., cocoanuts, areca and jack, and that the rates in force are numerous. The rates for cocoanuts in the district are 30 in number, varying from As. 2-6 to 5½ pies per bearing tree; for areca there are 15 rates, varying from 9 pies to 2½ pies per bearing tree; and for jack the rates number 20, varying from As. 5-0 to As. 1-4 per bearing tree. The unplanted portions of gardens, or the portions containing non-bearing trees of the three kinds abovementioned, or other products, are not taxed. As reported by the committee this system "is partial in its incidence, not to say invidious and unfair. In principle it is not a tax on land but on the produce of land. The whole produce of the land, however, is not taxed; the number of taxable products is very small. On the other hand the non-taxable products of the land are numerous, and in some cases of great commercial value, but neither they nor the land that bears them contribute anything to the public revenue. Their exemption seems neither just nor justifiable."

4. A reference to my memorandum on the Travancore settlement will show that, before the present settlement operations were undertaken in that State, similar inequalities and anomalies existed. The physical conditions in Malabar and Travancore are almost identical, and I am of opinion that the only practicable method of satisfactorily dealing with the garden lands of Malabar is by following the Travancore system. This is a compromise between a tree-tax, pure and simple, and a land-tax, the result being a consolidated garden tax arrived at partly through a tree-tax and partly a land-tax. It is fair to the ryot and fair to Government, and though it must largely increase the revenue, it does so legitimately.

5. The Travancore system is as follows:—

Each separate garden is surveyed, so that the exact area of each is known. The gardens are then *blocked* and eight blocks have been found quite sufficient. The sanctioned rates are—

Block.	Rate per bearing cocoanut tree.	British money.
	CHUCKRAMS.	AS. P.
I	...	...
II	...	...
III	...	...
IV	...	...
V	...	...
VI	...	...
VII	...	...
VIII	...	...
	4	2 3
	3½	2 0
	3	1 8
	2½	1 5
	2	1 3
	1½	1 1
	1	0 10
	1	0 7

One hundred cocoanut trees *per acre* is found to be a fair *standard*, consequently every bearing cocoanut tree is regarded as equivalent to 1 cent. of land; 50 jack trees were found to be a fair standard per acre. Thus each bearing jack tree is taken as equivalent to 2 cents of land; 800 areca trees were found to be a fair standard per acre, consequently 8 bearing areca trees are taken as equivalent to 1 cent. Each bearing jack tree is assessed at the uniform rate of 4 chuckrams (As. 2-3) and each bearing areca tree at 8 cash or ½ a chuckra (3½ pies). The procedure is as follows:—The gardens are *blocked*, each bearing taxable cocoanut tree is then counted and assessed at the *block* rate per tree, and each bearing jack and areca tree is also counted and assessed at their uniform rates. The total number represents so many cents of *land*. If they represent more than the actual survey area, the aggregate tree-taxes are imposed on the garden as a garden tax. If they represent less than the survey area the *difference* is assessed at an ordinary dry rate, and that amount *plus* the aggregate tree assessments form the consolidated assessment on the garden. Illustrations are given at paragraph 28 of my memorandum.

6. I beg to quote paras. 29 and 30 of my memorandum. "By this method every bearing tree of the taxable kinds at the time of settlement is brought to book and the unplanted portions of each garden, or portions that do not contain bearing trees, are assessed with a light acreage rate based on an ordinary dry rate. The blocking of the gardens saves a tree to tree classification and can be readily done. Though each garden is blocked, practically long lines of gardens covering extensive areas of country fall under the same block rate. The best gardens occupy the low level belts of land bordering the sea, back waters, and estuaries of rivers, and excellent garden lands are found occupying banks of tanks, streams, canals, the raised bunds of paddy fields and fringes of valleys. Inferior gardens are situated on higher levels, the soil of which is gravelly, stony and dry, and are generally worse the further away they are from the sea. By this *block* system the (bearing) cocoanut trees in every garden in the same block bear the same rate per tree; and by imposing a light acreage dry rate on the other portions of the gardens, taxation is equalized and the principle of a land-tax is maintained. Though these portions may not happen to have taxable trees in bearing at the time of settlement, they are generally found to contain plantains, jams and various vegetables, &c., which can readily pay the light acreage rate, the lowest being only one fanam (As. 2-3) per acre. Even if the area should have nothing on it, it can bear a nominal rate as within a year the occupant can grow enough on it to repay himself. Every garden is thus settled on its condition at the time of settlement, and the consolidated assessment holds good for the period of the settlement, at the end of which a pure land-tax per acre could be arrived at by taking the acreage rates per acre of the various gardens in the same blocks. To do so now would either cause the State much unnecessary loss of revenue or would bear oppressively on the poorer ryots whose gardens are by no means fully planted up. The transition from a pure tree tax as hitherto to a pure land-tax cannot be done at once, but must be made gradually, and by the Travancore method, the two are combined and the result is a garden-tax composed of a consolidated assessment arrived at in the manner indicated above. The uniform rates per tree for jack and areca are practically arbitrary, but have been adopted as they have long been in vogue. The block rates for cocoanuts have, however, a *raison d'être*.

"The commutation rate adopted was exceedingly low, viz., fanams 8 per 100 nuts. Ten fanams, or Rs. 1-8-0 per hundred (Rs. 15 per thousand), would have more nearly represented the proper market figure, but as it was known that a vast number of trees in bearing which had hitherto escaped taxation would now be brought to account, the Travancore Government adopted the lower figure abovementioned. The Government share in Travancore in garden lands is one-fourth of the gross produce of nuts, and the best trees were taken to yield only 50 nuts per annum. The scale in term of nuts was, therefore, as follows:—

Block.	Gross yield per year nuts.	Government share nuts.	Money rate at fanams 8 per 100.	
			Chuckrama.	Cash.
I	50	11	4	..
II	44	11	3	8
III	38	9	3	8
IV	31	8	2	4
V	28	7	2	8
VI	25	6	2	8
VII	18	4	1	8
VIII	12	3	1	8

"This system will bring in an enormously increased revenue to Travancore in a perfectly legitimate way and the ryots fully admit its justice. It will be observed that the necessity for counting every tree and of classifying every tree no longer exists. Each garden is classed in one block or other and only the bearing trees of the three kinds mentioned are counted. The survey area of the garden having already been determined, it is easy to fix the consolidated assessment on the garden."

7. My proposal, therefore, is to adopt the Travancore system for Malabar with necessary modifications as regards the Government share and the commutation rates.

8. *Government share in Malabar.*—According to the Proclamation of 1805 (printed at pages ccliii and ccliv of volume II of the Manual of Malabar) "on paramba or orchard lands, one-third of cocoanut, supary and jack-tree produce being deemed sufficient for the *kudiyan*, the remainder or *pattam* is to be equally divided between the *sirkar* and the *jamkar*." In other words, Government has for nearly a century claimed to be entitled to one-third of the gross produce of garden lands. Now that the Government has decided to settle with the *janmi*, I see no reason why it should abandon that claim.

9. The estimates of produce that have from time to time been framed in Malabar are very various. In the case of the cocoanut, Mr. Commissioner Smce gave the average produce at 33 nuts per tree per annum. Dr. Buchanan, as already reported by the committee, "thought the estimate of produce too low, and from his own observation and the information given him by the people who were, he says, much more honest with him than with Mr. Smce, whose inquiries were avowedly made with a view to taxation, he estimated the produce at not less than 50 nuts per tree per annum." Other estimates of production were:—

	Nuts to the tree per annum.				
(1) Mr. James Stevens in 1799	...	...	...	...	26
(2) Major McLeod " 1802	...	...	...	...	48
(3) Mr. Richards " 1803	...	...	...	...	19
(4) Mr. Warden " 1818	...	...	...	...	26
(5) Mr. Groome " 1822	...	...	...	...	24½ (say 25)
(6) Dr. Shortt " 1887	...	...	...	...	100

In a pamphlet "The cocoanut tree and its cultivation" admittedly a "translation from a Malayalam analysis of various reports collected by the Travancore Sirkar from its district officers and published for the benefit of the people" printed at Kottayam in 1869, I find at page 14 the following statement which, so far as I have been able to verify it is most near the truth. It states: "The produce of the tree in full health and properly tended is yet very much dependent on soil and climate. The average may be put down at 120 nuts in the twelve months, while in a low and sandy soil it will amount to 200; and when planted in gravel and laterite foundation not 60.... It is calculated that where the roots of the trees can reach water and the soil is alluvial the trees will bear from 8 to 10 bunches or crops of fruit, in other and higher lands not more than 6." I may state that this little work was presented to me by Mr. S. Sangara Subbiar, the Dewan Peishkar and head of the Travancore Settlement Department, who entertained the highest opinion of the work, and I need scarcely say that this gentleman is one of

the most experienced and able officers in Southern India and intimately acquainted with West Coast conditions. I see no reason why the estimate of yield arrived at by the Travancore Government after making all possible allowances for the different varieties of cocoanuts—30 species are well known—and the various dangers to which they are subject from storms, grubs, beetles, wasps, rats, flying foxes, squirrels and neglect or mismanagement of man should not be adopted in Malabar. That estimate is, whenever I have been able to verify it in Malabar, extraordinarily accurate, and I consider it matter for the highest consideration that two districts whose circumstances are admittedly almost identical should as far as possible be settled on the same general principles. I propose, therefore, that the Travancore scale of yield should be adopted, and that, just as it was found that eight blocks would suffice in that state, eight blocks should be adopted in Malabar. The scale would be as follows:—

Block.	Gross yield per year in nuts.	Government share in Malabar in nuts = 1/3rd.
I	50	16
II	44	14
III	38	12
IV	31	10
V	28	9
VI	25	8
VII	18	6
VIII	12	4

According to this scale, the best cocoanut trees most favorably situated are estimated to yield 50 nuts per annum and the worst that bear at all in least favoured localities are estimated to yield 12 nuts per annum. It is my decided opinion that the estimate is moderate and equitable, and that Government is entitled to receive one-third of the yield in nuts.

10. *Commutation rate in Malabar.*—The following table shows the price of cocoanuts during the years 1862 to 1889, for which I have been able to obtain information in all the taluks of Malabar excluding the Wynaad, which for the purposes of this report need not be considered. The figures for all taluks from 1862 to 1880 were compiled by Mr. Logan from official records for Appendix XIX of his Manual (*vide* pages 258 and 259 of Vol. II, "Malabar"), whilst the figures for the years 1881 to 1889 in respect of all taluks except Ernád, Walawanád and Pálghat have been arrived at by taking the average of the prices obtaining at their sea-ports as returned by the Sea Customs Department. The figures for Ernád, Pálghat and Walawanád have been taken from official statements furnished by the Tahsildars:—

STATEMENT showing the price of cocoanuts in all the taluks of Malabar, excluding the Wynaad.

Years.	Chirakkal.	Kottayam.	Kurumbasid.	Calicut.	Ernad.	Walawand.	Palghat.	Ponani.	Cochin.	Whole district.
	Price of 1,000 green cocoanuts.	Price of 1,000 green cocoanuts.	Price of 1,000 green cocoanuts.	Price of 1,000 green cocoanuts.	Price of 1,000 green cocoanuts.	Price of 1,000 green cocoanuts.	Price of 1,000 green cocoanuts.	Price of 1,000 green cocoanuts.	Price of 1,000 green cocoanuts.	Average price of 1,000 green cocoanuts.
1	2	3	4	5	6	7	8	9	10	11
1862	23 0 0	26 0 0	25 0 0	19 0 0	25 0 0	32 8 0	30 0 0	28 0 0	25 6 4	26 1 6
1863	25 0 0	21 8 0	25 0 0	22 0 0	23 8 0	30 0 0	30 0 0	25 0 0	24 2 8	25 2 1
1864	22 1 4	22 0 0	30 0 0	21 0 0	20 0 0	12 8 0	30 0 0	25 0 0	20 13 4	22 9 7
1865	20 0 0	26 8 0	30 0 0	20 0 0	22 0 0	30 0 0	30 0 0	25 0 0	23 10 8	25 3 10
1866	22 0 0	26 8 0	30 0 0	24 0 0	32 0 0	60 0 0	35 0 0	25 0 0	34 9 4	34 1 11
1867	35 0 0	39 8 0	35 0 0	30 0 0	30 0 0	37 0 0	35 0 0	28 4 0	31 15 9	32 1 9
1868	30 0 0	24 8 0	30 0 0	30 0 0	28 0 0	30 0 0	35 0 0	26 5 0	28 6 9	29 5 8
1869	20 4 0	33 8 0	30 0 0	22 0 0	27 0 0	25 0 0	35 0 0	26 5 0	27 1 6	25 7 4
1870	18 8 4	24 0 0	30 0 0	21 0 0	25 0 0	25 0 0	30 0 0	23 0 0	25 3 7	26 13 0
1871	19 0 0	16 0 0	30 0 0	30 0 0	24 8 0	25 0 0	30 0 0	16 11 8	25 13 4	24 15 9
1872	17 13 9	24 0 0	30 0 0	19 0 0	25 8 0	20 0 0	30 0 0	20 15 0	25 0 0	23 4 10
1873	23 10 6	23 8 0	32 0 0	17 0 0	25 8 0	20 0 0	30 0 0	22 9 8	26 0 0	23 11 2
1874	34 0 0	22 0 0	32 0 0	19 0 0	30 0 0	30 0 0	30 0 0	23 12 8	31 0 0	26 14 8
1875	23 8 0	23 0 0	35 0 0	22 0 0	30 0 0	35 0 0	30 0 0	29 10 0	29 0 0	28 12 1
1876	33 4 0	32 0 0	28 0 0	21 0 0	27 8 0	30 0 0	30 0 0	23 4 4	28 0 0	27 2 5
1877	33 0 0	32 0 0	26 0 0	33 0 0	25 0 0	27 8 0	30 0 0	23 12 4	25 0 0	29 7 2
1878	21 8 0	20 0 0	23 0 0	27 0 0	24 0 0	27 8 0	30 0 0	18 15 4	25 0 0	24 10 3
1879	19 0 0	18 8 0	20 0 0	21 6 2	18 0 0	25 0 0	30 0 0	21 8 1	20 10 4	21 1 10
1880	20 0 1	22 1 9	20 9 3	24 11 6	23 0 0	22 8 0	..	21 8 1	20 10 4	23 13 3
1881	23 5 11	23 13 8	25 7 0	23 15 10	22 8 0	23 8 0	..	23 8 4	23 7 0	24 12 6
1882	23 2 6	25 2 0	32 6 9	21 7 6	24 0 0	22 8 0	..	20 14 3	21 11 6	21 13 9
1883	19 5 2	21 5 6	23 10 5	21 9 11	23 8 0	20 0 0	..	25 12 8	13 5 0	21 6 9
1884	22 4 9	20 2 11	23 11 2	23 9 11	20 0 0	20 0 0	..	26 6 11	25 2 8	24 8 10
1885	23 2 10	29 2 10	24 14 10	23 8 7	24 0 0	20 0 0	..	23 13 8	23 10 2	24 12 1
1886	23 1 1	25 4 0	26 8 9	28 3 7	23 0 0	27 8 0	..	22 6 8	23 5 5	23 6 1
1887	21 8 9	23 2 11	22 7 4	22 9 7	24 0 0	27 8 0	..	24 0 3	22 5 5	23 5 4
1888	22 6 4	21 8 11	23 9 5	22 12 9	25 0 0	25 0 0	..	681 0 2	688 3 9	714 9 0
Total ..	661 3 4	693 12 6	779 14 11	646 4 10	679 0 0	734 8 0	695 0 0	24 5 2	35 7 10	25 8 4
Average ..	23 9 10	24 12 5	27 13 8	23 1 4	25 2 4	27 3 3	31 5 0	..	..	..

It will be observed that the average for the district (excluding Wynaad) for these 28 years was over Rs. 25 per 1,000 nuts. These quotations represent the merchants' selling prices. Their application to the transactions of the ryots would result in over-assessment. I would propose that a most liberal allowance be made for merchants' profits in Malabar, and I do not think a percentage deduction of 20 per cent. would be excessive. This would make the wholesale price average Rs. 20 per 1,000 nuts or Rs. 2 per 100.

11. At paragraph 9 *supra* it has been observed that in fixing the gross yield per year in nuts, due allowance has been made for "vicissitudes," whether of season, destruction or damage by animals, &c. No further allowance is in my opinion, necessary on these accounts. Adopting therefore for purposes of illustration Rs. 20 per 1,000 nuts or Rs. 2 per 100 as the commutation rate, which is Rs. 5 per 1,000 less than the average market price for 28 years, the result would work out as follows:—

Block.	Gross yield per year in nuts.	Government share in nuts = 1/4.	Rate per bearing cocoanut tree in each block.
I	50	16	As. P. 5 1
II	44	14	4 6
III	38	12	3 10
IV	31	10	3 2
V	28	9	2 11
VI	25	8	2 7
VII	18	6	1 11
VIII	12	4	1 3

There are 30 different rates in the Malabar district for cocoanut trees in bearing, as follows:—

	As. P.
I	2 6
II	2 4
III	2 2 1/2
IV	2 2
V	2 0 1/2
VI	2 0
VII	1 10 1/2
VIII	1 10
IX	1 9
X	1 8
XI	1 7
XII	1 6 1/2
XIII	1 6
XIV	1 5 1/2
XV	1 4
XVI	1 3 1/2
XVII	1 3
XVIII	1 2
XIX	1 0 1/2
XX	1 0
XXI	0 11 1/2
XXII	0 10 1/2
XXIII	0 10
XXIV	0 9
XXV	0 8 1/2
XXVI	0 8 1/2
XXVII	0 8
XXVIII	0 7
XXIX	0 6
XXX	0 5 1/2

These rates are calculated as follows:—
2 reas = 1 pie.
24 " = 1 anna.
The Malabar tree-tax is fixed in "reas," an imaginary coin.

It will thus be seen that the rates worked out, taking Rs. 20 per 1,000 nuts or Rs. 2 per 100 as the commutation rate, are more than double the existing rates. In spite of that fact I am of opinion that they are justifiable, but

that it would be inexpedient to impose so large an increase at this settlement. It is, I respectfully submit, for the Board and Government to determine what rates they will adopt and what increased revenue they will take out of Malabar. It is vastly under-assessed, and in fairness to the ryots of other districts, it is evident that a very large increase is both just and justifiable.

12. "Cost of carriage" is a minor factor to be considered. The Madras Railway runs through the southern portion of the district from Calicut on the sea to Wálayár on the borders of the Coimbatore district, passing through portions of the Calicut, Ernád, Ponáni, Walawanád and Pálghat taluks. At the ports of Tellicherry, Calicut, Beypore, Cochin, Cannanore and Ponáni, garden produce of all kinds, *e.g.*, cocoanuts, coir—"manufactured" and "unmanufactured," cordage, coconut-oil, &c., is regularly exported and the back-water system of communication in the district affords facilities for carriage similar to those obtaining in Travancore, which, however, has no railway and is far worse off in the matter of ports of call. The amount of allowance to be made on account of cost of carriage is necessarily small. Having regard to the fact that a large number of bearing trees now escape taxation under the existing system, and that these will, under the system proposed, be brought to account, the increase will, whatever rates are adopted, be considerable. I would therefore suggest that Government might accept Rs. 15 per 1,000 nuts or Rs. 1-8-0 per 100 as the commutation rate for the term of the settlement. This would be Rs. 10 per 1,000 less than the average market rate of the district (excluding Wynaad) for 28 years. The scale would work out as follows:—

Block.	Gross yield per year in nuts.	Government share in nuts = $\frac{1}{4}$ the gross yield.	Rate per bearing tree at commutation rate = Rs. 15 per 1,000 nuts or Rs. 1-8-0 per 100 nuts in each block.	Rate proposed to be adopted for the settlement.
I	50	16	As. P.	As. P.
II	44	14	3 10	3 8
III	38	12	3 4	3 0
IV	31	10	2 10	2 6
V	28	9	2 5	2 3
VI	25	8	2 2	2 0
VII	18	6	1 11	1 6
VIII	12	4	1 5	1 0
			0 11	0 6

It will be observed that the rates proposed for adoption in the last column are even less than the rates worked out at the commutation rate proposed.

13. As regards arecanut trees there are 15 rates in Malabar, ranging from 9 pies to 2½ pies per tree, as follows:—

I	As. P.
II	0 9
III	0 8
IV	0 7½
V	0 7
VI	0 6½
VII	0 6
VIII	0 5½
IX	0 5
X	0 4½
XI	0 4
XII	0 4
XIII	0 3½
XIV	0 3½
XV	0 3
	0 2½

The existing rates are in reas which are calculated as follows:—

2 reas = 1 pie.
24 " = 1 anna.

I propose that, as in Travancore, a uniform rate per areca tree in bearing be fixed, and I would propose 6 pies per bearing tree as the proper rate, which is the average of the present rates in Malabar.

14. As regards jack trees, there are 20 rates in Malabar, ranging from 5 annas per bearing tree to 1 anna 4 pies, as follows:—

I	As. P.
II	5 0
III	3 4
IV	3 1
V	3 0½
VI	2 9½
VII	2 9
VIII	2 8½
IX	2 7
X	2 6
XI	2 5½
XII	2 5
XIII	2 4½
XIV	2 4
XV	2 4
XVI	2 3½
XVII	2 3
XVIII	2 2
IX	2 1
XX	1 4

The existing rates are in "reas," calculated as follows:—
2 reas = 1 pie.
24 reas = 1 anna.

I propose that a uniform rate be adopted as in Travancore, and would fix it at 3 annas per bearing tree, which is about the average of the present rates in Malabar.

15. The ordinary dry rate to be imposed on the unplanted or non-bearing portions of garden planted with any of the three standard garden products or on the portions planted with other than the three standard crops would be the rate of the adjacent ordinary dry land other than garden. The rate would vary according to local conditions and would be different in the various taluks. Speaking generally, whilst the highest block tree rates would prevail in the sea-board taluks, the ordinary dry rates would be in those tracts amongst the lowest, whilst, on the other hand, the lowest block tree rates would prevail in the inland taluks wherein the ordinary dry rates would be the highest.

16. Such briefly are the general principles on which, I think, the garden assessments should be fixed in Malabar, following in the main the principles adopted in Travancore. They would probably be equally suitable to South Canara.

17. In conclusion, I would observe that as Government has already in G.O., No. 1152, Revenue, dated 3rd December 1891, decided the question "with whom the settlement is to be conducted," it only remains for the proclamation to be issued and the question as to what will be required of the Survey Department for settlement purposes to be determined. On these subjects I have already addressed the Board in my letter, No 2626, dated 30th March 1892.

Read—also the following letter from A. E. C. STUART, Esq., Special Settlement Officer, Malabar and South Canara, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Coimbatore, 27th June 1892, No. 661:—

I have the honour to submit my proposals for the settlement of the Pálghat taluk.

2. *Description of tract.*—Pálghat is the most eastern taluk of the Malabar district, lying between 10° 25' and 10° 55' North latitude and between 76° 27' and 76° 55' East longitude. Its boundaries are as follows:—

North.—Walawanád taluk of Malabar district.

East.—Coimbatore and Polláchi taluks of Coimbatore district and the Cochin State.

South.—The Native State of Cochin.

West.—The Cochin State and the Walawanád taluk of Malabar district.

The modern taluk comprises the three old "Nads" of (1) Vadamalapuram, (2) Temmalapuram and (3) Naduvatam, and contains 56 modern amsams (parishes) made

up of 138 desams or villages. The northern division of the taluk—Vadamalapuram—comprises the following 23 amsams:—

- | | |
|-----------------|----------------------|
| 1. Cherayya. | 13. Vadakuntara. |
| 2. Kongad. | 14. Koduntirapalli. |
| 3. Mundur. | 15. Edattara. |
| 4. Kavalpad. | 16. Kilakkumpuram. |
| 5. Akattettara. | 17. Tadukasseri. |
| 6. Putusseri. | 18. Mattur. |
| 7. Elappalli. | 19. Pallanchattanur. |
| 8. Polpalli. | 20. Kannadi. |
| 9. Pallatteri. | 21. Kinasseri. |
| 10. Puttur. | 22. Tiruvalattur. |
| 11. Koppam. | 23. Palattulli. |
| 12. Yakkara. | |

The Southern Division—Temmalapuram—comprises the following 10 amsams:—

- | | |
|------------------|---------------------|
| 1. Chulanur. | 6. Kannanurpattola. |
| 2. Vadakkettara. | 7. Ayakkad. |
| 3. Kattusseri. | 8. Mangalam. |
| 4. Kavasseri. | 9. Vadakkancheri. |
| 5. Tarur. | 10. Chittalancheri. |

The "Zamorin's territory"—Naduvatom—comprises the following twenty-three amsams:—

- | | |
|----------------------|---------------------|
| 1. Kottaya. | 13. Vilayannur. |
| 2. Mangara. | 14. Manynyalur. |
| 3. Kuttanur. | 15. Pallavur. |
| 4. Kulalmanam. | 16. Kudallur. |
| 5. Vilayanchattanur. | 17. Pallassana. |
| 6. Tenkurissi. | 18. Vadavannur. |
| 7. Tannisseri. | 19. Kilakketara. |
| 8. Peruvemba. | 20. Padinnyaretara. |
| 9. Koduvayur. | 21. Vattekad. |
| 10. Kakkayur. | 22. Panangattiri. |
| 11. Erimayur. | 23. Mutalamada. |
| 12. Kunisseri. | |

3. *Political*.—The political history of the tract is set forth at pages 660 to 663 of Mr. Logan's "Malabar Manual," and no further reference to it would therefore appear necessary.

4. *Revenue history—Wet lands*.—For purposes of assessment the wet lands of Pálghat were locally classed as (a) Pasima, (b) Pasima Rasi and (c) Rasi. Each of these main divisions was subdivided into three sorts. In the best lands the least quantity of seed is sown and the yield is the largest. The quantity of seed sown varies from 3 to 6 edangalis (1 edangali = $\frac{1}{5}$ ths of a Madras measure) per 100 perukkams or 1 $\frac{1}{2}$ th of an acre. An acre is equivalent to 1,210 perukkams. The average quantity of seed sown is 4 $\frac{1}{2}$ edangalis. The best lands yield from fifteen to thirty fold, the worst about threefold. The average yield varies from 8 to 15 times the quantity of seed sown and may be fairly taken as twelve fold. The present revenue area was arrived at by considering the quantity of seed estimated to be necessary to sow any given field and by testing the area by rough measurement by means of a "kol" or six-foot rod. Having ascertained the area roughly, the quantity of seed sown and estimated yield are determined. Then the following points are supposed to be considered—(1) cultivation expenses, (2) cultivator's share, (3) janmi's share and (4) Government share. According to the Proclamation of 1805, the following principles were enunciated: "On wet or rice grounds after deducting from the gross produce the seed and exactly the same quantity for expenses of cultivation and then allotting one-third of what remains as kolu-labham (or plough profit) to the kudiyan, the residue or pattam is to be divided in the proportion of six-tenths to the Sirkar and four-tenths to the janmakar." A parah of paddy is equivalent to 60 nalis, whilst after making the requisite deductions, the balance is converted into a parah of 40 nalis. The Government assessment is supposed to be fixed at the rate of 2 parahas for every 10 parahas of the balance, and the commutation rate adopted was 1 $\frac{1}{2}$ fanams per parah. The following illustrations will show how the present assessments are supposed to have been arrived at:—

In a wet land of 100 perukkams 3 edangalis of seed are sown—

The outturn is 3 × 25 = 75 edangalis.
Deduct seed and expenses (3+3) edangalis = 6 "

Balance = 69 "
Deduct cultivator's share $\frac{1}{3}$ of 69 = 23 "

Balance = 46 "
Now convert this into 40 nali parah and the result is 69 "
Rate of assessment 2 for 10 and it amounts to 14 "

Commutation rate is 1 $\frac{1}{2}$ fanam per parah or 8 $\frac{1}{2}$ pies per edangali. The commutation price therefore for 14 edangalis is (8 $\frac{1}{2}$ × 14) or 115 $\frac{1}{2}$ pies, or in round numbers 9 annas 8 pies. The assessment on 100 perukkams is 9 annas 8 pies. Therefore on 1 acre or 1,210 perukkams it is 9 annas 8 pies × 12 or Rs. 7-4-0. This is supposed to be the assessment on the best land.

Next taking the case of an average wet land, the seed is taken at 4 $\frac{1}{2}$ edangalis for 100 perukkams and the yield at 12 times the seed sown—

The total yield is = 54 edangalis.
Deduct seed and cultivation cost = 9 "

Balance 45 "
Deduct $\frac{1}{3}$ to cultivator = 15 "

Balance 30 "
Convert into 40 nali parah = 45 "
Rate of assessment = 9 "

Commutation price for 1 edangali = 8 $\frac{1}{2}$ pies.

∴ for 9 edangalis it is 75 pies or 6 $\frac{1}{4}$ annas.

Assessment on 100 perukkams is 6 $\frac{1}{4}$ annas.

∴ on 1 acre = (6 $\frac{1}{4}$ × 12) annas or Rs. 4-11-0.

Next taking the case of inferior land, seed 6 edangalis, yield = fourfold.

The total yield is = 24 edangalis.
Deduct seed and cultivation expenses = 12 "

Balance 12 "
Cultivator's share = 4 "

Balance 8 "
Convert into 40 nali parah = 12 "
Rate of assessment = 2 $\frac{1}{2}$ "

Commutation price (8 $\frac{1}{2}$ × 2 $\frac{1}{2}$) pies or 21 pies or 1 $\frac{3}{4}$ annas.

∴ the assessment on 1 acre = (1 $\frac{3}{4}$ × 12) annas, or Rs. 1-5-0.

It will thus be seen that theoretically the assessment leviable on a best wet land under the existing system for single crop is about Rs. 7 per acre, on ordinary wet land about Rs. 5 per acre, and on inferior land about Rs. 1-8-0 per acre. Such is the theory, but as the Board and Government are aware, the Malabar Revenue accounts are practically useless, and it would be difficult to find two Revenue officials who could give a satisfactory explanation as to the existing assessment on any given land.

Ordinary dry lands are assessed on the actual area cultivated and on the crop raised thereon. All dry crops, other than gingelly are assessed at 12 annas per acre and gingelly at 9 annas per acre. It is also to be observed that certain dry lands have been assessed permanently, irrespective of the fact whether they are cultivated or not and independent of the crop raised thereon, at 6 annas the acre. The total area of such permanent cultivation according to Revenue accounts is 4,584 acres, which according to survey is 5,952.03 acres in extent.

Garden lands are assessed according to the number of taxable trees standing on them. The only taxable trees are cocoanut, arecanut and jack trees. The rate of assessment chargeable on a bearing cocoanut tree varies from 6 pies to 10 $\frac{1}{2}$ pies, while that on the arecanut varies from 2 $\frac{1}{2}$ to 4 $\frac{1}{2}$ pies. The rate of assessment per jack tree varies from 1 anna 4 pies to 2 annas 4 $\frac{1}{2}$ pies. As the whole system has been fully discussed in the report of the Committee appointed to investigate the question, no further discussion appears to be required.

5. *Comparison of revenue with survey areas.*—The accompanying statement marked I, furnishes full particulars under this head in respect of the several classes of lands both prior and subsequent to the survey operations. For convenience of reference, an abstract of it is given below:—

	Occupied.				
	Wet.	Garden.	Dry.	Miscellaneous.	Total.
1	2	3	4	5	6
As per Revenue	ACS. C. 85,871-24	ACS. C. 14,036-75	ACS. C. 21,058-10	ACS. C. 1,590-34	ACS. C. 125,556-43
As per Survey	115,873-95	32,386-13	78,321-26	25,682-20	251,943-54
Difference	+ 29,802-71	+ 18,349-38	+ 54,263-16	+ 23,971-86	+ 126,387-11
Percentage	+ 34-7	+ 130-7	+ 225-5	+ 1,507-3	+ 100-7
	Unoccupied.				
	Wet.	Garden.	Dry.	Miscellaneous.	Total.
7	8	9	10	11	
As per Revenue	ACS. C. 3,668-69		ACS. C. 49,420-92	ACS. C. 5,951-38	ACS. C. 58,940-99
As per Survey	4,789-24		29,339-24	7,977-04	42,105-52
Difference	+ 1,220-55		- 20,081-68	+ 2,025-06	- 16,835-47
Percentage	+ 34		- 40-6	+ 34	- 28-5
	Total.				
	Wet.	Garden.	Dry.	Miscellaneous.	Total.
12	13	14	15	16	
As per Revenue	ACS. C. 89,439-93	ACS. C. 14,036-75	ACS. C. 73,479-02	ACS. C. 7,641-72	ACS. C. 184,497-42
As per Survey	120,463-19	32,386-13	107,660-50	33,539-24	294,049-06
Difference	+ 31,023-26	+ 18,349-38	+ 34,181-48	+ 25,997-52	+ 109,551-64
Percentage	+ 34-7	+ 130-7	+ 46-5	+ 344-7	+ 59-4

It will be seen that the total area of the Pálghat taluk as per the revenue accounts of fasli 1299 under various classes of land, including both occupied and unoccupied, was 184,497-42 acres, while according to the survey results under the same classes it is 294,049-06 acres, thus showing an increase of 109,551-64 acres or 59-4 per cent. on the whole. Of the total revenue area, 125,556-43 acres were occupied, while the remaining 58,940-99 acres were unoccupied. Of the total survey area, 251,943-54 acres are occupied, while 42,105-52 acres are unoccupied. It is thus clear that according to the survey the extent of occupied lands has been doubled, the survey results disclosing an increase of 126,387-11 acres or 100 per cent. over the revenue area under occupied lands, while under the unoccupied lands they exhibit a decrease of 16,835-47 acres or 28-5 per cent. on the whole. It is necessary to point out that according to the survey, there is an increase under all classes of occupied lands, wet, garden, dry and miscellaneous, viz., 34-7, 130-7, 225-5, 1,507-3 per cent., respectively, while under unoccupied lands, there is a decrease of 40-6 per cent. under the head of dry against an increase of 34 per cent. under both wet and miscellaneous. A further detailed analysis of the survey results, taken on the whole, will show that there has been a total increase of 31-7 per cent. under wet, 130-7 under garden, 46-5 under dry and 344-7 under miscellaneous, thus resulting in an increase of 59-4 per cent. on the whole.

6. *Number of villages.*—The total number of desams in this taluk (corresponding to villages in other districts) is 138 comprised in 56 amsams, both as per revenue accounts and as per survey.

7. *Population and agricultural statistics and holdings.*—The statement noted below gives the necessary particulars under this head as per census of 1881—the latest published figures. It is observed that the population per square mile was 746, while the number of agriculturists per square mile was only 204, the percentage of agricultural population to the gross population being only 27 per cent. There are 29,126 pattadars in the taluk, and this number only represents 1 to every 12 of the total population, while it represents 1 to every 3 in respect of agriculturists. The extent of land covered by each patta is 3-79 acres, while the assessment payable by each pattadar is Rs. 9-12-7. It may therefore be roughly stated that the average rate of assessment now paid on every acre of cultivated land is Rs. 2-8-0. As regards the agricultural stock, it is observed that the average head of cattle per pattadar is 4-9, while it is 1-5 per agriculturist:—

Taluk.	Area in square miles.	Population.			Number and percentage of Agriculturists.				Average to a square mile of			Number of pattadars and extent of land held by them and assessment		
		Males.	Females.	Total.	Agriculturists.	Non-agriculturists.	Percentage of agriculturists to total population.	Percentage of non-agriculturists to total population.	Total population.	Agriculturists.	Non-agriculturists.	Number of pattadars.	Area of land held by them.	Assessment on lands held by them.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Palghat.	459													
	165,311				93,841	248,613	27	73	746	204	542	29,126	ACS. 110,376-9	RS. A. P. 2,85,038 0 4
	177,443													
	342,454													

Palghat.	Taluk.	Average of				Horses, ponies and mules.	Sheep and goats.	Number of cattle.				Average of	
		Number of pattadars to total population.	Number of pattadars to number of agriculturists.	Extent of land covered by each patta.	Assessment to each pattadar.			Ploughing.	Milk.	Calves and young buffaloes.	Total.	Number of cattle to each pattadar.	Number of cattle to each agriculturist.
16	17	18	19	20	21	22	23	24	25	26	27		
0-83 or 1 pattadar for every 12.	33 or 1 pattadar for every 3 agriculturists.	3-79 acres.	RS. A. P. 9 12 7	198	11,317	69,280	38,275	25,795	133,350	4-9	1-5		

8. *Average Revenue Demand for 20 years.*—The subjoined table shows at a glance the demand of the Pálghat taluk for the 20 years from fasli 1280 to fasli 1299:—

Fasli.	Wet demand.		Dry demand.		Garden demand.	Total demand.
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1280	2,56,573	7 3	19,046	10 10	5,546	12 6
1281	2,56,672	7 10	15,307	2 8	5,569	12 2
1282	2,56,855	9 0	15,236	8 11	5,633	5 9
1283	2,57,099	11 6	14,069	0 10	5,687	8 8
1284	2,57,444	1 2	13,474	15 4	5,741	5 8
1285	2,57,645	3 4	12,106	15 11	5,758	7 8
1286	2,57,425	9 11	14,475	14 9	5,762	7 7
1287	2,57,820	15 6	15,846	3 8	5,799	13 10
1288	2,58,278	10 11	16,866	15 6	6,049	5 1
1289	2,58,717	12 4	14,473	6 11	6,176	9 10
1290	2,58,773	9 3	15,639	5 2	6,231	4 10
1291	2,58,805	1 8	13,888	1 8	6,347	5 0
1292	2,59,277	6 11	15,203	12 7	6,415	3 0
1293	2,59,441	3 2	14,360	15 11	6,515	7 5
1294	2,59,486	4 4	12,658	12 0	6,541	8 4
1295	2,59,601	0 1	12,262	9 5	6,590	12 3
1296	2,59,617	0 1	13,880	7 7	6,510	12 11
1297	2,59,591	7 0	14,863	13 0	6,652	1 5
1298	2,60,049	12 5	16,116	7 9	7,027	12 4
1299	2,60,628	4 8	17,381	15 4		
Total	51,69,684	10 4	2,97,960	3 9	1,22,418	10 7
Average for fasli	2,58,484	3 9	14,898	0 2	6,120	14 11
					2,79,503	2 10

9. *Rent-roll.*—The necessary information under this head is exhibited in the subjoined statement. It will be observed that nearly 80 per cent. of the pattas are below Rs. 10, while those above that sum represent only about 20 per cent. of the total number of pattas:—

Taluka.		Ryots paying														Upwards of Rs. 1,000.		Total.	
		Under Rs. 10.						and under											
		10		30		50		100		250		500							
		30		50		100		250		500		1,000							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Palghat.	23,017	484	3190	149	990	57	726	30	324	15	61	1	14	..	1	..	28,323	736	29,059
																			67
																			29,126

10. Paltas

represent only about 20 per cent. of the

• Paltas for inam holding

* Pattas for inam jodi, quit-rent, &c.

10. *Rainfall.*—The following statement exhibits the rainfall in the Pálghat taluk for 12 years. It will be observed that the rainfall in this taluk is excellent,

averaging 76 inches per annum. The south-west monsoon (June to September) brings $\frac{2}{3}$ of the rain annually received in this taluk:—

Fasli.	Calendar years.	July.	August.	September.	October.	November.	December.	January.
1	2	3	4	5	6	7	8	9
1288	1878-79	15 5	19 5	18 4	5 1	3 0	1 2 0	..
1289	1879-80	24 1	10 6	9 1	13 4	3 4	0 0 0	..
1290	1880-81	17 4	7 7	4 8	8 0	7 7	0 2 0	0 0 0
1291	1881-82	14 2	10 7	4 6 0	6 8 0	8 6 0	0 6 0	..
1292	1882-83	37 6	11 9	7 5	7 5	6 5 0	0 0 0	..
1293	1883-84	25 4	16 5	3 1	11 1	5 0	2 2 0	..
1294	1884-85	9 7	12 0	7 8	12 4	1 4	0 0 0	..
1295	1885-86	18 6	15 9	4 7 0	4 9	1 5	4 3 0	..
1296	1886-87	17 7 0	7 3 0	4 7 5	10 5 5	2 2 2	0 0 0	..
1297	1887-88	16 1 2	3 5 5	3 7 0	11 2 7	3 5 5	0 2 0	..
1298	1888-89	20 9 0	12 0 6	5 9 5	2 6 1	2 9 5	0 0 0	..
1299	1889-90	15 9 8	21 0 4	16 1 6	3 7 5	3 1 0	0 1 1	0 0 2
Total	233	2 9 2	148 8 0	90 5 9	97 4 0	48 9 5	8 8 5	0 0 2
Average for fasli	19 4	12 4	7 5 4	8 1 1	4 0 8	0 7 3	0 0 1	

Fasli.	Calendar years.	February.	March.	April.	May.	June.	Total.	Average.
		10	11	12	13	14	15	16
1288	1878-79	0 0 1	2 8 0	0 0 1	17 2	12 4	85 6 0	7 9 1
1289	1879-80	..	..	3 4	2 9	23 0	90 3	7 5 1
1290	1880-81	..	0 0 8	0 5	2 0	3 9	53 4	4 4 1
1291	1881-82	..	..	2 3	2 8	28 3	79 1	6 5 5
1292	1882-83	..	0 6 1	1 1 0	8 2	19 8	101 0	8 4 1
1293	1883-84	..	0 3 1	0 7 0	7 6	7 4	79 7	6 6 1
1294	1884-85	..	..	0 3 0	0 6	20 3	64 9	5 4 1
1295	1885-86	..	..	1 1 0	10 3 0	12 9 0	74 3	6 1 1
1296	1886-87	0 0 5	0 1 5	1 8 0	0 8 0	15 2 2	62 8 7	5 2 3
1297	1887-88	0 3 5	..	1 6 0	0 6 3	22 3 5	69 0 0	5 7 1
1298	1888-89	0 0 1	1 0 1	3 0 5	3 5 7	11 0 5	63 1 3	5 2 6
1299	1889-90	0 1 0	6 5 0	6 3 0	3 3 0	11 3 0	87 6 6	7 3 1
Total	0 5 2	10 1 7	22 1 7	67 9 6	187 9 5	977 8 6	76 3 5	
Average for fasli	0 0 4	0 8 4	1 8 4	5 6 6	15 6 6	81 4 9	6 3 6	

11. *Communications, Ports and Markets.*—The local markets in the taluk are shown below. They are held on different days of the week.

- (1) The Pálghat Town market.
- (2) Putanagaram.
- (3) Kodavayur.
- (4) Kollangód.
- (5) Alatúr.
- (6) Vadakanchéri.
- (7) Kongad.
- (8) Palathulli.
- (9) Elappalli.
- (10) Kuzbalmonnám.

The most important of them is the market held in the town of Pálghat. From these, are exported paddy, rice, mats, tamarind, timber, &c. The chief articles imported into the taluk are tobacco, cloths of various kinds, cattle, jaggery, salt, cocoanut oil, cocoanuts, pepper, ginger, &c.

Of these ten markets, those at Kongad and Palathulli are frequented by cattle dealers, cattle being imported to these places from Polláchi, Thudiyalur, Karaimadai, Karuvallur and other places in the Coimbatore district. Cattle, not required in this taluk, are purchased and exported to Vaniamkulam, Calicut and other places in the Malabar district.

As regards communications, all that need be said is that the Pálghat taluk is well connected by roads with the adjacent taluks and districts. The south-west railway passes through the northern portion of this taluk, and there are railway stations at Wálayár, Kanyikód, Olavakód, Pálghat, Parli and Mangara. Public roads and cart-tracks well suited for traffic abound throughout the taluk.

12. *Grouping and Classification of desams (villages).*—In classifying and grouping the several desams of the Pálghat taluk, the points noted in the margin were duly considered, and it is with reference to them that the present grouping has been arrived at. The 138 desams of the taluk were divided into 3 groups, the first containing 21 desams, the second 88 and the third 29 desams. The accompanying map shows at a glance what desams fall under the several groups.

13. *Soils and their classification.*—The subjoined statement shows the distribution of the soils in each group under the different classes and sorts:—

Group.	Description of soil.	Form or class.	EXTENT UNDER							Percentage of each series of soil.
			First sort.	Second sort.	Third sort.	Fourth sort.	Fifth sort.	Total.	Percentage.	
I	Red ferruginous.	VII	ACS. 3156-20	ACS. 8876-78	ACS. 4666-81	ACS. 602-58	ACS. 7-64	ACS. 17210-01	14-87	Total .. 114022-18 per cent. 98-6
II		VIII	9-89	20-08	2-60	..	..	32-57	..	
III		VII	6198-14	32254-08	26306-74	3327-05	263-29	68429-30	59-14	
		VIII	620-67	226-23	0-84	..	..	747-74	..	
		VII	731-06	10308-17	13832-92	3117-71	393-01	28382-87	24-58	
Total ..		VIII	668-48	198-01	4-97	..	..	871-46	..	Total .. 1661-77 per cent. 1-4
			11284-44	51883-35	41904-88	6947-34	653-94	115673-95	..	

It will be observed that the prevailing soil falls under the Red Ferruginous series and that 98-6 per cent. of it is "mixed" or loamy, while the "sandy" or "gravelly" soils are about 1-4 per cent. of the total. It will also be noticed that a major portion of the red ferruginous soils falls in the second group and under the second and third sorts.

The accompanying statement No. III furnishes detailed information in respect of the areas under the several classes and sorts and a reference to it is requested. It will be observed that the area of all occupied wet lands in the taluk is 85871-24 acres, which pay an assessment of Rs. 2,59,633-0-10, showing an average of Rs. 3-0-4 per acre. The area of these holdings by survey is 115,673-95 acres, which shows an average of Rs. 2-3-11 per acre on the total assessment now levied on them.

14. *Standard grains.*—For wet lands paddy is, of course, taken as the standard as has been usual in all the previous settlements. For "dry" lands both modan and chama are extensively grown, and according to the figures available in the Revenue accounts, chama is cultivated on a larger scale than modan. The following statement shows the extent of lands cultivated with each crop during the ten faslis beginning with fasli 1290 and the percentage which each crop bears to the total extent of cultivation.

STATEMENT showing the extent of land cultivated with different crops in the Pálghat taluk during the last 10 faslis commencing with fasli 1290.

Name of crop.	Extent cultivated in fasli 1290.	Extent cultivated in fasli 1291.	Extent cultivated in fasli 1292.	Extent cultivated in fasli 1293.	Extent cultivated in fasli 1294.	Extent cultivated in fasli 1295.
1	2	3	4	5	6	7
1. Wet ..	ACS. A. A. 83,908 14 11	ACS. A. A. 83,992 8 7	ACS. A. A. 84,130 12 6	ACS. A. A. 81,200 13 10	ACS. A. A. 84,222 6 3	ACS. A. A. 84,252 3 6
2. Modan ..	3,838 4 13	3,532 2 1	3,586 13 1	4,474 3 13	3,714 11 12	3,058 6 8
3. Palliyal ..	1,793 1 5	1,569 9 9	1,716 6 11	1,894 12 5	1,707 6 6	1,938 12 2
4. Gingelly ..	2,293 14 7	3,152 2 4	4,300 15 2	2,811 3 5	2,328 12 5	1,753 2 7
5. Chama ..	4,450 0 6	4,239 4 1	5,011 14 12	4,302 1 2	3,685 4 3	3,581 13 11
6. Pulses ..	3,825 5 4	2,122 14 1	1,952 4 12	1,723 2 5	1,867 15 14	2,075 12 7
7. Gram ..	408 6 12	576 6 10	613 8 4	466 5 8	393 15 11	254 4 9
8. Thuvurai (Dholl) ..	143 6 4	138 5 10	105 6 15	118 0 15	113 5 3	90 5 3
9. Ragi ..	1,403 11 11	996 8 13	748 4 4	706 1 6	699 13 6	873 5 2
10. Cholum ..	597 12 9	442 12 3	597 7 7	475 5 11	264 12 2	250 12 5
11. Cumbu ..	26 9 13	25 12 13	52 0 13	32 6 10	28 9 14	26 13 6
12. Puliyamara ..	22 2 5	42 9 7	31 7 11	31 7 12	34 0 10	38 12 3
13. Castor-oil seed ..	101 13 4	184 6 8	71 14 5	143 6 9	137 13 5	239 9 4
14. Tobacco ..	0 3 1	0 13 8	..	..	..	..
15. Assessed at 6 annas per acre ..	4,584 3 3	4,584 3 3	4,584 3 3	4,584 3 3	4,584 3 3	4,584 3 3
Total ..	107,397 13 12	105,600 7 2	107,403 7 10	102,963 10 2	103,783 2 0	103,018 3 12

Name of crop.	Extent cultivated in fasli 1296.	Extent cultivated in fasli 1297.	Extent cultivated in fasli 1298.	Extent cultivated in fasli 1299.	Total for 10 faslis.	Average for fasli.	Percentage of average.
	8	9	10	11	12	13	14
1. Wet ..	ACS. A. A. 84,302 13 3	ACS. A. A. 84,310 9 10	ACS. A. A. 84,491 10 14	ACS. A. A. 84,710 4 8	ACS. A. A. 839,523 0 14	ACS. A. A. 83,952-3	79-07
2. Modan ..	3,171 15 13	3,549 11 8	3,490 10 13	4,449 5 15	36,866 6 1	3,686-6	3-47
3. Palliyal ..	2,125 2 15	2,082 4 5	2,279 15 8	2,166 11 8	19,274 2 9	1,927-4	1-80
4. Gingelly ..	3,307 8 7	3,159 7 12	3,043 11 8	3,050 2 2	29,200 15 11	2,920-	2-75
5. Chama ..	4,738 7 3	5,489 12 3	6,288 3 4	6,626 14 12	48,413 11 9	4,841-3	4-55
6. Pulses ..	1,341 8 13	1,558 3 12	1,988 1 10	2,455 12 7	20,911 1 5	2,091-1	1-96
7. Gram ..	317 10 9	342 12 6	311 6 10	311 15 8	3,896 12 7	389-6	0-36
8. Thuvurai (Dholl) ..	105 5 3	118 12 14	121 6 12	160 12 2	1,215 3 1	121-5	0-11
9. Ragi ..	927 0 1	1,014 11 3	1,112 4 2	634 11 3	9,116 7 3	911-6	0-85
10. Cholum ..	346 11 8	355 3 10	397 6 1	604 10 8	4,332 14 0	433-2	0-40
11. Cumbu ..	28 12 7	32 10 4	15 9 6	15 6 6	284 11 11	28-4	0-02
12. Puliyamara ..	41 4 8	51 8 8	34 5 11	43 0 10	370 11 5	37-	0-03
13. Castor-oil seed ..	242 3 2	330 5 3	423 11 3	562 11 1	2,437 13 12	243-7	0-23
14. Tobacco ..	..	..	..	..	1 0 9	0-1	..
15. Assessed at 6 annas per acre ..	4,584 3 3	4,584 3 3	4,584 3 3	4,584 3 3	45,841 15 14	4,584-1	4-31
Total ..	105,580 10 15	106,980 4 5	108,582 10 9	110,376 9 12	1,061,686 15 15	106,168-6	..

It will be seen that 79-07 per cent. of the gross cultivation represents paddy, while modan and chama represent only 3-47 and 4-55 per cent. It is thus evident that for purposes of this report the dry staple crop in the district should be taken as chama. The other dry crops are only cultivated to a limited extent and need not be further considered.

15. *Prices and commutation rates.*—These should be fixed on the average prices of grains for a period of 20 non-famine years preceding the settlement. Deduction should also be made from such average price for any difference which may exist between the wholesale and retail prices, which for the tract under report may be safely taken at 15 per cent. The subjoined table exhibits the prices of paddy and modan for 20 faslis excluding the three years generally regarded as famine years, beginning with fasli 1276. It may also be observed that local inquiry and the information furnished by the local revenue officials showed that the commutation price for chama was 75 per cent. of that of modan.

Average prices of grains in the Pálghat taluk for faslis commencing with fasli 1276.

Faslis.	Paddy 1st sort.	Paddy 2nd sort.	Average of Paddy.	Modan.
Fasli 1276 (1866-67)	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
" 1277 (1867-68)	217 0 0	189 0 0	203 0 0	189 0 0
" 1278 (1868-69)	173 0 0	154 0 0	163 8 0	154 0 0
" 1279 (1869-70)	218 0 0	172 0 0	195 0 0	172 0 0
" 1280 (1870-71)	212 0 0	163 0 0	187 8 0	163 0 0
" 1281 (1871-72)	186 0 0	154 0 0	170 0 0	154 0 0
" 1282 (1872-73)	158 0 0	129 0 0	143 8 0	129 0 0
" 1283 (1873-74)	146 0 0	129 0 0	137 8 0	129 0 0
" 1284 (1874-75)	154 0 0	140 0 0	147 0 0	140 0 0
" 1285 (1875-76)	166 0 0	150 0 0	158 0 0	150 0 0
" 1286 (1876-77)	157 0 0	141 0 0	149 0 0	141 0 0
" 1287 (1877-78)	184 9 10	173 12 1	179 2 11	173 12 1
" 1288 (1878-79)	152 6 1	133 5 4	142 13 8	133 5 4
" 1289 (1879-80)	142 3 6	125 7 10	133 13 8	125 7 10
" 1290 (1880-81)	139 0 6	132 12 5	135 14 5	132 12 5
" 1291 (1881-82)	124 5 11	118 11 11	121 8 11	118 11 11
" 1292 (1882-83)	159 10 8	146 12 7	153 3 7	146 12 7
" 1293 (1883-84)	159 10 8	155 7 5	157 9 0	155 7 5
" 1294 (1884-85)	147 11 1	139 0 6	143 5 9	139 0 6
" 1295 (1885-86)	139 2 1	133 5 3	136 3 8	133 5 3
" 1296 (1886-87)	139 4 1	130 9 9	134 14 11	130 9 9
" 1297 (1887-88)				
" 1298 (1888-89)				
Total	3,275 0 4	2,910 5 0	3,091 10 6	2,910 5 0
Average per year	163 14 0½	145 8 0	154 9 3½	145 8 0

The above statement will show that the average commutation prices for paddy and modan, respectively, are Rs. 154-9-4 and 145-8-0 per garce. But as these prices are higher than the rates touched in fasli 1293 (1883-84), viz., Rs. 121 for paddy and Rs. 118 for modan, the latter or some convenient round number slightly less than these should, under the rules, be adopted, without further deduction. I therefore propose to adopt as the commutation rate Rs. 120* for paddy for wet crops and Rs. 115 for modan† and Rs. 85 for chana, as the standard dry crop. But, if it should be decided that the average of the 20 years' prices, above referred to, should be adopted as the commutation price, then deduction should be made of the difference between the ryot's prices and market prices, and for the Pálghat taluk this difference should be taken at 15 per cent. The commutation price for paddy would then come to Rs. 131-6-4 and that for modan and chana to Rs. 123-6-9 and 92-9-1, respectively. These might be taken at Rs. 130 and 90 in round numbers for paddy and chana, respectively.

16. Grain Outturns.—The following statement furnishes the particulars arrived at by actual experiments to test the real yield of lands conducted by myself and my subordinates.

Statement showing the experiments made to ascertain the yield per acre in Pálghat taluk.

Name of amsam.	Name of desam.	Survey number.	Area actually experimented upon.	Actual outturn of that area according to the kyle.	Outturn per acre in local measures.	Shrinkage when dried.	Net balance.
7-1.							
Patinharittara	Kolangód	3	25	52 5 0	210 0 0	42 0 0	168 0 0
Kotuvayur	Kotuvayur	493	25	51 4 1	205 7 0	41 1 2	164 5 2
Kilakkittara	Kilakkittara	520	50	100 0 0	200 0 0	40 0 0	160 0 0
Tatukasseri	Tatukasseri	68	25	50 0 0	200 0 0	40 0 0	160 0 0
Cheraya	Trippalamunda	17	10	20 0 0	200 0 0	40 0 0	160 0 0
Pallateri	Ramasseri	84	25	50 0 0	200 0 0	40 0 0	160 0 0

Statement showing the experiments, &c —cont.

Name of amsam.	Name of desam.	Survey number.	Area actually experimented upon.	Actual outturn of that area according to the kyle.	Outturn per acre in local measures.	Shrinkage when dried.	Net balance.
7-2.							
Kongat	Kongat	411	10	19 0 0	190 0 0	38 0 0	152 0 0
Kilakkittara	Kilakkittara	224	25	47 0 0	188 0 0	37 6 0	150 4 0
Elappalli	Teneri	246	50	90 0 0	180 0 0	36 0 0	144 0 0
Putusseri	Putusseri	1,156	25	45 0 0	180 0 0	36 0 0	144 0 0
Kongat	Kongat	179	25	43 1 0	172 4 0	34 4 3	137 9 1
Kongat	Ramasseri	67	25	42 0 0	168 0 0	33 6 0	134 4 0
Pallateri	Kizhumuri	8	25	42 0 0	168 0 0	33 6 0	134 4 0
Koppam	Kongat	166	20	32 5 0	162 5 0	32 5 0	130 0 0
Kongat	Teneri	13	50	80 0 0	160 0 0	32 0 0	128 0 0
Elappalli	Ellakkod	154	10	16 0 0	160 0 0	32 0 0	128 0 0
Kongat	Ennappattam	18	25	40 0 0	160 0 0	32 0 0	128 0 0
Pallateri	Puttur	163	25	40 0 0	160 0 0	32 0 0	128 0 0
Puttur	Teneri	221	25	38 0 0	152 0 0	30 4 0	121 6 0
Elappalli	Kakkayur	16	25	37 7 1	150 8 0	30 1 2	120 6 2
Kakkayur	Cheraya	124	20	30 0 0	150 0 0	30 0 0	120 0 0
Cheraya	Peringad	88	10	15 0 0	150 0 0	30 0 0	120 0 0
Ayakkat	Ayakkat	43	15	22 5 0	150 0 0	30 0 0	120 0 0
Pallateri	Ramasseri	63	33	44 0 0	133 3 1	26 6 3	106 6 2
Vilayanchattanur	Kallapatti	94	25	32 0 0	128 0 0	25 6 0	102 4 0
Vatavannur	Vatavannur	261	36	45 6 3	128 6 3	25 3 1	101 3 2
Vattikkat	Vattikkat	86	25	30 1 0	120 4 0	24 0 3	96 8 1
Kuzhalamannam	Kuzhalamannam	31	16	18 8 0	117 5 0	23 5 0	94 0 0
Vilayanchattanur	Vilayanchattanur	5	25	27 5 0	110 0 0	22 0 0	88 0 0
Kakkayur	Puttur	136	25	27 4 0	109 6 0	21 9 1	87 6 3
Chittalamcheri	Chittalamcheri	37	25	26 7 0	106 8 0	21 3 2	85 4 2
Kuttanur	Kuttanur	1	10	10 4 0	104 0 0	20 8 0	83 2 0
Vatikkittara	Vatikkittara	1	25	25 8 0	103 2 0	20 6 2	82 5 2
Kizhakumpram	Kirallaseri	74	25	25 0 0	100 0 0	20 0 0	80 0 0
Cheraya	Peringot	121	33	33 0 0	100 0 0	20 0 0	80 0 0
Vilayanchattanur	Vilayanchattanur	13	25	23 1 0	92 4 0	18 4 3	73 9 1
Kizhakumpram	Kirallaseri	115	25	22 0 0	88 0 0	17 6 0	60 4 0
Vatikkittara	Pullottu	47	25	21 6 0	86 4 0	17 2 3	69 1 1
Kakkayur	Kakkayur	88	20	16 5 0	82 5 0	16 5 0	66 0 0
Thattukasseri	Mannur	23	25	20 0 0	80 0 0	16 0 0	64 0 0
Vilayanur	Vilayanur	60	25	28 0 0	80 0 0	16 0 0	64 0 0
Vatikkittara	Putiyankam	193	25	20 0 0	80 0 0	16 0 0	64 0 0
Kunisseri	Kunisseri	439	25	20 0 0	80 0 0	16 0 0	64 0 0
Vilayanur	Vembalur	137	25	19 2 0	76 8 0	15 3 2	61 4 2
Vilayanur	Vilayanur	64	25	18 2 0	72 8 0	14 5 2	58 2 2
Kilakkumpram	Kilakkumpram	31	33	22 5 0	68 1 3	13 6 1	54 5 2
Patinharettara	Kolangód	34	25	16 5 0	66 0 0	13 2 0	52 8 0
Kongat	Kongat	413	25	15 0 0	60 0 0	12 0 0	48 0 0
Elappalli	Teneri	11	28	14 6 0	62 1 2	10 4 1	41 7 1
Vattikkat	Vattikkat	18	25	12 5 0	50 0 0	10 0 0	40 0 0
Kotuntapalli	Vallikottu	20	89	43 0 0	48 3 1	9 6 3	38 6 2
Tatukasseri	Tatukasseri	289	25	12 0 0	48 0 0	9 6 0	38 4 0
7-3.							
Kotuvayur	Kotuvayur	444	25	38 6 1	154 4 0	30 8 3	123 5 1
Palattuli	Olasseri	17	25	35 0 0	140 0 0	28 0 0	112 0 0
Yakkara	Yakkara	116	10	13 6 0	136 0 0	27 2 0	108 8 0
Vilayanur	Vilayanur	1	17	22 3 0	131 1 0	26 2 1	104 8 3
Cheraya	Peringot	90	20	24 0 0	120 0 0	24 0 0	96 0 0
Vatavannur	Vatavannur	262	16	18 5 0	115 6 1	23 1 1	92 5 0
Kulattur	Kuttallur	120	25	28 1 1	112 5 2	22 5 0	90 0 2
Peruvamba	Peruvamba	261	25	27 7 3	110 8 0	22 1 2	88 6 2
Kotuvayur	Kotuvayur	449	25	26 6 2	106 4 0	21 2 3	85 1 1
Vilayanchattanur	Kalappati	15	25	26 0 0	104 0 0	20 8 0	83 2 0
Akattillara	Katukkamkundu	257	25	25 6 0	102 4 0	20 4 3	81 9 0
Palattuli	Olasseri	110	33	33 0 0	100 0 0	20 0 0	80 0 0
Cheraya	Cheraya	209	25	22 5 0	90 0 0	18 0 0	72 0 0
Kunisseri	Kunisseri	464	25	19 5 0	78 0 0	15 6 0	62 4 0
Vatikkittara	Pullotu	9	25	18 5 0	74 0 0	14 8 0	59 2 0
Kongat	Ellakot	180	10	7 0 0	70 0 0	14 0 0	56 0 0
Kattusseri	Kattusseri	168	10	6 9 0	69 0 0	13 8 0	55 2 0
Elappalli	Teneri	20	27	14 3 1	52 9 3	10 6 0	42 3 3
Kattusseri	Kattusseri	197	20	9 5 0	47 5 0	9 5 0	38 0 0
7-4.							
Yakkara	Kannanur	51	25	29 2 2	117 0 0	23 4 0	93 6 0
Putusseri	Putusseri	1,248	25	27 0 0	108 0 0	21 6 0	86 4 0
Yakkara	Yakkara	127	25	14 5 0	58 0 0	11 6 0	46 4 0
Do.	Kannanur	54	10	5 0 0	50 0 0	10 0 0	40 0 0
Do.	Yakkara	172	25	10 2 2	41 0 0	8 2 0	32 8 0
Vilayanur	Vempalur	139	25	9 3 0	37 2 0	7 4 2	29 7 2
Yakkara	Yakkara	125	25	8 7 2	35 0 0	7 0 0	28 0 0
Vilayanur	Vilayanur	71	25	7 6 0	30 4 0	6 0 3	24 3 1
Do.	Vempalur	58	25	7 1 0	28 4 0	5 6 3	22 7 1
7-5.							
Putusseri	Putusseri	1,122	42	22 9 0	54 5 1	10 9 0	43 6 1

It will be observed that the produce per acre of lands falling under 7-1 is 160 paras, or 1,000 Madras seers, that of 7-2 lands being 150 paras, of 7-3 being 125 paras, all necessary allowances being made for shrinkage in drying, &c. A para of paddy consists of 10 edangalis (a local measure) and each para is equivalent to 6½ Madras measures. For the purposes of this scheme, the following table may be taken with propriety:—

					Madras measures.
7-1 Land produce	160 paras	...	...	...	1,000
7-2 do.	145 "	...	...	...	900
7-3 do.	128 "	...	...	...	800
7-4 do.	112 "	...	...	...	700
7-5 do.	96 "	...	...	...	600
8-5 do.	80 "	...	...	...	500

17. *Vicissitudes of season.*—In spite of the abundant rainfall it must be remembered that the wet lands of Pálghat are almost entirely dependent on the rain falling in due season, as, from the absence of irrigation works, the crops are liable to become withered or less productive if rain fails to come when it is most needed. Heavy early or late rains, though useful, are of less advantage than a permanent supply of water stored in tanks or furnished by perennial streams, rivers, &c., such as regular wet lands in other districts obtain. The Pálghat wet lands are in fact the best manavari or rain-fed lands in the Presidency, but cannot be compared with the wet lands of the deltaic tracts of the Godáviri and Kistna. I propose to make the most liberal allowance of 20 per cent. or one-fifth of the estimated produce of each class of land on account of vicissitudes of season.

18. *Expenses of cultivation.*—These details have been gathered from information obtained by myself and the supervisor and head classifiers of this party in various parts of the taluk. For wet land cultivation it is generally considered that a pair of bullocks will plough 3 acres and bullocks are valued at Rs. 50 per pair. This pair is calculated to work for 6 years on the average. The estimated cost thus resulting per acre for wet cultivation is as follows. Straw is not taken into account as it is intended as a set off for feeding the cattle for which no provision is made:—

Bullocks for 3 acres for 6 years = Rs. 50.
∴ for 1 acre per annum = $50 \div (3 \times 6)$, Rs. 2-10-8 or Rs. 3.

	Rs.
Implements, average per annum ...	1
Seed ...	2
Manure ...	3
Wages for coolies, labourers, &c. ...	7
Total ...	16

I have taken Rs. 15 as the average cost of cultivation per acre per annum and for the purposes of this report have arranged it under 6 classes for 6 tarams of soils above referred to, viz., Rs. 17, 16, 15, 14, 13 and 12 respectively. These estimates are admittedly fair, provision having been made for all the ordinary processes and expenses incidental to ordinary wet cultivation, and they have been purposely framed on what may be considered, looking to other districts, on too liberal a scale. I would, however, recommend the adoption of the estimate, having regard to the otherwise excessive increase of assessment which Government might, but which I am confident it will not, demand in Malabar.

19. *Money rates.*—These rates are obtained by the application of the foregoing figures. In this connection it is necessary to point out that one-third of the wet produce, after giving credit for deduction on account of the vicissitudes of season and of the cultivation expenses, goes to the cultivator and it is only six-tenths of the residue that Government is entitled under the proclamation. The subjoined statement has been elaborated on these lines and the last column but one thereof shows the amount of

assessment to which, under the terms of the proclamation aforesaid, the State is entitled to:—

Outturn of paddy.	Value at Rs. 120 per garce.	Deduct one-fifth for vicissitudes of season.	Remainder.	Deduct cultivation expenses.	Net.	One-third of net to cultivator.	Net.	Six-tenths share to Government.	Proposed rate for single crop.		
									First group.	Second group.	Third group.
VII-1—	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.
1,000 Madras measures	37 8 0	7 8 0	30 0 0	17	13	4 5 4	8 10 8	5 3 2	5	4½	4
VII-2 } —											
VIII-1 } —											
900 Madras measures	33 12 0	6 12 0	27 0 0	16	11	3 10 8	7 5 4	4 6 5	4½	4	3½
VII-3 } —											
VIII-2 } —											
800 Madras measures	30 0 0	6 0 0	24 0 0	15	9	3 0 0	6 0 0	3 9 7	4	3½	2
VII-4 } —											
VIII-3 } —											
700 Madras measures	26 4 0	5 4 0	21 0 0	14	7	2 5 4	4 10 8	2 12 10	3½	3	2½
VII-5 } —											
VIII-4 } —											
600 Madras measures	22 8 0	4 8 0	18 0 0	13	5	1 10 8	3 5 4	2 0 0	3	2½	2
VII-5—											
500 Madras measures	18 12 0	3 12 0	15 0 0	12	3	1 0 0	2 0 0	1 3 2	2½	2	1½

Based on the above data, I propose the imposition of the rates noted in the last column of the statement aforesaid. It is now necessary to apply these rates to the several classes and sorts under all the three groups. Their application is clearly exhibited in the following statement:—

Wet.

Classification.		Taram.	Rate per acre.		
Class.	Sort.		First group.	Second group.	Third group.
			Rs. A. P.	Rs. A. P.	Rs. A. P.
VII ..	1	1	5 0 0	4 8 0	4 0 0
VII ..	2	2	4 8 0	4 0 0	3 8 0
VIII ..	1	3	4 0 0	3 8 0	3 0 0
VII ..	2	4	3 8 0	3 0 0	2 8 0
VIII ..	3	5	3 0 0	2 8 0	2 0 0
VII ..	4	6	2 8 0	2 0 0	1 8 0
VIII ..	5				
VIII ..	6				

It will be observed that these rates vary from Rs. 5 to Rs. 1-8-0 with a sliding scale of half a rupee for single crop wet land which certainly cannot be regarded as excessive though they will bring in a very largely increased revenue. For double crop wet lands I propose half the single crop rate as a composition rate.

20. *Financial Statement.*—The financial results, which will be obtained by the application of the money rates above proposed to the various classes and sorts of wet lands in the Pálghat taluk, are exhibited in the subjoined statement. It will be observed that the net result shows that the total occupied area of 115,673.95 acres brings in an assessment of Rs. 4,31,125-7-8 per annum. These figures show an increase of Rs. 1,71,492-6-10 or 66.5 per cent. in the present revenue demand on wet lands. The average rate of assessment per acre according to the present 66.05 revenue

demand is Rs. 2-3-11, while according to the proposed rate it is Rs. 3-11-8. This increase also corresponds to the rate of increase aforesaid, but it must be pointed out that the whole of it is not due to the new rates proposed, but also to the excess area by survey. The latter represents about 31 per cent. and therefore the actual increase resulting from the proposed taxation is only 32 per cent., a very moderate increase in my opinion wholly just and justifiable.

FINANCIAL statement relating to wet lands by the application of the proposed rates.

to wet lands by the application of the proposed rates.									
Description of land.		FIRST GROUP.			SECOND GROUP.				
		Area.	Rate.	Amount.	Area.	Rate.	Amount.		
1	2	3	4	5	6	7			
7-1	ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.	RS. A. P.			
8-2	3,156-20	5 0 0	15,781 0 0	6,198-14	4 8 0	27,891 10 1			
7-3	8,878-78	4 8 0	39,945 8 2	32,254-08	4 0 0	1,29,016 6 1			
7-4	4,666-81	4 0 0	18,667 3 10	26,394-74	3 8 0	99,888 9 6			
7-5	602-58	3 8 0	1,759 0 6	3,327-06	3 0 0	9,981 2 6			
7-1	7-64	3 0 0	22 14 9	253-29	2 8 0	633 3 7			
8-2	9-89	4 8 0	44 6 8	620-67	4 0 0	2,082 10 11			
8-3	20-08	4 0 0	80 5 1	226-29	3 8 0	791 12 11			
8-4	2-60	3 8 0	9 1 7	0 84	3 0 0	3 8 4			
8-5	..	..	..	..	..	..			
Total ..	17,242-58	..	76,309 8 6	69,177-04	..	2,62,787 14 9			

Description of land.		THIRD GROUP.			TOTAL.		
		Area.	Rate.	Amount.	Area.	Rate.	Amount.
8	9	10	11	12	13		
7-1	ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.	RS. A. P.	
8-2	731-08	4 0 0	2,924 3 10	10,085-40	..	46,896 13 11	
7-3	10,308-17	3 8 0	36,078 9 6	51,439-03	..	2,05,040 6 9	
7-4	13,832-92	3 0 0	41,498 12 2	44,896-47	..	1,62,554 9 6	
7-5	3,117-71	2 8 0	7,794 4 6	6,947-34	..	10,534 7 4	
7-1	393-01	2 0 0	786 0 4	653-94	..	1,442 2 8	
9-2	668-48	3 8 0	2,339 10 11	1,199-04	..	4,466 12 4	
8-3	198-01	3 0 0	594 0 6	444-32	..	1,466 2 6	
8-4	4-97	2 8 0	12 6 10	8-41	..	24 0 8	
8-5	..	..	..	..	..	..	
Total ..	29,254-33	..	92,028 0 6	115,673-95	..	4,31,125 7 8	

21. *Second crop.*—A reference to the accompanying statement No. II will show that according to the Revenue accounts the extent of single crop lands was 57,852-34 acres, whilst according to the Survey it was 56,512-38 acres, thus resulting in a decrease of 1,339-96 acres. On the contrary the area under second crop by Revenue accounts was 28,018-90 acres, whilst by Survey it was 59,161-57 acres, thus resulting in an increase of 31,142-67 acres. It is thus clear that the result of actual survey was a decrease under single crop, while the extent under second crop more than doubled itself. It is also clear that more than 50 per cent. of the total area of wet lands are cultivated with a second crop. I propose that the second crop raised on all wet lands shall be charged an additional assessment of 50 per cent. over and above the single crop assessment.

22. *Dry crop.*—The accompanying statement's marked V, VI, VII, VIII, and IX show the areas under the different crops as per Revenue accounts and as per Survey. A reference to them will show that the areas of the permanently assessed lands and that cultivated with gingelly are insignificant when compared with other dry lands

on which other crops are raised. According to the Revenue accounts the extent of lands cultivated with modan, chama, ponam, &c., is 11,181-74 acres, while according to Survey it is 26,171-95 acres. The area cultivated with other products according to Revenue account is 5,276-42 acres, while according to Survey it is 40,127-55 acres.

At paragraph 14 *supra* I have pointed out that chama should be taken as staple dry grain generally cultivated in the taluk and that the average commutation price thereof not being available separately should be arrived at from that of modan, viz., at Rs. 90 per garce. It has been ascertained that on an average 2 paras of chama are sown on 1 acre of dry land. It is generally estimated that each paras of chama sown produces, 10 paras, and thus 1 acre of dry land is estimated to produce 20 paras. Deducting from this, the seed, viz., 2 paras and 3 paras for cultivation expenses which are necessary deductions, there remain 15 paras. This represents 94 Madras seers and the commutation value thereof at Rs. 90 per garce comes to Rs. 2-10-3. Out of this amount should also be deducted the sum of annas 12 which is usually paid by tenants to the janmis for every acre of land. This leaves Rs. 1-14-3. A moiety of this goes to the cultivator as his share, while the other half, viz., annas 15 and odd, goes to the State. This comes very nearly a rupee per acre. It must here be observed that, though the assessment on 1 acre of dry land comes to nearly a rupee, yet it is not cultivated every year. Such lands are cultivated in rotation about once in three or four years, and for purposes of a permanent settlement for 30 years the rate of assessment may be

	Area.	Rate per acre.	Assessment.
I group ..	ACRES.	AS.	RS. A. P.
II ..	14,784-03	8	7,392 0 3
III ..	41,403-93	6	15,526 7 7
..	22,133-30	4	5,533 5 2
Total ..	78,321-26		28,451 13 0
As per revenue accounts ..	24,058-10		15,598 2 1
Difference ..	+ 54,263-16		+ 12,853 10 11
Percentage of difference ..	+ 225-5		+ 82-4

* Increase by survey.

area under the several dry crops according to the revenue accounts was 24,058-10 acres and that the assessment now levied thereon amounts to Rs. 15,598-2-1. The area under the several groups according to the survey is 78,321-26 acres, of which more than half falls under the second group, while more than a fourth falls in the third group; about one-sixth of the total area alone falls in the first group. The application of the rates proposed above will result in an assessment of Rs. 28,451-13-0 per annum. It is thus evident that the result of the settlement will be an increase of 225-5 per cent. under area, while that under assessment will be 82-4 per cent.

23. *Garden lands.*—In the memorandum which accompanied my letter, dated the 15th September 1891, No. 1184, I have fully explained the system under which garden lands are assessed in Travancore, and in my letter, No. 652, dated the 23rd June 1892, I have endeavoured to explain how that system could be made applicable to Malabar district. I trust that the Board and Government will agree with me in thinking that a consolidated land-tax resulting from a combination of the prevailing tree-tax and a new land-tax will be the method of garden taxation best suited for Malabar under present circumstances. It becomes necessary for me to submit certain specific proposals for the settlement of garden lands in the Pálghat taluk.

From my experience of the Pálghat taluk I would say that only the last four of the eight block rates proposed in my letter, No. 652, so far as the cocoanut trees are concerned, should be made applicable to the garden lands in that taluk. All the amsams in the taluk have been divided into three groups and all the garden lands in each group have been roughly classified. The last four rates, so far as cocoanut trees

are concerned, are 2 annas, $1\frac{1}{2}$ annas, 1 anna, and 6 pice per bearing tree and I proposed that they should be made applicable as follows:—

For garden lands falling in the VI class,	I	group	...	A.	P.
Do. do. VIII	"	I	" and }	2	0
Do. do. VIII	"	II	" " }	1	6
Do. do. VIII	"	II	" and }	1	0
Do. do. VII	"	III	" " }	0	6
Do. do. VIII	"	III	" ... }	0	6

The uniform rates proposed for jack trees and areca nut trees are applicable to the Pálghat taluk also.

The above proposals cover only so far as the bearing taxable trees are concerned. The proposals already submitted by me at paragraph 22 *supra* in respect of ordinary dry lands refer to the unplanted portions and they are to be dealt with as such. A combination of the two will represent the consolidated garden tax on garden lands in the Pálghat taluk.

A reference to statement No. X will show that all the garden lands in the taluk with the exception of 1,116.09 acres fall under class VII and that the average rate of assessment per acre is 3 annas 6 pies.

A reference to statement No. IV, will show that the total area of garden lands is 32,298.37 acres. The total number of taxable and bearing cocoanut, jack fruit and areca nut trees are 191,339,54,409 and 111,873, respectively, and the areas respectively covered by them at 100,50 and 800 per acre may be taken as 1,913.39, 1,088.18 and 139.84 acres, making a total of 3,141.41 acres. The unplanted portion of the garden lands in the Pálghat taluk, or at least the portion not planted with any of the standard taxable trees, or, if so planted, not in bearing, therefore, comes to 29,156.96 acres. If at the time of settlement the bearing cocoanut trees are on an average assessed at, say, 1 anna each, jack trees at 3 annas each and areca nut trees at 6 pies each, the total assessment would amount to Rs. (11,958-11-0) + (10,201-11-0) + (3,496-0-6) or Rs. 25,656-6-6. It has already been pointed out that the unplanted area is 29,156.96 acres and if this area should be assessed at 4 annas per acre on an average, the assessment thereon would amount to Rs. 7,289. This, coupled with the tax on the present taxable bearing trees, would amount to Rs. 32,945-6-6, while the present revenue assessment on garden lands is only about Rs. 7,072. There would thus be an increase of Rs. 25,873 over the existing absurd assessment.

In the subjoined statement

In the subjoined statement are set forth the gross financial results which the application of the rates abovementioned would produce compared with the present revenue as disclosed in the revenue accounts for fasli 1299.

WET.										DRY.																													
As per revenue accounts.					As per settlement.					As per revenue accounts.					As per settlement.																								
Area.	Asses- ment.	Increase under			Percentage of increase under	Asses- ment.	Area.	Asses- ment.	Area.	Percentage Increase in as- essment.	Grand total as- essment.	Probable increase due to change on double crop lands.	10	11	12	Area.	Asses- ment.	Area.	Asses- ment.																				
		Area.	Asses- ment.	Area.																Asses- ment.																			
1	85,871-24	Rs. A. P.	2,69,638	0 10	116,673-95	4,31,125	7 8	29,802-71	Rs. A. P.	1,71,492	6 10	34-7	66-5	Rs.	1,07,781	5,98,906	7 8	Rs. A. P.	5,98,906	7 8	2,79,273	6 10	107-6	24,058-10	Rs. A. P.	16,598	2 1	78,321-26	Rs. A. P.	28,461	13 0	64,963-16	Rs. A. P.	12,853	10 11	225-5	82-4		
GARDEN.																				TOTAL.																			
As per revenue accounts.					As per settlement.					As per revenue accounts.					As per settlement.																								
Area.	Assessment.	Area.	Assessment.	Assessment.	Increase under			Percentage of increase under		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Increase under			Percentage of increase under																				
					Area.	Assessment.	Assessment.	Area.	Assessment.							Area.	Assessment.	Area.	Assessment.																				
21	14,036-75	Rs. A. P.	7072	4 7	82,299-37	32,945	6 6	18,261-62	Rs. A. P.	26,873	1 11	130-4	366-8	Rs. A. P.	2,82,303	7 6	226,293-58	6,00,303	11 2	102,327-49	Rs. A. P.	18,000	3 3	82-3	112-6														

Statement showing the revenue and survey area of lands under all classes in the Palghat taluk, Malabar district—cont.

As per survey registers.

Name of taluk.	Wet.										Garden.										Dry.									
	Occupied.					Unoccupied.					Occupied.					Unoccupied.					Occupied.					Unoccupied.				
	Extent.		Assessment.		Rate per acre.	Extent.		Assessment.			Extent.		Assessment.		Rate per acre.	Extent.		Assessment.			Extent.		Assessment.		Rate per acre.	Extent.		Assessment.		Rate per acre.
	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56
Palghat ..	115,873-95	2,59,633	0 10	2 3 11	4,789-24	120,463-19	32,386-13	7,072	4 7	0 3 6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Percentage ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

As per survey registers—cont.

Name of taluk.	Miscellaneous.										Total.									
	Dry—cont.					Unoccupied.					Occupied.					Unoccupied.				
	Extent.		Assessment.		Rate per acre.	Extent.		Assessment.			Extent.		Assessment.			Extent.		Assessment.		
	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Palghat ..	29,339-24	107,660-50	25,562-20	1 0 0	..	7,977-04	33,539-24	251,943-54	2,84,582	8 8	..	..	..	..	..	..	..	..	..	..
Percentage ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

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0 7 1

Statement showing the revenue and survey area of lands under all classes in the Palghat taluk, Malabar district—cont.

Increase or decrease by survey over the revenue accounts.

Name of taluk.	Wet.										Garden.										Dry.									
	Occupied.					Unoccupied.					Occupied.					Unoccupied.					Occupied.					Unoccupied.				
	Extent.		Assessment.		Rate per acre.	Extent.		Assessment.			Extent.		Assessment.			Extent.		Assessment.			Extent.		Assessment.		Rate per acre.	Extent.		Assessment.		Rate per acre.
	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91
Palghat ..	29,802-71	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Percentage ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Increase or decrease by survey over the revenue accounts—cont.

Name of taluk.	Miscellaneous.										Total.									
	Dry—cont.					Unoccupied.					Occupied.					Unoccupied.				
	Extent.		Assessment.		Rate per acre.	Extent.		Assessment.			Extent.		Assessment.			Extent.		Assessment.		
	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84
Palghat ..	20,081-68	34,181-48	23,971-86	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Percentage ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

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ENCLOSURE No. 2.

STATEMENT showing the area and assessment under single and double crop wet lands in the Palghat taluk, Malabar district.

Name of taluk.	Single crop.						Double crop.					
	Extent			Assessment by revenue accounts.	Rate per acre		Extent			Assessment by revenue accounts.	Rate per acre	
	By Revenue accounts.	By survey.	Increase or decrease by survey.		Of area by revenue accounts.	Of area by survey.	By revenue accounts.	By survey.	Increase or decrease by survey.			
											2	3
1.	ACS.	ACS.	ACS.	ACS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	ACS.	ACS.	ACS.	
Palghat	57,852-34	56,512-38	—	1,339-96	1,54,834 4 5	2 10 10	2 11 10	23,018-90	59,161-57	+	31,142-87	
Percentage	..	..	—	23	..	..	..	..	..	+	111-2	
Total of single and double crops.												
Name of taluk.	Double crop—cont.						Total of single and double crops.					
	Assessment by revenue accounts.	Rate per acre			Extent		Assessment by revenue accounts.	Rate per acre		Assessment by revenue accounts.	Rate per acre	
		Of area by revenue accounts.	Of area by survey.	Increase or decrease by survey.	By revenue accounts.	By survey.		Increase or decrease by survey.	Of area by revenue accounts.		Of area by survey.	
												11
.. .. .	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	ACS.	ACS.	RS. A. P.	ACS.	ACS.	RS. A. P.	RS. A. P.	RS. A. P.
Palghat	1,04,738 12 5	3 11 10	1-12 4	85,871-24	115,673-96	+	29,302-71	2,59,633 0 10	3 0 4	2 3 11	..	..
Percentage	..	..	..	..	..	+	34-7	..	..	..	..	..

ENCLOSURE No. 3.

STATEMENT showing the classes and sorts assigned to the several wet lands in the Palghat taluk, Malabar district.

Name of taluk.	Sort 1.						Sort 2.					
	Extent			Rate per acre			Extent			Rate per acre		
	By Revenue accounts.		Assessment by revenue accounts.	Of area by revenue accounts.		Of area by survey registers.	By revenue accounts.		Assessment by revenue accounts.	Of area by revenue accounts.		Of area by survey registers.
	2	3		4	5		6	7		8	9	
1												
Palghat	ACS. 46,782-19	ACS. 61,524-43	RS. A. P. 1,59,995 11 10	RS. A. P. 3 6 9	RS. A. P. 2 9 7	ACS. 32,407-38	ACS. 44,896-47	RS. A. P. 86,598 9 3	RS. A. P. 2 10 9	RS. A. P. 1 14 10		
Class VII—cont.												
Name of taluk.	Sort 3.						Sort 4.					
	Extent			Rate per acre			Extent			Rate per acre		
	By revenue accounts.		Assessment by revenue accounts.	Of area by revenue accounts.		Of area by survey registers.	By revenue accounts.		Assessment by revenue accounts.	Of area by revenue accounts.		Of area by survey registers.
	12	13		14	15		16	17		18	19	
Palghat	ACS. 4,977-29	ACS. 6,547-34	RS. A. P. 9,104 2 10	RS. A. P. 1 13 3	RS. A. P. 1 5 0	ACS. 435-04	ACS. 586-30	RS. A. P. 636 7 8	RS. A. P. 1 7 6	RS. A. P. 1 1 4		

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Statement showing the classes and sorts assigned to the several wet lands in the Palghat taluk, Malabar district—cont.

Class VII—cont.

Name of taluk.	Sort 5.						Total of all sorts under class VII.			
	Extent		Assessment by revenue accounts.		Rate per acre		Extent.		Rate per acre	
	By revenue accounts.	By survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.
	32	33	24	25	26	27	28	29	30	31
Palghat	ACS.	ACS.	RS. A. P.	RS. A. P.	RS. A. P.	ACS.	ACS.	RS. A. P.	RS. A. P.	RS. A. P.
	89-37	67-64	104 15 10	1 8 3	1 8 10	84,671-27	114,022-13	2,56,439 15 5	3 2 4	2 4 0

Class VIII.

Name of taluk.	Sort 1.						Sort 2.			
	Extent		Assessment by revenue accounts.		Rate per acre		Extent.		Rate per acre	
	By revenue accounts.	By survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.
	32	33	34	35	36	37	38	39	40	41
Palghat	ACS.	ACS.	RS. A. P.	RS. A. P.	RS. A. P.	ACS.	ACS.	RS. A. P.	RS. A. P.	RS. A. P.
	895-93	1,199-04	2,484 13 4	2 12 5	2 1 2	255-54	444-32	693 6 11	2 5 10	1 9 2

Statement showing the classes and sorts assigned to the several wet lands in the Palghat taluk, Malabar district—cont.

Class VIII—cont.

Name of taluk.	Sort 3.						Sort 4.						Sort 5.	
	Extent		Assessment by revenue accounts.		Rate per acre		Extent		Assessment by revenue accounts.		Rate per acre		Extent	
	By revenue accounts.	By survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.	By revenue accounts.	By survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.	By revenue accounts.	By survey registers.
	42	43	44	45	46	47	48	49	50	51	52	53	54	55
Palghat	ACS.	ACS.	RS. A. P.	RS. A. P.	RS. A. P.	ACS.	ACS.	RS. A. P.	RS. A. P.	RS. A. P.	ACS.	ACS.	ACS.	ACS.
	8-60	8-41	9 13 2	1 2 6	1 2 8	..	..	..	..	..	..	..	..	..

Class VIII—cont.

Name of taluk.	Sort 5—cont.						Total of all sorts under Class VIII.						Grand Total of all sorts under all classes.			
	Extent		Assessment by revenue accounts.		Rate per acre		Extent		Assessment by revenue accounts.		Rate per acre		Extent		Rate per acre	
	By revenue accounts.	By survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.	By revenue accounts.	By survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.
	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71
Palghat	RS. A. P.	RS. A. P.	ACS.	ACS.	RS. A. P.	RS. A. P.	ACS.	ACS.	RS. A. P.	RS. A. P.	ACS.	ACS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
	..	..	1,195-97	1,651-77	3,193 1 5	2 10 7	1 14 11	85,871-24	115,673-95	2,59,633 0 10	3 0 5	2 3 11	..	..	..	..

Cocoanut trees.																	
Name of taluk.	Number of holdings paying tree-tax and of trees taxed as per revenue accounts.					Number of holdings and trees taxable but not taxed as per discoveries made at settlement inquiries.					Total number of taxable holdings and trees.				Average rate per acre		
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	Of assessment.	
Palghat	30,223	18,780-69	109,299	Rs. A. P. 3,855 3 5	Rs. A. P. 0 0 7	10,297	13,517-68	82,040	Rs. A. P. 2,991 0 8	40,520	32,298-37	191,339	Rs. A. P. 6,876 4 1	6	0 3 4		
Name of taluk.	Jack trees.																
	Number of holdings paying tree-tax and of trees taxed as per revenue accounts.					Number of holdings and trees taxable but not taxed as per discoveries made at settlement inquiries.					Total number of taxable holdings and trees.				Average rate per acre		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Of number of trees.	
	Number of holdings paying tree-tax.	Extent by survey.	Number of trees taxed in these holdings.	Total tree assessment now paid.	Average rate of assessment per tree.	Number of holdings.	Extent by survey.	Number of productive trees not taxed but taxable.	Assessment payable thereon at the rate shown in column 21.	Number of holdings.	Extent by survey.	Number of trees taxable including those already taxed, total of columns 19 and 24.	Assessment payable thereon, total of columns 20 and 25.				
Palghat	30,223	18,780-69	25,174	Rs. A. P. 2,640 0 7	Rs. A. P. 0 1 3	10,297	13,517-68	29,235	Rs. A. P. 2,283 15 9	40,520	32,298-37	24,409	Rs. A. P. 4,364 0 4	1-7	0 2 2		

Statement showing the detail of Garden lands in the Palghat taluk, Malabar district—cont.

Arecaut trees.																	
Name of taluk.	Number of holdings paying tree-tax and of trees taxed as per revenue accounts.					Number of holdings and trees taxable but not taxed as per discoveries made at settlement inquiries.					Total number of taxable holdings and trees.					Average rate per acre.	
	Number of holdings paying tree-tax.	Extent by survey.	Number of trees taxed in these holdings.	Total assessment now paid.	Average rate of assessment per tree.	Number of holdings.	Extent by survey.	Number of productive trees not taxed but taxable.	Assessment payable thereon at the average rate in column 36.	Number of holdings.	Extent by survey.	Number of taxable trees including those already taxed, total of columns 34 and 39.	Assessment payable thereon, total of columns 35 and 40.	Of number of trees.	Of assessment.		
Palghat	30,223	18,780-69	83,870	1,075 8 0	RS. A. P. 0 0 2	10,297	13,517-68	28,003	RS. A. P. 291 11 2	40,520	32,298-37	111,873	RS. A. P. 1,367 3 2	3-5	RS. A. P. 0 0 8		
Grand total.																	
Name of taluk.	Number of holdings paying tree-tax and of trees taxed as per revenue accounts.					Number of holdings and trees taxable but not taxed as per discoveries made at settlement inquiries.					Total number of taxable holdings and trees.					Average rate per acre.	
	Number of holdings paying tree-tax.	Extent by survey.	Number of trees taxed in these holdings.	Total assessment now paid.	Average rate of assessment per tree.	Number of holdings.	Extent by survey.	Number of productive trees not taxed but taxable.	Assessment payable thereon at the average rate in column 31.	Number of holdings.	Extent by survey.	Number of taxable trees including those already taxed, total of columns 49 and 54	Assessment payable thereon, total of columns 50 and 55.	Of number of trees.	Of assessment.		
Palghat	30,223	18,780-69 + 87-76 18,868-45	218,343	6,980 12 0 + 87 2 7 7,067 14 7	RS. A. P. 0 0 6	10,297	13,517-68	139,278	RS. A. P. 4,352 7 0	40,520	32,298-37 + 87-76 32,386-13	357,621	RS. A. P. 11,333 3 0	11	RS. A. P. 0 5 7		

* This area has been excluded in this statement. It pays a quite-rent of 87-2-7 and is situated in amsams Nos. 19 and 20.

Resolution—dated 15th March 1893, No. 106A.

Mr. Stuart's proposals for the settlement of the Pálghat taluk will be submitted for the consideration of Government. The report which deals with an important settlement in a very inadequate manner has not been submitted through the Collector, but as the Board does not at present propose, for reasons which will appear below, to recommend the proposals it contains for the immediate sanction of Government, the omission is unimportant. The views of the Collector will be obtained on the proposals for the settlement of the district, which, it is hoped, the Special Settlement-Officer will be able to submit by December 1893, and which will be based on the results of classification in four taluks, those of Pálghat, Walawanád, Ponáni and Kurumbranád.

2. The following statement gives the results of Mr. Stuart's proposed settlement:—

STATEMENT showing the financial results on occupied lands in Pálghat taluk as proposed by Mr. Stuart.

Particulars.	Extent.			Assessment.			Average rate per acre.		
	As per revenue account.	As per survey.	Difference.	Percentage.	As per revenue.	As per proposed settlement.	Difference.	Percentage.	Revenue assessment on revenue area.
1	2	3	4	5	6	7	8	9	10
	ACS.	ACS.	ACS.		RS.	RS.	RS.		RS. A. P.
Dry	24,668	78,321	+ 54,263	+ 225.6	15,598	28,452	+ 12,854	+	0 10 4
Garden	13,949	32,298	+ 18,349	+ 131.5	6,985	32,945	+ 25,960	+	0 8 0
Wet	85,871	115,674	+ 29,803	+ 34.7	2,59,633	4,31,126	+ 1,71,493	+	3 0 5
Total ..	123,878	226,293	+ 102,415	+ 82.7	2,82,216	4,92,523	+ 2,10,307	+	..
Second crop charge	..	..	..	..	..	1,07,781	+ 1,07,781	..	..
Grand Total ..	123,878	226,293	+ 102,415	+ 82.7	2,82,216	6,00,304	+ 3,18,088	+	..
									RS. A. P.
									0 5 10
									1 0 4
									3 11 8
									..
									..
									..

* Excluding 88 acres of garden land assessed at a quit-rent of Rs. 87.

N.B.—The inam lands in the taluk were wrongly included under the several heads—dry, garden and wet under Government. As particulars are not available, Mr. Stuart's figures have been adopted.

There is, it will be seen, an increase of assessment on dry lands of Rs. 12,854 or 82 per cent., on garden lands of Rs. 25,960 or 371 per cent., and on wet lands of Rs. 1,71,493 or 66 per cent. or including the charge to be levied under the new settlement for second crop (Rs. 1,07,781), an increase of Rs. 2,79,274 or 107 per cent., the total increase being Rs. 3,18,088 on a present revenue of Rs. 2,82,216, an increase of 113 per cent. Though the increase proposed is enormous, it will be observed that the average rates of assessment per acre which are given in the margin are low and compare very favorably with those levied in other districts after making due allowance for the fact that the share of the produce claimed by Government in Malabar differs from that claimed in the remaining districts of the Presidency excluding South Canara as shown below:—

	Per acre. RS. A. P.		
Dry	0 5 10		
Garden	1 0 4		
Dry including garden	0 8 10		
Wet	3 11 8		

	Dry.	Garden.	Wet.
Share of produce claimed by Government in districts of the Presidency other than Malabar and South Canara, neither of which have yet been brought under settlement.	Half the net produce after deducting cost of cultivation.	Same as in dry ..	Same as in dry.
Share demanded in Malabar	30 per cent. of the gross produce.	One-third of the gross produce. This amount being assumed to be equal to half the net produce after deducting cost of cultivation.	Six-tenths of the surplus produce after deduction from the gross produce of twice the amount of seed sown and allowing 1/3 of the balance to the cultivator.

3. The results of the survey of the taluk as given below show that by the revenue accounts the area of occupied land in the taluk was under-estimated by 83.11 per cent., the survey area being found to be 224,987 acres as compared with 122,868 acres recorded in the revenue accounts. On the wet lands which are paying 92 per cent. of the revenue of the taluk are in a revenue point of view the most important, there is an increase by survey of 29,518 acres or 34.8 per cent.

Government.												
Occupied.					Unoccupied.					Total.		
Dry.		Garden.	Wet.	Total.	Dry.	Garden.	Wet.	Total.	Dry.	Garden.	Total.	
2	3	4	5	6	7	8	9	10	11			
1												
As per revenue	ACS. 24,014.10	ACS. 14,036.75	ACS. 84,817.21	ACS. 122,868.06	ACS. 49,420.92	ACS. 3,068.69	ACS. 52,939.61	ACS. 73,435.02	ACS. 14,036.75			
As per survey	78,289.25	32,362.95	114,335.30	224,987.50	29,339.24	4,789.94	34,128.48	107,628.49	32,362.95			
Difference	54,275.15	18,326.20	29,518.09	102,119.44	20,081.68	1,720.55	18,661.13	34,193.47	18,326.20			
Percentage	226.1	130.56	34.80	83.11	40.63	++	++	++	++			

On the occupied garden lands there is an increase by survey of 18,326 acres or 130.5 per cent., and in dry land of 54,275 acres or 226 per cent. As the area of occupied dry land is measured by the karnams each year the very great discrepancy between actual and recorded areas must be due very largely to fraud on the part of the karnams and to want of proper supervision on the part of the Revenue inspectors, but is partly due to the fact that the classifiers showed as occupied all land which is ordinarily cultivated, whereas the Revenue accounts show as occupied only lands actually cultivated in the particular year. The assessment on garden lands is based on the number of bearing trees but, as on the great majority of plantations, no recounting has been allowed for very many years, the great difference between the numbers of bearing trees found in gardens now and those recorded in the accounts may be due to natural improvement in the plantations. In the case of taxable trees found in new holdings, the omission to tax previously is due to the fault of the karnams, but the number of trees in those new holdings is not clearly deducible from the report.

As recorded in the accounts	...	218,343
As now found existing	...	357,621

4. The Land Revenue of the taluk for the past 33 years is shown in the subjoined statement. The figures of fasli 1269 (1859-60) the first year of the series include a sum of Rs. 23,235 on account of the village service cess which is now shown in a separate account distinct from Land Revenue. If this sum be excluded a comparison between the land assessment of Fasli 1,269, viz., Rs. 2,43,594 and that of fasli 1,301 (1891-92) viz., Rs. 2,84,866, shows an increase in the latter year of Rs. 41,272. This increase accrued for the most part in faslis 1,271 to 1,275 inclusive when a comparison instituted between the survey carried out in 1806-1810, and the then registered holdings enabled a large area of concealed cultivation to be brought to account and assessed to the revenue. During the past twenty-five years the revenue has increased by only Rs. 14,427, though there is every reason to suppose that during the same period cultivation has been largely extended. The decrease in fasli 1276 was only nominal, as the demand on account of the Village Service Cess previously included in the Land Revenue demand and which in that year amounted to Rs. 25,405 was then ordered to be separately shown.

The absence of any maps or accounts defining the position and extent of particular fields has greatly facilitated the concealment of new cultivation and has rendered it almost impossible of detection by the higher revenue officers of the taluk. The village officers must, of course, have been cognizant of the fraud. An attempt was made in fasli 1270 (1860-61) to introduce the survey carried out in faslis 1216-1220 (1806-1810), but though the attempt resulted in the discovery that considerable areas were held by ryots for which no assessment whatever was paid to Government, the attempt was, after a time, discontinued. It was carried out under very great difficulties owing to the length of time which had elapsed since the survey was carried out.

STATEMENT showing the Land Revenue demand in the Palghat taluk for a series of years.

Fasli.	Occupation.				Deduct remissions.			Net demand.	Add miscel- laneous items.	Total beriz.
	Dry.		Wet.		Total.	Waste remitted.	Other remissions.			
	Extent.	Assessment.	Extent.	Assessment.						
ACS.	RS.	ACS.	RS.	ACS.	RS.	RS.	RS.	RS.	RS.	RS.
1269 (1859-60)	24,116	11,243	..	2,55,686	..	..	2,108	2,64,721	83	2,64,804
1270 (1860-61)	22,988	11,077	..	2,56,874	..	..	1,331	2,66,020	821	2,67,441
1271 (1861-62)	23,644	11,705	..	2,80,025	..	..	964	2,90,766	326	2,91,092
1272 (1862-63)	21,476	11,158	..	2,81,732	..	..	714	2,92,176	..	2,92,176
1273 (1863-64)	26,959	13,323	..	2,82,204	..	..	1,086	2,94,601	..	2,94,601
1274 (1864-65)	27,884	13,786	..	2,82,532	..	..	1,186	2,95,132	..	2,95,132
1275 (1865-66)	25,443	14,796	81,899	2,83,030	107,342	..	1,186	2,94,861	132	2,94,993
1276 (1866-67)	26,295	13,828	82,025	2,56,613	108,320	..	2,975	2,94,861	693	2,70,185
1277 (1867-68)	27,463	14,655	82,291	2,56,502	109,754	..	847	2,69,592	120	2,70,852
1278 (1868-69)	33,394	17,384	82,583	2,56,864	109,681	..	424	2,70,732	588	2,71,087
1279 (1869-70)	37,148	17,665	82,589	2,56,737	115,983	..	749	2,70,499	398	2,74,204
1280 (1870-71)	42,222	24,610	82,741	2,56,632	124,963	..	595	2,73,806	405	2,81,292
1281 (1871-72)	37,473	20,888	82,872	2,56,715	120,845	..	365	2,80,887	397	2,77,667
1282 (1872-73)	37,640	20,876	82,904	2,56,717	120,441	..	333	2,77,270	382	2,77,838
1283 (1873-74)	35,554	19,763	83,038	2,56,936	118,592	..	147	2,76,577	392	2,76,969
1284 (1874-75)	34,738	19,218	83,207	2,57,261	117,945	..	29	2,76,381	1,524	2,77,905
1285 (1875-76)	33,521	18,669	83,226	2,57,353	116,747	..	13	2,75,931	2,477	2,78,408
1286 (1876-77)	35,759	20,237	83,334	2,57,594	119,023	..	71	2,77,831	2,061	2,79,892
1287 (1877-78)	37,601	21,615	83,397	2,57,759	120,998	..	202	2,79,151	1,846	2,80,997
1288 (1878-79)	38,514	22,668	83,604	2,58,123	122,118	..	22	2,80,686	1,765	2,82,451
1289 (1879-80)	35,374	20,524	83,840	2,58,560	119,214	..	9	2,78,992	2,434	2,81,386
1290 (1880-81)	37,098	21,709	83,849	2,58,578	120,947	..	15	2,80,287	2,541	2,82,744
1291 (1881-82)	35,283	20,011	83,938	2,58,763	119,221	..	9	2,78,587	2,843	2,80,880
1292 (1882-83)	37,091	21,445	84,087	2,59,124	121,178	..	15	2,80,441	2,421	2,82,862
1293 (1883-84)	35,636	20,668	84,126	2,59,232	119,762	..	8	2,79,830	1,914	2,81,744
1294 (1884-85)	33,532	19,066	84,148	2,59,275	117,680	..	60	2,78,253	1,586	2,79,839
1295 (1885-86)	32,774	18,696	84,208	2,59,364	116,982	..	35	2,78,018	2,512	2,80,530
1296 (1886-87)	35,325	20,357	84,256	2,59,463	119,820	..	42	2,78,694	1,923	2,81,617
1297 (1887-88)	36,730	21,365	84,268	2,59,463	121,017	..	126	2,80,673	3,114	2,83,787
1298 (1888-89)	38,182	22,654	84,606	2,59,892	122,698	..	157	2,82,425	3,009	2,85,434
1299 (1889-90)	40,521	24,410	84,721	2,60,425	125,242	..	121	2,84,757	3,005	2,87,762
1300 (1890-91)	38,397	22,862	85,401	2,61,953	123,798	..	78	2,84,436	2,941	2,87,377
1301 (1891-92)	38,132	22,634	85,584	2,62,232	123,716	..	222	2,84,644	4,245	2,88,889

5. The different processes carried out in a settlement—the classification of the soils, the determination of the standard grains, and of their outturn on the different classes of soils, the settlement of the commutation rate, the determination of the expenses of cultivation, of the allowance to be made for vicissitudes of season, of the grouping of the villages and of the resulting money rates—are dealt with by Mr. Stuart in paragraphs 12 to 19 and 22 and 23 of the report, and will be briefly reviewed below. The counting of cocoanut, arecanut and jack trees in view to the revision of the assessment on the garden lands which in this district has hitherto taken the form of a tax on all bearing trees of these kinds has formed an item of settlement peculiar to the district.

6. *Classification.*—The wet lands have been classified under clays, loams and sands in accordance with the ordinary principles of the department, each particular description of soil being divided into five sorts according to its quality. Dry and garden lands have been divided into classes, further sub-division into sorts having been considered unnecessary. Of red loam there are 114,022 acres or 93.6 per cent. of the total cultivable area of the taluk. The remaining area 1,652 acres falls under red sand. There is no black clay, black loam or black sand in the tract.

7. *Standard grains.*—For wet lands paddy has been taken as the standard as in all previous settlements. Hardly any other crop indeed is grown on the wet lands, the area shown in the accounts as being annually cultivated with paddy amounting to 83,952 acres on the average of ten years ending with fasli 1299 (1889-90), the wet area in occupation during the same period having averaged 81,213 acres. The area cultivated with paddy represents 79.07 per cent. of the total average area under all crops in the taluk. For dry lands Mr. Stuart proposes to take chama—little millet—(*panicum miliare*), a grain which the revenue accounts show to have occupied during the ten years already specified an average area of 4,841 acres or 27.4 per cent. of the dry-crop area, 17,632 acres, excluding that portion entered in the revenue accounts as 4,584 acres—the particular crops grown on which are not reported. As the chama crop is generally inferior in value to the modan or upland rice crop and to the Palliyal rice crop, as well as to the gingelly, ragi and cholam crops, the first three of which occupy respectively 20, 10 and 16 per cent. of the same area, the 8 per cent. of the dry-crop area and is superior only to the pulses, gram, dholl and a few other crops which occupy together only 16 per cent. of the same area, the adoption of chama as the standard grain is very favorable to the ryots. The Board, however, is not disposed to object to its selection for the dry unirrigated lands. It is to be regretted that the opportunity has not been taken by Mr. Stuart to make experiments, but presumably the small area cultivated with chama and its distribution in small blocks over the whole taluk rendered the making of experiments very difficult.

8. *Estimated outturn of the standard grains on the different soils.*—Mr. Stuart bases his estimates of the outturns of paddy for the different classes and sorts of wet soil on the result of a number of experiments conducted by himself and his subordinates. These experiments were 81 in number and were carried out in 45 villages in the taluk, 6 being in red loam of the first sort, 46 in loam of the second sort, 19 in the third sort, 9 in the fourth sort and 1 in the fifth sort. The plots experimented on varied in size from a quarter of an acre or more in 63 cases to an area of one-tenth of an acre in nine cases.

The average outturn per acre in Madras measures in each class and sort of soil according to these experiments, and the figure which Mr. Stuart proposes to take as the standard outturn, apart from any deduction for shrinkage when dried, is shown below, compared with the outturn adopted for similar soils under the second class irrigation in the Coimbatore district which comprises lands irrigated by the Bhavani and Noel rivers.

The party worked for only one season in the Palghat taluk, and the experiments were too few in number to justify their being taken as the basis of assessment, but no reason is given by Mr. Stuart for the entire rejection of the results of the experiments in 7-2, 7-3, 7-4, and 7-5 lands, i.e., the second, third, fourth, and fifth sorts of red loam and for the adoption of outturns so largely in excess of those shown by the experiments.

The adoption of the Coimbatore outturns would probably be fair:—

Classification of soil.		Number of experiments.	Actual outturn as obtained from experiments without any deduction for shrinkage.	Outturn proposed by Mr. Stuart omitting the deduction for shrinkage.	Outturns adopted for second class of irrigation in Coimbatore.
			M. M.	M. M.	M. M.
7	1	6	1,266	1,250	900
7	2	46	730	1,125	800
7	3	19	630	1,000	700
7	4	9	350	875	625
7	5	1	340	750	500

For determining the yield of dry lands, no experiments were made as already stated but Mr. Stuart has ascertained as the result of enquiry that on an average 2 parabs of seed, equal to $12\frac{1}{2}$ Madras measures, are sown on 1 acre of dry land, and that the average produce is tenfold, 1 acre thus producing 20 parabs, or 125 Madras measures. The yield reported is small, and further enquiries are necessary in regard to the point. Small as it is however, the yield would justify an assessment of one rupee per acre, which is far larger than the assessment which Mr. Stuart proposes.

9. *Commutation rate.*—For the determination of the commutation rate the prices of “paddy” and “modan” have been taken, the latter a species of paddy growing on highlands where little storage of water can be effected. The price of modan is taken to be the same as that of second-sort paddy. The period selected is the twenty years from fasli 1276 (1866-67) to fasli 1285 (1875-76) and from fasli 1289 (1879-80) to fasli 1298 (1888-89). Faslis 1286, 1287 and 1288, that is to say the years from 1st July 1876 to 30th June 1879, have been excluded as famine years. The average prices for paddy and modan based on this series of years are Rs. 154 and Rs. 145, respectively, but as these rates are higher than those ruling in the cheapest year of the series, viz., Rs. 121 for paddy and Rs. 118 for modan, Mr. Stuart has, under a wrong impression as to the rule regulating the determination of the commutation rate, selected, as the commutation rate, a figure slightly below these figures, viz., Rs. 120 for paddy and Rs. 115 for modan. The rules in force for determining the commutation rate are prescribed in G.O., No. 1134, dated 6th December 1887. By these rules the commutation rate should be based on the average of the twenty non-famine years preceding the period of settlement deducting therefrom 15 per cent. on account of the difference between ryots’ and merchants’ prices. Calculating on this principle, the commutation rate should be Rs. 131 for paddy and Rs. 123 for modan.

The series of years taken includes, however, three years in which the prices were abnormally high owing to failure of the harvests though actual famine did not exist. If, for the years in question, viz., faslis 1276, 1278 and 1279 be taken faslis 1275, 1299 and 1301, fasli 1300 being omitted as having been a year of abnormally high prices, the commutation rates will be Rs. 125 and Rs. 120. These rates the Board considers would be suitable for the taluk.

* In Coimbatore the actual outturns adopted were 500 and 400 and no extra allowance was made for vicissitudes of season.

STATEMENT showing the prices per garce of paddy in the Pálghat Taluk.

Year.	Paddy, first sort.	Paddy, second sort.	
1275 (1865-66)	182	154	Abnormal prices.
1276 (1866-67)	217	189	
1277 (1867-68)	173	154	
1278 (1868-69)	215	171	
1279 (1869-70)	212	163	
1280 (1870-71)	185	154	Do. do.
1281 (1871-72)	158	122	
1282 (1872-73)	146	129	
1283 (1873-74)	150	136	
1284 (1874-75)	172	150	
1285 (1875-76)	153	138	Famine years.
1286 (1876-77)	223	202	
1287 (1877-78)	246	216	
1288 (1878-79)	208	195	
1289 (1879-80)	160	151	
1290 (1880-81)	130	124	Abnormally high prices.
1291 (1881-82)	134	128	
1292 (1882-83)	130	121	
1293 (1883-84)	126	121	
1294 (1884-85)	153	147	
1295 (1885-86)	153	146	
1296 (1886-87)	141	134	
1297 (1887-88)	133	126	
1298 (1888-89)	141	131	
1299 (1889-90)	151	123	
1300 (1890-91)	193	182	
1301 (1891-92)	185	178	
Total, excluding famine years, &c.	3,068	2,811	
Total of both sorts ..	5,879	Second-sort paddy or molan.	
Average ..	147	141	
Deduct 15 per cent. ..	22	21	
Net ..	125	120	

10. *Cultivation expenses.*—In paragraph 18 of the report, Mr. Stuart estimates the cost of cultivation as averaging Rs. 16 per acre. His estimate, which is based on information obtained by himself and the Supervisor and Head Classifiers of the Party is, he states, admittedly fair, provision having been made for all the ordinary processes and expenses incidental to ordinary wet cultivation, and it has been framed on what he thinks may be considered, looking to other districts, as too liberal a scale. He recommends, however, the adoption of the estimate "having regard to the otherwise excessive increase of assessment which Government may, but which he is confident it will not, demand in Malabar."

The Board considers that further inquiry is necessary before it can accept, as accurate, a statement of cultivation expenses which exceeds, in numerous cases, the total outturn ascertained by actual experiments by Mr. Stuart, and which, judging from what is known to be the case in many other districts, is certainly excessive. Estimates of cultivation expenses given by ryots may well be checked by comparison with the share of the produce known to be paid by the cultivator to the landlord. There is no reason to suppose that the cost of cultivation in wet lands in Malabar differs materially from that in other districts of the Presidency, and a statement showing the cost of cultivation allowed in the Coimbatore district and which may, for the present, be taken as applicable to Malabar, is appended.

Soils.		Cost of cultivation allowed in Coimbatore for lands under 2nd class irrigation calculated on a commutation rate of Rs. 126	Allowance for Pálghat on the Coimbatore scale calculated on a commutation rate of	
Class.	Sort.		Rs. 131.	Rs. 125.
7	1	Rs. A. P. 12 2 10	Rs. A. P. 12 6 0	Rs. A. P. 12 2 1
	2	11 2 10	11 5 6	11 2 2
	3	10 0 10	10 3 5	10 0 2
	4	8 0 10	8 3 5	8 0 2
	5	7 4 10	7 7 0	7 4 3

No estimate is framed by Mr. Stuart of the items of expenditure on dry cultivation, but it is assumed that the cost of cultivation, including the cultivator's share, averages about one-third of the produce. Further inquiry on this point is necessary. The rate of assessment proposed on these lands by Mr. Stuart is, however, so low that it was probably deemed unnecessary to go into any minute inquiry into their agricultural capabilities.

11. *Allowance for vicissitudes of season.*—Mr. Stuart proposes to allow a deduction of 20 per cent. from the estimated grain outturn per acre of wet land to allow for vicissitudes of season. The deduction is liberal.

12. *Grouping of villages.*—The 138 desams of the taluk have been divided into three groups, the first containing 21 desams, the second 88 desams, and the third 29 desams, the grouping having been made on a consideration of the following conditions:—

- Proximity to markets.
- Facilities of communication.
- Similarity and productive capabilities of soils.
- Local features affecting relative fertility.
- Unhealthiness or otherwise of locality, and
- Liability to ravages of wild animals.

Before accepting the proposed grouping, the Board desires further information as to the manner in which individual conditions have influenced the grouping of particular villages. It notes that while many villages bordering the Walawanád taluk and others on the frontier of the Coimbatore district are placed in the first group, several of those along the railway line and around the important market of Pálghat are placed in the second or third group. In the case of these villages the conditions of proximity to markets and facilities of communication are exceptionally good, and the Board is not aware of any unfavorable conditions which justified their being placed in any but the first group.

13. *Money rates.*—The money rates proposed for the different classes of wet land are given by Mr. Stuart in paragraph 19 of the report. As, however, the Board has found it necessary to suggest modifications in the commutation rate proposed, in the sum adopted as cost of cultivation, and in the quantity of the staple grain to be taken as the outturn of certain classes and sorts of soil, a table is given below giving the proposed rates for a single crop as worked out by the Board compared with those proposed by Mr. Stuart:—

SCALE of wet rates worked out for the Pálghat taluk.

Classification of soils.		Outturn per acre in Madras measures sanctioned for lands under 2nd class surveys in Coimbatore.	Value at Rs. 125 per garce.	Deduct one-fifth for vicissitudes of season, &c.	Remainder.	Deduct cultivation expenses.
Class.	Sort.					
1	2	3	4	5	6	7
VII	..	M. M.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
VII	..	900	35 2 6	7 0 6	28 2 0	12 2 1
VIII	..	800	31 4 0	6 4 0	25 0 0	11 2 2
VII	..	700	27 8 6	5 7 6	22 1 0	10 0 2
VIII	..	625	24 6 7	4 14 1	19 8 6	8 0 2
VII	..	500	19 8 6	3 14 6	15 10 0	7 4 3
VIII	..	375	14 10 5	2 14 11	11 11 6	4 12 3

Classification of soils.		Remainder.	Deduct one-third for cultivator's share.	Net.	Six-tenth of the net to Government.	Rates obtained.	Rate proposed by Mr. Stuart.
Class.	Sort.						
		8	9	10	11	12	13
VII	..	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
VII	..	15 15 11	5 5 4	10 10 7	5 5 4	5 8 0	5 0 0
VIII	..	13 13 10	4 9 11	9 3 11	5 8 9	5 8 0	4 8 0
VII	..	11 13 10	3 15 3	7 14 7	4 11 11	4 8 0	4 0 0
VIII	..	11 8 4	3 13 5	7 10 11	4 9 9	4 0 0	3 8 0
VII	..	8 5 9	2 12 7	5 9 2	3 5 6	3 8 0	3 0 0
VIII	..	6 15 3	2 5 1	4 10 2	2 12 6	3 0 0	2 8 0
				Lowest in 2nd class ..	2 8 0	2 8 0	2 0 0
				" in 3rd " ..	2 0 0	2 0 0	1 8 0

14. *Financial results.*—The financial results of the application of Mr. Stuart's rates on the wet lands are to increase the total assessment now levied from Rs. 2,59,633 to Rs. 4,31,126, an increase of Rs. 1,71,493 or 66.1 per cent. The charge for second crop at one-half the first crop assessment will, it is estimated, bring in an additional revenue of Rs. 1,07,781. The total proposed increase of assessment on the wet area comes, therefore, to Rs. 2,79,274 or 107.5 per cent. The adoption of the modified rates given in paragraph 13 above would result in an increase of Rs. 2,40,028 or 92.4 per cent. or, including the second-crop charge, which may be roughly taken at Rs. 1,24,915, in an increase of the total wet assessment amounting to Rs. 3,64,943 or 141 per cent. The average rates of assessment for each class and for the taluk as a whole according to Mr. Stuart's rates and according to the rates adopted by the Board are shown below compared with the average rates on second and third class lands in the Coimbatore District:—

Average rate per acre.		1st class.	2nd class.	3rd class.	Total.
As per existing assessments in Pálghat taluk	..	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
As proposed by Mr. Stuart for ..	..	2 6 9	2 5 0	1 15 7	2 3 11
As calculated by the Board for ..	..	4 6 10	3 12 9	3 2 4	3 11 8
	..	6 6 10	4 6 6	3 10 4	4 6 1
In Coimbatore ..	..	2nd class.	3rd class.		2nd and 3rd classes.
	..	6 10 3	4 12 2	..	5 5 2

15. *Dry lands.*—The existing system of assessment on dry land is described in paragraphs 9 to 13 of the Report of the Committee appointed to discuss the principles

on which a revision of the dry and garden assessments in Malabar should be based. *Vide* G.O., dated 5th September 1889, No. 756, Revenue.

In the early days of British rule the Government assessment on dry grain lands was fixed at half of the jenmakar's *varam* on what was actually cultivated during the year. The dry grains of those early days and for long after were three in number, viz., "ponam" or hill rice grown in the forest, "modan" or upland rice grown in the open lands outside the forests that have not been specially appropriated as *wet* lands or as garden lands, and gingelly or "ellu."

Till 1861 the assessment on such lands was imposed after inspection and measurement and calculation of the value of the net crop in each year. To remedy the evils of such a system the Government in 1861 (G.O., No. 505, dated 14th September) directed the imposition of uniform rates of 12 annas, 10 annas and 8 annas per acre on "ponam" according to the taluks in which it was grown, of 12 annas an acre everywhere on modan, and of 9 annas an acre everywhere on "ellu" or gingelly. This facilitated the calculation of the assessments to be paid, but did not get rid of the necessity of yearly inspection and yearly measurement. To obviate this and to encourage the permanent occupation of such lands, the Government in the same order directed that the rate for the permanent occupation of "ellu" and modan lands should be 6 annas an acre.

In taluks other than Pálghat any crop that is not "modan" or "ponam" or "ellu" and the land on which it grows is free. In Pálghat the following ten crops, when grown on modan lands, i.e., when grown on ordinary dry lands outside the forests, have, since 1870 (Board's Proceedings, No. 1289, dated 24th February), been charged at the rate of 12 annas an acre:—

- | | |
|-----------------|-----------------------|
| (1) Cholum. | (6) Pulses. |
| (2) Ragi. | (7) Tobacco. |
| (3) Chama. | (8) Thuvara (dholl). |
| (4) Cumbu. | (9) Auvarakoi. |
| (5) Horse gram. | (10) Castor oil seed. |

A proposal to extend these assessments to the rest of the district and to include among the taxable products such articles as ginger and pepper was made by the Board in 1871 (Board's Proceedings, No. 3471, dated 16th August), but was not proceeded with, the Collector representing that the revenue to be derived was small and incommensurate with the cost of collection.

The recommendations of the Committee in regard to the system best suited for adoption for the assessment of dry lands other than lands in forests were as follows:—

"That in regard to modan and 'ellu' the system adopted in 1861 be extended, and that in order to encourage the permanent occupation of these lands, two additional rates be adopted, viz., annas 4 and annas 2 per acre." The grounds of their recommendation were the following:

"In 30 years only some 16,000 acres have been taken up at the 6-anna rate, but

* Paragraph 12: "Paramba lands, excluding coconut and areca-nut gardens, have no place in our revenue accounts. As often as they are taxed a revenue survey is conducted by the Amsam menon and a revenue settlement by the Revenue Inspector, with whom the matter ends. He hands the cultivator his demand on a slip of paper.

Paragraph 13: "This demand does not and cannot appear in the patta issued by the Settlement officer; in fact it does not even get as far as the Tahsildar in case the Revenue Inspector, menon and cultivator, agree. Everything which tends to extend the sphere of such a mode of settlement seems objectionable."

(*Vide* Mr. Collector MacGregor's letter, dated 7th July 1871, No. 158-A, embodied in Board's Proceedings, dated 16th August 1871, No. 3471.)

there are still thousands of acres of casual and shifting cultivation. The area returned as cultivated in 1296 (1886-87) was acres 77,000. This is supposed to be not more than half the *real* extent cultivated, the short return being attributed to laziness and fraud on the part of the amsam officials—fraud, to the encouragement of which, the existing system peculiarly lends itself. No pattas are granted for such cultivation* and the revenue is practically in the hands of the village officials. The total area of such lands cannot, in the opinion of the Committee, be less than 400,000 acres. Nothing can be more desirable than the permanent occupation of these lands, and the Committee think that, with the rates so low as annas 4 and 2, it is not only possible

but highly expedient that the responsibility for their revenue should be imposed on the jannis who are practically the occupants. There would be no insuperable difficulty in this as no pattas have ever been granted for this class of land."

16. The area and assessment of the dry lands in occupation in the taluk according to the revenue accounts and according to survey are shown in the subjoined statement:—

Description of crop raised.	Revenue area.	Total revenue assessment.	Survey area.	Revenue rate per acre on revenue area.	Revenue rate on survey acre.
Ellu	A. R.	Rs.	A. R.	Rs. A. P.	Rs. A. P.
Modan, ponam, chama	3,087	1,739	6,050	0 0 0	0 4 7
Other products	11,181	8,347	29,171	0 12 0	0 5 1
	5,276	3,804	49,127	0 12 0	0 1 6
Held at special rates	19,514	13,800	72,348		
	4,492	1,687	6,952	0 6 0	0 4 6
Total	25,046	15,577	78,300		

An area of 4,492 acres (by survey 5,952 acres) is held at the special rate of 6 annas an acre irrespective of the kind of crop cultivated: 3,087 acres (which by survey are found to be 6,050) were in the year of classification cultivated with gingelly and paid an assessment of 9 annas an acre, while a further area of 16,457 acres was shown in the revenue accounts as growing modan, ponam, chama or other products. The survey area of these lands is given as 66,298 acres.

There is no doubt that, as stated by the committee in the extract quoted in paragraph 15 above, the area returned by the village officers yearly as cultivated is enormously under stated, the short return being due to laziness and fraud on the part of the amsam officials, but the survey area given by Mr. Stuart does not, it is understood, represent the area actually cultivated but merely the area which is occupied for cultivation purposes, a portion being cultivated each year.

The area taken up for permanent occupation at the 6-anna rate is very small, the probable reason being that it was more profitable to a ryot to take up in a given year two or three acres of land at 12 annas an acre and pay for one acre only, than to saddle himself with a permanent holding which was certain to be more carefully measured.

17. Mr. Stuart proposes (paragraph 22) to levy on these dry lands the following rates:—

Dry lands in the 1st group	A. P.
Do. 2nd "	8 0 per acre.
Do. 3rd "	6 0 "
	4 0 "

which would, he calculates, give a revenue, as shown in paragraph 22 of his report, amounting to Rs. 28,451 as compared with the present revenue of Rs. 15,598, an increase of Rs. 12,853. This assumes, however, that the whole area would continue to be occupied, whereas it is possible that only a portion would be cultivated each year and the remainder resigned. The Board considers that if it should be found desirable, on a consideration of the circumstances of the three other taluks shortly to be reported on, that the exceptionally favorable rates proposed should be granted, they should be admissible only in the case of lands held on permanent patta and that the rates on shifting cultivation should be double the rates proposed above. The survey maps and the existence of permanent demarcation marks in each field will hereafter render check measurement by Revenue Inspectors over the measurements made by the karnams an easy matter and will render it difficult to defeat the object of Government in granting a light fixed assessment by the devices referred to above.

18. Garden lands.—The past and present system of assessing gardens in the district is fully described in paragraphs 14 to 24 of the report of the Committee referred to in paragraph 15 above. Briefly, the position in regard to these lands is that there is no tax on the land but the revenue assessments are levied in the shape of

a tree-tax imposed only on three species, viz., cocoanuts, areca and jack. The assessment is regulated by rates drawn up by Mr. Graeme in 1823 for every amsam in the district, and based on the prices then prevailing. These rates are very numerous and range as below for the taxable trees:—

	Number of trees.	A. P.	A. P.
Cocoanut	30	2 6 to 0 5½	
Areca	15	0 9 to 0 2½	
Jack	20	5 0 to 1 4	

Neither the unplanted portions in a garden nor the non-bearing trees are taxed.

The committee referred to in paragraph 15 above very carefully considered the merits and demerits of a tree tax, and of a land tax as applied to the gardens of Malabar. As regards the tree-tax they were unanimously of opinion that the adoption of any system of assessment which demands a general enumeration of trees as its fundamental principle was to be deprecated. The task of enumerating the trees which they estimated as numbering upwards of nineteen millions was they considered gigantic and they feared that a system demanding the enumeration and classification of such enormous numbers of trees was, even if practicable, peculiarly open to fraud while the checks on fraud were peculiarly weak.

In the imposition of a land tax based on a share of the tree produce they saw no difficulty whatever, and they drew up a table of rates ranging from Rs. 7-8 to Rs. 1-8 per acre based on a consideration of the general reported yield of cocoanut gardens, and of the average prices ruling during a series of years, which they stated looking "to the value of the produce and the rates imposed in the neighbouring district of Coimbatore could not be said to be other than extremely moderate."

In Coimbatore the compounded rates for cocoanut topes under the Noyil channels range from Rs. 13-5-4 to Rs. 3-5-4, while under the Bhavani channels the assessment on cocoanut and areca nut topes is as high as Rs. 18 * per acre, and averages not less than Rs. 12-12-3.

While, however, showing that there would be no difficulty in valuing the gardens of Malabar the committee expressed the opinion that these lands might advantageously be assessed like the coffee, tea and cinchona lands in the Wynaad at arbitrary rates varying from Rs. 5 to Re. 1 according to soil and situation.

The Government in passing orders * on the committee's report rejected the suggestion that an arbitrary rate should be applied to gardens and observed that the assessments must be calculated on the money value of the produce in order that at the close of the settlement period they may be capable of being revised with reference to the changes in prices in the interval and without fresh operations in the field.

They saw no reason why the plan of taking a standard produce should not be adopted in Malabar as elsewhere. It would probably be impossible to dispense with

* G. O., dated 5th September 1889, No. 756, Revenue.

counting altogether, but there would be no necessity to count every tree and put on a rate per tree. There would it seemed to Government be no difficulty in blocking out tracts as first class, second class and so on and fixing a sliding scale of tarams in each class to be determined chiefly by the number of trees to the acre ascertained by actual counting of the trees on single acres fairly selected, but before finally deciding on the method to be adopted for the assessment of garden lands they thought it desirable that Mr. Stuart, the settlement officer should visit Travancore and study the system there being pursued in the settlement of the garden lands, a system which Government believed was very similar to the plan sketched above. Mr. Stuart's memorandum on his tour in Travancore and the letter containing his proposals for the settlement of the garden lands in Malabar based on the system now being introduced into Travancore form Nos. 1 and 2 of the papers read at the head of these Proceedings. In paragraphs 8 to 21 of his memorandum, Mr. Stuart describes at length the various land tenures and settlements that have prevailed in Travancore previous to the present settlement. The system originally in force in the province was, he explains, to divide all bearing cocoanuts into four classes with reference to their quality as judged from the number of fronds and nuts on each, a distinctive rate of assess-

* Including the second crop charge at half of the first crop charge levied on lands growing areca-nut or cocoanut plantations.

ment being applied to each class. Each individual bearing tree was supposed to be separately assessed and a rate corresponding to the class was supposed to be imposed on it. Though only four rates were sanctioned, these in process of time became multiplied into 27 rates and the system became practically unworkable.

The question was then discussed whether the system of a tree-tax could not be abandoned and a system of assessing the land could not be substituted. Three alternative schemes were suggested, but the one finally adopted was a compromise between a tree-tax, pure and simple, and a land-tax. Under this system which is now in force each separate garden is surveyed so that the exact survey area of each is known. The gardens are then blocked into 8 classes and a rate of assessment determined for each, based on the produce of the cocoanut or other trees in it. The yield per tree in each block is determined, and the outturns are then converted into money at a commutation rate of 8 fanams for 100 nuts and the Government share is taken at a fourth of the gross value. On this basis eight block rates ranging from As. 2-3 to pies 7 are obtained. A uniform rate of 4 chuckrams (As. 2-3) per jack and 8 cash or $\frac{1}{2}$ a chuckram ($3\frac{1}{2}$ pies) for areca has been adopted throughout the State in whatever garden blocks such trees may be found.

From numerous experiments it was found that 100 cocoanut trees was a fair standard per acre, and consequently every bearing cocoanut tree is taken to be equivalent to one cent. of land; similarly, 8 areca trees are taken as equivalent to one cent, 800 such trees being the standard number per acre, and one jack tree as equivalent to 2 cents, 50 such trees being the standard for one acre. The procedure to find out the consolidated tree and land tax is as follows:—The gardens are blocked; each bearing taxable cocoanut is then counted and assessed at the block rate per tree, and each jack and areca-nut tree in bearing is also counted and assessed at their uniform rates. The total number of cents of land represented by the trees is then calculated. If the extent so obtained is more than the *survey area* of the garden, the aggregate tree-taxes are imposed on the garden as a garden-tax. If the extent so obtained is less than the survey area, the difference is assessed at an ordinary rate fixed for the soil, and this *plus* the aggregate tree assessments forms the consolidated assessment on the garden. Illustrations are given in paragraphs 27 to 29 of Mr. Stuart's memorandum on his tour in Travancore. By this method every bearing taxable tree at the time of settlement is brought to book, and the unplanted portions of each garden or portions that do not contain bearing trees are assessed with a light acreage tax based on an ordinary dry land rate.

19. Mr. Stuart recommends that the system followed in Travancore be adopted in Malabar, and he has framed a table of rates which he recommends for adoption. The points he has taken into consideration in framing his table of rates are, (1) the Government share, (2) the gross produce, (3) the commutation rate, and (4) the number of blocks required. The Government share in Malabar is according to the proclamation of 1805 a third of the gross produce of garden lands.

The estimates of produce that have been framed from time to time in Malabar are very various and range from 26 to 100 nuts to the tree. Mr. Stuart adopts the yield arrived at by the Travancore Government which he states he has found extraordinarily accurate whenever he has been able to verify it in Malabar and the similarity of the tracts to be dealt with in Malabar with those in Travancore entirely justifies this course. In regard to the commutation rate, Mr. Stuart shows that the average

Block.	Gross yield per year in nuts.	Government share in nuts—one-third.	Rate per bearing cocoanut tree in each block.	A. P.
I	50	16	4	1
II	44	14	4	0
III	38	12	3	10
IV	31	10	3	2
V	24	8	2	11
VI	25	8	2	7
VII	18	6	1	11
VIII	12	4	1	3

value of 1,000 nuts, based on the merchants' selling prices for the 28 years ending 1889, is Rs. 25-8-4 for the whole district and Rs. 31 for the Pálghat taluk, and that if a deduction of 20 per cent. is made for merchants' profits, the commutation rate arrived at would be Rs. 20 per 1,000 nuts, and that as in Malabar 8 classes or blocks are found sufficient to represent all varieties of gardens, the money rates based on the gross produce, the commutation rate and Government share thus determined, would be as shown on the margin. It has already been stated, however, that

the existing rates range from As. 2-6 to pies 5 $\frac{1}{2}$, and as the rates thus obtained are more than double the existing rates, Mr. Stuart recommends, in consideration of the facts that a large number of bearing trees now escaping taxation would be brought to book and that the increase would necessarily be considerable, that a commutation rate of Rs. 15 per 1,000 nuts be adopted instead of Rs. 20, and works out a scale which is compared below with that now obtaining in Travancore, both per single tree and per 100 trees:—

Rates proposed for Malabar.

	AS.	P.		RS.	A.	P.
I	3	6	per tree	=21	14	0 per 100
II	3	0	"	=18	12	0 "
III	2	6	"	=15	10	0 "
IV	2	3	"	=14	1	0 "
V	2	0	"	=12	8	0 "
VI	1	6	"	=9	6	0 "
VII	1	0	"	=6	4	0 "
VIII	0	6	"	=3	2	0 "

Rates sanctioned for Travancore.

	AS.	P.		RS.	A.	P.
I	2	3	"	=14	1	0 "
II	2	0	"	=12	8	0 "
III	1	8	"	=10	6	8 "
IV	1	5	"	=8	13	8 "
V	1	3	"	=7	13	0 "
VI	1	1	"	=6	12	4 "
VII	0	10	"	=5	3	4 "
VIII	0	7	"	=3	10	4 "

Uniform rates of 6 pies for each bearing areca, and 3 annas for each bearing jack tree are recommended as in Travancore.

20. In applying the rates proposed to the Pálghat taluk Mr. Stuart selects those of the last four blocks as applicable. The amsams in the taluk have been divided into three groups and the garden lands in each group have been classified and the last four rates applied to them as shown below:—

	For garden lands falling in the	VII class,	I group	...	...	AS.	P.
Do.	do.	{ VIII "	I "	...	...	2	0
Do.	do.	{ VII "	II "	...	...	1	6
Do.	do.	{ VIII "	II "	...	...	1	0
Do.	do.	{ VII "	III "	...	...	0	6
Do.	do.	{ VIII "	III "	...	...	0	6

The uniform rates of six pies and three annas proposed for areca and jack trees, respectively, are applicable to Pálghat also. The dry rates referred to in paragraph 17 of these Proceedings are applied to the unplanted portions in each garden.

21. The total area of garden lands in the taluk is 14,036.75 acres as per revenue accounts of fasli 1299 (1889-90) and according to survey 32,298.37 acres or an increase of 131 per cent. The total number of taxable and bearing cocoanut, jack fruit and areca-nut trees are 191,339, 54,409, 111,873, respectively, and the areas covered by them amount to 3,141.41 acres, leaving unplanted portions or portions that contain non-bearing taxable trees of 29,156.96 acres. Taking the average rate of each cocoanut tree at one anna, jack at three annas and areca-nut at six pies, the total assessment would amount to Rs. 25,656-6-6. Adding to this the assessment on the unplanted portion at an average rate of four annas per acre, the total assessment proposed by Mr. Stuart comes to Rs. 32,945 against the existing assessment of Rs. 7,072, showing an increase of Rs. 25,873 or 365 per cent. as shown on the margin.

Particulars.	Extent.	Assessment.
As per revenue ..	ACS. 14,036.75	RS. 7,072 4 7
As per settlement ..	32,298.37	32,945 6 6
Difference ..	18,261.62	25,873 1 11
Percentage ..	+ 131	+ 365

22. The system proposed by Mr. Stuart does away with no single one of the objections urged to a tree-tax, and no attempt is made to show how these objections are to be avoided. It is recommended by him in paragraph 24 of his memorandum

recorded in the first paper read above as being the only practicable method—fair to the ryot and fair to Government. "It must," he adds, "of necessity largely increase the revenue, but does so perfectly legitimately, for it does not seek to obtain a revenue from what does not exist to produce it."

23. The Board sees no reason to doubt the fairness of the rates per tree proposed by Mr. Stuart, but if the Malabar gardens are planted as thickly as those in Travancore, where Mr. Stuart says in paragraph 27 of the memorandum already referred to it was found from numerous experiments that 100 bearing cocoanut trees per acre was a fair standard, many fully planted gardens containing much more than this number, it is clear that the acreage assessment payable on gardens will be very high indeed, that in block I being Rs. 21-14-0 per acre as shown in the table printed in paragraph 19 above. It may have been necessary in Travancore to retain these very high rates of assessment in order to obviate a loss of revenue, but so far as classification has proceeded in the taluks of Pálghat, Walawanád, Ponáni and Kurumbranád, a rate per acre far below Mr. Stuart's first five rates would give as large an increase of assessment as Government would in all probability be prepared to demand. A revised assessment must take into account the rate of assessment previously paid, and the percentage increase must be limited. An acreage assessment was imposed at the last settlement on the garden lands in North Canara at rates ranging from Rs. 14 to Rs. 3 and averaging for the district about Rs. 10-14-8, and in South Canara a land assessment of Rs. 12 per acre is obtained without difficulty on large areas taken up for gardens. The Board, therefore, sees no difficulty in framing an acreage rate of which will give a suitable, and at the same time, a considerably increased garden revenue, and under these circumstances it considers that it will be probably safe to abandon the tree-tax. The enormous time which would be occupied in counting the trees does not seem to have been properly appreciated by Mr. Stuart, and the Board has lately found it necessary to order a temporary discontinuance of tree counting, to admit of some reasonable progress being made in the classification of the wet and dry lands.

The garden lands will be divided into suitable classes in view to the imposition of suitable block rates, and a statement will be drawn up by the Special Settlement-Officer showing in the form below the actual money rate per acre now paid on the gardens in each taluk, each garden being taken as a unit, i.e., a garden of 3 acres in extent containing on 1 acre 50 trees paying 2 annas each, on a second acre 30 trees paying 2 annas each, and on the third acre 20 trees paying 2 annas each would be shown as a garden of 3 acres paying an acreage rate of between Rs. 4 and Rs. 5, i.e., Rs. 4-2-8.

Taluk.	Number of block.	Area by survey of garden lands assessed per acre at								Total area in the block.	Total assessment of the block.
		Rs. 20 and above.	Rs. 19 and under Rs. 20.	Rs. 18 and under Rs. 19.	Rs. 17 and under Rs. 18.	Rs. 16 and under Rs. 17.	Rs. 15 and under Rs. 16.	Rs. 14 and under Rs. 15.	and so on.		
Pálghat	I	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.		ACS.	Rs.
	II										
	III and so on										
	Total.										
Walluvanad	I										
	II										
	and so on										
	Total.										
Similarly for other taluks, and for the tract comprising the four taluks.											

This information will show what portion of the existing assessment would be lost in each block by the adoption of a particular acreage rate in lieu of the existing tree rate, assuming the bearing trees at present in existence to be the same as the number on which the existing assessment is calculated. In villages where the bearing trees have been already counted, the assessment leviable at Mr. Stuart's proposed tree and land rates should be also shown.

24. The average assessment which Mr. Stuart proposes for the garden lands of Pálghat is as shown above (paragraph 21) only Rs. 1-0-3 per acre an assessment but little more than would have been imposed if the lands had been treated as ordinary dry lands. Here the time spent in tree counting was time lost.

25. The Board resolves to return the scheme for revision with reference to the foregoing remarks. It trusts that the Special Settlement-Officer will be able to submit a new scheme for the Pálghat, Walawanád, Ponáni and Kurumbranád taluks by the end of the calendar year.

(A true Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department.
" Special Settlement-officer, Malabar and South Canara.
" Collector of Malabar.

READ—again the following paper:—

No. 99.

OFFICIAL MEMORANDUM.

The undersigned is directed to ask for explanation with reference to the following point in connection with the proposals for the settlement of the Pálghat taluk submitted by Mr. A. C. C. Stuart in his letter of the 27th June 1892, No. 661.

In paragraph 23 Mr. Stuart states that the total area of garden lands in the Pálghat taluk is 32,298-37 acres, of which 29,156-96 acres constitute the unplanted portion or "at least the portion not planted with any of the standard taxable trees, or, if so planted, not in bearing." Mr. Stuart seems to have arrived at the planted area by taking the total number of taxable and bearing cocoanut, jack-fruit and areca nut trees ascertained to be in existence presumably by actual counting and calculating the area covered by them respectively according to the Travancore standard of 100, 50 and 800 trees per acre.

According to this method of calculation it would appear that only about one-tenth of the paramba lands in Pálghat are planted with taxable trees in bearing; but the calculation depends on the correctness of the assumption that the Travancore scale for fully planted up gardens holds good for Malabar. This may not be the case and it is possible that the customary distance apart, at which cocoanut, jack-fruit and areca nut trees are planted, varies in each taluk. The parambas in Pálghat are not incomplete gardens in process of formation and there must be some reason of general application which will account for so large a proportion of the area so classed being unplanted, i.e., not containing taxable trees in bearing. The Special Settlement-officer, Malabar and South Canara, is requested to submit any explanation he can afford with the least possible delay and to state whether this feature is peculiar to Pálghat or is common to the other taluks of the district in which classification is in progress.

(Signed) C. A. GALTON,
Secretary to Government.

OOTACAMUND,
27th June 1893.

To the Special Settlement-officer, Malabar and South Canara.
Copy to Board (Settlement).

they may have made, so that the conversion of a dry or wet land into garden may be regarded as an improvement made by the land owner.

5. So long ago as 1800, Dr. Buchanan wrote strongly about the evils of the Malabar tree-tax; it has been condemned by several Collectors, amongst them Mr. Ballard, who in 1868 proposed to charge acreage rates on the garden lands of Cochin; and in its Proceedings, dated 4th October 1864, No. 6514, the Board itself remarked that in revising the assessment of garden lands "the first step must be to abandon the present most objectionable system of taxing them according to the number of trees they contain."

6. In these circumstances I venture to ask that the Government may be moved to pass orders that the Malabar tree-tax shall cease with the introduction of the new settlement.

7. Presuming that the Government will decide against the maintenance of the tree-tax, I would like to know whether, in working out acreage rates for existing gardens, allowance is to be made for improvements made by the land owners or their tenants. If a man converts a wet land into a garden, should not the assessment on the land be the assessment it would have been liable to had it remained wet? As I have already remarked, most of the garden lands in Malabar were formerly dry or wet lands.

Some lands, notably those of sandy soil, lying along the sea coast or fringing backwaters, are specially adapted to the growth of cocoanuts, but most lands have to be specially prepared before cocoa palms can be planted.

8. In the Kottayam, Kurumbranad and Calicut taluks many of the cocoanut gardens are on the slopes of hills. The hill sides have been cut into terraces, and nearly every garden has an embankment round it. Is not the land-owner entitled to the full benefit of all these improvements?

9. In South Canara the garden rates of Rs. 12 and Rs. 8 per acre are charged on Hosagami wargs only when the land is specially adapted for a garden: as a rule the assessment on garden lands is fixed as if rice were the crop to be cultivated. I can see no reason why the South Canara method of assessing gardens should not be adopted in Malabar. It secures to the land-owners the profits of their improvements, and as the assessment is a light one there is really no necessity to grant a cowle when a man wants to convert his dry or wet land into garden.

10. Another point on which I seek instruction is this: if a wet land which at settlement is classed as single crop is afterwards converted into double crop at the land-owner's expense, does it become liable to double crop charge, or should it be treated as single crop until a revision of settlement takes place? As I read the principles enunciated by the Government of India, land classed at the settlement as single crop must be always treated as such, unless it is converted into double crop owing to improvements effected at Government expense.

11. In Malabar there are no Government irrigation works. Nearly all the wet lands depend entirely upon the rainfall for their irrigation; some of them are by nature so favorably situated as to be capable of yielding two crops; others have, by the labour of man, been levelled down to two crop lands. It is scarcely possible to decide what were originally two crop lands and what have been converted into two crop lands; so the best plan apparently is to take the lands as we find them and to allow the ryots the benefit of all improvements which they may effect after the settlement. And from what ryots in Ponnani and Palghat taluks have told me, I am pretty sure that, if Government will allow the land-owners to reap the full benefit of all improvements which may be effected in the future, such as conversion of dry or wet into garden, dry into wet, single crop wet into double crop wet, there will be little or no difficulty in introducing settlement rates, even though the revenue may be enhanced.

12. Briefly, the three points on which I request the favour of orders are these:—

I. Is not the principle of a tree-tax opposed to the wish of the Government of India that the settlement should secure to the land owners the profits of all improvements which they may make upon their estates?

II. If No. I is answered in the affirmative, may not the method of assessing garden lands in South Canara be adopted for Malabar, special garden rates being charged only on such lands as are peculiarly adapted for gardens?

III. When once the settlement has been introduced, should not the ryot be allowed to convert dry or wet into garden, dry into wet, or single crop wet into double crop wet without any additional charge being made for the improvements?

13. I shall feel obliged if the Board will obtain the orders of Government on these three points. It would be as well, perhaps, if these three points were touched upon in the proclamation which the Government in its order, dated 3rd December 1891, No. 1152, Revenue, decided should be made in connection with the settlement of this district.

Read—the following letter from H. BRADLEY, Esq., Acting Collector of Malabar, to the Secretary to the Commissioner of Revenue Settlement, Land Records and Agriculture, dated Manjeri, 18th April 1893, No. 471-R.-Genl.:—

Mr. Moberly has recently sent me a copy of his letter, No. 459, dated 11th March 1893, with the request that I will submit my views on the subject to the Board.

2. Mr. Moberly's letter was written before the receipt of the Board's Proceedings, No. 106-A, dated 15th March 1893, passing orders on Mr. Stuart's scheme for the settlement of Palghat taluk, in which the Board has intimated its opinion that it would be probably safe to abandon the tree-tax. After this expression of opinion it is scarcely necessary to discuss the advisability of the maintenance of the tax, and I am entirely in agreement with Mr. Moberly that the tree-tax, the periodical increase of which is almost entirely dependent upon improvements made by cultivators, is incompatible with the views already expressed by the Government of India in the correspondence quoted in Mr. Moberly's letter.

3. The origin of the tree-tax which was based upon the landlord's rent or pattom was a valuation of the Government share of the pattom. It is levied in the shape of a tax on each tree, but it is based upon a division of the gross produce between the Government, the cultivator, and the landlord, which must not be lost sight of in fixing the demand. The correct principle in fixing an acreage rate appears to be the calculation of the average gross produce per acre, and its division in the old proportions, one-third each, between the Government, the cultivator and the landlord.

4. With regard to Mr. Moberly's second question whether in working out acreage rates allowance is to be made for improvements made by the land-owners or their tenants, I am not quite certain whether I fully understand Mr. Moberly's views. They appear to be as a rule ordinary dry or wet rates shall be applied to all garden lands, except such as are particularly adapted to the growth of the cocoanut. I do not gather that these conclusions necessarily follow from the principles laid down by the Government of India in paragraphs 10 to 14 of letter, No. 525-R., dated 9th May 1883, from the Government of India to the Government of the North-West Provinces. This is the first real settlement of this district, and it does not appear to be feasible to ensure in every case that the full value of former improvements should be secured to land-holders. This appears to me "the period in the fiscal history" of the district at which the first and last attempt should be made to obtain a valuation of the soil. This has certainly not been done hitherto, and unless it is done now, it never will be done. At the next settlement, of course, no attempt to revalue the soils should be made. In this way land-owners will obtain the profits of all future improvements which they may make.

5. The third question should be answered somewhat similarly, that is to say, that the conversion of single crop into double crop wet land or dry into wet should not after the settlement involve any additional charge upon the land.

6. In dealing with this subject, the fact must not be forgotten that in the letter printed in G.O., No. 1011, dated 9th September 1884, the Government of India has classed Malabar in class III as requiring a regular survey and settlement. The point is especially noticed in paragraph 19 of the letter from the Government of India to the Government of the North-West Provinces, printed in G.O., dated 8th August 1883, No. 961, Revenue:—"The Settlement-officer's operations would in all parts of the country in which the landlord's income depends chiefly upon rents be directed

primarily to the record of the acknowledged rents, and not to an estimate of what, in his opinion, the rents ought to be."

Read—the following letter from H. MOBERLY, Esq., Special Settlement-officer, Malabar and South Canara, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Calicut, 7th June 1893, No. 1056:—

In his letter, No. 471-R-Genl. of 18th April 1893, the Collector of Malabar submitted to the Board his remarks on my letter No. 459 of 11th March. In paragraph 4 of his letter, Mr. Bradley says he is not quite certain as to whether he fully understands my views regarding acreage rates for gardens; but he has correctly stated my views to be that, "as a rule, ordinary dry or wet rates shall be applied to all garden lands except such as are particularly adapted to the growth of the cocoanut." He does not think that these conclusions necessarily follow from the principles laid down by the Government of India in paragraphs 10 to 14 of its letter No. 525-R., dated 9th May 1883, to the Government of the North-West Provinces.

2. If, in my letter No. 459 of 11th March, I have correctly enunciated the principles approved of by the Government of India, then I am correct, I submit, in holding that, when a wet land has been converted into garden at the ryot's expense, it should be taxed not as garden but as wet land.

3. It is one of the principles of settlement that "the assessment shall be on the land and not depend upon the description of produce; but if dry or wet lands, when they have, by the ryot's labour, been converted into gardens, are to be taxed as gardens, then, manifestly, the principle is disregarded, and the assessment is made to depend upon the produce.

4. In this connection, I would ask that reference be made to the following papers:—

Proceedings of the Board of Revenue, No. 1021, dated 7th April 1856.
Extract from the Minutes of Consultation, dated 23rd June 1856, No. 639.

Proceedings of the Board of Revenue, No. 2062, dated 5th July 1856.

In these papers the question of assessing lands in South Canara newly taken up for garden cultivation was discussed; and it was decided that they should be assessed, not on the garden produce, but as dry or wet lands according to the quality of the soil and the inherent advantages of the lands.

5. This is not the method followed in Malabar district. When wet lands are converted into gardens the wet rates continue to be charged until the tax on the trees exceeds the wet assessment, when the tree-tax is substituted for the wet assessment. For instance, assuming that the tax on cocoanuts in a certain village is $1\frac{1}{2}$ annas per tree, and that a certain wet field pays Rs. 3 assessment, if the wet field is converted into garden and only 30 cocoanut trees have come to bearing at the time of paimash by the taluk officials, the wet rate will be continued; should, however, 34 trees have come to bearing, the tax on 34 trees, viz., Rs. 3-3-0, will be charged, instead of the wet rate of Rs. 3. Again, the rule appears to be, "once garden always garden." Even if all the trees in a garden have disappeared and the land is used only for dry cultivation, the garden assessment is still levied.

6. When dry land is planted with cocoanuts, arecanuts, &c., no assessment is charged until some trees have come to bearing. Assessment is not charged, moreover, as soon as trees come to bearing. The practice is as follows: The Revenue Inspector learns that dry land has been planted with trees; he goes to the paramba, examines it, and is of opinion that the trees won't come into bearing for 12 years. In an account which is placed before the jamabandi officer, he recommends that the garden may be paimashed after 15 years, and the jamabandi officer orders accordingly. For 15 years that land pays no assessment. It is then examined, the number of bearing trees are counted, and the assessment charged accordingly remains the assessment on the garden, no matter whether later on more trees come into bearing or not.

7. I submit that the practice is a radically wrong one, and that if, when dry is converted into garden, the assessment is to be increased, we shall be taxing the produce

and not the land. I have no doubt, whatever, that if, as a rule, gardens are assessed as dry or wet lands, according as they were dry or wet before being converted into gardens, Government will get a considerable increase of revenue. The following figures showing the assessed and unassessed gardens in five villages of the Walavanad taluk will prove this:—

Names of villages.	ASSESSED GARDENS.			Area of unassessed gardens according to survey.	Total of columns 3 and 5.	Assessment on area in column 6 at Re. 1 per acre.	Difference between columns 7 and 4.
	Area according to		Present assessment.				
	Revenue accounts.	Survey.					
1	2	3	4	5	6	7	8
Netirimangalam	ACS. 137-53	ACS. 172-21	RS. A. P. 73 14 1	ACS. 44-22	ACS. 216-43	RS. A. P. 216 6 10	+ 142 8 9
Vallur	74-03	146-77	49 8 7	35-55	182-32	182 5 1	+ 132 12 6
Veliacheri	62-23	92-92	40 14 11	127-93	220-85	220 13 7	+ 179 14 8
Mannengod	50-63	111-46	41 15 2	51-93	163-39	163 6 3	+ 121 7 1
Vendantara	17-30	43-82	10 10 7	22-27	66-09	66 1 5	+ 55 6 10
Total ..	..	..	216 15 4	281-90	..	949 1 2	+ 632 1 10
Percentage of increase 291							

Thus, if the gardens in these five villages which were taken at random are treated as dry lands and assessed at the moderate rate of Re. 1 per acre, the garden revenue will be increased by 291 per cent.

8. In my letter, No. 923 of 16th August 1892, I pointed out to the Board that the term "garden" requires to be defined. I constantly come across a field containing two or three taxable trees, which is cultivated every second or third year with dry crop; and only yesterday I read a report from my Supervisor, in which he objected to a Classifier having treated such lands as garden. If we regard gardens grown on dry lands as dry, the difficulty of deciding in many cases whether the land should be treated as "dry" or "garden" will be done away with.

9. I strongly recommend, therefore, that the term "garden" be applied only to those lands which are not suitable for dry or wet cultivation, but which are peculiarly adapted to the growth of the cocoanut. There are such lands in the seaboard taluks, and for such lands the staple product is the cocoanut. It is only right, therefore, that in such cases garden rates should be charged.

10. I have seen beautiful gardens on hill sides and along river banks in the Kurumbranad taluk. Such gardens cannot be said to be on lands which are not suitable for dry or wet cultivation; but then the soil is so good and the advantages of situation so great that the lands will have to be classed as 7/1 or 7/2 and so the assessment (even at dry rates) on those gardens would not be less than it is at present.

11. Government will not lose revenue by adopting my proposals: in fact they are sure to gain. According to the present practice, when dry lands are taken up for garden cultivation, they pay no revenue for years; whilst according to my proposals they will be assessed as soon as they are occupied.

Read—the following letter from H. MOBERLY, Esq., Special Settlement-officer, Malabar and South Canara, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Calicut, 15th July 1893, No. 1421:—

In paragraph 12 of its Proceedings, dated 15th March 1893, No. 106-A, the Board of Revenue, in the Settlement Department, remarked that Mr. Stuart had divided the 138 villages of the Palghat taluk into three groups on a consideration of the following conditions:—

- Proximity to markets.
- Facilities of communication.
- Similarity and productive capabilities of soils.

- (d) Local features affecting relative fertility.
- (e) Unhealthiness or otherwise of locality, and
- (f) Liability to ravages of wild animals.

The Board, however, desired "further information as to the manner in which individual conditions have influenced the grouping of particular villages," and remarked that it was not aware of any unfavorable conditions which justified villages along the railway line and around the important market of Palghat being placed in any but the first group.

2. The Supervisor, with whom I discussed Mr. Stuart's grouping of villages, tells me that no steps were taken, before work was started in Palghat taluk, to find out the relative fertility of the different villages, that the Classifiers were given no instructions as to what lands should be classed as 7/1, 7/2, &c., and that, consequently, in every village the best lands were classed as 7/1. Of course, such a procedure led to a very large proportion, in fact the larger proportion, of the lands being classed too high; and to remedy this, the villages in which the classification was too high were put into the second and third groups.

3. I have been very carefully through all the correspondence in this office relating to the grouping of the villages in Palghat taluk and find that it bears out what the Supervisor has told me, viz., that the conditions of proximity to markets and of facilities of communication were not taken into consideration.

4. With his arzi No. 592 of 18th September 1890, the Supervisor submitted a list showing how he proposed to group the villages. Paragraphs 2 and 3 of that arzi read thus:—

2. The following are the points generally considered when grouping villages:—

- (a) Proximity to markets.
- (b) Facilities of communication.
- (c) Similarity of soils and their productive capabilities.
- (d) Local features and other circumstances affecting relative fertility.
- (e) Water supply and irrigation sources.
- (f) Situation in uplands and at the foot of hills, where the climate is unhealthy and the crops produced are much exposed to the ravages of wild animals.

3. I do not think that items (a), (b) and (c) need be considered in fixing the groups of the desams of the Palghat taluk. The taluk teems with markets and the facilities of communication are ample. There are innumerable roads which are mostly adapted for cart traffic. Although I have not seen much of other taluks in the Malabar district, I think I may almost safely say, that in the matters of roads and communications, Palghat taluk stands foremost. Besides the many roads which the plan of the taluk prepared by the Survey Department shows, there are numberless cart tracks all striking the main roads. The South Western Railway passes through this taluk.

The question of irrigation sources need also not be considered. There are no recognised Government works of water supply in this taluk, except two or three poor anicuts made by the ryots themselves. The cultivation depends on the rainfall, and the lands are what are called "manavari" or rain-fed lands. (d), (e) and (f) are therefore the items that require consideration and on them the grouping I have made in the appended paper is based.

5. A copy of the list which accompanied this arzi forms appendix A to this report. It will be seen that in this list no proposal for grouping villages Nos. 25 to 28, 33, 34, 85, 97-99, 131, 137, 138 was made, as they had not then been visited by the Supervisor. In subsequent arzis the Supervisor submitted proposals for grouping these villages; but here again little or no attention was paid to "proximity to markets" or "facilities of communication." In November 1890 the Uncovenanted Assistant, Sankunni Menon, appears to have discussed the question of grouping with the Supervisor and the Head Classifiers, and to have submitted his proposals for grouping in a tabular form, copy of which forms appendix B to this report. Mr. Stuart accepted this grouping, the only alteration he made being to transfer Panayur, desam No. 112, from the second to the first group. Olasserri, Palathulli and Panayur desams form the amsam of Palathulli. There is a weekly market in Palathulli desam, and the road from Palghat to Chittur and thence to Pollachi runs through the amsam. So far, therefore, as proximity to markets and facilities of communication are concerned, these villages should have been put in the first group. As a matter of fact only one village,

Panayur, has been put in the first group, because of its greater fertility, whilst the other two villages have been put in the second and third groups.

6. The Board does not appear to have noticed that Mr. Stuart's grouping applies to wet lands. In the proposals for grouping more consideration was paid to the relative fertility of the wet lands than to anything else; and so far as I can see, the grouping was made chiefly with a view to remedy the inequalities in the classification of wet lands.

7. Appendix C is a copy of a tabular statement prepared in this office from the settlement registers. The Board will see that in every village wet lands were classed as 7/1. The total area of wet lands classed as 7/1 by the Classifiers and Head Classifiers was 61,524.43 acres; in enclosure No. 3 to Mr. Stuart's letter, dated 27th June 1892, No. 661, the same figure is given as the total area of wet lands classed as 7/1, whilst according to the table in paragraph 12 of that letter, the total area of wet lands falling under 7/1 is 10,085.40 acres.

8. This discrepancy is explained thus:—In his arzi, No. 446, dated 3rd August 1890 (copy of which and translation of the enclosure in which form appendix D), the Supervisor reported that, among the wet lands classed as 7/1 there were some undoubtedly superior to the others and that he had marked the superior lands on the map as 7/1. He suggested that these 7/1 or superior 7/1 lands should be classed as 4/1. Mr. Stuart did not approve of this (Vide appendix E which is a copy of his Proceedings, No. 556, dated 10th August 1890). It was subsequently found that the area of the lands classed by the Supervisor as 7/1 was 10,085.40 acres; and in paragraph 12 of the settlement scheme this was taken to be the area of 7/1 lands. The remainder (51,439.03 acres) of the lands originally classed as 7/1 was, in paragraph 12 of the scheme report, treated as 7/2; and the areas of the lands originally classified as 7/2 and 7/3, were in paragraph 12 of the scheme report taken to be the areas of the lands falling under 7/3 and 7/4, respectively. The lands originally classed as 7/5 were allowed to remain as such, the area of such lands was added to that of the lands originally classed as 7/4, and the total thus arrived at was shown in paragraph 12 of the scheme report as the area of 7/5 lands. These alterations of the original classification were not, however, made in the settlement registers or in enclosure 3 to the settlement scheme.

9. In paragraph 8 of its Proceedings under reply, the Board dealt with the crop experiments and remarked that "no reason is given by Mr. Stuart for the entire rejection of the results of the experiments in 7/2, 7/3, 7/4 and 7/5 lands." Now, as I have already stated, Mr. Stuart's grouping applied to the wet lands. In other words, Mr. Stuart proposed that the same rate of assessment should be charged on a 7/3 land in a group I village, on a 7/2 land in a group II village and on a 7/1 land in a group III village, similarly he wanted 7/4 lands in the group III villages, 7/3 lands in the group II villages, and 7/2 lands in the group I villages to bear the same rate of assessment. A comparison of the table in paragraph 16 of Mr. Stuart's scheme report with Appendix B shows that the field that gave the highest yield per acre is in Kollangod, a village in the II group. Appendix F is a copy of a statement prepared in this office in November 1890. In this the villages, in which experiments were made, are arranged according to their proposed grouping; and the Board will see from it that fields in second and third group villages have yielded as much as, and in some cases more, than fields bearing the same classification in I group villages. For instance survey number 1,156 of Putusseri, a village in the third group, yielded 144 paras per acre, i.e., as much as survey number 246 of Teneri and more than survey numbers 13 and 221 of Teneri, a first group village. Now these 3 fields were originally classed as 7/1, but as explained in paragraph 8 *supra*, have been in the scheme treated as 7/2. Putusseri falls in Mr. Stuart's third group; and so all fields in it classed as 7/2 should, under Mr. Stuart's scheme, bear the same assessment as 7/4 lands in a first group village. I respectfully submit that no good reason for thus reducing the original classification has been given, and that the experiments tend to prove that the lands in Palghat taluk were not correctly classified.

10. In paragraph 13 of the report the total area of "sandy loam" (class VIII) is given as 1651.77 acres or only 1.4 per cent. of the total wet area. I am certain that

there is a great deal more wet land belonging to class VIII than this, and that very many lands have been classed under VII when they should have been classed under VIII. Appendix C shows that the Supervisor found that the larger proportion of the lands classed as 7/1 was inferior to the lands he called "7/1 extra" or 7/1. Herewith I submit for the Board's inspection 2 samples of soil which the Supervisor classed as 7/1. One sample was taken from survey No. 233 of Kunisseri (desam No. 100), the other from survey No. 18 of Kattusseri (desam No. 96). Both villages have been placed in the second group, so according to Mr. Stuart's proposals both fields should bear the same rate of assessment as 7/2 lands in a group I village. Judging from the samples it is clear, I think, that survey No. 18 of Kattusseri is inferior to survey No. 233 of Kunisseri, for it contains more sand and less clay. Survey number 233 of Kunisseri is admittedly one of the best lands in that village. Survey No. 18 of Kattusseri on the other hand is, according to the opinion of the ryots, decidedly inferior to other lands in the village which have been classed as 7/1; and my inspection showed that both by situation and irrigation it was inferior to other lands.

11. The Board will, I trust, believe that I have no wish or intention to carp at Mr. Stuart's settlement scheme; but it has asked me to submit revised proposals for Palghat taluk, and I do not see my way to submit on the existing data proposals which will be fair to the ryots and yet secure to Government only what it is entitled to.

12. Unfortunately Palghat was surveyed before it had been decided on what principles the survey of Malabar should be conducted. *Palliyal* lands, or lands which are used for seed beds or are cultivated with *palliyal*, are, so far as situation and irrigation are concerned, but little better than *modan* lands and so should be treated as dry; yet they have been included in the same survey fields as low lying wet lands, and in many cases the classification of these wet lands has been put upon the *palliyal* lands although the latter should, strictly speaking, have been classed one or more sorts lower. Whilst admitting that the rates of assessment proposed by Mr. Stuart are extremely moderate, I am of opinion that most of the wet lands have been classed too high.

13. With all due respect to Mr. Stuart, I submit that his proposals for grouping villages are not in accordance with paragraphs 48 and 49 at page 33 of the Settlement Manual, but I agree with him that the grouping should apply to wet as well as to dry lands. So far as Palghat taluk is concerned, proximity to markets, facilities of communication, similarity and productive capabilities of soils and local features affecting relative fertility need not be considered. The so called markets are of little or no use in enabling the ryots to sell the produce of their lands. Little or no paddy is taken to Palghat, whilst a great deal goes to the markets at Pollachi and Trichur in Cochin State, and a large quantity is exported by rail. There are many grain merchants in the taluk and they perambulate among the villages and buy direct from the jenmis or kanamdars. At the so called markets in Palghat taluk only retail trade is carried on by petty dealers. Then as regards roads, the taluk is very well off. Similarity and productive capabilities of soils and local features affecting fertility should be considered at the time of classification. On the other hand, unhealthiness of the locality and the liability of the crops to be damaged by wild animals are features which affect the wet as well as the dry cultivation. In the settlement of North Canara unhealthiness of the locality was taken as a ground for reducing the assessment on wet lands; and, so far as I can make out, in the Bombay Settlement Department the grouping of villages applies to wet as well as to dry lands. I beg to suggest, therefore, that in the Malabar district the grouping of villages shall apply to wet as well as to dry lands; that the grouping be based on a consideration of—

- (a) the healthiness or unhealthiness of the locality;
- (b) liability to ravages of wild animals; and when necessary of—
- (c) the accessibility or otherwise of the locality.

14. Before concluding my remarks regarding the proposed grouping of villages and the classification of lands, I beg to quote portions of the remarks made by the Supervisor in the classification registers of Vadakkancheri (desam No. 85), Vandali

(137) and Kilakkancheri (138) which form the amsam of Vadakkancheri and all of which the Supervisor proposed to place in the 3rd group.

Desam No. 85—Vadakkancheri.—"Examined by me finally on the 5th October. S. Nos. 21, 22, 24, 68, 67, 66, 71, 80, 77, 81, 83, 95, 96 are all good lands and have been marked 7/1. The soil everywhere is good except in the case of S. Nos. 36, 35, 34, 33, 31, 26, which are of a sandy texture. Generally speaking the soil does not contain any chowdu, and there being hills clad with scrub (inferior and superior) the soil is productive. Cultivation is expensive, loss to crop is much and the place is unhealthy towards the south."

"Classification has been made in accordance with the Palghat method of classification and due allowance has been made by reducing the classification by one sort. No more allowance need be made. S. Nos. 157 and 156 are very good 'conserved forests' containing valuable trees from the sale of which the owner derives much profit. Firewood is also sold from this forest from which the jenmi, in whose possession it now rests, derives greater profit. He also derives fees like the Kannambra Nair."

Desam No. 137—Vandali.—"Examined by me on the 6th and 9th instant. Like the other desams of the amsam this is also hilly and contains forests, &c. The remarks recorded in the classification registers of those desams are also applicable to this. Much of the forests and malais are owned by the Nellikkaledom people who derive income therefrom by sale of trees, firewood, forest produce. They also get elephants occasionally."

Desam No. 138—Kilakkancheri.—"Examined by me on the 5th, 6th, 7th and 8th October 1890. Kilakkancheri is hilly and the cultivation of its lands is costly and not paying in proportion, though the soil is rich. Life of cattle and cultivator is insecure owing to the inclemency of the climate and the devastation of wild animals. The present acreage wet assessment is only Rs. 1-10-0 per acre, and I beg to be permitted to say that any increase in this rate will tell much upon the poor ryots. The survey has disclosed a large extent of this rate will tell much upon the poor ryots. The survey has disclosed a large extent of the cultivation hitherto unassessed. The desam is quite similar to Kodakkan kunnu and the remarks recorded in respect thereof are applicable to this also. The hilly tracts no doubt require very lenient treatment. The whole of the desam cannot be said to be in the same circumstances as regards cost of cultivation, unhealthiness, &c. I have drawn a line in blue pencil, the tract as regards cost of cultivation, in my opinion, be regarded as having disadvantage. I doubt very much if the classification now made and the grouping of the whole desam into the 3rd and last of the groups will be fair to the ryots. Supposing that 7/1 lands of the I group will be of the charged Rs. 5 [I do not think the *lop (sic)* rate will be lower than this sum], 7/1 lands of the III group will be assessed, say, at Rs. 4 an acre—vide Proceedings, No. 88-C, dated 8th September 1890. The present highest rate is only Rs. 2 an acre. I therefore beg to point out that the cultivators of lands in this desam (also those in similar hilly and forest desams) may be rather leniently treated. The highest wet rate in these desams cannot, I respectfully beg leave to say, be anything higher than Rs. 2-8-0 or the highest wet rate in the Wynad for the lands situated in the jungly parts. I beg I may be excused for expressing this opinion so hastily."

"The small dry lands are generally cultivated with the usual dry grains, mostly *modan* and *ellu*, whilst the large numbers, except gardens, are forest lands (superior and inferior) containing forest trees of a miscellaneous character. *Pozhakkal* edam and *Nellikkal* edam people who own these large forests derive income by sale of valuable trees and by selling the contract for firewood which is collected from these jungles. The contract is sold every year for large sums, though I understand this year the amount is small. I have not been able to get at exact figures, but I believe the two contracts together are worth nearly Rs. 1,200."

15. The phrase "the Palghat method of classification" in the remarks in the classification register of Vadakkancheri is instructive. The following table shows how the wet lands in these desams were classified:—

Village.	7/1.	7/2.	7/3.	7/4.	7/5.	8/1.	8/2.	8/3.	Village Group in which placed by Mr. Stuart.
Vadakkancheri	481-33	258-71	53-21	5-55	..	17-80	..	..	II
Vandali	657-09	731-27	132-98	39-65	..	34-53	32-19	0-97	II
Kilakkancheri	985-97	1857-01	362-83	46-31	..	..	..	..	III
Total	2124-39	2346-99	549-02	91-51	..	52-33	32-19	0-97	

Thus out of the total wet area of 5,697-40 acres, 4,971-38 acres or 87-4 per cent. were classed as 7/1 or 7/2; and with the Supervisor's remarks before me, I can only conclude that the lands have been classed too high.

16. In paragraph 16 of its Proceedings, the Board remarked that "in South Canara a land assessment of Rs. 12 per acre is obtained without difficulty on a large

area taken up for gardens." From my inquiries in South Canara, I had reason to doubt the accuracy of this statement, and so on 31st March last I wrote to the Collector of South Canara and asked him to let me have a statement of the garden lands which are supposed to pay Rs. 12 per acre. Copies of his reply and its enclosure form appendix G. It will be seen that in the whole district there are only 256 gardens with an aggregate area, according to the Revenue accounts, of 299.60 acres, which are supposed to pay Rs. 12 per acre. I say "supposed to pay" advisedly, for it appears to be the custom in South Canara that when a man takes up a *Hosugami* *warg* he gets a great deal more land than is shown in the Revenue accounts.

17. Prior to 1856 the mode of assessing lands in South Canara was to suppose that 3 trees would be planted on every goontah, or 120 trees per acre, and to charge an average assessment of star pagodas 0-1-23 (equivalent to 1 anna 7½ pies) on each tree. This was equivalent to an assessment of Rs. 12 per acre. In its Proceedings, dated 23rd November 1852, the Board said—"Under the orders of the Honorable Court the ryots are to have the full benefit of their improvements, the lands thus improved being subject to no additional assessment on that account, so long as the general rates of the district remain unaltered"; and it called upon all Collectors to inquire into and report on the state of the old garden lands, where the assessment was heavy. In replying to this, Mr. P. N. Maltby, the Collector of Canara, sent letter, No. 9, of 12th February 1853, which is too long to be given here *in extenso*, but to which I respectfully invite attention. In paragraph 4 of that letter, Mr. Maltby pointed out that the then existing system of assessing lands was open to grave objections, and that it had become, with reference to the garden lands, a tax not upon the land, but upon the industry of the cultivator, and that in some cases, poor lands converted into gardens were more highly taxed than better lands under rice. He proposed that in newly assessing land, the assessment should be fixed according to the quality of the land without reference to the future crop, whether it be rice or cocoanut. In its Proceedings of 28th April 1853, the Board called on the Collector to explain in what way he proposed to determine the capability of the soil. In his reply, No. 45, of 8th June 1853, Mr. Maltby said that the practice of assuming a share of the produce of various kinds as the ground of the assessment must be abandoned; he demurred to the statement that "the quality of land is to be measured by what it is capable of producing," and that in fixing the assessment this point must be referred to; and he pointed out that in the case of garden lands "bad land under a heavy cost of skill, industry, and capital may produce a crop of as great value as it would be possible to raise on other lands of really better quality." He proposed therefore to make it as general a rule as possible that the test of the quality of the soil should be its capability for producing rice, the staple of the district. In its Proceedings of 7th April 1856, No. 1021, the Board generally agreed with the Collector. The Government, however, took exception (*vide* Extract from Minutes of Consultation, dated 23rd June 1856, No. 639) to the Board's Resolution. In its Proceedings, dated 5th July 1856, No. 2062, the Board discussed at length its proposals for revising the assessment of the garden lands of Canara to which Government had taken exception. It pointed out that the decision of Government would perpetuate a system of taxing industry by fixing taxation on particular products instead of on the land, a system which has been condemned and abolished in other districts, and that the Board's measure was intended "to abolish the objectionable system of fixing a special tax on lands when taken up with the intention of planting cocoanut trees." On this the Government (*vide* Extract from Minutes of Consultation, dated 20th September 1856, No. 1011) withdrew its objection and approved of the Board's proposal to assess land newly taken up according to its inherent advantages, including that of situation, but excluding the consideration of all that might in future be added by the outlay of capital.

18. Since then the assessment on lands newly taken up has been fixed according to the quality of the land, the quality being determined, except in the case of Hakkal land and lands especially adapted for gardens, by the capability of the land for producing rice, the staple of the district. This is the system now in force in South Canara and which, in my letter, No. 459, dated 11th March 1893, I have proposed should be

adopted for Malabar. Rice is grown on dry lands in this district. The *palliyal* lands are practically dry lands, and *palliyal* is really no better than *modan*. The statement in paragraph 14 of Mr. Stuart's report shows that the area of land under *modan* and *palliyal* exceeds that under *chama*; and so it would be perfectly fair to fix the assessment of gardens on dry lands according to the capabilities of these lands to produce rice.

19. The Board has referred to the acreage rates of assessment imposed at the last settlement on the garden lands in North Canara. I most respectfully submit that because rates ranging from Rs. 14 to Rs. 3 were charged by the Bombay Settlement Department on the garden lands of North Canara, it does not follow that such rates should be charged in Malabar. In North Canara *all* the fruit trees in garden lands were counted, the aim being to so fix the assessment of each garden that it should represent a certain share of the value of the produce of that garden. Hence in the Sissi and Siddapur taluks which have the best gardens in North Canara, a maximum garden assessment of Rs. 14 per acre was charged. These taluks are above the ghâts, and the deep valleys between the hills and spurs from the ghâts form, according to Mr. R. T. Wingate, once Assistant Settlement-Officer in charge of Canara Survey, "most favored situation for the cultivation of the betel-nut palm and other garden productions." In the Honawar and other taluks below the ghâts a maximum rate of Rs. 12 was charged on the "best garden of fully mixed cocoanut and supari trees; with spices and other produce"; whilst for gardens planted with cocoanut and fruit trees only a maximum rate of Rs. 10 was adopted.

20. The Board has sent me some volumes of selections from the records of the Bombay Government relating to the Survey and Settlement of North Canara. I have not got all the papers relating to the settlement of the Sirsi and Honavar taluks; but from the papers with me I have prepared the following table showing the average rates of assessment on gardens in the different taluks of North Canara:—

Taluks.	Area.	Assessment.	Average rate per acre.	
Supa	ACS.	RS.	RS. A. P.	
Yellapur	816	5,228	6 6 6	Above ghâts.
Sirsi	2,623	24,281	9 10 0	
Siddapur	2,050	25,097	12 3 10	
Kurvar	6,599	82,877	12 8 11	
Kumta and Ankola	2,028	15,609	7 11 2	Below ghâts.
Honavar	6,187	49,754	8 0 10	
	1,244	10,037	8 1 1	

The area of the garden lands in the Supa taluk, which lies above the ghâts, is small. In 17 villages of this taluk a maximum garden rate of Rs. 14 was imposed, but the Survey and Settlement Commissioner explained (see page 199 of volume clxxxvii, New Series of Selections) that "such a high rate as Rs. 14 would only be applied to those gardens which are densely planted with supari trees, cardamoms and other spices." It will be seen that the average rate of assessment on gardens is much less in taluks below the ghâts than in the Balaghat taluks. The gardens of Malabar are below the ghâts; so the high garden rates imposed in the Balaghat taluk, of North Canara could not apply to them. I have shown, I think, that the assessment on gardens in the taluks of North Canara is a tax, not upon the land, but upon the various kinds of produce. In North Canara, therefore, the cultivator was taxed upon his industry, and he was not allowed the full benefit of his improvements; and I cannot think that such a system of assessing garden lands will commend itself to the Madras Government.

21. Referring to the second clause of paragraph 23 of the Board's Proceedings under reply, I must confess that I do not understand what I am required to do. In the Revenue accounts the total number of taxed trees in a garden is shown, not the number of taxed trees in each acre of the garden. There are numerous ways of dividing a garden of 3 acres into plots of 1 acre each; and if each garden is to be subdivided it will be necessary to lay down rules as to how subdivision should be made.

Besides, if the garden is to be taken as a unit, why should it be subdivided? Again, the Board is apparently of opinion that the garden lands of Palghat should be divided into three or more blocks. If it be decided that my proposal to treat gardens—except those on lands peculiarly adapted to the growth of cocoanut—as dry or wet cannot be adopted, then I would ask the Board to lay down the principles according to which the district should be divided into blocks. So far as I know, there is nothing worthy of the name of garden in Palghat taluk; and, as I have already pointed out, Government will get an increased revenue if the garden lands in that taluk are assessed as dry lands.

22. Referring to the last paragraph of Board's Proceedings under reply, I beg to invite attention to the last sentence of paragraph 8 of G.O., dated 5th September 1889, No. 756, Revenue, in which Government remarked that "caution must be observed in framing a comprehensive scheme of settlement for Malabar on data derived only from Palghat and Walavanad which are the least typical in the district." I have already explained the method in which soils in Palghat taluk were classified. This was not, so the Supervisor informs me, the method adopted in other taluks; but as he admits that the 7/1 lands in Walavanad taluk are superior to the 7/1 lands in Palghat, it is evident that a scheme for Palghat and Walavanad taluks cannot be prepared on the existing data. I request therefore that I may be permitted to reclassify the soils in Palghat taluk, and to send in a scheme for Palghat and Walavanad taluks, and a separate scheme for each of the Ponnani and Kurumbranad taluks. I have not yet received all the records of the Ponnani taluk, and am doubtful, therefore, whether the classification of the Ponnani and Kurumbranad taluks can be finished before the end of the calendar year.

Resolution—dated 14th August 1893, No. 345.

Mr. Moberly's letter of the 15th July 1893, No. 1421, read above and his two previous letters on the question of the garden assessment will be submitted for the information of Government.

2. The first point with which Mr. Moberly deals in the last of the letters read above is the grouping of the Palghat taluk. In paragraph 12 of its Proceedings, dated 15th March 1893, No. 106-A, the Board remarked that Mr. Stuart had divided the 138 villages of the taluk into three groups on a consideration of the following conditions:—

- (a) Proximity to markets;
- (b) Facilities of communication;
- (c) Similarity and productive capabilities of soils;
- (d) Local features affecting relative fertility;
- (e) Unhealthiness or otherwise of locality; and
- (f) Liability to ravages of wild animals.

The Board, however, desired further information as to the manner in which individual conditions had influenced the grouping of particular villages and remarked that it was not aware of any unfavorable conditions which justified villages along the railway line and around the important market of Palghat being placed in any but the first group. Mr. Moberly now explains the system under which the grouping was carried out. "Proximity to market" and "facilities of communication" were deliberately rejected as factors in the determination of the group on the ground that the villages in the taluk were in general all equally favored in this respect. "The taluk," it is said, "teems with markets and the facilities of communication are ample." There are excellent roads, numberless cart-tracks striking the main roads, and the Madras Railway passes through the taluk in which it has six stations. The grouping was made on a consideration of the items (c), (d), (e) and (f) noted above, but more consideration, Mr. Moberly considers (paragraph 6), was paid to the relative fertilities of the wet lands than to anything else; and he adds, "so far as I can see the grouping was made chiefly with a view to remedy the inequalities in the classification of wet lands."

3. Inequalities in classification, which will always be found to occur when a taluk is being classified by a number of Classifiers, the experience of each of whom is limited to the few villages which he classifies himself, are remedied at a later date when the classification is inspected by a Head Classifier, by the Supervisor, or by the Deputy Commissioner, each of whom has a wider range than the junior officers and so is better able to appraise the comparative values of soils in different parts of the taluk or district. The inequality may be remedied either in the manner which the Special Settlement-Officer describes in paragraph 8 of his letter, or in the manner which has been adopted in many other cases in the taluk,—that is by a modification of grouping, placing the village in which soils classed as best are really best in the first group and those in which the soils, though classed as best, are found to be generally inferior to others classed as "best" in other villages, into the second or a still lower group. The effect of a change of group is in general the same as a reduction in the classification sort, that is to say, the assessment on the first sort in a second-group village is in general equal to the assessment of the second-sort lands in the first-group village. It would have been more in accordance with ordinary settlement procedure to equalize the classification by a modification of the sorts, but the Board would not have taken exception to Mr. Stuart's grouping on this ground if it had been fully explained in the first instance. Mr. Moberly states (paragraph 6) that the Board does not appear to have noticed that Mr. Stuart's grouping applied to wet lands, but, of course, it was quite obvious that it did, and the Board could not help noticing it.

4. It will be open to Mr. Moberly, when submitting revised proposals for the four taluks of Palghat, Walavanad, Ponnani and Kurumbranad as called for in paragraph 25 of Board's Proceedings, dated 15th March 1893, No. 106-A, to make such modifications in the grouping of the Palghat villages as his experience in the other taluks will show to be desirable, but a reclassification of Palghat, as proposed in paragraph 22 of his letter, is, in the Board's opinion, entirely uncalled for. Some errors there doubtless are in the classification of the taluk, and in a large work of the kind errors there always will be, but all the extracts which Mr. Moberly has submitted go to show that very great care was taken by the Head Classifier and the Supervisor in the work of the settlement, and Mr. Stuart himself examined the classification in almost every amsam, having spent 67 days in the taluk.

5. It is urged by Mr. Moberly that, because the Supervisor admits that the 7/1 lands in Walavanad taluk are superior to the 7/1 lands in Palghat, it is evident that a scheme for Palghat and Walavanad cannot be prepared on the existing data. The Board does not see, however, that any great difficulty need be experienced in providing for this difference. Mr. Stuart's plan of placing the Walavanad villages concerned in a higher group would at once meet the case, or it might be met by reducing all 7/1 lands in group 1 of Palghat to 7/2. It was of course impossible for the Supervisor, when giving the 7/1 class and sort to the best red loam lands found in Palghat, to know that even better lands would be found in Walavanad.

The Board does not consider it advisable to deal separately with Palghat and Walavanad and requests that, as already ordered, a single scheme may be submitted for the four taluks alluded to in paragraph 4 above. The one scheme can provide rates suitable for all classes of soil in the four taluks.

6. In paragraphs 16 to 21 of his last letter read at the head of these Proceedings and in his letters of the 11th March and 7th June, Mr. Moberly deals with the subject of the garden assessments in Malabar and describes the principles on which garden lands should, in his opinion, be assessed. He contends that the conversion of a wet (or rice-growing) field into a garden, or of a dry field into a garden, is an improvement effected by the ryot for which no extra taxation should be imposed other than would have been paid if the dry field had not been converted into a garden, or if the rice-growing field had remained a rice-growing field. In paragraph 9 of his letter, dated 11th March, he describes the South Canara method of assessing gardens which he considers should be adopted in Malabar. Under this system he states—

"The garden rates of Rs. 12 and Rs. 8 per acre are charged on Hosagami wargs * only when the land is specially adapted for a garden: as a rule, the assessment on garden lands is fixed as if rice were the crop to be cultivated."

* Wargs formed after the commencement of the Company's rule by the cultivation of immemorial waste.

7. In paragraph 18 of his letter of the 15th July he explains further the principles of the South Canara garden assessments. Since the year 1856, he states, in which year Government approved of the Board's proposal to assess land newly taken up for garden according to its inherent advantages, including that of situation but excluding the consideration of all that might, in future, be added to it by the outlay of capital, "the assessment on lands newly taken up has been fixed according to the quality of the land, the quality being determined, except in the case of Hakkal† land and lands especially adapted for gardens, by the capability of the land for producing rice, the staple of the district." He urges that rice should be taken as the staple of both dry and wet lands in Malabar also. It is of course the predominant crop on wet lands and it is also grown to a considerable extent on dry lands. "The *palliyal* lands," he says, "are practically dry lands, and *palliyal* is really no better than *modan*." The statement † No. 661, dated 27th June 1892, in Board's Proceedings, dated 15th March 1893, No. 106-A. in paragraph 14 of Mr. Stuart's report ‡ shows that the area of land under *modan* and *palliyal* exceeds that under *chama*, and so it would be perfectly fair to fix the assessment of gardens on dry lands according to the capabilities of these lands to produce rice.

8. The term garden he would (paragraph 9 of his letter of the 7th June) restrict to "those lands which are not suitable for dry or wet cultivation but which are peculiarly adapted to the growth of the cocoanut. There are such lands in the seaboard taluks, and for such lands the staple product is the cocoanut. It is only right, therefore, that in such cases garden rates should be charged."

In paragraph 7 of his letter of the 7th June, No. 1056, he states that he has no doubt whatever that if, as a rule, gardens are assessed as dry or wet lands according as they were dry or wet lands before being converted into gardens, Government will get a considerable increase of revenue, and he adduces figures to show that on the gardens in five villages of the Walavanad taluk selected at random and which pay an assessment at present of only Rs. 216-15-4, a survey assessment of only Rs. 1 per acre would give an assessment of Rs. 949-1-2—an increase over the present assessment of Rs. 632-1-10, or 291 per cent.

9. When issuing its Proceedings, dated 15th March 1893, No. 106-A, reviewing Mr. Stuart's proposals for the settlement of the Palghat taluk, the Board had before it statements showing the incidence per acre of the present garden assessment throughout all the gardens in the Palghat taluk and in gardens covering 53,961 acres in the taluks noted in the margin. The statements showed that the incidence per acre in the Palghat taluk was only

	Survey area of garden lands.	ACS.
Palghat ...	...	32,298
Walavanad ...	...	21,266
Ponnani ...	...	18,188
Kurumbranad ...	...	14,507
Total ...	...	86,259

As. 7-3 per acre, in Ponnani Rs. 1-1-3 per acre, and in Kurumbranad Rs. 1-8-0 per acre. As, however, the area for which figures were available bore an assessment of only Rs. 58,063 as compared with Rs. 5,30,588, the total garden revenue of the district in fasli 1299, the Board did not feel justified in absolutely rejecting Mr. Stuart's proposals for a tree-tax. It, however, decided that it would be probably safe in a revenue point of view to abandon the tree-tax and it directed the temporary discontinuance of tree-counting. Gardens were further ordered to be laid out in blocks in view to their assessment being calculated at rates based on a consideration

of their average outturn in their staple crop, viz., cocoanuts. The Special Settlement-Officer was at the same time directed to submit a further scheme as soon as the classification of the four taluks of Palghat, Walavanad, Ponnani and Kurumbranad was completed. This, it was hoped, could be done by the close of the current calendar year. These four taluks it was considered would be a fair sample of all classes of land in the district inasmuch as together they pay 24.1 per cent. of the dry assessment, 51.6 per cent. of the garden assessment, and 62.1 per cent. of the wet assessment of the whole district.

Mr. Moberly has given the Board no further information as to the incidence of the existing garden assessments than was before it when its Proceedings above alluded to were passed other than that relating to the five gardens in the Walavanad taluk, the total present assessment on which is only Rs. 216-15-4 as compared with Rs. 24,599, the present garden assessment of the taluk, and, as shown above, the present assessment on garden lands for which figures are available is only Rs. 58,063 as compared with Rs. 5,30,588, the total garden assessment of the district. The Board considers that it would be premature to discuss Mr. Moberly's proposals until he is in a position to furnish figures showing the effect of his proposals. It further considers that there is no necessary contravention of any principle of settlement in basing the assessment on gardens on their produce in cocoanuts. So far as the Palghat taluk is concerned, the only taluk for which complete figures are before the Board, the area planted with gardens is about 32,298 acres, while that of dry land planted with rice is only about 12,000 acres, assuming, as in the case of garden lands, that the actual extent is three times the area shown in the Revenue accounts, thus clearly showing that cocoanuts rather than rice form the staple crop. On the data before the Board and which are admittedly imperfect, the area planted with cocoanut in the district is 441,945 acres, while that planted with *modan* rice is only about 122,122 acres.

The Board is not prepared to say that, if the dry and wet lands of Malabar are assessed at rates similar to those that have been imposed in other settled districts modified only in accordance with the difference in the share of the produce claimed by Government in Malabar as compared with the share claimed on other districts, a garden assessment, calculated as Mr. Moberly proposes to calculate it, will not give at least as high an assessment as the Government will be prepared to take, but it has before it at present no proposals from Mr. Moberly as to what these rates shall be. It is manifest that the rates proposed by Mr. Stuart for *modan* lands in Palghat, viz., 8 annas per acre in the first group, 6 annas per acre in the second group and 4 annas per acre in the third group, must be very largely modified and increased before Mr. Moberly's proposals can be considered.

10. In paragraphs 16 to 20 of his letter of the 15th ultimo, Mr. Moberly deals with the question of the garden assessments in South Canara. He shows that the Board was in error in stating that in South Canara a large area is taken up for gardens on which a land assessment of Rs. 12 per acre is obtained without difficulty. The area assessed at Rs. 12 is, he shows, not more than 299-60 acres. The Board made the statement on what it believed to be excellent authority, but it was made not with the object of showing that Rs. 12 per acre was a suitable rate, but that as a fact very high rates were found to be admissible and actually imposed under a system which based the assessment on the area planted and not on the number of trees planted. The statement which Mr. Moberly gives in paragraph 20 of his letter just quoted shows that in North Canara very high acreage rates are imposed on garden lands in the Sirsi and Siddapur taluks, the garden area in these two taluks being 8,649 acres assessed at Rs. 1,07,974, or at an average assessment of Rs. 12-7-9 per acre. It may be, as Mr. Moberly states, that the assessment in North Canara, though it is an acreage assessment and not a tax varying with the number of trees, is nevertheless an assessment which is based on the number of trees found in the land in the year of settlement; but in the Coimbatore a crop is found profitable to the ryots to grow cocoanut and arecanut plantations on which pay an acreage assessment calculated on the assumption that rice is the staple crop at rates which under the Noyel channels run from Rs. 13-5-4 to Rs. 3-5-4 per acre and under the Bhavani channels at rates which

12. The requirement of the Board to which Mr. Moberly alludes in paragraph 21 of his last letter has been explained to him. For garden in paragraph 23 of Board's Proceedings, dated 15th March 1893, No. 106-A, the Board should have written a garden. The object of the Board is to obtain some information as to the bearing of the present assessment on small areas of garden cultivation without the labour of tabulating the present assessment on each individual garden taken by itself. The sub-tracts alluded to in paragraph 9 *supra* shows that present assessments in the Rs. 3-12-0 per acre downwards. The rates, however, shown in the statement have been struck on the garden assessment of each village as a whole. A considerable area is shown as paying Rs. 3-8-0 to Rs. 3-12-0 per acre; but though that is the average on the garden lands of the whole village in which they occur, it may be that individual gardens in these villages pay rates largely in excess of those given, while other gardens pay rates largely below these rates:—

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3. The scheme for the Palghat taluk, submitted by Mr. Stuart, has been rejected by the Board, and instructions have been issued to the present Settlement-officer to submit

a revised scheme based upon the classification of four taluks, viz., Palghat, Walavanad, Ponnani and Kurumbranat. The Government concurs with the Board in considering that Mr. Stuart's scheme deals with an important settlement in a very inadequate manner, and observes that the instructions conveyed in the Government Order quoted above have not been carried out. In regard to wet lands it was intimated that the methods of settlement to be followed might be the same as those ordinarily adopted, the rates of assessment being based upon the nature of the soil, but it was deemed essential that the outturn of crop should be ascertained by experiments in Malabar itself. As regards "garden" lands, it was considered that a classification of soils would be useless, and that the productiveness of these lands must be estimated by blocking out tracts into classes with reference to the number of trees per acre, ascertained by counting of trees on single acres fairly selected, adopting an average of produce of the standard crop and calculating its value according to the commutation rate. No definite instructions were issued regarding dry lands, information as to existing conditions being insufficient; but it was directed that endeavour should be made to frame proposals in such a manner that, if possible, the occupation might be treated as permanent.

4. As stated above these instructions have not been observed in preparing the scheme for the settlement of Palghat, and much valuable time has been lost. The crop experiments made upon wet lands are wholly inadequate and in respect of dry grains no experiments have been made. The estimates of cultivation expenses have also been framed upon insufficient data. The Board has properly directed further investigation to be made upon these points, and the Government will only add that it is essential that a considerable number of crop experiments should be made in different localities to afford data upon which to base the estimates of outturn of the various soils. The prices of the twenty years immediately preceding the settlement should be taken for calculating the commutation rates, prices in years of famine being excluded from the calculation. For dry lands it will be necessary to adopt some standard crop and to calculate its value at the commutation rate to admit of revision in the prescribed manner at the expiration of the term of settlement. It will probably suffice for this purpose to ascertain the yields in the case of upland rice, gingelly and shama, these being the principal dry crops grown. The system of assessing certain specified crops and of charging on actual cultivation must be entirely given up; the assessment fixed on the block must be paid, whatever the crop raised and whether the land be cultivated or not, so long as the land remains in the patta. The Board suggests that "the exceptionally favorable rates proposed by Mr. Stuart should be admissible only in the case of lands held on permanent patta and that the rates for shifting cultivation should be double the rates proposed" by him. The term permanent patta here employed is somewhat ill-chosen, if the Board means to grant the indulgence of the favorable rates in all cases where an ordinary patta is issued. However this may be, the Government considers that the higher rates should only be charged where land is cultivated without darkhast and brought to account under the head of "Sevoyjamma."

5. So far, i.e., in regard to the assessment of wet and dry lands, the settlement of Malabar presents no special difficulties. The ordinary rules should be applied, but, before applying them, it is necessary that full inquiry be made on the spot upon the several points indicated above. As regards what are called garden lands, however, the case is different, and, in dealing with these, His Excellency the Governor in Council is of opinion that some departure from generally accepted rules is necessary. But before indicating the views of Government upon this part of the subject, it is desirable to notice certain points which call for remark in Mr. Moberly's letters printed with the second Board's Proceedings read above.

6. In his last letter * the Special Settlement-officer asked permission of the Board to reclassify the Palghat taluk.

* 15th July 1893, No. 1421.

It appears that the classification by Mr. Stuart was not conducted in accordance with the ordinary settlement procedure. All the villages in the taluk have been placed in three groups, and the grouping, which, in settlement schemes, is usually applied to dry lands only to differentiate the circumstances of several tracts with

reference to proximity to markets, facilities of communication, unhealthiness and such like considerations, has been utilized in the Palghat scheme chiefly to differentiate the relative degrees of fertility in wet lands. As the Board remarks, the effect of a change of group is in general the same as a change in the classification, and although it would have been more in accordance with ordinary settlement procedure to equalize the classification by modifying the "sorts" of soils, the Government is of opinion that, for the reasons given at paragraphs 2 and 3 of its Proceedings, the Board was right in disallowing Mr. Moberly's proposal to reclassify the taluk.

7. In his letters noted in the margin Mr. Moberly, in discussing the subject of the assessment of garden lands, argues that to assess such lands with reference to the produce which, at the expense of the ryots, it has been made capable of bearing, is, in effect, to tax the ryots' improvements, and that this is an infringement of a principle which has been repeatedly affirmed. Upon this the Government observes that the same argument would apply to wet lands also, which have in numerous cases been rendered fit for growing a rice crop at considerable expenditure of labour and money; but this has never been taken into account in assessing wet lands at the initial revision of settlement and the Government considers that such allowance cannot and ought not to be made in respect of garden lands in Malabar. The only practicable course is to assess the land with reference to its existing condition and its suitability for growing whatever crop may be selected as the staple, and if the crop ordinarily produced happens to consist of cocoanuts, areca nuts or jack-fruit, there can be no valid reason for restricting the share of Government to a certain proportion of a hypothetical rice crop.

8. Having made these preliminary observations, His Excellency the Governor in Council will now proceed to indicate, in some detail, the principles upon which these garden lands should, in his opinion, be assessed, and the methods to be adopted to arrive at a fair and reasonable settlement. It appears to the Government that data upon which to base a scheme for an acreage assessment of gardens in Malabar may be found in Mr. Stuart's memorandum upon the settlement effected in Travancore. The most valuable feature of the Travancore system is the scale of trees per acre which great experience has enabled the Government of that province to elaborate and adopt, viz., that 1 cocoanut tree occupies or represents $\frac{1}{100}$ of an acre, that 1 jack tree occupies $\frac{1}{100}$ of an acre, and that 8 areca-nut palms occupy $\frac{1}{100}$ of an acre, that is to say, that one cent of land represents or equals 1 cocoanut tree, or $\frac{1}{8}$ a jack-tree, or 8 areca palms. The soundness of the principle which underlies this system may be admitted, but the conditions of Malabar are not precisely similar to those which obtain in Travancore. In Malabar it appears that the custom is to plant trees, whether cocoanut, jack, or areca nut, farther apart than in Travancore, and, in order to arrive at an estimate approximately correct, inquiry must be made in each taluk, with a view to ascertain the practice in this respect, that a decision may be arrived at as to what is a suitable standard per acre for each of the three kinds of trees known as garden trees, viz., cocoanut, jack, and areca nut. When this standard is determined, lands bearing the minimum number of such trees will be treated and assessed as garden lands, while all other lands, which may nevertheless be planted with "taxable" trees in less number than the minimum prescribed, will be classed as "dry." What this minimum of taxable trees per acre should be must depend upon the result of further inquiry, but meanwhile the Government would suggest that, while the Government would suggest that, in order to constitute land "garden land," the minimum per acre should be 10 cocoanut trees, or 5 jack trees, or 80 areca-nut trees.* This, however, is merely a suggestion which will be subject to confirmation or modification with reference to the local inquiries now ordered to be made.

* Example.—A holding consists of 6 acres with 30 cocoanuts, 20 jacks and 660 arecas planted pretty evenly over the whole area; then—

	Cocoanuts.
560 arecas =	70
20 jacks =	40
30 cocoanuts =	30
	140
Average cocoanut trees per acre =	$\frac{140}{6} = 23.33$

The holding will be classed as garden. If, calculated in this way, the average number of cocoanut trees per acre should be less than ten; the holding would not be classed as "garden."

9. Having thus determined what lands should be classed as "garden," the proper course to be followed in fixing the assessment is to adhere to the existing plan of assessing the planted portion of all "gardens" with reference to the number of the three kinds of taxable trees in bearing at the time of the settlement, the assessment being based upon the commuted value of the estimated produce at market rates, calculated in accordance with ordinary settlement methods. There will be no difficulty in drawing up a scale which will embrace the several degrees of fertility which will be met with. When two or three kinds of taxable trees are grown on the same garden land, a compound standard crop should be taken as the basis of calculation. For this purpose it will be necessary to ascertain by experiment what is the proportion in which the three kinds of trees enter into garden cultivation.

10. Portions of holdings which, though classed as "gardens" at the settlement, may be unplanted with taxable trees, should be assessed at a light acreage rate based upon the commuted value of an appropriate dry staple crop suitable to the locality, whether it be shama or ragi, ginger, pepper, arrowroot, tapioca, yams, &c. In order to determine what portion of a garden should be deemed "unplanted" for this purpose, the taxable trees must be counted. Each tree will represent such a fraction of an acre as may be considered appropriate with reference to the number of trees which may be found eventually to be the standard number in gardens fully planted up, and the area thus estimated will then be deducted from the survey area of the garden, and the balance will represent the unplanted portion.

11. The question as to how these lands—parambas not classed as gardens and unplanted portions of parambas which are—shall be treated at the revision on the termination of the settlement period has to be considered. To re-count the trees then and to re-adjust the classification accordingly will have somewhat the appearance of taxation of improvements effected during the settlement period, but the Government thinks it will be so in appearance only. It must be remembered that the basis of the garden assessment in Malabar has always been and will be, under the proposed scheme, a tree-tax; and that every tree which comes into bearing is now, in theory at any rate, liable to instant taxation. Moreover, if the re-count will bring under taxation trees newly planted, it will also relieve the ryots from payment on account of trees which, in the interval, have gone out of bearing. These trees in the case of arecas and cocoa-nuts, if not of jacks, will be a considerable proportion; and a re-count at the expiry of the period will, while leaving the ryots free to do what they like during its currency, be on the whole the fairest plan for all parties. When settling the money rates at the revision, changes in prices during the period of settlement—30 years—will, of course, be taken into account. This scheme, though the data for the settlement of details for Malabar may be different, is identical in principle with that adopted in Travancore and that proposed by Mr. Stuart.

12. The methods which the Government propose to adopt in dealing with garden lands in Malabar, involve a departure from the usual settlement procedure; but the circumstances of the district are peculiar and it is necessary to apply methods suited to its special conditions. A copy of this order will be transmitted to the Government of India with the request that sanction may be accorded to the introduction of the new settlement upon the principles here indicated.

13. The Government considers it unnecessary to pass orders upon the questions dealt with in paragraph 11 of Board's Proceedings, No. 345, dated 14th August 1893.

14. To sum up, the Government concurs with the Board in considering that a reclassification of the Palghat taluk is not necessary. As regards the settlement of dry and wet lands there is nothing in the circumstances of the district to warrant any departure from the procedure ordinarily followed by the Settlement Department; but in order to arrive at correct data for the commutation rates to be adopted, it is necessary that crop experiments should be made on a somewhat extensive scale. In regard to the assessment of garden lands, the Government would adopt the principles of settlement which obtain in Travancore, prescribing, however, a minimum number of the taxable trees per acre as the standard required to constitute "garden land"; and, in order to ascertain what this minimum should be, as well as the maximum to be held

to constitute a garden fully planted up, the Special Settlement-officer should visit all the taluks in the district and make careful inquiries as to the numbers of the several taxable trees ordinarily planted in an acre of land and in what proportion the three sorts are generally planted in gardens in which more than one are found. When Mr. Moberly has acquired this information His Excellency the Governor in Council thinks that he should have no difficulty, with the help of the instructions given above, in determining what lands should be classed as "garden" and how they should be treated.

(True Extract.)

(Signed) E. GIBSON,
Ag. Secretary to Government.

To the Board of Revenue (Revenue Settlement, Land Records and Agriculture).
Copy to the Board of Revenue (Land Revenue).

Exd. S. J. Pereira.

80 Copies.

Gobt. of {1893} Madras.
REVENUE.

Issued

Recd.

Encl.

G.O., 23rd October 1893, No. 931.

OCTOBER.

Settlement.

Passing orders on the scheme submitted by
the Board of Revenue for the — of the Palghat
taluk in the district of Malabar.

(1893.)

REVENUE DEPARTMENT.

D.O. Current Number.

D.O.

From

A. F. Clogdoun Esq
Madras.

Dated 30 Jan'y

Received 31 " "

Enclosures

No.

SUBJECT.

Regarding the settlement
of the Palghat

61

GOVERNMENT OF MADRAS

23.1.09.

91

REVENUE

Current No.

D.O. from
proceeding
of the District
Commissioner
regarding
of the land

From

Dated

FOR ORDERS.

Seen

W
2 Mar

By

1/1

I don't think there
can be any doubt
that 100 cocoas out
trees will easily grow
in an acre.

W

19/2/94

At the request
a copy of 802
D.O. 183 to 931
to him for the
of the District
and his suggestions
a copy of the District
letter of 18/1/09
the order.
Shunglassobryga deals
with only one point
namely the standard of
planting and area

40

It is not
the case
appears
of the time

and hundred
and in the
only 100
for the same
be covered
in also.

Section 2
refers from
income and
reported that there
is planted mainly
in together. It

must be in paper & other
a hundred which is not
in accordance with the
Cgricultural practices of
the country and the
Government's intention is
to well known.

FOR ORDE

The statement
of the labor

Free the drawing letter
with the Madras
statement papers.
Have asked the Rev.
Mr. to thank him
for his remarks.

Ch
3 hours.

GOVERNMENT OF MADRAS
16 FEB 94

Trivandrum
6th February 1894

My dear Sir,

I thank you very much for the copy of the
Proceedings of the Madras Government re Malabar settlement
kindly forwarded with your letter of the 20th ultimo. I have
been reading the paper with very great interest and am glad
to find that the scheme of garden assessment proposed for
Malabar by Mr. Stuart and approved by Govt. is precisely
on the lines on which it is followed in Travancore. Mr. Stuart
has omitted or misconceived nothing in regard to the principles
of the Travancore system or the method of their application.

If I may venture to offer any views it is
with reference to the standard of 100 Coconut trees to the
acre which is adopted here as an invariable rule. Though
Mr. Stuart has recommended it for Malabar it does not appear
to have commended itself to the Madras Govt. Its suitability
is doubted, as regards the conditions of planting in that
District. So far as Anjengo is concerned the settlement officer
Mr. Proberly himself testifies to gardens containing more than
100 trees to the acre. He speaks of the soil there being peculiarly
adapted to the growth of the Coconut. But it was not with
reference to any particular soil that the standard in
question was fixed in Travancore. It applies to all
varieties of soil, situation and climatic conditions.
and it has been worked

complaint on the part of the ryots. In south Travancore coconut plantations are few and far between. But the same standard is followed there also. The same thing may be said of the inland and high level tracts which are quite dissimilar to those bordering the sea backwaters and estuaries of rivers.

A certain space between tree and tree allowed sufficient to admit of free growth, and the requisite quantity of light and air, in the case of one class of soil, must it seems to me, equally suffice, for all other kinds of soil. So far as standing space is a condition of productiveness, a standard calculated to satisfy it in one case is all that is needed in others. The difference in productive capacity due to other causes, such as the character of the soil, situation &c must of course be left to be adjusted by the different tree rates as far as such adjustment is practicable. In the assessment of wet and dry cultivation, no varying standard is recognised in any scheme of settlement, as far as my knowledge goes. And I do not see why the rule which applies to wet and dry areas should not equally hold good in respect of garden land. The standard of 100 coconut trees to the acre means an intervening space of 20 or 21 feet from tree to tree. From actual experience I have found this to be fair to all interests concerned. In the investigation of this question, I had conferences with the ryots in various parts of the country. Some of them objected to this standard and suggested 30 ft between tree and tree as a canon in coconut

But even the
the adpt of a
land it is not
of planting
is not in
the land

There can be no
standard of planting
in wet and dry cultivation

There can be no
standard of planting
in wet and dry cultivation

at once given up when I asked them to point out a single instance where this rule was followed in practice. An acre may contain only 50 or 60 bearing coconut trees. This by itself constitutes no test. How far apart they stand from one another has to be seen. The series of tests I have actually made has satisfied me that even partially or sparsely planted gardens would, in the majority of cases afford evidence in favor of the standard of 100 trees to the acre. When a smaller number occupies an acre of ground, say 50 or 60 trees it is seldom that these would be found planted so wide apart as to cover the whole area but more or less at the same intervals at which trees in more fully planted gardens are set in. There may be bits of ground here and there reserved for fresh planting or for growing vegetables or which are already planted with young coconut trees or trees of other kinds. The adoption of a varying standard with reference to each homogeneous block, apart from the practical difficulties attending it, would have no common basis to go upon and have the effect of disturbing the relative values of the several garden blocks intended by the proposed tree rates & produce a wide inequality in the incidence of taxation. The question may be viewed from another point. The standard proposed is not for the purpose of dealing with the bearing trees that exist, but for assessing the unplanted portion. The dry rates applied are after all

In Travancore
perhaps but it
is reported that
land is divided
into many small
plots

Comparatively very light. and the people cannot reasonably complain of any hardship arising from the operation of the standard in question. As I have already said it has been accepted by the ryots here without any demur and has been working satisfactorily. I have entered into these particulars in the hope that they may be of some service to the Madras Govt. in considering and determining the question, when the results of the enquiry ordered are before them.

Before the present scheme of garden settlement was introduced here, there was a deal of agitation in favor of superseding the tree rate by land tax. But I was able to show that such a measure would be simply a leap in the dark. Any system of settlement, if it fails to square with existing conditions must prove disappointing in its results and create endless embarrassments and difficulties. The more I think on the subject the more strongly I feel that the theory of substituting a round rate for tree rate in the case of gardens would be futile driving the Government to the necessity either foregoing a good portion of their legitimate revenue or of rackrenting the people. I therefore warmly welcome the resolution of the Madras Government to retain the tree tax and wish the same every success.

There is nothing gigantic in the process of counting taxes.

in itself cannot consume much time. From the figures given me by Mr Stuart I find that 19,000,000 trees of the three taxable kinds may have to be dealt with in Malabar. If 100 classifiers be employed on the counting alone, the period of time required would be this.

$$\frac{19000000}{25000 \times 100} = \frac{190}{25} = 7 \text{ months and 16 days.}$$

I have taken 25,000 trees as representing a month's outturn per classifier on an average, which I think a fairly moderate rate. The number of working days in a month is assumed to be 24.

The cost, including all items of charge may not be more than 3000 Rs a month.

I am

Yours sincerely

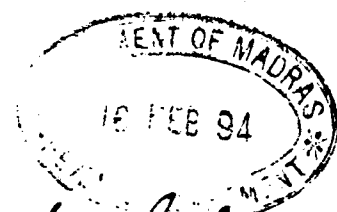
(Sd) Shungrasobyer.

(True copy)

~~to~~ S. S. S.

Resident.

101



Residency - Bolghatty
February 9th 1894

My dear Galton,

In reference to your D.O. giving cover to the Proceedings of the Madras Government on the Malabar Settlement, I now forward herewith a copy of a letter dated 6th Instant from the Dewan of Travancore. I send it because I am sure that the Government will be glad to peruse Mr. Shungrasobier's remarks - he having studied the problem of Settlement on the West Coast more thoroughly probably than any other living official, and having also a long experience of the Agricultural conditions of Travancore.

I am
Yours sincerely

A. B. F. S.

The Honorable Mr. C. A. Galton

Madras

na

BOARD OF REVENUE,
REV. SETT., L. RECORDS & AGRICULTURE.

Madras, 30 Jan 1893

103

Dear Sir,

I am now dealing with Stuart's proposals for the settlement of Palehbat - another paper will I hope be submitted to Govt within a fortnight or three weeks. My intention however is to recommend that no action be taken on these proposals until it is seen what the result will be of applying Stuart's rates into the Taluqs of Walahnamad, Porani and Kurumbamad which are now under classification and regarding which in conjunction with Palehbat I propose instructing

thoroughly to submit a revised scheme
applicable to all four Districts.

My main reasons for hesitating
to accept Stuart's proposals are

(1) That they involve an increase of the
assessment of the District from

Rs 2,82,216 to Rs 6,00,304, an increase
that is of Rs 3,18,088 or 112 percent, and

(2) That after going to the enormous
labor of counting some 4,00,000 or

5,00,000 trees the result on garden land
is a proposed average ^{tree tax} assessment

of only 1 rupee an acre, an assessment
which however gives an increase

of Rs 25,960 or 371 percent, and
which is one thing that the

Govt. would probably be

unwilling to increase further.

It seems to me that if in the ¹⁰⁵
Districts the existing tree
assessment gives an acreage rate
anything approaching to the ^{low} ~~low~~
rate of that in Dalgat we may
well consider the propriety of
abandoning the tree tax, and
imposing a land assessment in
its place, because a land assessment
of Rs 2 or 3 an acre on these garden
lands can easily be justified on
the ordinary settlement principles
followed in the classification
of dry lands. The abandonment of
the tree assessment would be highly
popular in the District, and is

Most desirable if it can be carried out without a loss of revenue. I believe that it will be found possible to carry it out not only without a loss of revenue but on the contrary that an increase of revenue will be the result - an increase as large as God would care to make.

Classification had at the date of my visit to Malabar in October last progressed sufficiently far to enable me to obtain accounts of the average rate per acre of the garden assessment in considerable portions of three Talukhs other than Dalgat, i.e. in 148 desams of Walewamad, in 71 desams of Dorani and

in 37 desams of Kurumbanad.

The present average assessment of these garden lands in these Talukhs according to Revenue area and according to Survey area is shown below

	Revenue area Rs per acre	Survey area Rs per acre
Dalgat	Rs 0.7.11	Rs 0.3.5
Walewamad	Rs 0.13.10	Rs 0.7.3
Dorani	Rs 1.14.5	Rs 1.1.3
Kurumbanad	Rs 2.5.10	Rs 1.8.0

It is quite unnecessary to trouble ourselves to frame elaborate rules for counting and valuing

The enormous numbers of trees, and
 for determining what trees are bearing
 and what are not - and always an
 easy matter, only to secure an
 assessment, say even double that
 we now take, which could not be
 cancelled at if instead of counting
 such tree on the ground, we satisfied
 ourselves with valuing the land
 as raji or gungelly, or same in
 growing land.

My hesitation in recommending
 the acceptance of the large increase
 in the assessment of the Dabur
 as a whole rests simply on the
 fact that the proposed increase

is so enormous - It is not in
 itself by any means a high
 assessment - the rates are the following:

Dry land	Rs 0.5.10 per acre
Garden	Rs 1.0.4 "
Wet dry-garden	0.8.10 "
Wet	3.11.8

The rate for dry land is largely below
 that of any other settled district -
 the lowest present average in any
 settled district being ^{Satyapuri} Rs 0.9.9
 in the Satyapuri District. Immorally is
 Rs 0.11.9. Comharok the adjoining
 District is Rs 0.14.10

In wet the average is Rs 3.11.8

is a very low rate for good irrigation
making every allowance for the fact
that the share of the wet crop claimed by
Govt in Malabar is only calculated in a
slight different manner than under
the old settlements. The great increase in the proposed
assessment is due to the excessive
lowness of the old rates the lowness
being mainly due to fraud in
introducing the old settlements.
Though no doubt a large amount
of fraud has been committed by
the Village Officers and Revenue
Inspectors every year in concealing
new cultivation. Nothing makes
this clear than the fact that
while the present assessment
has surveyed area on the paddy

lands in paddy grown a single
crop only is Rs 2.11.10, that on the
lands which annually grow a
double crop is for both crops together
only Rs 1.12.4 per acre. The fraud
and the anomaly were disguised
by showing in the accounts an
unduly low area for the double crop
lands thus making the rate per
acre on these lands appear
comparatively high. While the
57852 acres according to the Revenue
accounts which grow a single
crop are found by survey
to measure only 56512 acres

acres a decrease of 2.3 per cent.
The 28,018 acres of double crop land
are found by survey to measure
59,161 acres an increase of
111.2 per cent.

The average per acre when
struck on the areas shown in the
Revenue accounts is Rs 2.10.10
per acre for single crop land and
Rs 3.11.10 per acre for double
crop land. When correct measure
are applied the rates come out
as under.

Single crop land Rs 2.11.10 per ac
Double crop land Rs 1.12.4 per ac

A modification of the net

assessment which would merely
raise the assessment on the double
crop land to the level of that paid
on the single crop land would
give an increase of assessment
of Rs 57,312.

With rates as low as those
proposed by Stuart I hesitate
to propose any material reduction
until I have some idea of the
effect of imposing similar rates
in other taluqs of the District, and
until classification is further
advanced it is impossible to
say what this effect will be.

The recorded areas in

Other Talukhs may be fairly correct
as in the case of the Talghat single
crop lands, or they may be wrong
by over 100 per cent as in the
case of the double crop lands.

If it is found that the imposition
of the proposed Talghat rates
will give no more than a nominal
increase of assessment in the
Other Talukhs of the District I should
be no grounds for specially reducing
them for Talghat than to
I might recommend that they
be imposed in Talghat by
very gradual stages. If on the
Other hand the proposed

BOARD OF REVENUE,
REV. SETT., L. RECORDS & AGRICULTURE.
Madras, 115 189.

rates will result in the Other Talukhs
in an increase of assessment
anything like that which those
proposed for Talghat. I should
think it advisable to recommend
some reduction. The Govt would
not I think listen to proposals
which would double the
assessment of the District
increasing by over 20 lakhs.

I trust the Govt. will agree
with me that it is not advisable
to make at present any definite
proposals for the settlements.

of D. Alphonse. In District where
there has been an old pannaish
we can form some idea of the
result of the imposition of
particular rates in particular
Talukhs. In Malabar where there
was no pannaish we can
form none. We only know from
the reports of the District Officer
reiterated throughout the period
since Malabar came into our
possession till now that the
Revenue accounts of the District
are absolutely unreliable and
our experience in Settlements

so far has proved that the
District Officers did not err in
their estimate of these accounts.

I think it most desirable
that before orders are passed by
Govt regarding the settlement of any
further portion of the Malabar
District a scheme has been prepared
its data drawn from a much
larger area than a single Taluk.
The classification of these work
Talukhs - Walawannah, Kurumbraod
and Donani will I trust be
completed in time to permit
of proposals for settlement of the

four Talukhs being laid before
Govt by Dec 1892

J. Mearns

J. Lagstam

113
D.O. no. 288.2.93

114
My dear Clogston,

In reply to your note
of the 30 January regarding
the Malabar Settlement, I am
to say that you should sub-
mit at once the Scheme for
Palghat Taluk. When that Scheme
is received Government will
be in a position to consider
the several points raised in
your note - among them the
question of abolishing the
system of tree-tax.

Yours sincerely
(sd) E. Gibson.

Secretary R.D.

ABSTRACT.

To

121
CALICUT

HIS EXCELLENCY THE RIGHT HON'BLE
Marquis of Lansdowne G.M.S.I., G.C.M.G., G.M.I.C.
Viceroy and Governor-General of
INDIA.

We the undersigned land-holders and other inhabitants of Malabar in the Madras Presidency beg leave to approach your Excellency in Council with this humble memorial and respectfully pray that the grievances therein set forth may receive your Excellency's kind and immediate attention.

Your Excellency in Council is, we believe, aware that land is held in this District under tenures and conditions altogether different from those prevailing in other districts of the Madras Presidency. Private property in the soil has existed in Malabar in its most perfect form from time immemorial without any participation or interference on the part of the ruling authority. Land tax was unknown in the country prior to its invasion by Hyder Ali. The assessment fixed by the Mysore Government was adopted by the British Government when it acquired the country from Tippu Sultan. Government contributes little or nothing towards the improvement of the lands. There are no irrigation works maintained at the expense of the state to assist ryots in the cultivation of lands. Productive capacity of the soil is gradually on the decline and the people are unable to meet even the existing public demands. The large number of sales of lands for arrears of revenue will bear full testimony to this fact.

Under these circumstances the inhabitants of Malabar view with serious apprehension the survey operations now in progress in this District and are greatly alarmed at the proposed Revenue Settlement which, it is apprehended, will result in an enhancement of the existing assessment. We are warranted in this assumption by the actual results of the Settlement in Wynaad—one of the Taluks of Malabar.

Not knowing anything about the object the Government has in view and the lines on which a revision of assessment is proposed, "THE KERALA MAHAJANA SABHA" a thoroughly representative association in Malabar with H. H. the 2nd Rajah of Calicut as its President, addressed the following letter to the Government of Madras.

"I have the honour to bring to your notice that an association called "THE KERALA MAHAJANA SABHA" consisting of all classes of people has been revived in Malabar with the object of watching and protecting the interests generally of landholders in the District. The Sabha can count among its Members both landlords

and tenants and hopes in course of time to reduce to a minimum the evils resulting from the strained relationship between the two classes. The Sabha held some largely attended meetings in Calicut and has formed branch associations in various parts of the District. I may here observe that the people view with serious apprehension the survey operations now in progress in the District and are alarmed at the proposed Revenue Settlement. The people have not the means of knowing:

- i what the intentions of the Government are,
- ii what is the object of the present Land Survey,
- iii whether the Government proposes a Settlement of Land Revenue in Malabar, and if so, on what basis?

It seems to the Sabha to be highly desirable that the object and policy of the Government should be made known to the public so that the public mind may not be held in a state of excitement and anxiety. I am also in a position to inform you that the people suffer much from the irregularities and vagaries of subordinate officers in the Survey Department. The Sabha is very anxious to bring before the Government, from time to time, any well-founded complaints of the people and to explain to them the policy of the Government to prevent misunderstanding.

For the reasons aforesaid, I have the honor to request you will kindly send the "Kerala Mahajana Sabha" copies of all Government Orders and other papers in connection with the survey now in progress and proposed Revenue Settlement, which will enable the Sabha to obtain full information on the subjects."

To this letter the Government of Madras vouchsafed the following reply:—

"The Government regrets that it *cannot supply* "the Kerala Mahajana Sabha" with copies of orders and other papers relating to the Survey and Settlement of the Malabar District excepting such as are placed at the disposal of the Press. Copies of these papers can be obtained on payment from the Superintendent, Government Press."

We respectfully beg to submit that we fail to see the force of "*cannot supply &c.*" contained in the above G. O. more especially as the matter therein referred to concerns the vital interests, viz. the direct taxation of a very large portion of Her Majesty's most loyal subjects.

In pursuance of the direction contained in the above endorsement, we applied to the Superintendent, Government Press, Madras and that officer was kind enough to favour us with the following reply:—

"On his informing the No. and date of G. O.'s he wants as also the Department to which they belong or the date of the Gazette in which they are advertised for sale the price will be intimated to him."

We then sought information from the Revenue Settlement Officer and in reply he wrote as follows:—

"Regarding the Malabar Settlement, there are no official documents of which so far as I am aware, the publication for general information has been

authorized by Government; on receipt of any papers of that description I shall be happy to comply with the request contained in the concluding portion of your letter under reply."

The copies of the correspondence above referred to are appended.

From all this, your Excellency in Council will see that we have not been fairly treated by the Local authorities and the replies given to our most humble and earnest prayers in regard to an all important matter are simply evasive and unsatisfactory.

We very much regret that the Local Government has thought it fit and expedient to observe a studied secrecy in the matter of *Land Revenue Settlement* which affects every individual in the country and we submit we altogether fail to see the policy and wisdom of keeping the public mind in a perpetual state of anxiety and excitement.

We therefore most respectfully and humbly pray that:—

- (a) the Government of Madras be directed to supply us the information sought for in our petition to that Government,
- (b) to give due publicity to all the proceedings of the Government *in re* Revenue Settlement,
- (c) and to give us an opportunity of examining the principles upon which the Settlement would be conducted before they are finally adopted.

For which act of justice

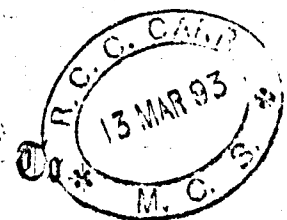
WE SHALL EVER PRAY.

CALICUT,

March 1891.

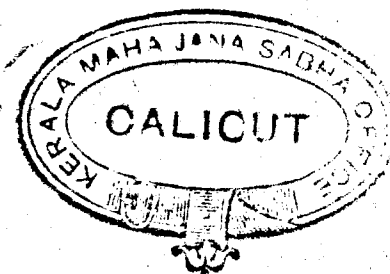
True Copy.

L. M. 3. Rujish
President, Kerala Mahajana Sabha
Calicut



PETITION

REVENUE DEPT.



H. E. THE RIGHT HONORABLE

BEILBY BARON WENLOCK, G. C. I. E.,

Governor of Fort St. George,

&c. &c. &c.

*Res. for disposal.**H.E. wishes that the
pet. be requested for information
may be as far as possible
complied with.*

MAY IT PLEASE YOUR EXCELLENCY,

*Ran**13. Mar 93.*

In accordance with a resolution passed by the "Kerala Maha Jana Sabha," at its general meeting held at Palghat on the 6th November last, I beg to approach Your Excellency with this memorial in the earnest hope that it may receive Your Excellency's kind and early attention.

2. Ever since the commencement of the survey operations in Malabar, the Maha Jana Sabha, on behalf of the inhabitants of Malabar, has been ineffectually petitioning the Government for information regarding the object, principles and scope of the proposed settlement. The Sabha was at last forced to address a memorial to the Government of India, copy whereof is enclosed, to which the following reply was received through Your Excellency's Government.

"The memorialists will be informed that the Government of India has declined to interfere on their behalf. This decision is based on the assurance of the Madras Government, that as soon as a preliminary decision as to the principles on which the settlement is to be conducted has been arrived at, a copy of the orders passed on the subject will be communicated to the memorialists, an opportunity being thus afforded them of making any representation they please before final orders are passed." This order was dated the 4th July 1891 and although more than 19 months have since elapsed, the Sabha regrets that no orders have yet been communicated to it, even though the classification of lands and other operations preparatory to the Revenue Settlement have been steadily going on apace. The people of Malabar who have been in a state of anxiety engendered by the mystery observed in the settlement operations, find it difficult to persuade themselves to believe that work on such an extensive scale would be carried on throughout the District unless some definite conclusions as to the principles on which the settlement is to be effected have been arrived at. The line of procedure adopted by Mr. Moberly at a meeting held lately at Palghat and noticed below has considerably enhanced the popular anxiety and uneasiness.

3. The Special Settlement officer convened a meeting of the landholders of Palghat at which the question of settlement was subjected to a desultory discussion. Mr. Moberly confined himself to the punja or dry land and gardens and

Memorial
Petition from the President of
the Kerala Mahajana Sabha
Calicut.

DATED 27 February 1893.

127

TRANSFERRED to the Secretary to Government,
Revenue Department, for disposal.

*His Excellency the Governor wishes
that the petitioner's requests
for information, may be as far
as possible complied with.*
(By Order.)

Receivd
of Private Secretary.

GOVERNMENT HOUSE,
13 March 1893.

bought some information regarding them. As this cultivation forms but an insignificant feature in the Palghat Taluq, the landholders present wished to refer to the more important question of Nanja or wet land cultivation, when they were told to their great surprise that Mr. Castle Stuart had finally reported on the subject to the Board and Government and that Mr. Moberly was not at liberty to discuss it with them. This circumstance inclined the members of the meeting to the conclusion that orders regarding the settlement of lands might have been passed, and that the matter of dry land cultivation was therefore being taken next in hand. If this inference be correct, the Sabha ventures to hope that the assurance held out by the Government of India would be redeemed and that it may be favoured with a copy of the preliminary decision which may have been arrived at by Your Excellency's Government in respect of the settlement of Nanja lands.

4. The Sabha, moreover, prays that Your Excellency may be pleased to allow it sufficient time to submit its views and representations on the principles which may be adopted by Government, so that in the event of their not meeting with success here, they may be urged to higher authorities before the decision is actually enforced.

For which act of justice the Sabha will feel grateful to Your Excellency.

CALICUT,
27th February 1893. }

L. M. S. Rajah
President of the Kerala Mahajana Sabha,
Calicut.

Revenue (1893) DEPARTMENT.

Current Number 207

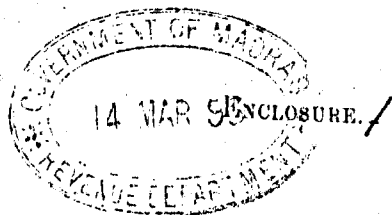
From

THE PRIVATE SECRETARY TO THE
RIGHT HONORABLE THE GOVERNOR,

To

THE SECRETARY TO GOVERNMENT,
Revenue DEPARTMENT.

Dated 13 } March 1893.
Received 14 }



Subject.

TRANSFERS a petition from the President
of the Kerala Mahajana
Sabha, Calicut, requesting
information regarding the
object, principles & scope
of Survey and Settlement
Operations in Malabar.

No. 35244-54-7-71
No. 7564-5-2-89, original
not available

129

No. 2037 of 1893.

Note for orders

(Through the Under Secretary)

G. O. No. 3-12-91 No. 1152

The Sabha may be told this
left to be done by Mr
L. O.

has been placed on the Editor's
Table.

Order on Board's
Prop. No. 31-5-92 No. 402 has
been drafted and passed by
Hon. Members. It will be
issued after it has been circu-
lated to the Honorable
Mr. Garstin once more.
The substance of this order will
be made known to the
public by the notifications which
will be immediately issued.

What the petitioner is anxious
about appears to be how
wet and dry lands (especially
the former) will be assessed.
On this point reference is solicited
to Mr. Clopton's D.O. letter, No.
30 January '93, and the reply
thereto (D.O. letter, No. 27 8-2-93),
copy put up.

R. V. The Petitioner may be informed
that no order
has as yet

has passed as to the rates to
be imposed on wet & dry
lands.

Recd
20.3.93

ll
20/3.

Cno. 2037 of 1893

Wet & Dry Lands

Read Cno. 2037 of 1893

G.O. 131

The President of the
Kerala Mahajana Sabha will
be informed that the main prin-
ciples of the contemplated new
settlement of Malabar are ex-
plained in G.O. of 3.12.91 No 1152
of which copy can be obtained
from the Superintendent, Govern-
ment Press, Madras, and that
as regards the rates to be
imposed on wet and dry lands,
no orders have as yet been passed
by Government.

To The President,
Kerala Mahajana Sabha,
Calicut.

⊗
Note

For orders as to whether in
view of para 1 of G.O. of 4.7.91
No 3844, the word "Copy" may be
replaced

I think a copy should be
given free as it was
promised in the G.O. of 4.7.91
ll 20/3. Recd

replaced by

"a copy will be furnished to him with the intimation that as the paper has been placed at the disposal of the Press, more copies if required."

and for the words

"No orders have as yet been passed by"

the following may be substituted
"the question is still under the consideration of" #

~~Eno 2037 of 1893.~~
Eno 2037 of 1893.

(Through the H. J.)

A petition from the President of the Kerala Mahajana Sabha.

This bill is
I have the scheme for Balfour is revised from the Bill. It is taken as to whether a copy may be sent to the Sabha - L.S. 28/3

if inserted as amended by the Under Sec? it would seem to be correct enough.

felt some difficulty

Perhaps not, but the point about which the undersigned is now the endorsement is for he wanted so that it may be in keeping with the assurance already given to the memorialists that "as soon as a preliminary decision as to the principles on which the settlement is to be conducted has been arrived at, a copy of the same will be furnished to him with the intimation that as the paper has been placed at the disposal of the Press, more copies if required."

130

Revenue Department

OFFICIAL MEMORANDUM.

on the subject will be communicated to the memorialists, an opportunity being thus afforded them of making any representations they please before final orders are passed.

-G.O. of 4.7.91 no. 3844

P.L. 27/3. Rule 383
27.

C. No. 2037 of 1893

Under Secretaries

A petition from the
President of the
Kerala Mahajana Sabha.

C No 2037 of 93

G.O. Under No. 1213 of 29 Mar. 1893.

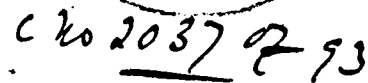
The President of the
Kerala Mahajana Sabha
will be informed that the
main principles of the con-
templated new settlement
of Malabar are explained
in G.O. No. 3-12-91 No 1152
of which a copy will be
furnished to him. As regards
the rates to be imposed on
wet and dry lands he will
be informed that the question
is still under consideration.

R.M.
29/3.

29/3

Lib.

To
The President of the Kerala
Mahajana Sabha }
with copy of G.O. 1152
3-12-91. 24/4/93



Herbert S. Galt

des and sent
to n: r for
information

29/3

The latter is far too important
to be disposed of summarily.
W. C. C. comes up
officially on the latter & he
can then have what he says in
private. I regard the
abolition of the trans-shipment
and the substitution of an
exchange-shipment in its place
as most desirable. The only
objection is the very recent
the Proclamation of 1805 - but
if the people don't object, we
must not regard this - or we
can introduce an act to
legalize the change. Though
I don't think this is necessary.
It would be very unwise to
adopt Polk's Policy as a
standard for the whole Dist. in
the disposal of bills, either on
any thing else. It is quite
different in character from the
last Policy. Therefore I think
W. C. C. comes up for the purpose of the

x 19. p. <u>2747</u> 11.11.82 in 4.6. <u>454</u> 18.4.83	for 12 hrs before the date given for 37 days ^{the} before joining position and in - broadly found. J. H. P. 7/2/83
--	--

From

Go from the Lighthouse tower -

Dated 30 Augy '93.

189 .

FOR ORDERS.

I circulated this note for orders on two points -

1. Will Govt be prepared to consider proposals for doing away with the tree-assessment on garden lands in Malabar & for uniforming the average assessment on the quality of the soil as in other settled districts?
2. May the Commissioner submit, as he proposes, a report embodying a scheme based upon the classified results of the Taluk - Palghat, Warkkanad, Kumbherad & Ponnani?

The abolition of the two-currency
monopoly by the Board
of 1892. I am not aware whether
the

question has been considered
by Govt since that date -
and think it not worth while
to detain this letter to look up
references on the subject. How
numbers are known -

It has, I think, been assumed
by the local officers that the
abandonment of this customs
and objectionable mode of
assessment would entail a
great loss of revenue - but
Mr. Clouston's letter throws great
doubt upon this assumption -
He says however that its abolition
would be a popular measure
in the District and this is I understand,
the opinion of Mr. Beadley
also - Thus the two main argu-
ments against its abandonment
disappear -

Mr. Clouston's note shows that
the present "settlement" of Malabar
affords a fine field for the
operation of the Union -

HL

xxx
I think from what he says
perhaps to put off his letter
till he has more in hand
many to present to the
I should rather like to see
a return. I am sure it is
double the number in
Malabar; however, as the
2-1/2 per cent duty seems to
be the best, the present
in Malabar is, he has to
pay for it. Well
7/2/93

Mr. J. H. Clouston C.S.D.
Mr. Sir H. Stokes K.C.S.D.

The real point on which we
Clouston has asked to be
settled; he has the letter
that he must work out his
scheme on ~~the~~ principles with
strictness with other districts
to that the result may
come to - that is, he must not
be afraid to work upon
if the result is as in some
of revenue of 60 or 70
lakhs. It will be for the
with the ~~settlement~~ of the
of such a measure
how much it will take.

7/2/93 JH

Begin with my best wishes to
overleaf. I think that the Panchayat would
themselves set up at once, whether or not
they are adopted as a basis for settlement
scheme for the whole district. That would not
be safe, but we can be sure of it if we want
as to what the best. Clouston has been doing
in Malabar for the last three years that
it is high time the Commission should be left.
I don't know what counsel of this has been
made. It was decided about 3 years ago
before Mr. Stuart was appointed to Travancore
that the two tax principles should be abandoned
that the revenue should be assessed on a basis
of the estimated produce, for which a return
should be adopted. This was the best method
to be carried out hereafter with reference to
the Union. The Union is not yet
C 1/2
10/2/93

Current No.

From

Dated

189

FOR ORDERS.

I enclose a copy reply to
the Settlement Commission -
I gather that Mr. Clouston aims
mainly to call for the Panchayat
scheme now - without any
expression of opinion -

Let him say what he likes about
it, to the effect of his D.O. but
let us have it up.

Wes
i.e. without
a for expressing my
opinion now.
Yes JH

I pass the draft - 50
JH
10/2/93

E
FOR ORDERS.

Mr. Mr. Garrison C.S.D.
Mr. Lie H. Stokes K.C.D.S.

$\frac{C}{4}$ 1,000-7-9-93.

Re Ibrahim Sehlis
- munt.

FROM CIRCULATION

WITH

REMARKS.

Ref
checked this with
trough of 60 no 93/4/72

The Madras Mail.]

Madras, Nov: 22nd 1893.

Dear Mr Gibson 145

Could you possibly
favour me with a
Copy of the C. O. of the
23rd October, I think, on
the Malabar Settlement?

Yours Sincerely
Harry Beauchamp.

147

REVENUE DEPARTMENT.

Current No.

From Ed. Madras Mail -

From

Dated 22 Nov 1893.

FOR ORDERS.

4.6. 93/ 23.10.93.
Ld 22/11.

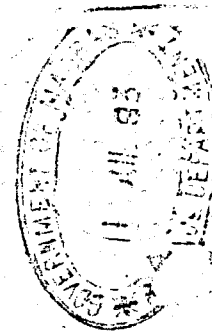
I am objection. The 4.6. has not been put
upon the Editor's Table -
Should it be so placed?
Ld 23/11/93

Ld

L. T. accordingly -
I am sending a copy to
Editor Madras Mail -
Ld 24/11

FOR ORDERS.

For order of the Government



BOARD OF REVENUE,
REV. SETT., L. RECORDS & AGRICULTURE.

Madras, 10th July 1893

151

My dear Galton

I have not yet received
Mr. Bishop's letter promised in para 8
of his letter to you No 1274 of 1st July 1893
in which he proposes to deal
at length with certain statements
made in para 23 of B.P. dated
15 March 1893 No 106 A, but I
will request him to expedite
it.

I don't very clearly see what
points he proposes to discuss
in his letter. I at present make
no proposals for the settlement
of the Garden lands in Malabar
that I ask in para 23 is
full information as to the
rates at present paid for
gardens if it is only that I
may be in a position to
judge of the value of the

153
assurances which Metcalfe
says that the rajah of Dalghat
has given him - that 12 annas
per acre on the garden lands
would be a fair assessment.

12 annas per acre is
below the average rate of
assessment on the dry lands
in Poor Comhatoth, and is
a ridiculously low assessment
in Dalghat, and moreover

The imposition of a single
assessment would perhaps
mean a large sacrifice of
revenue which is now
paid by numbers within the
denon.

Yrs. sincerely
A. T. Layman.

Qno: 4994/53.

(1893.)

REVENUE DEPARTMENT.

ABSTRACT.

Current Number. 50.

From

H. F. Vogelstein Esq.
Madras.

Dated 10 July

Received 11

Enclosures

No.

SUBJECT.

Informing that he has
not yet received Mr. Robert's
letter promised in para 8 of his
letter No. 1274 re: the settle-
ment of the garden lands
in Malabar Govt.

REVENUE DEPARTMENT.

Current No.

157
Dr. J. H. Vogelstein

re Patta Settlement

Madras.

From

Dated

189 .

FOR ORDERS.

Circulated for information.
I see his recommendation from Mr. Chamberlain - he
was the Madras Comptroller in
looking being done
today - If
1/8/93
he has just been
to see me - he is on
his way to Madras
see Vogelstein.

I saw him on Sunday and it
struck me that he had only a
very hazy idea of the questions
involved & the difficulties connected
with them.

See
8 Aug.

Ch
31/7.

FOR ORDERS.

Long
W
H.



My dear Garton
The Madras Revenue Department is very
pleased to receive your letter of the 28th inst. in Madras on Tuesday
or Wednesday. I will then discuss his
letter with him and shall be very
glad to receive your recommendation. I
may be able to give you some
it will be well to see him and see his
views on the recommendation in connection with
my other letter which I will submit
a scheme of settlement for Dalgat
Wahman Donnan and Kurumbana
together, that the classification of
Dalgat shall be done once again
and. The reasons which he
gives for making this recommendation
are so entirely inadequate that I

Current Number.

From

*H. F. Longstrein Esq.,
Madras.*

Dated 29/4/94

Received 31/5

Enclosures

No.

SUBJECT.

Regarding Palghat settle-

BOARD OF REVENUE (REV. SETT., L. RDS. AND AGRI.), 15TH MARCH 1893, No. 106-A.

PROCEEDINGS OF THE BOARD OF REVENUE

(REVENUE SETTLEMENT, LAND RECORDS AND AGRICULTURE).

READ—the following letter from A. E. C. STUART, Esq., Special Settlement-Officer, Malabar and South Canara, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Coimbatore, 14th September 1891, No. 1184 :—

With reference to paragraph 6 of G.O., dated 5th September 1889, No. 756, Revenue, I have the honour to submit the accompanying memorandum on my tour in Travancore. I purposely detained it, intending to embody it in my settlement scheme for the Palghat taluk, but find that it will be more convenient to submit this separately.

2. I shall also submit separately a paper containing my proposals for the settlement of the garden lands of Malabar on lines similar to those that have been adopted in Travancore, and which, I believe, are the best possible, having regard to the peculiar character of the garden produce. The question "with whom is the settlement to be conducted?" will also be discussed, as this question must be settled before a single rough settlement patta can be issued.

3. As the Board is aware, the classification of all portions of the Palghat taluk as originally demarcated and surveyed has long been completed, and the settlement results tabulated; but the scheme has necessarily been delayed for the following reasons :—

(a) for many months after the classification had been completed, it was impossible to obtain anything like accurate revenue figures;

(b) the original survey included in the same field both single and double crop wet lands, and occasionally both wet and dry or garden lands;

(c) it also included in the same survey number a large number of distinct holdings, which required separation, as also unculturable areas, e.g., tanks, streams, rocks, &c;

(d) it altogether omitted from survey some 5½ square miles situated in

1 Square mile in Putukkod desam.	the marginally-noted desams owing to
2 " in Kannampura desam.	the boundary disputes then unsettled
1 " in Vadakkancheri desam.	between the Cochin State and our
1½ " in Vandali desam.	Government.

Total 5½ square miles.

4. (a).—The Revenue authorities have now furnished the necessary figures though no great reliance can be placed upon them. (b), (c) and (d).—The revision survey staff has been engaged in rectifying these omissions and has been at work since August 1890. The following table shows the large amount of work that had to be done and which has been done :—

Table showing the sub-divisions effected by the revision survey staff in the Pálghat taluk from its commencement in August 1890 up to 31st August 1891.

Name of month.	Number of survey numbers dealt with at revision survey.	Total number of sub-divisions effected.
August 1890	...	...
September "	...	...
October "	...	...
November "	...	...
December "	...	...
January 1891	...	...
February "	...	...
March "	...	...
April "	...	...
May "	...	...
June "	...	...
July "	...	...
August "	...	...
Total ...	19,043	136,393

It will be seen that no less than 19,043 original survey fields had to be dealt with in Pálghat, and that 136,393 sub-divisions were made up to 31st ultimo. The rest of the work is promised to be completed by the end of the current month. Early next month I hope to have the revised areas, when the Pálghat settlement scheme in a complete form can be submitted. This, I hope, will be in the hands of the Board by the end of October at latest. It would have been despatched long ago had the revised areas been available.

5. The classification of the Walawanád taluk will by that time be also completed and I hope by the end of November or middle of December that the settlement scheme regarding this taluk also will be with the Board.

6. In less than twenty-two months we shall have completed the classification of two large taluks, with, during most of the time, a very limited staff.

ENCLOSURE

MEMORANDUM showing the methods of settlement adopted in Travancore.

Leaving Calicut on the 27th January 1890 in the British India Steam Navigation Company's S. S. *Merca*, I landed at Quilon on the 29th idem. From that date to the 3rd March 1890, when I left Bolghatty for Trichur on my return journey, I was engaged in my investigations, and in the interval traversed the whole length of Travancore to Cape Comorin and back. The Resident, Mr. Hannington, was on tour in Northern India with His Highness the Maharajah of Travancore, and the Dewan, Mr. Rama Rao, was also absent. The Assistant Resident, Lieutenant F. W. Dawson, did all in his power to facilitate my inquiries. I had the invaluable assistance of Mr. S. Shangara Subbier, the Dewan Peishcar, and head of the Travancore Settlement Department, who was also officiating as State Dewan. This officer frequently accompanied me on my inspections and was ever ready to afford me the fullest information. He supplied me with maps and settlement papers, and required his subordinates to assist me. Nothing could exceed Mr. Shangara Subbier's kindness, and his grasp of all matters connected with the difficult settlement on which he was engaged was most admirable. I should be glad if Government would be pleased to note with appreciation the courtesy of these gentlemen.

2. *Physical Characteristics.*—The State of Travancore, situated between 8° 4' and 10° 22' North latitude, and between 76° 12' and 77° 38' East longitude, is bounded on the North by the Native State of Cochin and the British District of Coimbatore; on the East by the Madura and Tinnevely Districts; and on the South and West by the Indian Ocean. Its extreme length from north to south is 174 miles, and its extreme breadth 75 miles. Its total area is 6,740 square miles, populated (in 1881) by 2,401,158 inhabitants. It is physically divided into two regions—(a) the low-country bordering the sea throughout and nowhere exceeding 50 miles in breadth, and (b) an irregular table-land which separates the low-lying tract from Malabar and Tinnevely. This table-land averages on its western edge some 2,500 feet above the sea level,

but on its eastern edge some of the points rise to an elevation of 8,000 feet. This table-land and its heights are the southern extension of the Sahyadri or Western Ghâts, whose continuity with the northern portion that runs from the Pálghat taluk to the river Tapti is broken by the "Pálghat gap." The hill scenery is varied, primeval forest alternating with bare, rocky precipitous acclivities and the fantastic forms of the mountains in the south. At the head of the Travancore hills stands Anaimooddy (8,837 feet), the highest peak in this Presidency or elsewhere south of the Himalayas. Mendragiri (5,419 feet), 20 miles north of Cape Comorin, and Cuchy malai (6,125 feet), about the same distance north-east of Trivandram, are among the principal peaks. To the east of Quilon there are several points said to average 5,000 feet high midway between the lofty ghâts and the low-lying sea coast. This coast and a belt of country, some ten miles inland running along the sea-board, is one mass of cocoanut and areca palms, which constitute the main wealth of the State. The whole surface between the sea and the Western Ghâts is undulating, and is traversed by many rivers, the floods of which spread themselves out into numerous lakes and lagoons, connected in many places by artificial canals. These form an inland line of smooth water communication along the coast. The total area of these lakes in Travancore is 157½ square miles. A strip of land from 7 miles to about half a mile wide separates these backwaters from the sea, though several outlets exist. There is much vegetation along the backwaters, conspicuously the *Dilivaria ilicifolia*, an acanthaceous shrub with the leaf of a holly and a blue flower. The canals are over-shadowed with the *Pandanus* and the *Cerbera Odollam*. A large portion of the produce of the State is carried on this water-way, though there are several good roads in the inland parts for local traffic. The chief river is the Periyár, which rising in the high ranges, and after flowing 142 miles in a circuitous route, enters the backwater at Codangalore. The Pámbá and its tributary the Acheancoil and the Kallada are the next in importance. The Western, Támbrapurni or the Coolitoray river flows westward, the direction taken by all the Travancore rivers. Viewed from the sea, the coast for miles inland looks one mass of gardens, but inland the rich valleys are cultivated with paddy and the higher level lands with dry crops. The mountains form part of the great gneissic series and the characteristic surface rock of the low-lying belt near the sea is "low level laterite," a porous argillaceous rock much impregnated with iron peroxide, and of detrital origin.

3. *Divisions.*—For administrative purposes the State has been parcelled out into four divisions containing 31 taluks. The following table gives the necessary information:—

Name of Division.	Name of Taluks.
I. Kóttayam division ...	1. Alangadu.
	2. Paravur.
	3. Kunnattunadu.
	4. Muvvattupula.
	5. Vykkam.
	6. Cherttala.
	7. Ettumanur.
	8. Kóttayam.
	9. Meenachal.
	10. Todupula.
	11. Changanasery.
II. Quilon division ...	1. Ambalapula.
	2. Kartigappalli.
	3. Karunagappalli.
	4. Quilon.
	5. Kunnattur.
	6. Pattanapuram.
	7. Mavelikkara.
	8. Tiruvalla.
	9. Chenkotta.
	10. Chengannur.
	11. Kottarakkara.
III. Trivandrum division ...	1. Neyyattankara.
	2. Nedumangadu.
	3. Trivandrum.
	4. Chirayinkil.
IV. Padmanabhapuram division.	1. Agastiswaram.
	2. Tovala.
	3. Kalkulam.
	4. Eramial.
	5. Vilavankod.

Total ... 31

4 BOARD OF REVENUE (REV. SETT., L. RDS. AND AGRI.), 15TH MAR. 1893, No. 106-A.

4. *Agriculture*.—Rice and the cocoanut palm are the chief sources of agricultural wealth. Then come arecanut, jack tree, pepper and *tapioca*, which is one of the staple articles of food. The rice, like the Malabar rice, is of coarse description, except in Nanjanad, and the quantity grown is insufficient to meet local requirements. Cardamoms, coffee, tea, cinchona and cocoa are grown on the hills.

5. *Commerce*.—The exports are chiefly dried cocoanut coir, cocoanuts, cocoanut-oil, cardamoms, bees' wax, tamarind and palmyra jaggery. The imports are tobacco, English piece-goods, rice, thread, copper and cotton.

6. *Climate*.—This is very similar to that of Malabar. The rainfall is abundant, and droughts are almost unknown. The air is hot and damp along the sea coast, and the average annual rainfall, gauged for a long series of years at the Trivandrum Observatory, is 64.1 inches. Around the hills the rainfall is excessive during the prevalence of the south-west monsoon.

7. *Land Tenures*.—The Travancore land tenures are classed under two main heads—(a) Janmam and (b) Sirkar.

8. The Janmam lands are of three kinds:—

(1) Lands entirely freehold and exempt from payment of any revenue to the State under any circumstances, e.g., 16 Adhigarams and Desams which comprise, besides rice lands, 23,610 gardens.

(2) Lands originally exempt from payment of revenue to the Government, but which subsequently become liable to it under certain conditions; e.g., Devaswams and Branchswams or property belonging to Pagodas and Brahmins, respectively. The number of gardens falling under this head is 421,459.

The particulars of this tenure are—

- that its normal condition is absolute freedom from taxation;
- that this condition ceases directly the land passes into the hands of others than Devaswams or Brahmin Janmis on payment of money, but the mere letting of the land to tenants does not vitiate the tenure;
- that on such alienation taking place the land becomes liable to a light tax to the State called "Rajabhogam," the rates of which being $\frac{1}{4}$, $\frac{1}{2}$, $\frac{3}{4}$ or $\frac{1}{2}$ of the full assessment;
- that the light assessment is a permanent charge even though the Kanam is redeemed;
- that if the Kanamdar dies without heirs, the land lapses to the State, the Janmi being entitled only to any residue of rent (nichavaram) payable to him by the deceased;
- that if the Kanamdar abandons the land as unfit for cultivation (nirthal), the State takes it and grants it to anybody who asks for it on full assessment.

(3) Lands subject *ab initio* to the payment of a light demand.

Under this head are comprised lands held by Madanbimars who are mostly Nayers or other non-Brahmin chieftains. The characteristics of this tenure are—

- that the lands are from the beginning subject to the "Rajabhogam," leviable whether they are in the hands of Madanbimars or others;
- that so long as the lands are not alienated by absolute sale, the tenure holds good;
- that if absolute sale occurs, the tenure is extinguished and the land is transferred to the head of "Otti." The total number of Madanbi gardens was 17,429.

9. The Sirkar or Pandararagai lands comprise all that are not Janmam.

The State is primarily the landlord of these Sirkar lands and whatever rights the ryots have obtained in them have been derived from the State. Theoretically all lands in Travancore were originally Janmam property, and the Sirkar lands are regarded as property which in process of time has become vested in the State by escheat or otherwise. So long as the State dues are paid on these lands, the occupants cannot be disturbed, whether they pay the full pattam or only a varying proportion of it, according to the character and condition of the special tenure on which they may be holding these Sirkar lands. There are 85 different tenures on which they are held, and these are grouped under the following 5 heads:—(1) Kuttapattam, (2) Vempattam or lands fully assessed, (3) Otti, (4) Nair Viruthis, (5) Inams.

10. The (1) *Kuttapattam* lands are those which are held on temporary leases, but which have not been brought under any fixed assessment, e.g., certain small properties consisting of (a) the Pallipattam in North Travancore acquired from the Dutch; (b) Pulanthuruthi acquired by absolute purchase (attipor) from Puliat Menon; and (c) a few lands and gardens in Arthangal Muri in the Shertalay taluk.

The (2) *Vempattam* lands are subject to full pattam or assessment. This is the most prevalent tenure and are identical with the ryotwari lands of the East Coast. As waste lands are brought under cultivation, they are registered as pattam lands subject to full assessment, so that

BOARD OF REVENUE (REV. SETT., L. RDS. AND AGRI.), 15TH MAR. 1893, No. 106-A. 5

the occupied area of these lands is constantly increasing. About 45 per cent. of the gardens are held on this tenure. They are the absolute property of the occupants so long as the State demand is paid, and the occupants can deal with them just as the ordinary ryotwari ryot can deal with his patta lands on the East Coast. If the assessment is in arrears, the land is liable to be attached and sold.

The (3) *Otti* lands are also charged with full assessment, but a certain debt is admitted by the State as being due to the occupants of such lands, for which they are bound to pay interest at certain fixed rates. This interest is deducted from the assessment and only the difference *plus* a light tax called "Rajabhogam" is credited to the State. The Otti is of the nature of a mortgage. The recognized rate of interest is 5 per cent. The Rajabhogam is generally $\frac{1}{4}$ of the assessment, though other rates, viz., $\frac{1}{2}$, $\frac{3}{4}$, $\frac{1}{2}$ and $\frac{3}{4}$ were prevalent in garden lands. In wet lands the corresponding charge to Rajabhogam is called "Vitharai" and "Mupparai" and the rates are $\frac{1}{2}$ and $\frac{1}{4}$ of a parah of grain which is assumed to be the average quantity of seed required to sow a parah of rice land. The normal assessment on Otti lands is pattam *minus* interest *plus* Rajabhogam or Vitharai, so long as the lands remain in the hands of the original mortgagee or creditor. Should he sell, the conditions of the tenure are modified by a process called *Ottivilaku*. The mortgage amount is reduced by 25 per cent. and the State demand is enhanced by the amount of the interest on this deduction. This process being repeated at every succeeding alienation, the result is the final extinction of the debt and the enhancement of the State demand to the full pattam. About 8 per cent. of the gardens are held on this tenure.

The (4) *Nair Viruthis* are a survival of a former quasi-feudal system. The holders of these lands are required to perform certain services on certain occasions, in consideration of which they hold at a light rate of assessment or quit-rent and Rajabhogam, in addition to which an extra cess called "Chumattapanam" or "load-tax" was levied. The Viruthi lands are inalienable. Some 5,345 gardens are held on this tenure.

The (5) *Inams* are, broadly speaking, of two kinds—lands given for service to be rendered, and those given as personal grants from charitable motives or as a mark of favour. The service grants are inalienable and are left undisturbed so long as the prescribed service is performed. The personal grants are in some few cases altogether rent-free, but most are subject to the payment of a quit-rent and Rajabhogam, or Rajabhogam only. There were 123,207 gardens held as inam of all kinds.

11. Besides the above there are lands called *Kandukrishi* or the home-farm of the Maharajah. The tenants are tenants-at-will who obtain no compensation for any improvements they may effect, and their assessment is much higher than the ordinary assessment on the Sirkar lands. These lands are regarded as the absolute property of the Travancore ruler, who on wet lands held on this tenure, levies, in addition to the assessment, a "Kolu-labham" or proprietor's share. There were 254 Kandukrishi gardens and rice lands to the extent of 1,15,682 parabs held by tenants according to the accounts. The assessment on these lands was entirely payable in kind, whereas in ordinary "Sirkar" lands half the assessment used to be payable in kind and half in money.

12. *Previous Settlements in Travancore*.—The earliest survey was made in M.E. 948 (A.D. 1772-73). It comprised all cultivated lands. It laid no pretensions to any accuracy as it professed to be simply a "record of what was heard" (അങ്ങനെയായി). In M.E. 978 (A.D. 1802-3), there was a second survey also of cultivated lands which professed to have been a "record of what was seen" (അങ്ങനെയായി). In M.E. 993 (A.D. 1817-18) and M.E. 1012 (A.D. 1836-37) there were two more surveys which embraced only garden lands. Until the recent settlement now in progress, the settlements of M.E. 978 (A.D. 1802-3) and M.E. 1012 (A.D. 1836-37) formed the basis of the administration of the land revenue. Both the area and assessment were given in a rough way in terms of estimated quantities of seed required to sow each field; there were no field or village maps; boundaries were not defined and everything was, as it is in Malabar, in confusion. The revenue accounts were hopelessly valueless, and great inequalities of assessment prevailed. Generally, to the north of Trivandrum the assessments were moderate, but in the southern taluks, notably in Thovalay and Agastiswaram, the burdens were unequal, the average rate of assessment being Rs. 18 and Rs. 16 per acre. To remedy all these defects the present settlement was started. Partial attempts were made to revise the garden assessments in 1876-77, but the first determined effort was made in 1885.

13. The earliest recorded settlement of garden lands was made in M.E. 948 (A.D. 1772-73). The superficial contents of each garden were supposed to have been estimated and recorded. In North Travancore the cocoanut trees were then assessed at a uniform rate of 2 chukrams per tree. No information was available as to how these trees were assessed in South Travancore at the first settlement.

14. In the next settlement of M.E. 978 (A.D. 1802-3), the tree-tax was raised from 2 to 3 chukrams per tree in North Travancore, whilst no charge appears to have been made in South Travancore.

15. In the third settlement of M.E. 993 (A.D. 1817-18), the uniform rate per tree was given up, and a system of *tree-to-tree classification* was adopted, which provided for 3 rates, viz., 3, 2 and $\frac{1}{2}$ chukrams per tree.

16. The fourth settlement of M.E. 1012 (A.D. 1836-37) was that which prevailed until the recent settlement and was the basis of the garden revenue. It was intended that this assessment of M.E. 1012 (A.D. 1836-37) should be revised every 12 years, but as a matter of fact no such revision has taken place for the last 50 years. It is necessary to describe what that system was.

17. In the garden assessments of M.E. 1012 (A.D. 1836-37) which prevailed up to 1885 and which still prevail in the unsettled taluks, the following trees were taxed:—

Cocconut.	Tamarind.
Areca.	Punnai.
Jack.	Mango.
Palmyra.	Elupai.

All, except the cocconut, were to be taxed at a uniform rate in some parts of the State, and assessed at different rates in other parts.

For cocconut trees there were four rates, viz.:—

4	chuckrams for 1st-class trees.
3	" for 2nd "
2½	" for 3rd "
2	" for 4th "

and only trees in bearing were taxed. Each bearing tree in every garden was supposed to be separately classified and assessed according to its appropriate class. Thus—

All trees with 8 to 12 branches of nuts and from 30 to 64 madala or fronds were to be placed in class I.

All trees with 5 to 7 branches of nuts and from 24 to 29 fronds were to be placed in class II.

All trees with 3 to 5 branches of nuts and from 16 to 23 fronds were to be placed in class III.

All trees with 2 or 3 branches of nuts and with 15 fronds or less were to be placed in class IV.

Each classifier was supposed to gaze up to each bearing tree in every garden and determine the proper class for each, so that in the same garden there might be four different classes of trees and four different rates. These rates were arrived at as follows:—

One-fourth of the estimated produce of each class of tree was taken and commuted into money as follows:—

The average yield of a 1st-class tree	= 64 nuts.
" of a 2nd "	= 48 "
" of a 3rd "	= 40 "
" of a 4th "	= 32 "

one-fourth = 16, 12, 10, and 8, respectively, at 4 each = 4, 3, 2½ and 2 chuckrams per tree. These rates obtained in North Travancore, where some 4th-class trees were assessed at 1½ chuckrams also; but in South Travancore, 1st-class trees were assessed at all kinds of rates, e.g., 8, 7, 6, 5, 4½, 3½, 3, and 2½ chuckrams. Not only did the rates vary, and the tree-to-tree classification become a farce, but the assessment was also in parts taken not in money but in produce, viz., in nuts and leaves, and elaborate calculations were made as to how many leaves and nuts should be paid. Though the tree-tax was confined to trees in bearing, and though all other trees besides those named at paragraph 17 were exempt, the land on which the latter stood, and all land occupied, but not planted, were assessed with a light rent, called "payattu-pattam" in the northern and central taluks and "thara-pattam" in the southern taluks. This rent varied from 1 to 10 fanams per parah of land in the former and from 1 to 16 chuckrams per "plough" in the latter. By this term was meant the quantity of land capable of being turned up by one plough and a pair of bullocks in one day. Both the "parah" and the "plough" had curiously varying equivalents in the various taluks. In five taluks* both tree and land tax were levied at the same time, i.e., a tax on bearing trees and a tax on the land on which they stood were taxed!

- * 1. Eraniel.
2. Thovalay.
3. Agasthavaram.

4. Kalkulam.
5. Velavankod.

18. In the two northern divisions the areca and the jack were the only trees taxed in addition to the cocconut. In the Travandrum division these three as also the palmyra were taxed, and in the southern division all three four together with the tamarind, punnai, mango and elupai were taxed. North of Quilon the areca was taxed at the rate of 8 cash per tree, and the jack at 4 chuckrams per tree. South of Quilon various rates prevailed, the jack having 29 rates and the areca was little better off. The other trees were mostly taxed as follows:—

7	cash for each Palmyra.	2	chuckrams for each Tamarind.
12½	" " Punnai	1	" " Elupai.
12	" " Mango.		

19. Ordinary dry lands were allowed to be freely taken up without previous application or permission. As soon as it was cultivated, it was supposed to be inspected and brought to book, but as recorded by the Dewan "it is popularly said that a Pillai or accountant goes out to examine puduvai (i.e., wasteland newly brought under cultivation) or 'Kolachukuduthal' (i.e., assessment of trees for the first time on coming into bearing), only when he is pinched at home and cannot find the wherewithal to make both ends meet, when he has the expenses of a ceremony or festival to meet. And when he thus sets out on his errand, he naturally selects for his prey the humble and the helpless so that the poor are often brought to book so far as the Government demand is concerned while the rich and able go scot-free." Unoccupied dry lands fit for cultivation was called "payattu-pattam" land, because it was supposed in its original state to be fit at least to grow "payaru" or green gram, and the initial assessment imposed upon it in that condition was called "payattu-pattam" or "green-gram rent," equivalent to a "pepper-corn rent." The assessment varied in different parts of the State and often in different parts of the same taluk. In North and Central Travancore 2½ fanams per parah (where a parah of dry land = 64,000 English square feet = 1.47 acres) was a common rate, though the following rates also obtained: 1½, 1¼, 1½, 2, 2½, 2¾, 3, 3½, 3¾, 4, 5 and 10 fanams. In South Travancore the unit of measurement was the extent of land which one plough and a pair of bullocks could turn up in one day. This, of course, varied greatly according to the nature of the soil and the capacity of the bullocks used. The rates varied, but they are said to have averaged 4½ fanams a parah. When these dry lands were cultivated with taxable trees, the tree-tax was substituted if the latter exceeded the "payattu-pattam." If it did not exceed this "green-gram rent," the latter was maintained. This was the practice in Central and North Travancore, but in South Travancore both tree-tax and the "thara-pattam" were levied. The Dewan reports that he "cannot find out how this abuse crept in."

20. Such was the system obtaining in Travancore up to the time of the current settlement, and which obtains in the taluks yet unsettled. It is now necessary to set forth the various schemes propounded to get rid of the former objectionable methods of assessment and to describe the system that was finally adopted, which is being carried out and which, I consider, is the only possible method of dealing satisfactorily with the gardens of Malabar which are identical in character with those of Travancore.

21. Gardens—Cocoanuts.—As already stated the previous system was to divide all bearing cocoanuts into four classes with reference to their quality as judged by the number of fronds and nuts on each, and a distinctive rate of assessment was applied to each class. Each individual tree in a garden was supposed to be separately examined and one of the four rates, viz., 4, 3, 2½ or 2 chuckrams per tree according as it was decided to place it in the 1st, 2nd, 3rd or 4th class, was supposed to be imposed on each bearing tree. Though only 4 rates were sanctioned, in process of time 27 different rates were introduced and the whole system became practically unworkable. The question was then discussed whether the system of a tree-tax could not be wholly abandoned, and a system of assessing the land could not be substituted. Three alternative schemes were suggested, which I shall call A, B and C.

22. Scheme A.—It was proposed in this scheme to divide each taluk into blocks and to impose a distinctive block rate of assessment on every bearing tree in each garden in the block. Thus supposing 3 chuckrams to be the rate fixed for a particular block, the *modus operandi* was suggested to be as follows:—Count the productive trees in the first garden in the block. Supposing it contained 100 bearing trees, assess each tree at 3 chuckrams, viz., $100 \times 3 = 300$ chuckrams = 75 fanams = 10½ rupees. The assessment on that garden would be 10½ rupees. Then deal in like manner with all the gardens in the same block. Suppose there are 30 gardens in the block, and that 100 trees go to the acre, and suppose that the aggregate assessment arrived at by counting the trees and by applying the 3 chuckrams' rate was in the case of several gardens Rs. 10 an acre or somewhat more or somewhat less, then assume Rs. 10 to be the rate per acre for all gardens in that block, and fix that rate. This applies only to fully planted gardens; but many of the gardens in the block may not be fully planted, or may contain trees only partly grown and unproductive. Scheme A proposed to classify these trees according to their age, apply the 3 chuckrams' rate to them which may be called assessment (a), deduct (a) from the assessment of the entire garden at the acreage block rate and take the difference as the assessment of the productive portion of the garden. This difference may be called assessment (b). Under this scheme (a) will not be due till the trees on which it falls have come into bearing, say in 8 years. (a) will not be leviable till the 9th year after settlement, whilst (b) will be leviable on the introduction of the settlement. This scheme also suggested that the occupants might be allowed to compound. This scheme was too cumbersome, involved counting all trees, bearing and not bearing, in every garden and was abandoned.

23. Scheme B was much the same as A, but provided for the postponement of the full-block assessment, until the under-age trees had come into bearing and did not allow composition. This scheme was equally objectionable and was given up.

24. *Scheme C* was a compromise between a tree-tax pure and simple and a land-tax, and resulted in a consolidated garden tax arrived at partly through a tree-tax and partly a land-tax. It has been adopted and it is in my opinion the only practicable method. It is fair to the ryot and fair to Government. It must of necessity largely increase the revenue, but does so perfectly legitimately, for it does not seek to obtain a revenue from what does not exist to produce it. Before describing this finally adopted system, it is necessary for me to digress.

25. *Ordinary dry lands*—The following is the sanctioned scale of rates for ordinary dry lands in Travancore determined for the present settlement and which has superseded former rates:—

Taram.	Rate per acre in Travancore money.	Rate per acre in British money as near as possible.
I	15	Rs. 2 1 8
II	13	1 13 2
III	11	1 9 10
IV	10	1 6 5
V	8	1 3 1
VI	7	0 15 9
VII	6	0 13 6
VIII	5	0 11 3
IX	4	0 9 0
X	3	0 6 9
XI	2	0 4 6
XII	1	0 3 4
XIII	1	0 2 3

This scale has been adopted with reference to the varying conditions of soil, situation, &c., bearing on ordinary dry cultivation.

The higher rates (tarams I to V), applicable to the better soils, were determined on an estimate of the yield of the plantain trees which form the staple product of much of such soil. The number of plantains that can be planted on an acre allowing a space of 10 feet between each plant was taken as 400 in round numbers. The annual yield taken at one bunch of fruit per tree was valued at 1 chuckram (= pies 6). The gross produce of an acre is therefore 400 x 1 = 400 chuckrams = 100 fanams = Rs. 14-0-7. One-fourth of this yield, viz., 25 fanams, represents the Government share. This was the top rate originally proposed, but the Travancore Government thought it expedient to adopt only 15 fanams as the top rate.

The lower dry rates (tarams VI to XIII), applicable to the inferior soils, were determined on an estimate of the yield of *tapioca*, the staple of poorer ryots. There is scarcely any soil that is unfit for *tapioca*. It is an exhausting crop and land cultivated with it requires rest for 3 years. It thrives well on hill sides. The expenses of clearing and preparing the soil are high. The gross yield is taken, under the most favorable conditions, to be Rs. 20. Deducting one-half for cost of cultivation, the net yield is taken at Rs. 10. Distributed over 3 years, the net annual yield is about Rs. 3. One-third of this, viz., Rs. 1, is taken as the Government share. The sixth taram is therefore the highest rate for such lands. The lowest rates, viz., tarams XII and XIII, are applied to the worst lands such as tracts covered with sea-sand and high-level dry lands, gravelly and with little sub-soil.

These rates are applied *per acre*, the old "parah" land and "plough" areas for dry lands being abolished. As already stated the "parah" as applied to dry lands varied considerably and it always represented a much larger area than "a parah of wet land." It meant in North and Central Travancore 1.47 acres and more or less in other parts of the State; and "parah of wet land" meant the extent of land that required one parah of seed (1 parah = 10 edangalis) to sow it. This extent too varied according to the productive power of the soil, but it was everywhere much less than a "parah of dry land." To reduce the wet parah of land to a uniform standard numerous experiments were made with the result that it was determined to be equivalent to 14 cents, and "7 parahs of wet" was found to be equivalent to one acre.

26. *Ordinary wet lands*—The rice lands are classified with reference to soil, situation, productiveness, proximity to markets, &c., in 13 classes each having its own money rate. The assessment of single-crop lands was thus determined. The estimated gross produce per acre for the different classes being determined, a deduction of one parah per seed and an equal quantity for cultivation expenses were made. From the remainder was subtracted for the cultivator's share, and the remaining divided in the proportion of 1/3 to the State and 2/3 to the landholder. The assessment on double-crop lands was taken at one and a half times the assessment determined for the single crop. An allowance of 10 per cent. is made to cover "unprofitable areas" such as bunds, water-courses, &c., in assessing the lands according to the survey areas. The commutation rate adopted was 6 chuckrams (= about As. 3 pies 6) per parah—a very low rate that has been in existence for years.

The following table gives the particulars for each class:—

Taram.	Rate per acre in Travancore money.				Rate per acre in British money as near as possible.	
	Single crop.		Double crop.		Single crop.	Double crop.
I	PANAMS. 75	CHUCKRAMS. 1	PANAMS. 112	CHUCKRAMS. 2	RS. A. P. 10 8 5	RS. A. P. 15 12 7
II	64	1	96	1 1/2	9 0 3	13 8 5
III	59	1	88	1	8 4 6	12 6 8
IV	53	2	80	1	7 8 1	11 4 3
V	48	1	72	1 1/2	6 12 4	10 2 6
VI	43	1	69	2	6 0 7	9 11 6
VII	37	2	56	1	5 4 3	7 15 4
VIII	32	1	48	1	4 3 4	6 11 9
IX	26	3	40	1 1/2	3 12 1	5 10 2
X	21	2	32	1	3 0 11	4 3 11
XI	16	1	24	1	2 3 11	3 5 10
XII	10	3	16	1 1/2	1 8 2	2 4 2
XIII	5	2	8	1	0 12 4	1 2 6

The highest wet rate per acre for single-crop land is therefore 75 fanams = Rs. 10-8-5 and for double crop 112 fanams 2 chuckrams = Rs. 15-12-7, whilst the lowest rates are 5 fanams 2 chuckrams = As. 12-4 and 8 fanams 1 chuckram = Re. 1-2-6 per acre, respectively. The eighth taram which represents an average multiple outturn of *ten-fold* is the ordinary rate imposed on the average wet lands.

27. *Gardens*—The system finally adopted in settling gardens is as follows:—Each separate holding is surveyed, so that the exact area of each is known. The gardens are then *blocked*, eight block rates having been sanctioned as follows:—

Block	Rate per bearing coconut tree.	British money.
I	4 chuckrams about	Rs. 0 2 3
II	3 1/2 " "	0 2 0
III	3 " "	0 1 8
IV	2 1/2 " "	0 1 5
V	2 " "	0 1 3
VI	2 " "	0 1 1
VII	1 1/2 " "	0 0 10
VIII	1 " "	0 0 7

From numerous experiments it was found that 100 coconut trees was a fair standard per acre. Many fully-planted gardens contain much more than this number to the acre, the highest number found in any acre being 425 trees in bearing and 200 not bearing in the same garden. There is every possible gradation, but 100 bearing trees is proved conclusively to be a fair standard per acre. Consequently every bearing coconut tree is taken to be equivalent to one cent of land.

It was also determined that 8 areca trees should be taken as equivalent to 1 cent, 800 such trees being the standard number per acre.

Similarly 50 jack trees were found to be a fair standard per acre. Consequently each jack tree is taken as the equivalent of 2 cents of land.

A uniform rate of 4 chuckrams per jack tree and 8 cash or 1/2 a chuckram per areca tree has been adopted throughout the State in whatever garden block such trees may happen to be.

28. The procedure is as follows:—The gardens are *blocked*, each bearing taxable coconut tree is then counted, and assessed at the block rate per tree, and each jack and areca-nut tree in bearing is also counted and assessed at their uniform rates. The total number represents so many cents of land. If they represent more than the survey area of the garden, the aggregate taxes are imposed on the garden as a garden tax. If they represent less than the survey area, the difference is assessed at an ordinary dry rate and that *plus* the aggregate tree-assessment form the consolidated assessment on the garden. The following illustrations will clearly explain:—

Garden No. I.—Survey area = 1 acre, contains, say, 120 bearing coconut trees, and has been classed in block IV (block-rate = 2 1/2 chuckrams per tree). The garden assessment is 20 x 2 1/2 = 300 chuckrams = 75 fanams.

Garden No. II.—Survey area = 1 acre, classed in block IV (block rate = 2 1/2 chuckrams) contains, say, only 75 bearing coconut trees. Tree assessment = 75 x 2 1/2 = 46 fanams chuckrams 8 cash. But 75 coconut trees represent only 75 cents, whilst the survey area of the

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garden is 100 cents (1 acre). The remaining 25 cents are therefore assessed at an ordinary dry-land rate, say, dry-land rate X = fanams 3 or chuckrams 12 per acre. The assessment on the 25 cents will then be $\frac{12 \times 25}{100} =$ chuckrams 3. The total consolidated assessment on the garden will therefore be fanams 46 chuckrams 3 cash 8 + chuckrams 3 = fanams 49.

Garden No. 3, area = 1 acre, contains the following bearing taxable trees:—

Coconuts	...	...	...	...	...	...	...	...	100
Areca	...	...	...	...	...	...	...	...	20
Jacks	...	...	...	...	...	...	...	...	4

Say this garden has been classed in block VI (rate per coconut tree = 2 chuckrams). The assessment will be—

Coconuts	100	$\times 2 = 200$	cha.	=	50	0	0
Areca	10	$\times \frac{1}{2} = 5$	"	=	1	1	0
Jacks	4	$\times 4 = 16$	"	=	4	0	0
Total	...	...	...	...	55	1	0

This will be the garden rate, no ordinary dry rate being applicable, as the 114 taxed trees are taken to account for the whole area of the garden.

Garden No. 4, area = 1 acre, contains the following bearing taxable trees:—

Coconuts	...	...	...	...	...	...	...	...	40
Areca	...	...	...	...	...	...	...	...	8
Jacks	...	...	...	...	...	...	...	...	4

Garden classed in block VI (rate per coconut = chuckrams 2).

Coconuts	...	...	...	...	...	...	...	...	40
Areca	...	...	...	...	...	...	...	...	8
Jacks	...	...	...	...	...	...	...	...	4
Total	...	...	...	...	...	...	...	...	49

Now 40 coconuts	...	...	...	...	...	...	...	...	40
8 arecas	...	...	...	...	...	...	...	...	8
4 jacks	...	...	...	...	...	...	...	...	4
Total	...	...	...	...	...	...	...	...	49

The garden being 100 cents (1 acre) in extent and as the trees taxed only account for 49 cents there is a balance of 51 cents to be assessed at an ordinary dry rate. Suppose that rate to be dry class X = chuckrams 12 per acre. This comes to 51×12 cha. = fanam 1 chuckrams 2 cash 2. Therefore the total consolidated assessment on this garden will be fanams 25 + fanam 1 chuckrams 2 cash 2 = fanams 26 chuckrams 2 cash 2.

Garden No. 5, area = 1 acre, contains only eight jack trees. Eight jack trees x chuckrams 4 = chuckrams 32 = fanams 8; but eight jacks only = 16 cents of land, whether the garden contains 100 cents. On the balance, viz., 84 cents, an ordinary dry rate assessment is fixed say chuckrams 12 per acre, 84×12 cha. = fanams 2 chuckrams 2 cash 1. The total consolidated assessment of this garden will be—

Tree-tax = fanams 8 + land-tax = fanams 2 chuckrams 2 cash 1, total consolidated tax = fanams 10 chuckrams 2 cash 1.

Garden No. 6, area = 1 acre, contains only 200 areca trees in bearing. Tree assessment = $200 \times \frac{1}{2}$ ch. = chuckrams 100 = fanams 25; but 200 arecas only account for 25 cents of land. On the remaining 75 cents an ordinary dry rate is imposed, say chuckrams 8 per acre. Thus 75×8 cha. = fanam 1 chuckrams 2. The total consolidated assessment on this garden will therefore be fanams 25 + fanam 1 chuckrams 2 = fanams 26 chuckrams 2.

2. By this method every bearing tree of the taxable kinds at the time of settlement is brought to book, and the unplanted portions of each garden or portions that do not contain bearing trees are assessed with a light acreage tax based on an ordinary dry-land rate. The blocking of the gardens saves a tree-to-tree classification and can readily be done. Though each garden is blocked, practically long lines of gardens covering extensive areas of country fall under the same block rate. The best gardens occupy the low level belts of land bordering the sea, backwaters and estuaries of rivers, and excellent garden lands are found occupying banks of tanks, streams, canals, the raised bunds of paddy fields and fringes of valleys. Inferior gardens are situated on higher levels, the soil of which is gravelly, stony and dry, and are generally worse the further away they are from the sea. By this block system the coconuts in every garden in the same block bear the same rate per tree, and by imposing a light acreage dry rate on the other portions of the gardens, taxation is equalized and the principle of a land-tax is maintained. Though these portions may not happen to have taxable trees in bearing at the time of settlement, they are generally found to contain plantains, yams and various vegetables, &c., which can readily pay the light acreage rate, the lowest being only fanam 1 per acre. Even if the area should have nothing on it, it can bear merely a nominal rate, as within a year the occupant can grow enough on it to repay himself. Every garden is thus settled on its condition at the time of settlement, and the consolidated assessment holds good for the period of the settlement, at the end of which a pure land-tax per acre could be arrived at by taking the average rates per acre of the various gardens in the same blocks. To do so now would either cause the State much unnecessary loss of revenue or would bear oppressively on the poorer ryots whose gardens are by no means fully planted up. The transition from a pure tree tax, as hitherto, to a pure land-tax cannot be done at once, but must be made gradually, and by the Travancore method the two are combined and the result is a garden-tax composed of a consolidated assessment arrived at in the manner above indicated. The uniform rates per tree for jack and areca are practically arbitrary, but have been adopted as they have long been in vogue. The block rates for coconuts have, however, a *raison d'être*.

30 The commutation rate adopted was exceedingly low, viz., fanams 8 per 100 nuts. Ten fanams or Rs. 1-8-0 per hundred = Rs. 15 per thousand would have more nearly represented the proper market figure, but as it was known that a vast number of trees in bearing which had hitherto escaped taxation would now be brought to account, the Travancore Government adopted the lower figure above mentioned. The Government share in Travancore in garden lands is one-fourth of the gross produce of nuts, and the best trees were taken to yield only 50 nuts per annum. The scale in terms of nuts was therefore as follows:—

	Gross yield per year.	Government share.	Money rate at fanams 8 per hundred.
	NUTS.	NUTS.	CHS. CASH.
I	50	11 1/2	4 0
II	44	11	3 8
III	38	9	3 0
IV	31	8	2 8
V	28	7	2 4
VI	25	6	2 0
VII	18	4	1 8
VIII	12	3	1 0

This system will bring in an enormously increased revenue to Travancore in a perfectly legitimate way and the ryots fully admit its justice.

31. It will be observed that the necessity for counting every tree and of classifying every tree no longer exists. Each garden is classed in one block or other, and only the bearing trees of the three kinds mentioned are counted. The survey area of the garden having already been determined, it is easy to fix the consolidated assessment on the garden.

The counting of the bearing trees is by no means as difficult as it was thought to be. Each enumerator in Travancore is required to count 1,000 trees per diem or 24,000 trees per month. I have myself counted much more than 1,000 in one day. The garden blocking is done by men corresponding to our classifiers, head classifiers and superior officers, whilst the actual enumeration is done by men no way superior to our field peons. Being local ryots themselves or relations of such, they have no practical difficulty in determining whether such and such a tree is in bearing or not. The method briefly is this. Whilst the blocking is in progress, the enumerator, armed with strips of palmyra, screw-pine, coconut, plantain or other suitable leaves to be found in almost every garden, walks systematically through the garden accompanied by the occupant or his representatives. He deposits one strip at the foot of each bearing tree. He then returns to the blocking officer who satisfies himself that no trees in bearing have been omitted. Should such be discovered, he places a strip at the foot of such trees. Being satisfied that the strips have been correctly placed, he directs the enumerator to collect the strips which

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are then brought and counted and the result is noted. This is done for the three kinds of taxed trees. The occupant signs a form and urges any objections he may have to make which are finally disposed of after his objections have been considered. The classifier having blocked the garden also classifies it for purposes of dry rate assessment in case such should have to be imposed if the garden is not fully planted with trees in bearing. The whole system is much more difficult to describe in writing than to carry out on the ground, but I trust that a similar method may be sanctioned for the garden settlement in Malabar where the conditions are almost the same as those in Travancore where the system is working admirably.

32. To facilitate comparison of rates, I append a conversion table. For practical purposes it is sufficient to remember that—

16	cash	...	...	...	...	1 chuckram.
4	chuckrams	...	...	...	...	1 fanam.
7	fanams	...	...	...	...	1 British rupee.
15	"	...	...	...	...	2 British rupees nearly.

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TABLE for converting Travancore to British Indian Currency and vice versa.

Table for converting Travancore to British Indian Currency.						Table for converting British Indian to Travancore Currency.					
Travancore.			British.			British.			Travancore.		
Rupees.	Chuckrams.	Cash.	Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.	Chuckrams.	Cash.
1	28	0.42	1	16	8.63	1	16	8.63	1	28	0.42
2	56	0.84	2	32	1.26	2	32	1.26	2	56	0.84
3	84	1.26	3	48	1.68	3	48	1.68	3	84	1.26
4	112	1.68	4	64	2.10	4	64	2.10	4	112	1.68
5	140	2.10	5	80	2.52	5	80	2.52	5	140	2.10
6	168	2.52	6	96	2.94	6	96	2.94	6	168	2.52
7	196	2.94	7	112	3.36	7	112	3.36	7	196	2.94
8	224	3.36	8	128	3.78	8	128	3.78	8	224	3.36
9	252	3.78	9	144	4.20	9	144	4.20	9	252	3.78
10	280	4.20	10	160	4.62	10	160	4.62	10	280	4.20
11	308	4.62	11	176	5.04	11	176	5.04	11	308	4.62
12	336	5.04	12	192	5.46	12	192	5.46	12	336	5.04
13	364	5.46	13	208	5.88	13	208	5.88	13	364	5.46
14	392	5.88	14	224	6.30	14	224	6.30	14	392	5.88
15	420	6.30	15	240	6.72	15	240	6.72	15	420	6.30
16	448	6.72	16	256	7.14	16	256	7.14	16	448	6.72
17	476	7.14	17	272	7.56	17	272	7.56	17	476	7.14
18	504	7.56	18	288	7.98	18	288	7.98	18	504	7.56
19	532	7.98	19	304	8.40	19	304	8.40	19	532	7.98
20	560	8.40	20	320	8.82	20	320	8.82	20	560	8.40
21	588	8.82	21	336	9.24	21	336	9.24	21	588	8.82
22	616	9.24	22	352	9.66	22	352	9.66	22	616	9.24
23	644	9.66	23	368	10.08	23	368	10.08	23	644	9.66
24	672	10.08	24	384	10.50	24	384	10.50	24	672	10.08
25	700	10.50	25	400	10.92	25	400	10.92	25	700	10.50
26	728	10.92	26	416	11.34	26	416	11.34	26	728	10.92
27	756	11.34	27	432	11.76	27	432	11.76	27	756	11.34
28	784	11.76	28	448	12.18	28	448	12.18	28	784	11.76
29	812	12.18	29	464	12.60	29	464	12.60	29	812	12.18
30	840	12.60	30	480	13.02	30	480	13.02	30	840	12.60
31	868	13.02	31	496	13.44	31	496	13.44	31	868	13.02
32	896	13.44	32	512	13.86	32	512	13.86	32	896	13.44
33	924	13.86	33	528	14.28	33	528	14.28	33	924	13.86
34	952	14.28	34	544	14.70	34	544	14.70	34	952	14.28
35	980	14.70	35	560	15.12	35	560	15.12	35	980	14.70
36	1008	15.12	36	576	15.54	36	576	15.54	36	1008	15.12
37	1036	15.54	37	592	15.96	37	592	15.96	37	1036	15.54
38	1064	15.96	38	608	16.38	38	608	16.38	38	1064	15.96
39	1092	16.38	39	624	16.80	39	624	16.80	39	1092	16.38
40	1120	16.80	40	640	17.22	40	640	17.22	40	1120	16.80
41	1148	17.22	41	656	17.64	41	656	17.64	41	1148	17.22
42	1176	17.64	42	672	18.06	42	672	18.06	42	1176	17.64
43	1204	18.06	43	688	18.48	43	688	18.48	43	1204	18.06
44	1232	18.48	44	704	18.90	44	704	18.90	44	1232	18.48
45	1260	18.90	45	720	19.32	45	720	19.32	45	1260	18.90
46	1288	19.32	46	736	19.74	46	736	19.74	46	1288	19.32
47	1316	19.74	47	752	20.16	47	752	20.16	47	1316	19.74
48	1344	20.16	48	768	20.58	48	768	20.58	48	1344	20.16
49	1372	20.58	49	784	21.00	49	784	21.00	49	1372	20.58
50	1400	21.00	50	800	21.42	50	800	21.42	50	1400	21.00
51	1428	21.42	51	816	21.84	51	816	21.84	51	1428	21.42
52	1456	21.84	52	832	22.26	52	832	22.26	52	1456	21.84
53	1484	22.26	53	848	22.68	53	848	22.68	53	1484	22.26
54	1512	22.68	54	864	23.10	54	864	23.10	54	1512	22.68
55	1540	23.10	55	880	23.52	55	880	23.52	55	1540	23.10
56	1568	23.52	56	896	23.94	56	896	23.94	56	1568	23.52
57	1596	23.94	57	912	24.36	57	912	24.36	57	1596	23.94
58	1624	24.36	58	928	24.78	58	928	24.78	58	1624	24.36
59	1652	24.78	59	944	25.20	59	944	25.20	59	1652	24.78
60	1680	25.20	60	960	25.62	60	960	25.62	60	1680	25.20
61	1708	25.62	61	976	26.04	61	976	26.04	61	1708	25.62
62	1736	26.04	62	992	26.46	62	992	26.46	62	1736	26.04
63	1764	26.46	63	1008	26.88	63	1008	26.88	63	1764	26.46
64	1792	26.88	64	1024	27.30	64	1024	27.30	64	1792	26.88
65	1820	27.30	65	1040	27.72	65	1040	27.72	65	1820	27.30
66	1848	27.72	66	1056	28.14	66	1056	28.14	66	1848	27.72
67	1876	28.14	67	1072	28.56	67	1072	28.56	67	1876	28.14
68	1904	28.56	68	1088	28.98	68	1088	28.98	68	1904	28.56
69	1932	28.98	69	1104	29.40	69	1104	29.40	69	1932	28.98
70	1960	29.40	70	1120	29.82	70	1120	29.82	70	1960	29.40
71	1988	29.82	71	1136	30.24	71	1136	30.24	71	1988	29.82
72	2016	30.24	72	1152	30.66	72	1152	30.66	72	2016	30.24
73	2044	30.66	73	1168	31.08	73	1168	31.08	73	2044	30.66
74	2072	31.08	74	1184	31.50	74	1184	31.50	74	2072	31.08
75	2100	31.50	75	1200	31.92	75	1200	31.92	75	2100	31.50
76	2128	31.92	76	1216	32.34	76	1216	32.34	76	2128	31.92
77	2156	32.34	77	1232	32.76	77	1232	32.76	77	2156	32.34
78	2184	32.76	78	1248	33.18	78	1248	33.18	78	2184	32.76
79	2212	33.18	79	1264	33.60	79	1264	33.60	79	2212	33.18
80	2240	33.60	80	1280	34.02	80	1280	34.02	80	2240	33.60
81	2268	34.02	81	1296	34.44	81	1296	34.44	81	2268	34.02
82	2296	34.44	82	1312	34.86	82	1312	34.86	82	2296	34.44
83	2324	34.86	83	1328	35.28	83	1328	35.28	83	2324	34.86
84	2352	35.28	84	1344	35.70	84	1344	35.70	84	2352	35.28
85	2380	35.70	85	1360	36.12	85	1360	36.12	85	2380	35.70
86	2408	36.12	86	1376	36.54	86	1376	36.54	86	2408	36.12
87	2436	36.54	87	1392	36.96	87	1392	36.96	87	2436	36.54
88	2464	36.96	88	1408	37.38	88	1408	37.38	88	2464	36.96
89	2492	37.38	89	1424	37.80	89	1424	37.80	89	2492	37.38
90	2520	37.80	90	1440	38.22	90	1440	38.22	90	2520	37.80
91	2548	38.22	91	1456	38.64	91	1456	38.64	91	2548	38.22
92	2576	38.64	92	1472	39.06	92	1472	39.06	92	2576	38.64
93	2604	39.06	93	1488	39.48	93	1488	39.48	93	2604	39.06
94	2632	39.48	94	1504	39.90	94	1504	39.90	94	2632	39.48
95	2660	39.90	95	1520	40.32	95	1520	40.32	95	2660	39.90
96	2688	40.32	96	1536	40.74	96	1536	40.74	96	2688	40.32
97	2716	40.74	97	1552	41.16	97	1552	41.16	97	2716	40.74
98	2744	41.16	98	1568	41.58	98	1568	41.58	98	2744	41.16
99	2772	41.58	99	1584	42.00	99	1584	42.00	99	2772	41.58
100	2800	42.00	100	1600	42.42	100	1600	42.42	100	2800	42.00

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READ—also the following letter from A. E. CASTLESTUART STUART, Esq., Special-Settlement-officer, Malabar and South Canara, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Coimbatore, 23rd June 1892, No. 652:—

With reference to paragraph 2 of my letter, No. 1184, dated 15th September 1891, with which I submitted my memorandum regarding the methods of settlement adopted in Travancore, I have the honour to submit my proposals for the settlement of the garden lands of Malabar.

2. The past and present position in regard to these lands is fully set forth at paragraphs 14 to 24 of the "Report of the committee appointed to discuss the principles on which a revision of the dry and garden assessments in Malabar should be based," printed with G.O., dated 5th September 1892, No. 7561, Revenue. I request that reference may be made to those paragraphs.

3. It will be noted that in the case of gardens in Malabar there is no tax on the land; the revenue assessments are levied in the shape of a tree-tax, imposed on three species, viz., cocoanuts, areca and jack, and that the rates in force are numerous. The rates for cocoanuts in the district are 20 in number, varying from As. 2-6 to 5½ pies per bearing tree; for areca there are 15 rates, varying from 9 pies to 2½ pies per bearing tree; and for jack the rates number 20, varying from As. 5-0 to As. 1-4 per bearing tree. The unplanted portions of gardens, or the portions containing non-bearing trees of the three kinds abovementioned, are not taxed. As reported by the committee this system "is partial in its incidence, not to say invidious and unfair. In principle it is not a tax on land but on the produce of land. The whole produce of the land, however, is not taxed; the number of taxable products is very small. On the other hand the non-taxable products of the land are numerous, and in some cases of great commercial value, but neither they nor the land that bears them contribute anything to the public revenue. Their exemption seems neither just nor justifiable."

4. A reference to my memorandum on the Travancore settlement will show that before the present settlement operations were undertaken in that State, similar inequalities and anomalies existed. The physical conditions in Malabar and Travancore are almost identical, and I am of opinion that the only practicable method of satisfactorily dealing with the garden lands of Malabar is by following the Travancore system. This is a compromise between a tree-tax, pure and simple, and a land-tax, the result being a consolidated garden tax arrived at partly through a tree-tax and partly a land-tax. It is fair to the ryot and fair to Government, and though it must largely increase the revenue, it does so legitimately.

5. The Travancore system is as follows:—

Each separate garden is surveyed, so that the exact area of each is known. The gardens are then *blocked* and eight blocks have been found quite sufficient. The sanctioned rates are—

Block.								Rate per bearing cocoanut tree	British money
I	...	...	...	...	...	...	...	CHUCKRAMS.	AS. P.
II	...	...	...	...	...	...	...	4	2 3
III	...	...	...	...	...	...	...	3½	2 0
IV	...	...	...	...	...	...	...	3	1 8
V	...	...	...	...	...	...	...	2½	1 5
VI	...	...	...	...	...	...	...	2	1 3
VII	...	...	...	...	...	...	...	1½	1 1
VIII	...	...	...	...	...	...	...	1	0 10
	...	...	...	...	...	...	...	1	0 7

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One hundred cocoanut trees *per acre* is found to be a fair *standard*, consequently every bearing cocoanut tree is regarded as equivalent to 1 cent. of land; 50 jack trees were found to be a fair standard per acre. Thus each bearing jack tree is taken as equivalent to 2 cents of land; 800 areca trees were found to be a fair standard per acre, consequently 8 bearing areca trees are taken as equivalent to 1 cent. Each bearing jack tree is assessed at the uniform rate of 4 chuckrams (As. 2-3) and each bearing areca tree at 8 cash or ½ a chuckra (3½ pies). The procedure is as follows:—The gardens are *blocked*, each bearing taxable cocoanut tree is then counted and assessed at the *block* rate per tree, and each bearing jack and areca tree is also counted and assessed at their uniform rates. The total number represents so many cents of *land*. If they represent more than the actual survey area, the aggregate tree-taxes are imposed on the garden as a garden tax. If they represent less than the survey area the *difference* is assessed at an ordinary dry rate, and that amount *plus* the aggregate tree assessments form the consolidated assessment on the garden. Illustrations are given at paragraph 28 of my memorandum.

6. I beg to quote paras. 29 and 30 of my memorandum. "By this method every bearing tree of the taxable kinds at the time of settlement is brought to book and the unplanted portions of each garden, or portions that do not contain bearing trees, are assessed with a light acreage rate based on an ordinary dry rate. The blocking of the gardens saves a tree to tree classification and can be readily done. Though each garden is blocked, practically long lines of gardens covering extensive areas of country fall under the same block rate. The best gardens occupy the low level belts of land bordering the sea, back waters, and estuaries of rivers, and excellent garden lands are found occupying banks of tanks, streams, canals, the raised bunds of paddy fields and fringes of valleys. Inferior gardens are situated on higher levels, the soil of which is gravelly, stony and dry, and are generally worse the further away they are from the sea. By this *block* system the (bearing) cocoanut trees in every garden in the same block bear the same rate per tree, and by imposing a light acreage dry rate on the other portions of the gardens, taxation is equalized and the principle of a land-tax is maintained. Though these portions may not happen to have taxable trees in bearing at the time of settlement, they are generally found to contain plantains, jams and various vegetables, &c., which can readily pay the light acreage rate, the lowest being only one fanam (As. 2-3) per acre. Even if the area should have nothing on it, it can bear a nominal rate as within a year the occupant can grow enough on it to repay himself. Every garden is thus settled on its condition at the time of settlement, and the consolidated assessment holds good for the period of the settlement, at the end of which a pure land-tax per acre could be arrived at by taking the acreage rates per acre of the various gardens in the same blocks. To do so now would either cause the State much unnecessary loss of revenue or would bear oppressively on the poorer ryots whose gardens are by no means fully planted up. The transition from a pure tree tax as hitherto to a pure land-tax cannot be done at once, but must be made gradually, and by the Travancore method, the two are combined and the result is a garden-tax composed of a consolidated assessment arrived at in the manner indicated above. The uniform rates per tree for jack and areca are practically arbitrary, but have been adopted as they have long been in vogue. The block rates for cocoanuts have, however, a *raison d'être*."

"The commutation rate adopted was exceedingly low, viz., fanams 8 per 100 nuts. Ten fanams, or Rs. 1-8-0 per hundred (Rs. 15 per thousand), would have more nearly represented the proper market figure, but as it was known that a vast number of trees in bearing which had hitherto escaped taxation would now be brought to account, the Travancore Government adopted the lower figure abovementioned. The Government share in Travancore in garden lands is one-fourth of the gross produce of nuts, and the best trees were taken to yield only 50 nuts per annum. The scale in term of nuts was, therefore, as follows:—

Block.	Gross yield per year nuts.	Government share nuts.	Money rate at fanams 8 per 100.	
			Chukrama.	Cash.
I	50	11	4	..
II	44	11	3	..
III	38	9	3	..
IV	31	7	2	..
V	28	7	2	..
VI	25	6	2	..
VII	18	4	1	..
VIII	12	3	1	..

"This system will bring in an enormously increased revenue to Travancore in a perfectly legitimate way and the ryots fully admit its justice. It will be observed that the necessity for counting every tree and of classifying every tree no longer exists. Each garden is classed in one block or other and only the bearing trees of the three kinds mentioned are counted. The survey area of the garden having already been determined, it is easy to fix the consolidated assessment on the garden."

7. My proposal, therefore, is to adopt the Travancore system for Malabar with necessary modifications as regards the Government share and the commutation rates.

8. *Government share in Malabar.*—According to the Proclamation of 1805 (printed at pages ccliii and ccliv of volume II of the Manual of Malabar) "on paramba or orchard lands, one-third of cocoanut, supary and jack-tree produce being deemed sufficient for the *kudiyon*, the remainder or pattam is to be equally divided between the sirkar and the janikar." In other words, Government in 1805 nearly a century claimed to be entitled to one-third of the gross produce of *paramba* lands. Now that the Government has decided to settle with the janmi, I see no reason why it should abandon that claim.

9. The estimates of produce that have from time to time been framed in Malabar are very various. In the case of the cocoanut, Mr. Commissioner Smee gave the average produce at 33 nuts per tree per annum. Dr. Buchanan, as already reported by the committee, "thought the estimate of produce too low, and from his own observation and the information given him by the people who were, he said, his own more honest with him than with Mr. Smee, whose inquiries were avowedly made with a view to taxation, he estimated the produce at not less than 50 nuts per tree per annum." Other estimates of production were:—

	Nuts to the tree per annum	
(1) Mr. James Stevens in 1799	...	20
(2) Major McLeod " 1802	...	48 1/2
(3) Mr. Richards " 1803	...	19
(4) Mr. Warden " 1813	...	26
(5) Mr. Groome " 1822	...	24 1/2 (say 25)
(6) Dr. Shortt " 1827	...	100

In a pamphlet "The cocoanut tree and its cultivation" admittedly a translation from a Malayalam analysis of various reports collected by the Travancore Sirkar from its district officers and published for the benefit of the people" printed at Kottayam in 1869, I find at page 14 the following statement which, so far as I have been able to verify it is most near the truth. It states: "The produce of the tree in full health and properly tended is yet very much dependent on soil and climate. The average may be put down at 120 nuts in the twelve months, while in a low and sandy soil it will amount to 200; and when planted in gravel and laterite foundation not 60.... It is calculated that where the roots of the trees can reach water and the soil is alluvial the trees will bear from 8 to 10 bunches or crops of fruit, in other and higher lands not more than 6." I may state that this little work was presented to me by Mr. S. Sangara Subbiar, the Dewan Peishkar and head of the Travancore Settlement Department, who entertained the highest opinion of the work, and I need scarcely say that this gentleman is one of

the most experienced and able officers in Southern India and intimately acquainted with West Coast conditions. I see no reason why the estimate of yield arrived at by the Travancore Government after making all possible allowances for the different varieties of cocoanuts—30 species are well known—and the various dangers to which they are subject from storms, grubs, beetles, wasps, rats, flying foxes, squirrels and neglect or mismanagement of man should not be adopted in Malabar. That estimate is, whenever I have been able to verify it in Malabar, extraordinarily accurate, and I consider it matter for the highest consideration that two districts whose circumstances are admittedly almost identical should as far as possible be settled on the same general principles. I propose, therefore, that the Travancore scale of yield should be adopted, and that, just as it was found that eight blocks would suffice in that state, eight blocks should be adopted in Malabar. The scale would be as follows:—

Block.	Gross yield per year in nuts.	Government share in Malabar in nuts = 1/3rd.
I	50	16
II	44	14
III	38	12
IV	31	10
V	28	9
VI	25	8
VII	18	6
VIII	12	4

According to this scale, the best cocoanut trees most favorably situated are estimated to yield 50 nuts per annum and the worst that bear at all in least favoured localities are estimated to yield 12 nuts per annum. It is my decided opinion that the estimate is moderate and equitable, and that Government is entitled to receive one-third of the yield in nuts.

10. *Commutation rate in Malabar.*—The following table shows the price of cocoanuts during the years 1862 to 1889, for which I have been able to obtain information in all the taluks of Malabar excluding the Wynaad, which for the purposes of this report need not be considered. The figures for all taluks from 1862 to 1880 were compiled by Mr. Logan from official records for Appendix XIX of his Manual (*vide* pages 258 and 259 of Vol. II, "Malabar"), whilst the figures for the years 1881 to 1889 in respect of all taluks except Ernad, Walawanad and Palghat have been arrived at by taking the average of the prices obtaining at their sea-ports as returned by the Sea Customs Department. The figures for Ernad, Palghat and Walawanad have been taken from official statements furnished by the Tahsildars:—

STATEMENT showing the price of cocoanuts in all the taluks of Malabar, excluding the Wynad.

Years.	Chirakkal.	Kottayam.	Kurumbanad.	Calicut.	Ernad.	Walamand.	Palghat.	Pondal.	Cochin.	Whole district.
1	2	3	4	5	6	7	8	9	10	11
1862	23 0 0	26 0 0	25 0 0	19 0 0	25 0 0	32 8 0	30 0 0	25 0 0	25 0 0	24 4 0
1863	23 0 0	26 0 0	25 0 0	19 0 0	25 0 0	32 8 0	30 0 0	25 0 0	25 0 0	24 4 0
1864	22 1 4	25 0 0	24 0 0	21 0 0	23 8 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1865	20 0 0	25 0 0	24 0 0	20 0 0	22 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1866	24 0 0	29 8 0	25 0 0	24 0 0	22 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1867	24 0 0	29 8 0	25 0 0	24 0 0	22 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1868	24 0 0	29 8 0	25 0 0	24 0 0	22 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1869	24 0 0	29 8 0	25 0 0	24 0 0	22 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1870	20 4 0	23 8 0	24 0 0	21 0 0	25 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1871	18 8 4	24 0 0	25 0 0	20 0 0	25 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1872	19 0 0	24 0 0	25 0 0	19 0 0	25 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1873	17 13 9	24 0 0	25 0 0	17 0 0	25 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1874	23 10 5	24 0 0	25 0 0	17 0 0	25 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1875	24 0 0	24 0 0	25 0 0	19 0 0	25 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1876	23 8 0	23 0 0	25 0 0	19 0 0	25 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1877	23 0 0	23 0 0	25 0 0	22 0 0	25 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1878	23 4 0	22 0 0	25 0 0	21 0 0	25 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1879	21 8 0	22 0 0	25 0 0	21 0 0	25 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1880	19 0 0	22 0 0	25 0 0	20 0 0	25 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1881	20 0 0	22 1 9	25 0 0	21 0 0	25 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1882	23 5 11	23 13 8	25 7 0	24 11 6	23 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1883	25 2 6	25 2 0	25 7 0	24 11 6	23 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1884	19 5 2	21 5 6	23 10 5	21 7 6	24 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1885	24 4 9	20 2 11	23 11 2	23 9 11	24 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1886	23 2 10	29 2 10	24 14 10	23 8 7	24 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1887	23 1 1	25 4 0	26 8 9	26 3 0	23 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1888	21 8 9	21 2 11	22 7 4	22 9 7	24 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
1889	22 6 4	21 8 11	23 9 5	22 12 9	25 0 0	30 0 0	30 0 0	25 0 0	25 0 0	24 4 0
Total..	661 3 4	693 12 6	779 14 11	648 4 10	679 0 0	734 8 0	655 0 0	651 0 2	655 2 9	714 9 0
Average..	23 9 10	24 12 5	27 13 8	23 1 4	25 2 4	27 3 3	31 5 0	24 6 2	25 7 10	25 8 4

It will be observed that the average for the district (excluding Wynad) for these 23 years was over Rs. 25 per 1,000 nuts. These quotations represent the merchants' selling prices. Their application to the transactions of the ryots would result in over-assessment. I would propose that a most liberal allowance be made for merchants' profits in Malabar, and I do not think a percentage deduction of 20 per cent. would be excessive. This would make the wholesale price average Rs. 20 per 1,000 nuts or Rs. 2 per 100.

11. At paragraph 9 *supra* it has been observed that in fixing the gross yield per year in nuts, due allowance has been made for "vicissitudes," whether of season, destruction or damage by animals, &c. No further allowance is in my opinion, necessary on these accounts. Adopting therefore for purposes of illustration Rs. 20 per 1,000 nuts or Rs. 2 per 100 as the commutation rate, which is Rs. 5 per 1,000 less than the average market price for 23 years, the result would work out as follows:—

Block.	Gross yield per year in nuts.	Government share in nuts = $\frac{1}{4}$.	Rate per bearing coconut tree in each block.
I.	50	16	As. P. 5 1
II.	44	14	4 6
III.	38	12	3 10
IV.	31	10	3 2
V.	28	9	2 11
VI.	25	8	2 7
VII.	18	6	1 11
VIII.	12	4	1 3

There are 30 different rates in the Malabar district for coconut trees in bearing, as follows:—

	As. P.
I.	2 6
II.	2 4
III.	2 2 $\frac{1}{2}$
IV.	2 2
V.	2 0 $\frac{1}{2}$
VI.	2 0
VII.	1 10 $\frac{1}{2}$
VIII.	1 10
IX.	1 9
X.	1 8
XI.	1 7
XII.	1 6 $\frac{1}{2}$
XIII.	1 6
XIV.	1 5 $\frac{1}{2}$
XV.	1 4
XVI.	1 3 $\frac{1}{2}$
XVII.	1 3
XVIII.	1 2
XIX.	1 0 $\frac{1}{2}$
XX.	1 0
XXI.	0 11 $\frac{1}{2}$
XXII.	0 10 $\frac{1}{2}$
XXIII.	0 10
XXIV.	0 9
XXV.	0 8 $\frac{1}{2}$
XXVI.	0 8 $\frac{1}{4}$
XXVII.	0 8
XXVIII.	0 7
XXIX.	0 6
XXX.	0 5 $\frac{1}{2}$

These rates are calculated as follows:—
2 reas = 1 pie.
24 " = 1 anna.
The Malabar tree-tax is fixed in "reas," an imaginary coin.

It will thus be seen that the rates worked out, taking Rs. 20 per 1,000 nuts or Rs. 2 per 100 as the commutation rate, are more than double the existing rates. In spite of that fact I am of opinion that they are justifiable, but

that it would be inexpedient to impose so large an increase at this settlement. It is, I respectfully submit, for the Board and Government to determine what rates they will adopt and what increased revenue they will take out of Malabar. It is vastly under-assessed, and in fairness to the ryots of other districts, it is evident that a very large increase is both just and justifiable.

12. "Cost of carriage" is a minor factor to be considered. The Madras Railway runs through the southern portion of the district from Calicut on the sea to Wálayár on the borders of the Coimbatore district, passing through portions of the Calicut, Ernád, Ponáni, Walawanád and Pálghat taluks. At the ports of Tellicherry, Calicut, Beypore, Cochin, Cannanore and Ponáni, garden produce of all kinds, *e.g.*, cocoanuts, coir—"manufactured" and "unmanufactured," cordage, cocoanut-oil, &c., is regularly exported and the back-water system of communication in the district affords facilities for carriage similar to those obtaining in Travancore, which, however, has no railway and is far worse off in the matter of ports of call. The amount of allowance to be made on account of cost of carriage is necessarily small. Having regard to the fact that a large number of bearing trees now escape taxation under the existing system, and that these will, under the system proposed, be brought to account, the increase will, whatever rates are adopted, be considerable. I would therefore suggest that Government might accept Rs. 15 per 1,000 nuts or Rs. 1-8-0 per 100 as the commutation rate for the term of the settlement. This would be Rs. 10 per 1,000 less than the average market rate of the district (excluding Wynaad) for 28 years. The scale would work out as follows:—

Block.	Gross yield per year in nuts.	Government share in nuts = $\frac{1}{2}$ the gross yield.	Rate per bearing tree at commutation rate = Rs. 15 per 1,000 nuts or Rs. 1-8-0 per 100 nuts in each block.	Rate proposed to be adopted for the settlement.
I	50	16	As. P.	As. P.
II	44	14	3 10	3 6
III	38	12	3 4	3 0
IV	31	10	2 10	2 6
V	28	9	2 6	2 3
VI	25	8	2 2	2 0
VII	18	6	1 11	1 6
VIII	12	4	1 5	1 0
			0 11	0 6

It will be observed that the rates proposed for adoption in the last column are even less than the rates worked out at the commutation rate proposed.

13. As regards arecanut trees there are 15 rates in Malabar, ranging from 9 pies to 2½ pies per tree, as follows:—

	As. P.
I	0 9
II	0 8
III	0 7½
IV	0 7
V	0 6½
VI	0 6
VII	0 5½
VIII	0 5
IX	0 4½
X	0 4
XI	0 4
XII	0 3½
XIII	0 3½
XIV	0 3
XV	0 2½

The existing rates are in reas which are calculated as follows:—
2 reas = 1 pie.
24 " = 1 anna.

I propose that, as in Travancore, a uniform rate per areca tree in bearing be fixed, and I would propose 6 pies per bearing tree as the proper rate, which is the average of the present rates in Malabar.

14. As regards jack trees, there are 20 rates in Malabar, ranging from 5 annas per bearing tree to 1 anna 4 pies, as follows:—

	As. P.
I	5 0
II	3 4
III	3 1
IV	3 0½
V	2 9½
VI	2 9
VII	2 8½
VIII	2 7
IX	2 6
X	2 5½
XI	2 5
XII	2 4½
XIII	2 4½
XIV	2 4
XV	2 3½
XVI	2 3
XVII	2 2
XVIII	2 1
IX	2 1
XX	1 4

The existing rates are in "reas," calculated as follows:—
2 reas = 1 pie.
24 reas = 1 anna.

I propose that a uniform rate be adopted as in Travancore, and would fix it at 3 annas per bearing tree, which is about the average of the present rates in Malabar.

15. The ordinary dry rate to be imposed on the unplanted or non-bearing portions of garden planted with any of the three standard garden products or on the portions planted with other than the three standard crops would be the rate of the adjacent ordinary dry land other than garden. The rate would vary according to local conditions and would be different in the various taluks. Speaking generally, whilst the highest block tree rates would prevail in the sea-board taluks, the ordinary dry rates would be in those tracts amongst the lowest, whilst, on the other hand, the lowest block tree rates would prevail in the inland taluks wherein the ordinary dry rates would be the highest.

16. Such briefly are the general principles on which, I think, the garden assessments should be fixed in Malabar, following in the main the principles adopted in Travancore. They would probably be equally suitable to South Canara.

17. In conclusion, I would observe that as Government has already in G.O., No. 1152, Revenue, dated 3rd December 1891, decided the question "with whom the settlement is to be conducted," it only remains for the proclamation to be issued and the question as to what will be required of the Survey Department for settlement purposes to be determined. On these subjects I have already addressed the Board in my letter, No. 2626, dated 30th March 1892.

READ—also the following letter from A. E. C. STUART, Esq., Special Settlement Officer Malabar and South Canara, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Coimbatore, 27th June 1892, No. 661:—

I have the honour to submit my proposals for the settlement of the Pálghat taluk.

2. *Description of tract.*—Pálghat is the most eastern taluk of the Malabar district, lying between 10° 25' and 10° 55' North latitude and between 76° 27' and 76° 55' East longitude. Its boundaries are as follows:—

North.—Walawanád taluk of Malabar district.

East.—Coimbatore and Polláchi taluks of Coimbatore district and the Cochin State.

South.—The Native State of Cochin.

West.—The Cochin State and the Walawanád taluk of Malabar district.

The modern taluk comprises the three old "Nads" of (1) Vadamalapuram, (2) Temmalapuram and (3) Naduvatam, and contains 56 modern amsams (parishes) made

up of 133 desams or villages. The northern division of the taluk—Vadamalapuram—comprises the following 23 amsams:—

- | | |
|-----------------|----------------------|
| 1. Cherayya. | 13. Valakuntara. |
| 2. Kongad. | 14. Koduntirapalli. |
| 3. Mundur. | 15. Elattara. |
| 4. Kavalpad. | 16. Kilakkumpuram. |
| 5. Akattettara. | 17. Tadukaseri. |
| 6. Putusseri. | 18. Mattur. |
| 7. Elappalli. | 19. Pullanchattanur. |
| 8. Polpalli. | 20. Kannadi. |
| 9. Pallatteri. | 21. Kinasseri. |
| 10. Pattur. | 22. Tiruvallattur. |
| 11. Koppam. | 23. Palattulli. |
| 12. Yakkara. | |

The Southern Division—Temmalapuram—comprises the following 10 amsams:—

- | | |
|------------------|---------------------|
| 1. Chulannur. | 6. Kannanurpattola. |
| 2. Valakkettara. | 7. Ayakkad. |
| 3. Kattusseri. | 8. Mangalam. |
| 4. Kavasseri. | 9. Vadakkancheri. |
| 5. Tarur. | 10. Chittalancheri. |

The "Zamorin's territory"—Naduvattam—comprises the following twenty-three amsams:—

- | | |
|----------------------|--------------------|
| 1. Kottaya. | 13. Vilayannur. |
| 2. Mangara. | 14. Manynyalur. |
| 3. Kuttanur. | 15. Pallavur. |
| 4. Kulalmanam. | 16. Kudallur. |
| 5. Vilayanchattanur. | 17. Pallassana. |
| 6. Tenkurissi. | 18. Vadavannur. |
| 7. Tannisseri. | 19. Kilakketara. |
| 8. Peruvemba. | 20. Padinyanarata. |
| 9. Koduvayur. | 21. Vattekad. |
| 10. Kakkayur. | 22. Panangattiri. |
| 11. Erimayur. | 23. Mutalamada. |
| 12. Kunisseri. | |

3. *Political.*—The political history of the tract is set forth at pages 660 to 663 of Mr. Logan's "Malabar Manual," and no further reference to it would therefore appear necessary.

4. *Revenue history—Wet lands.*—For purposes of assessment the wet lands of Palghat were locally classed as (a) Pasima, (b) Pasima Rasi and (c) Rasi. Each of these main divisions was subdivided into three sorts. In the best lands the least quantity of seed is sown and the yield is the largest. The quantity of seed sown varies from 3 to 6 edangalis (1 edangali = $\frac{1}{2}$ ths of a Madras measure) per 100 perukkams or $\frac{1}{4}$ th of an acre. An acre is equivalent to 1,210 perukkams. The average quantity of seed sown is $4\frac{1}{2}$ edangalis. The best lands yield from fifteen to thirty fold, the worst about threefold. The average yield varies from 8 to 15 times the quantity of seed sown and may be fairly taken as twelve fold. The present revenue area was arrived at by considering the quantity of seed estimated to be necessary to sow any given field and by testing the area by rough measurement by means of a "kol" or six-foot rod. Having ascertained the area roughly, the quantity of seed sown and estimated yield are determined. Then the following points are supposed to be considered—(1) cultivation expenses, (2) cultivator's share, (3) janmi's share and (4) Government share. According to the Proclamation of 1805, the following principles were enunciated: "On wet or rice grounds after deducting from the gross produce the seed and exactly the same quantity for expenses of cultivation and then allotting one-third of what remains as kolulabham (or plough profit) to the kudiyan, the residue or pattam is to be divided in the proportion of six-tenths to the Sirkar and four-tenths to the janmakar." A parah of paddy is equivalent to 60 nalis, whilst after making the requisite deductions, the balance is converted into a parah of 40 nalis. The Government assessment is supposed to be fixed at the rate of 2 parahs for every 10 parahs of the balance, and the commutation rate adopted was $1\frac{1}{2}$ fanams per parah.

The following illustrations will show how the present assessments are supposed to have been arrived at:—

In a wet land of 100 perukkams 3 edangalis of seed are sown—

The outturn is 3×25 = 75 edangalis.
Deduct seed and expenses (3+3) edangalis = 6 "

Balance = 69 "

Deduct cultivator's share $\frac{1}{3}$ of 69 = 23 "

Balance = 46 "

Now convert this into 40 nali parah and the result is = 69 "

Rate of assessment 2 for 10 and it amounts to = 14 "

Commutation rate is $1\frac{1}{2}$ fanam per parah or $8\frac{1}{4}$ pies per edangali. The commutation price therefore for 14 edangalis is ($8\frac{1}{4} \times 14$) or $115\frac{1}{2}$ pies, or in round numbers 9 annas 8 pies. The assessment on 100 perukkams is 9 annas 8 pies. Therefore on 1 acre or 1,210 perukkams it is 9 annas 8 pies $\times 12$ or Rs. 7-4-0. This is supposed to be the assessment on the best land.

Next taking the case of an average wet land, the seed is taken at $4\frac{1}{2}$ edangalis for 100 perukkams and the yield at 12 times the seed sown—

The total yield is = 54 edangalis.
Deduct seed and cultivation cost = 9 "

Balance = 45 "

Deduct $\frac{1}{3}$ to cultivator = 15 "

Balance = 30 "

Convert into 40 nali parah = 45 "

Rate of assessment = 9 "

Commutation price for 1 edangali = $8\frac{1}{4}$ pies.

∴ for 9 edangalis it is 75 pies or $6\frac{1}{4}$ annas.

Assessment on 100 perukkams is $6\frac{1}{4}$ annas.

∴ on 1 acre = ($6\frac{1}{4} \times 12$) annas or Rs. 4-11-0

Next taking the case of inferior land, seed 6 edangalis, yield = fourfold.

The total yield is = 24 edangalis.
Deduct seed and cultivation expenses = 12 "

Balance = 12 "

Cultivator's share = 4 "

Balance = 8 "

Convert into 40 nali parah = 12 "

Rate of assessment = $2\frac{1}{2}$ "

Commutation price ($8\frac{1}{4} \times 2\frac{1}{2}$) pies or 21 pies or $1\frac{1}{2}$ annas.

∴ the assessment on 1 acre = ($1\frac{1}{2} \times 12$) annas or Rs. 1-5-0

It will thus be seen that theoretically the assessment leviable on a best wet land under the existing system for single crop is about Rs. 7 per acre, on ordinary wet land about Rs. 5 per acre, and on inferior land about Rs. 1-8-0 per acre. Such is the theory, but as the Board and Government are aware, the Malabar Revenue accounts are practically useless, and it would be difficult to find two Revenue officials who could give a satisfactory explanation as to the existing assessment on any given land.

Ordinary dry lands are assessed on the actual area cultivated and on the crop raised thereon. All dry crops, other than gingelly, are assessed at 12 annas per acre and gingelly at 9 annas per acre. It is also to be observed that certain dry lands have been assessed permanently, irrespective of the fact whether they are cultivated or not, and independent of the crop raised thereon, at 6 annas the acre. The total area of such permanent cultivation according to Revenue accounts is 4,584 acres, which according to survey is 5,952.03 acres in extent.

Garden lands are assessed according to the number of taxable trees standing on them. The only taxable trees are cocoanut, arecanut and jack trees. The rate of assessment chargeable on a bearing cocoanut tree varies from 6 pies to $10\frac{1}{2}$ pies, while that on the arecanut varies from $2\frac{1}{2}$ to $4\frac{1}{2}$ pies. The rate of assessment per jack tree varies from 1 anna 4 pies to 2 annas $4\frac{1}{2}$ pies. As the whole system has been fully discussed in the report of the Committee appointed to investigate the question, no further discussion appears to be required.

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5. *Comparison of revenue with survey areas.*—The accompanying statement marked I, furnishes full particulars under this head in respect of the several classes of lands both prior and subsequent to the survey operations. For convenience of reference, an abstract of it is given below:—

Occupied.					
	Wet.	Garden.	Dry.	Miscellaneous.	Total.
1	2	3	4	5	6
As per Revenue	Acres. C.	Acres. C.	Acres. C.	Acres. C.	Acres. C.
As per Survey	85,871.24	14,036.75	21,058.10	1,690.34	125,556.43
	115,673.95	32,386.13	78,321.26	25,562.20	251,943.54
Difference	+ 29,802.71	+ 18,349.38	+ 57,263.16	+ 23,971.86	+ 126,387.11
Percentage	+ 31.7	+ 130.7	+ 275.5	+ 1,507.3	+ 100.7
Unoccupied.					
	Wet.	Garden.	Dry.	Miscellaneous.	Total.
7	8	9	10	11	
As per Revenue	Acres. C.		Acres. C.	Acres. C.	Acres. C.
As per Survey	3,568.69		49,420.92	5,951.38	58,940.99
	4,789.24		29,332.24	7,977.04	42,105.52
Difference	+ 1,220.55		- 20,088.68	+ 2,025.66	- 16,835.47
Percentage	+ 34		- 40.6	+ 34	- 28.5
Total.					
	Wet.	Garden.	Dry.	Miscellaneous.	Total.
12	13	14	15	16	
As per Revenue	Acres. C.	Acres. C.	Acres. C.	Acres. C.	Acres. C.
As per Survey	89,439.93	14,036.75	73,479.02	7,541.72	184,497.42
	120,463.19	32,386.13	107,660.50	33,639.24	294,049.06
Difference	+ 31,023.26	+ 18,349.38	+ 34,181.48	+ 26,097.52	+ 109,551.64
Percentage	+ 34.7	+ 130.7	+ 46.5	+ 344.7	+ 59.4

It will be seen that the total area of the Palghat taluk as per the revenue accounts of fasli 1299 under various classes of land, including both occupied and unoccupied, was 184,497.42 acres, while according to the survey results under the same classes it is 294,049.06 acres, thus showing an increase of 109,551.64 acres or 59.4 per cent. on the whole. Of the total revenue area, 125,556.43 acres were occupied, while the remaining 58,940.99 acres were unoccupied. Of the total survey area, 251,943.54 acres are occupied, while 42,105.52 acres are unoccupied. It is thus clear that according to the survey the extent of occupied lands has been doubled, the survey results disclosing an increase of 126,387.11 acres or 100 per cent. over the revenue area under occupied lands, while under the unoccupied lands they exhibit a decrease of 16,835.47 acres or 28.5 per cent. on the whole. It is necessary to point out that according to the survey, there is an increase under all classes of occupied lands, wet, garden, dry and miscellaneous, viz., 31.7, 130.7, 275.5, 1,507.3 per cent. respectively, while under unoccupied lands, there is a decrease of 40.6 per cent. under the head of dry against an increase of 34 per cent. under both wet and miscellaneous. A further detailed analysis of the survey results, taken on the whole, will show that there has been a total increase of 34.7 per cent. under wet, 130.7 under garden, 46.5 under dry and 344.7 under miscellaneous, thus resulting in an increase of 59.4 per cent. on the whole.

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6. *Number of villages.*—The total number of desams in this taluk (corresponding to villages in other districts) is 138 comprised in 56 amsams, both as per revenue accounts and as per survey.

7. *Population and agricultural statistics and holdings.*—The statement noted below gives the necessary particulars under this head as per census of 1881—the latest published figures. It is observed that the population per square mile was 746, while the number of agriculturists per square mile was only 204, the percentage of agricultural population to the gross population being only 27 per cent. There are 29,126 pattadars in the taluk, and this number only represents 1 to every 12 of the total population, while it represents 1 to every 3 in respect of agriculturists. The extent of land covered by each patta is 3.79 acres, while the assessment payable by each pattadar is Rs. 9-12-7. It may therefore be roughly stated that the average rate of assessment now paid on every acre of cultivated land is Rs. 2-8-0. As regards the agricultural stock, it is observed that the average head of cattle per pattadar is 4.9, while it is 1.5 per agriculturist:—

Taluk.	Area in square miles.	Population.			Number and percentage of Agriculturists.				Average to a square mile of			Number of pattadars and extent of land held by them and assessment.		
		Males.	Females.	Total.	Agriculturists.	Non-agriculturists.	Percentage of agriculturists to total population.	Percentage of non-agriculturists to total population.	Total population.	Agriculturists.	Non-agriculturists.	Number of pattadars.	Area of land held by them.	Assessment on lands held by them.
Palghat.	459	165,311	177,143	342,454	93,841	248,613	27	73	746	204	542	29,126	ACR. 110,376.9	RS. A. P. 2,85,038 0 4

Palghat.	Taluk.	Average of				Horses, ponies and mules.	Sheep and goats.	Number of cattle.				Average of	
		Number of pattadars to total population.	Number of pattadars to number of agriculturists.	Extent of land covered by each patta.	Assessment to each pattadar.			Ploughing.	Milk.	Calves and young buffaloes.	Total.	Number of cattle to each pattadar.	Number of cattle to each agriculturist.
·083 or 1 pattadar for every 12.		16	17	18	19	20	21	22	23	24	25	26	27
33 or 1 pattadar for every 3 agriculturists.													
3.79 acres.													
RS. A. P. 9 12 7													
198													
11,317													
69,280													
38,275													
25,795													
133,350													
4.9													
1.5													

8. *Average Revenue Demand for 20 years.*—The subjoined table shows at a glance the demand of the Pálghat taluk for the 20 years from fasli 1280 to fasli 1299:—

Fasli.	Wet demand.	Dry demand.	Garden demand.	Total demand.
1280	2,56,573 7 3	19,046 10 10	5,546 12 6	2,81,165 14 7
1281	2,56,672 7 10	15,307 2 8	5,549 12 2	2,77,529 6 8
1282	2,56,853 9 0	15,236 8 11	5,633 6 9	2,77,725 7 8
1283	2,57,099 11 6	14,069 0 10	5,687 8 8	2,76,856 6 0
1284	2,57,444 1 2	13,474 13 4	5,741 5 8	2,76,660 6 3
1285	2,57,545 3 4	12,409 15 11	5,758 7 8	2,76,210 10 11
1286	2,57,425 9 11	14,475 14 9	5,760 14 4	2,77,662 7 0
1287	2,57,820 13 6	15,846 3 8	5,762 7 7	2,79,429 10 9
1288	2,58,278 10 11	16,806 15 6	5,799 13 10	2,80,943 8 3
1289	2,58,717 12 4	16,673 6 11	5,749 5 1	2,79,240 8 4
1290	2,58,773 9 3	15,639 5 2	5,176 9 10	2,80,589 8 3
1291	2,58,805 1 8	13,884 1 8	5,231 4 10	2,78,024 8 2
1292	2,59,277 6 11	15,203 12 7	5,347 5 0	2,80,229 8 6
1293	2,59,441 3 2	14,380 15 11	5,415 3 0	2,80,217 6 1
1294	2,59,466 4 4	12,658 12 0	5,813 7 5	2,78,440 7 9
1295	2,59,601 0 1	12,262 9 5	5,641 8 4	2,78,405 1 10
1296	2,59,617 0 1	13,840 7 7	5,600 12 3	2,80,058 3 11
1297	2,59,591 7 0	16,863 13 0	5,710 12 11	2,81,060 0 11
1298	2,60,049 12 5	16,116 7 9	5,652 1 5	2,81,818 5 7
1299	2,60,628 4 8	17,341 15 4	7,027 12 4	2,85,038 0 4
Total ..	51,69,684 10 4	2,97,960 3 9	1,22,418 10 7	55,90,063 8 8
Average for fasli ..	2,58,484 3 9	14,898 0 2	6,120 14 11	2,79,503 2 10

9. *Rent-roll.*—The necessary information under this head is exhibited in the subjoined statement. It will be observed that nearly 80 per cent. of the pattas are below Rs. 10, while those above that sum represent only about 20 per cent. of the total number of pattas:—

Taluka.		Ryots paying														Upwards of Rs. 1,000.		Total	
		Under Rs. 10.																	
				and under															
				10		30		50		100		250		500					
		30		50		100		250		500		1,000							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Paidhat.	Single.	Joint.	Single.	Joint.	Single.	Joint.	Single.	Joint.	Single.	Joint.	Single.	Joint.	Single.	Joint.	Single.	Joint.	Single.	Joint.	Total.
	23,017	484	3190	149	990	57	736	30	324	15	61	1	14	..	1	..	28,323	736	29,059
																			67
																			29,126

* Pattas for inam jodi, quit-rent, &c.

* Pattas for inam jodi, quit-rent, &c.

10. *Rainfall.*—The following statement exhibits the rainfall in the Pálghat taluk for 12 years. It will be observed that the rainfall in this taluk is excellent,

averaging 76 inches per annum. The south-west monsoon (June to September) brings $\frac{2}{3}$ of the rain annually received in this taluk:—

Fasli.	Calendar years.	July.	August.	September.	October.	November.	December.	January.
1	2	3	4	5	6	7	8	9
1288	1878-79	15 5	19 5	18 4	5 1	3 0	1 2	0 0
1289	1879-80	24 1	10 6	9 1	13 4	3 4	0 0	0 0
1290	1880-81	17 4	7 7	4 8	8 0	7 7	0 2	0 0
1291	1881-82	14 2	10 7	4 6	6 8	8 6	0 6	0 0
1292	1882-83	37 6	11 9	7 5	7 5	6 5	0 0	0 0
1293	1883-84	25 4	16 5	3 1	11 1	5 0	2 2	0 0
1294	1884-85	9 7	12 0	7 8	12 4	1 4	0 0	0 0
1295	1885-86	18 6	16 9	4 7	4 9	1 5	4 3	0 0
1296	1886-87	17 7	7 3	4 7	10 5	2 2	0 0	0 0
1297	1887-88	16 1	3 5	3 7	11 2	3 5	0 2	0 0
1298	1888-89	20 9	12 6	5 9	2 6	2 0	0 0	0 0
1299	1889-90	15 9	21 0	16 1	3 7	3 1	0 1	0 2
Total ..		233 2 9	148 8 0	90 5 9	97 4 0	48 9 5	8 8 5	0 0 2
Average for fasli ..		19 4	12 4	7 5	8 1	4 0	0 7	0 0

Fasli.	Calendar years.	February.	March.	April.	May.	June.	Total.	Average.
		10	11	12	13	14	15	16
1288	1878-79	0 0	2 8	0 0	17 2	12 4	95 6	7 9
1289	1879-80	0 0	0 0	0 5	2 9	23 0	90 3	7 5
1290	1880-81	0 0	0 8	0 5	2 0	3 9	53 4	4 4
1291	1881-82	0 0	0 0	2 3	2 8	28 3	79 1	6 5
1292	1882-83	0 6	1 1	1 0	8 2	19 8	101 0	8 4
1293	1883-84	0 3	0 7	0 7	7 6	7 4	79 7	6 6
1294	1884-85	0 0	0 3	0 3	0 6	20 3	64 9	5 4
1295	1885-86	0 0	1 1	1 0	10 3	12 9	74 8	6 1
1296	1886-87	0 0	0 1	1 8	0 3	15 2	62 8	5 2
1297	1887-88	0 3	0 1	1 6	0 6	22 3	69 0	5 7
1298	1888-89	0 0	1 0	3 0	3 5	11 0	63 1	5 2
1299	1889-90	0 1	6 5	6 3	3 3	41 3	87 6	7 3
Total ..		0 5	10 1	22 1	67 9	187 9	977 8	76 3
Average for fasli ..		0 0	0 8	1 8	5 6	15 6	81 4	6 3

11. *Communications, Ports and Markets.*—The local markets in the taluk are shown below. They are held on different days of the week.

- (1) The Pálghat Town market.
- (2) Putanagaram.
- (3) Kodavayur.
- (4) Kollangód.
- (5) Alatur.
- (6) Vadakanchéri.
- (7) Kongad.
- (8) Palathulli.
- (9) Elappalli.
- (10) Kuzbalmennam.

The most important of them is the market held in the town of Pálghat. From these, are exported paddy, rice, mats, tamarind, timber, &c. The chief articles imported into the taluk are tobacco, cloths of various kinds, cattle, jaggery, salt, cocoanut oil, cocoanuts, pepper, ginger, &c.

Of these ten markets, those at Kongad and Palathulli are frequented by cattle dealers, cattle being imported to these places from Polláchi, Thudiyalur, Karaimadai, Karuvallur and other places in the Coimbatore district. Cattle, not required in this taluk, are purchased and exported to Vaniamkulam, Calicut and other places in the Malabar district.

As regards communications, all that need be said is that the Palghat taluk is well connected by roads with the adjacent taluks and districts. The south-west railway passes through the northern portion of this taluk, and there are railway stations at Wálayár, Kanyikód, Olavakód, Palghat, Parli and Mangara. Public roads and cart-tracks well suited for traffic abound throughout the taluk.

12. *Grouping and Classification of desams (villages).*—In classifying and grouping the several desams of the Palghat taluk, the points noted in the margin were duly considered, and it is with reference to them that the present grouping has been arrived at. The 138 desams of the taluk were divided into 3 groups, the first containing 21 desams, the second 88 and the third 29 desams. The accompanying map shows at a glance what desams fall under the several groups.

13. *Soils and their classification.*—The subjoined statement shows the distribution of the soils in each group under the different classes and sorts:—

Group.	Description of soil.	Form or class.	EXTENT UNDER							Percentage of each series of soil.
			First sort.	Second sort.	Third sort.	Fourth sort.	Fifth sort.	Total.	Per cent.	
I ..	Red ferruginous.	VII ..	ACS. 3156-20	ACS. 8876-78	ACS. 4666-81	ACS. 502-68	ACS. 7-64	ACS. 17210-01	14-87	VII
II ..		VIII ..	9-82	20-08	2-60			32-57	02	Total .. 114022-18
III ..		VII ..	6198-14	32264-08	26396-74	3327-06	253-29	68429-30	59-14	98-6
		VIII ..	520-67	226-23	0-84			747-74	64	
		VII ..	731-06	10308-17	13832-92	3117-71	293-01	28382-87	24-64	VIII
		VIII ..	668-48	198-01	4-97			871-46	75	Total .. 1661-77
Total ..			11284-44	61883-35	44904-88	6947-34	653-94	115673-95	..	per cent. 1-4

It will be observed that the prevailing soil falls under the Red Ferruginous series and that 98-6 per cent. of it is "mixed" or loamy, while the "sandy" or "gravelly" soils are about 1-4 per cent. of the total. It will also be noticed that a major portion of the red ferruginous soils falls in the second group and under the second and third sorts.

The accompanying statement No. III* furnishes detailed information in respect of the areas under the several classes and sorts and a reference to it is requested. It will be observed that the area of all occupied wet lands in the taluk is 8587-24 acres, which pay an assessment of Rs. 2,59,633-0-10, showing an average of Rs. 3-0-4 per acre. The area of these holdings by survey is 115,673-95 acres, which shows an average of Rs. 2-3-11 per acre on the total assessment now levied on them.

14. *Standard grains.*—For wet lands paddy is, of course, taken as the standard as has been usual in all the previous settlements. For "dry" lands both modan and chama are extensively grown, and according to the figures available in the Revenue accounts, chama is cultivated on a larger scale than modan. The following statement shows the extent of lands cultivated with each crop during the ten faslis beginning with fasli 1290 and the percentage which each crop bears to the total extent of cultivation.

STATEMENT showing the extent of land cultivated with different crops in the Palghat taluk during the last 10 faslis commencing with fasli 1290.

Name of crop.	Extent cultivated in fasli 1290.	Extent cultivated in fasli 1291.	Extent cultivated in fasli 1292.	Extent cultivated in fasli 1293.	Extent cultivated in fasli 1294.	Extent cultivated in fasli 1295.
1	2	3	4	5	6	7
1. Wet ..	ACS. A. A. 83,908 14 11	ACS. A. A. 83,992 8 7	ACS. A. A. 84,130 12 6	ACS. A. A. 81,200 13 10	ACS. A. A. 84,222 6 3	ACS. A. A. 84,252 3 6
2. Modan ..	3,838 4 13	3,632 2 1	3,586 13 1	4,474 3 13	3,714 11 12	3,058 6 8
3. Palliyal ..	1,793 1 5	1,569 9 9	1,716 6 11	1,894 12 6	1,707 6 5	1,938 12 2
4. Gingelly ..	2,293 14 7	3,152 2 4	4,300 15 2	2,811 3 5	2,328 12 5	1,753 2 7
5. Chama ..	4,450 0 6	4,239 4 1	5,011 14 12	4,302 1 2	3,685 4 3	3,581 13 11
6. Pulses ..	3,825 5 4	2,122 14 1	1,952 4 12	1,723 2 5	1,867 15 14	2,075 12 7
7. Gram ..	408 6 12	676 6 10	513 8 4	466 5 8	393 15 11	254 4 9
8. Thuyarai (Dholl) ..	143 6 4	138 5 10	105 6 15	118 0 15	113 5 3	90 5 3
9. Ragi ..	1,403 11 11	996 8 13	748 4 4	706 1 6	699 13 6	873 5 2
10. Cholum ..	597 12 9	442 12 3	597 7 7	475 5 11	264 12 2	250 12 5
11. Cumbu ..	26 9 13	25 12 13	52 0 13	32 6 10	28 9 14	26 13 6
12. Puliyamara ..	22 2 5	42 9 7	31 7 11	31 7 12	34 0 10	38 12 3
13. Castor-oil seed ..	101 13 4	184 6 8	71 14 6	143 6 9	137 13 5	239 9 4
14. Tobacco ..	0 8 1	0 13 8	..	..	..	..
15. Assessed at 6 annas per acre ..	4,584 3 3	4,584 3 3	4,584 3 3	4,584 3 3	4,584 3 3	4,584 3 3
Total ..	107,397 13 12	105,600 7 2	107,403 7 10	102,963 10 2	103,783 2 0	103,018 3 12

Name of crop.	Extent cultivated in fasli 1296.	Extent cultivated in fasli 1297.	Extent cultivated in fasli 1298.	Extent cultivated in fasli 1299.	Total for 10 faslis.	Average for fasli.	Percent- age of average.
	8	9	10	11	12	13	14
1. Wet ..	ACS. A. A. 84,302 13 3	ACS. A. A. 84,310 9 10	ACS. A. A. 84,491 10 14	ACS. A. A. 84,710 4 8	ACS. A. A. 839,523 0 14	83,952-3	79-07
2. Modan ..	3,171 15 13	3,549 11 8	3,490 10 13	4,449 5 15	36,866 6 1	3,686-6	3-47
3. Palliyal ..	2,125 2 15	2,082 4 5	2,279 15 8	2,166 11 8	19,274 2 9	1,927-4	1-80
4. Gingelly ..	3,307 8 7	3,159 7 12	3,043 11 8	3,050 2 2	29,200 15 11	2,920-	2-75
5. Chama ..	4,738 7 3	5,489 12 3	6,288 3 4	6,626 14 12	48,413 11 9	4,841-3	4-55
6. Pulses ..	1,341 8 13	1,558 3 12	1,988 1 10	2,455 12 7	20,911 1 5	2,091-1	1-96
7. Gram ..	317 10 9	342 12 6	311 6 10	311 5 8	3,896 12 7	389-6	-36
8. Thuyarai (Dholl) ..	105 5 3	118 12 14	121 6 12	160 12 2	1,215 3 1	121-5	-11
9. Ragi ..	927 0 1	1,014 11 3	1,112 4 2	634 11 3	9,116 7 3	911-6	-85
10. Cholum ..	346 11 8	355 3 10	397 6 1	604 10 8	4,332 14 0	433-2	-40
11. Cumbu ..	28 12 7	32 10 4	15 9 6	15 6 5	284 11 11	28-4	-02
12. Puliyamara ..	41 4 8	51 8 8	34 5 11	43 0 10	370 11 5	37-	-03
13. Castor-oil seed ..	242 3 2	330 5 3	423 11 3	562 11 1	2,437 13 12	243-7	-23
14. Tobacco ..	..	..	..	..	1 0 9	1-	..
15. Assessed at 6 annas per acre ..	4,584 3 3	4,584 3 3	4,584 3 3	4,584 3 3	45,841 15 14	4,584-1	4-31
Total ..	105,580 10 15	106,980 4 5	108,582 10 9	110,376 9 12	1,061,686 15 15	106,168-6	..

It will be seen that 79-07 per cent. of the gross cultivation represents paddy, while modan and chama represent only 3-47 and 4-55 per cent. It is thus evident that for purposes of this report the dry staple crop in the district should be taken as chama. The other dry crops are only cultivated to a limited extent and need not be further considered.

15. *Prices and commutation rates.*—These should be fixed on the average prices of grains for a period of 20 non-famine years preceding the settlement. Deduction should also be made from such average price for any difference which may exist between the wholesale and retail prices, which for the tract under report may be safely taken at 15 per cent. The subjoined table exhibits the prices of paddy and modan for 20 faslis excluding the three years generally regarded as famine years, beginning with fasli 1276. It may also be observed that local inquiry and the information furnished by the local revenue officials showed that the commutation price for chama was 75 per cent. of that of modan.

Average prices of grains in the Pálghat taluk for faslis commencing with fasli 1276.

Fasli.	Paddy 1st sort.	Paddy 2nd sort.	Average of Paddy.	Modan.
Fasli 1276 (1868-69)	217 0 0	189 0 0	203 0 0	189 0 0
" 1277 (1869-70)	173 0 0	154 0 0	163 8 0	154 0 0
" 1278 (1870-71)	213 0 0	172 0 0	193 0 0	172 0 0
" 1279 (1871-72)	212 0 0	163 0 0	187 5 0	163 0 0
" 1280 (1872-73)	188 0 0	154 0 0	170 0 0	154 0 0
" 1281 (1873-74)	158 0 0	129 0 0	143 8 0	129 0 0
" 1282 (1874-75)	148 0 0	129 0 0	137 8 0	129 0 0
" 1283 (1875-76)	154 0 0	140 0 0	147 0 0	140 0 0
" 1284 (1876-77)	168 0 0	150 0 0	158 0 0	150 0 0
" 1285 (1877-78)	157 0 0	141 0 0	149 0 0	141 0 0
" 1286 (1878-79)	184 9 10	173 12 1	179 2 11	173 12 1
" 1287 (1879-80)	152 6 1	133 5 4	142 13 8	133 5 4
" 1288 (1880-81)	142 3 6	125 7 10	133 13 8	125 7 10
" 1289 (1881-82)	139 0 8	132 12 5	135 14 5	132 12 5
" 1290 (1882-83)	124 5 11	115 11 11	121 8 11	115 11 11
" 1291 (1883-84)	149 10 8	146 12 7	153 3 7	146 12 7
" 1292 (1884-85)	159 10 8	155 7 5	157 9 0	155 7 5
" 1293 (1885-86)	147 11 1	139 0 5	143 5 9	139 0 5
" 1294 (1886-87)	139 2 1	133 5 3	136 3 8	133 5 3
" 1295 (1887-88)	139 4 1	130 9 9	134 14 11	130 9 9
Total	3,275 0 4	2,910 5 0	3,091 10 6	2,910 5 0
Average per year	162 10 0	145 5 0	154 9 3	145 5 0

The above statement will show that the average commutation prices for paddy and modan, respectively, are Rs. 154-9-4 and 145-8-0 per garco. But as these prices are higher than the rates touched in fasli 1293 (1883-84), viz., Rs. 121 for paddy and Rs. 118 for modan, the latter or some convenient round number slightly less than these should, under the rules, be adopted, without further deduction. I therefore propose to adopt as the commutation rate Rs. 120* for paddy for wet crops and Rs. 115 for modan† and Rs. 85 for chana, as the standard dry crop. But, if it should be decided that the average of the 20 years' prices, above referred to, should be adopted as the commutation price, then deduction should be made of the difference between the ryot's prices and market prices, and for the Pálghat taluk this difference should be taken at 15 per cent. The commutation price for paddy would then come to Rs. 131-6-4 and that for modan and chana to Rs. 123-6-9 and 92-9-1, respectively. These might be taken at Rs. 130 and 90 in round numbers for paddy and chana, respectively.

16. Grain Outturns.—The following statement furnishes the particulars arrived at by actual experiments to test the real yield of lands conducted by myself and my subordinates.

Statement showing the experiments made to ascertain the yield per acre in Pálghat taluk.

Name of amsam.	Name of desam.	Survey number.	Area actually experimented upon.	Actual outturn of that area according to the kyle.	Outturn per acre in local measures.	Shrinkage when dried.	Net balance.
7-1.							
Patinharittara	Kolangód	3	-25	52 5 0	210 0 0	42 0 0	168 0 0
Kotuvayur	Kotuvayur	493	-25	61 4 1	205 7 0	41 1 2	164 5 2
Kilakkittara	Kilakkittara	520	-50	100 0 0	200 0 0	40 0 0	160 0 0
Tatukasseri	Tatukasseri	58	-25	50 0 0	200 0 0	40 0 0	160 0 0
Cheraya	Trippalamunda	17	-10	20 0 0	200 0 0	40 0 0	160 0 0
Pallattori	Ramasseri	84	-25	50 0 0	200 0 0	40 0 0	160 0 0

Statement showing the experiments, &c—cont.

Name of amsam.	Name of desam.	Survey number.	Area actually experimented upon.	Actual outturn of that area according to the kyle.	Outturn per acre in local measures.	Shrinkage when dried.	Net balance.
7-2.							
Kongat	Kongat	411	-10	19 0 0	190 0 0	38 0 0	152 0 0
Kilakkittara	Kilakkittara	224	-25	47 0 0	188 0 0	37 6 0	150 4 0
Elappalli	Teneri	246	-50	90 0 0	180 0 0	36 0 0	144 0 0
Putusseri	Putusseri	1,156	-25	45 0 0	180 0 0	36 0 0	144 0 0
Kongat	Kongat	179	-25	43 1 0	172 4 0	34 4 3	137 9 1
Pallattori	Ramasseri	67	-25	42 0 0	168 0 0	33 6 0	134 4 0
Koppam	Kizhumuri	8	-25	42 0 0	168 0 0	33 6 0	134 4 0
Kongat	Kongat	166	-20	32 5 0	162 5 0	32 5 0	130 0 0
Elappalli	Teneri	13	-50	80 0 0	160 0 0	32 0 0	128 0 0
Kongat	Ellakkod	154	-10	16 0 0	160 0 0	32 0 0	128 0 0
Pallattori	Ennappattam	18	-25	40 0 0	160 0 0	32 0 0	128 0 0
Puttur	Puttur	163	-25	40 0 0	160 0 0	32 0 0	128 0 0
Elappalli	Teneri	221	-25	38 0 0	152 0 0	30 4 0	121 6 0
Kakkayur	Kakkayur	16	-25	37 7 1	150 8 0	30 1 2	120 6 2
Cheraya	Peringad	124	-20	30 0 0	150 0 0	30 0 0	120 0 0
Ayakkat	Ayakkat	88	-10	15 0 0	150 0 0	30 0 0	120 0 0
Pallattori	Ramasseri	43	-15	22 5 0	150 0 0	30 0 0	120 0 0
Vilayanchattanur	Kaliapatti	63	-33	44 0 0	133 3 1	26 6 3	106 6 2
Vatavannur	Vatavannur	94	-25	32 0 0	128 0 0	25 6 0	102 4 0
Vattikkat	Vattikkat	86	-25	30 1 0	120 4 0	24 0 3	96 3 1
Kuzhalamannam	Kuzhalamannam	31	-16	18 8 0	117 5 0	23 5 0	94 0 0
Vilayanchattanur	Vilayanchattanur	6	-25	27 5 0	110 0 0	22 0 0	88 0 0
Kakkayur	Ettanur	136	-25	27 4 0	109 6 0	21 9 1	87 6 3
Chittalamcheri	Chittalamcheri	37	-25	26 7 0	106 8 0	21 3 2	85 4 2
Kuttanur	Kuttanur	1	-10	10 4 0	104 0 0	20 8 0	83 2 0
Vattikkittara	Vattikkittara	1	-25	25 8 0	103 2 0	20 6 2	82 5 2
Kizhakumpram	Kizhakumpram	74	-25	25 0 0	100 0 0	20 0 0	80 0 0
Cheraya	Peringot	121	-33	33 0 0	100 0 0	20 0 0	80 0 0
Vilayanchattanur	Vilayanchattanur	13	-25	23 1 0	92 4 0	18 4 3	73 9 1
Kizhakumpram	Kizhakumpram	115	-25	22 0 0	88 0 0	17 6 0	70 4 0
Vattikkittara	Pallottu	47	-25	21 6 0	86 4 0	17 2 3	69 1 1
Kakkayur	Kakkayur	88	-20	16 5 0	82 5 0	16 5 0	66 0 0
Thattukasseri	Mannur	23	-25	20 0 0	80 0 0	16 0 0	64 0 0
Vilayanur	Vilayanur	60	-25	20 0 0	80 0 0	16 0 0	64 0 0
Vattikkittara	Putiyankam	193	-25	20 0 0	80 0 0	16 0 0	64 0 0
Kunisseri	Kunisseri	439	-25	20 0 0	80 0 0	16 0 0	64 0 0
Vilayanur	Vembalur	137	-25	19 2 0	76 8 0	15 3 2	61 4 2
Vilayanur	Vilayanur	64	-25	18 2 0	72 8 0	14 5 2	58 2 2
Kilakkumpram	Kilakkumpram	31	-33	22 5 0	68 1 3	13 6 1	54 5 2
Patinharettara	Kolangód	34	-25	16 5 0	66 0 0	13 2 0	52 8 0
Kongat	Kongat	413	-25	15 0 0	60 0 0	12 0 0	48 0 0
Elappalli	Teneri	11	-28	14 6 0	52 1 2	10 4 1	41 7 1
Vattikkat	Vattikkat	18	-25	12 5 0	50 0 0	10 0 0	40 0 0
Kotuntrapalli	Vallikottu	20	-89	43 0 0	48 3 1	9 8 3	38 6 2
Tatukasseri	Tatukasseri	289	-25	12 0 0	48 0 0	9 6 0	38 4 0
7-3.							
Kotuvayur	Kotuvayur	444	-25	38 6 1	154 4 0	30 8 3	123 5 1
Palattuli	Olasseri	17	-25	35 0 0	140 0 0	28 0 0	112 0 0
Yakkara	Yakkara	116	-10	13 6 0	136 0 0	27 2 0	108 8 0
Vilayanur	Vilayanur	1	-17	22 3 0	131 1 0	26 2 1	104 8 3
Cheraya	Peringot	90	-20	24 0 0	120 0 0	24 0 0	96 0 0
Vatuvannur	Vatuvannur	262	-16	18 5 0	115 6 1	23 1 1	92 5 0
Kulattur	Kuttallur	120	-25	28 1 1	112 5 2	22 5 0	90 0 2
Peruvamba	Peruvamba	261	-25	27 7 3	110 8 0	21 2 3	88 6 2
Kotuvayur	Kotuvayur	449	-25	26 6 2	106 4 0	21 2 3	85 1 1
Vilayanchattanur	Kalappati	15	-25	26 0 0	104 0 0	20 8 0	83 2 0
Akattillara	Katukkamkundu	257	-25	25 6 0	102 4 0	20 4 3	81 9 0
Palattuli	Olasseri	110	-33	33 0 0	100 0 0	20 0 0	80 0 0
Cheraya	Cheraya	209	-25	22 5 0	90 0 0	18 0 0	72 0 0
Kunisseri	Kunisseri	464	-25	19 5 0	78 0 0	15 6 0	62 4 0
Vattikkittara	Pullotu	9	-25	18 5 0	74 0 0	14 8 0	59 2 0
Kongat	Ellakot	180	-10	7 0 0	70 0 0	14 0 0	56 0 0
Kattusseri	Kattusseri	168	-10	6 9 0	69 0 0	13 8 0	55 2 0
Elappalli	Teneri	20	-27	14 3 1	62 9 3	10 6 0	42 3 3
Kattusseri	Kattusseri	197	-20	9 5 0	47 5 0	9 5 0	38 0 0
7-4.							
Yakkara	Kannanur	51	-25	29 2 2	117 0 0	23 4 0	93 6 0
Putusseri	Putusseri	1,248	-25	27 0 0	108 0 0	21 6 0	86 4 0
Yakkara	Yakkara	127	-25	14 5 0	58 0 0	11 6 0	46 4 0
Do.	Kannanur	54	-10	5 0 0	50 0 0	10 0 0	40 0 0
Do.	Yakkara	172	-25	10 2 2	41 0 0	8 2 0	32 8 0
Vilayanur	Vempalur	139	-25	9 3 0	37 2 0	7 4 2	29 7 2
Yakkara	Yakkara	125	-25	8 7 2	35 0 0	7 0 0	28 0 0
Vilayanur	Vilayanur	71	-25	7 6 0	30 4 0	6 0 3	24 3 1
Do.	Vempalur	58	-25	7 1 0	28 4 0	5 6 3	22 7 1
7-5.							
Putusseri	Putusseri	1,122	-42	22 9 0	54 5 1	10 9 0	43 6 1

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It will be observed that the produce per acre of lands falling under 7-1 is 160 paras, or 1,000 Madras seers, that of 7-2 lands being 150 paras, of 7-3 being 125 paras, all necessary allowances being made for shrinkage in drying, &c. A para of paddy consists of 10 edangalis (a local measure) and each para is equivalent to 6½ Madras measures. For the purposes of this scheme, the following table may be taken with propriety:—

	7-1 Land produce 160 paras	Madras measures
7-2 do.	145 "	900
7-3 do.	128 "	800
7-4 do.	112 "	700
7-5 do.	98 "	600
8-5 do.	80 "	500

17. *Vicissitudes of season.*—In spite of the abundant rainfall it must be remembered that the wet lands of Pálghat are almost entirely dependent on the rain falling in due season, as, from the absence of irrigation works, the crops are liable to become withered or less productive if rain fails to come when it is most needed. Heavy early or late rains, though useful, are of less advantage than a permanent supply of water stored in tanks or furnished by perennial streams, rivers, &c., such as regular wet lands in other districts obtain. The Pálghat wet lands are in fact the best manavari or rain-fed lands in the Presidency, but cannot be compared with the wet lands of the deltaic tracts of the Godavari and Kistna. I propose to make the most liberal allowance of 20 per cent. or one-fifth of the estimated produce of each class of land on account of vicissitudes of season.

18. *Expenses of cultivation.*—These details have been gathered from information obtained by myself and the supervisor and head classifiers of this party in various parts of the taluk. For wet land cultivation it is generally considered that a pair of bullocks will plough 3 acres and bullocks are valued at Rs. 50 per pair. This pair is calculated to work for 6 years on the average. The estimated cost thus resulting per acre for wet cultivation is as follows. Straw is not taken into account as it is intended as a set off for feeding the cattle for which no provision is made:—

Bullocks for 3 acres for 6 years = Rs. 50.
∴ for 1 acre per annum = $50 \div (3 \times 6)$, Rs. 2-10-8 or Rs. 3.

Implements, average per annum ...	Rs.
Seed ...	1
Manure ...	2
Wages for coolies, labourers, &c. ...	3
	7
Total ...	16

I have taken Rs. 15 as the average cost of cultivation per acre per annum and for the purposes of this report have arranged it under 6 classes for 6 tarams of soils above referred to, viz., Rs. 17, 16, 15, 14, 13 and 12 respectively. These estimates are admittedly fair, provision having been made for all the ordinary processes and expenses incidental to ordinary wet cultivation, and they have been purposely framed on what may be considered, looking to other districts, on too liberal a scale. I would, however, recommend the adoption of the estimate, having regard to the otherwise excessive increase of assessment which Government might, but which I am confident it will not, demand in Malabar.

19. *Money rates.*—These rates are obtained by the application of the foregoing figures. In this connection it is necessary to point out that one-third of the wet produce, after giving credit for deduction on account of the vicissitudes of season and of the cultivation expenses, goes to the cultivator and it is only six-tenths of the residue that Government is entitled under the proclamation. The subjoined statement has been elaborated on these lines and the last column but one thereof shows the amount of

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assessment to which, under the terms of the proclamation aforesaid, the State is entitled to:—

Outturn of paddy.	Value at Rs. 120 per Garce.	Deduct one-fifth for vicissitudes of season.	Remainder.	Deduct cultivation expenses.	Net.	One-third of net to cultivator.	Net.	Six-tenths share to Government.	Proposed rate for single crop.		
									First group.	Second group.	Third group.
VII-1— 1,000 Madras measures	37 8 0	7 8 0	30 0 0	17	13	4 5 4	8 10 8	5 3 2	5	4½	4
VII-2 } VIII-1 } 900 Madras measures	33 12 0	6 12 0	27 0 0	16	11	3 10 8	7 5 4	4 6 5	4½	4	3½
VII-3 } VIII-2 } 800 Madras measures	30 0 0	6 0 0	24 0 0	15	9	2 0 0	6 0 0	3 9 7	4	3½	3
VII-4 } VIII-3 } 700 Madras measures	26 4 0	5 4 0	21 0 0	14	7	2 5 4	4 10 8	2 12 10	3½	3	2½
VII-5 } VIII-4 } 600 Madras measures	22 8 0	4 8 0	18 0 0	13	5	1 10 8	3 5 4	2 0 0	3	2½	2
VIII-5— 500 Madras measures	18 12 0	3 12 0	15 0 0	12	3	1 0 0	2 0 0	1 3 2	2½	2	1½

Based on the above data, I propose the imposition of the rates noted in the last column of the statement aforesaid. It is now necessary to apply these rates to the several classes and sorts under all the three groups. Their application is clearly exhibited in the following statement:—

Wet.

Classification.		Taram.	Rate per acre.		
Class.	Sort.		First group.	Second group.	Third group.
			Rs. A. P.	Rs. A. P.	Rs. A. P.
VII ..	1	1	5 0 0	4 8 0	4 0 0
VII ..	2	2	4 8 0	4 0 0	3 8 0
VIII ..	1	3	4 0 0	3 8 0	3 0 0
VII ..	2	4	3 8 0	3 0 0	2 8 0
VIII ..	3	5	3 0 0	2 8 0	2 0 0
VII ..	4	6	2 8 0	2 0 0	1 8 0
VIII ..	5				

It will be observed that these rates vary from Rs. 5 to Rs. 1-8-0 with a sliding scale of half a rupee for single crop wet land which certainly cannot be regarded as excessive though they will bring in a very largely increased revenue. For double crop wet lands I propose half the single crop rate as a composition rate.

20. *Financial Statement.*—The financial results, which will be obtained by the application of the money rates above proposed to the various classes and sorts of wet lands in the Pálghat taluk, are exhibited in the subjoined statement. It will be observed that the net result shows that the total occupied area of 115,673-95 acres brings in an assessment of Rs. 4,31,125-7-8 per annum. These figures show an increase of Rs. 1,71,492-6-10 or 66·5 per cent. in the present revenue demand on wet lands. The average rate of assessment per acre according to the present 66·05 revenue

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demand is Rs. 2-3-11, while according to the proposal rate it is Rs. 3-11-8. This increase also corresponds to the rate of increase aforesaid, but it must be pointed out that the whole of it is not due to the new rates proposed, but also to the excess area by survey. The latter represents about 31 per cent. and therefore the actual increase resulting from the proposed taxation is only 32 per cent., a very moderate increase in my opinion wholly just and justifiable.

FINANCIAL statement relating to wet lands by the application of the proposed rates.

Description of land.	First Group.			Second Group.		
	Area.	Rate.	Amount.	Area.	Rate.	Amount.
1	2	3	4	5	6	7
7-1	...	...	...	...	...	...
7-2	...	...	...	...	...	...
7-3	...	...	...	...	...	...
7-4	...	...	...	...	...	...
7-5	...	...	...	...	...	...
7-6	...	...	...	...	...	...
7-7	...	...	...	...	...	...
7-8	...	...	...	...	...	...
7-9	...	...	...	...	...	...
7-10	...	...	...	...	...	...
7-11	...	...	...	...	...	...
7-12	...	...	...	...	...	...
7-13	...	...	...	...	...	...
7-14	...	...	...	...	...	...
7-15	...	...	...	...	...	...
7-16	...	...	...	...	...	...
7-17	...	...	...	...	...	...
7-18	...	...	...	...	...	...
7-19	...	...	...	...	...	...
7-20	...	...	...	...	...	...
7-21	...	...	...	...	...	...
7-22	...	...	...	...	...	...
7-23	...	...	...	...	...	...
7-24	...	...	...	...	...	...
7-25	...	...	...	...	...	...
7-26	...	...	...	...	...	...
7-27	...	...	...	...	...	...
7-28	...	...	...	...	...	...
7-29	...	...	...	...	...	...
7-30	...	...	...	...	...	...
7-31	...	...	...	...	...	...
7-32	...	...	...	...	...	...
7-33	...	...	...	...	...	...
7-34	...	...	...	...	...	...
7-35	...	...	...	...	...	...
7-36	...	...	...	...	...	...
7-37	...	...	...	...	...	...
7-38	...	...	...	...	...	...
7-39	...	...	...	...	...	...
7-40	...	...	...	...	...	...
7-41	...	...	...	...	...	...
7-42	...	...	...	...	...	...
7-43	...	...	...	...	...	...
7-44	...	...	...	...	...	...
7-45	...	...	...	...	...	...
7-46	...	...	...	...	...	...
7-47	...	...	...	...	...	...
7-48	...	...	...	...	...	...
7-49	...	...	...	...	...	...
7-50	...	...	...	...	...	...
7-51	...	...	...	...	...	...
7-52	...	...	...	...	...	...
7-53	...	...	...	...	...	...
7-54	...	...	...	...	...	...
7-55	...	...	...	...	...	...
7-56	...	...	...	...	...	...
7-57	...	...	...	...	...	...
7-58	...	...	...	...	...	...
7-59	...	...	...	...	...	...
7-60	...	...	...	...	...	...
7-61	...	...	...	...	...	...
7-62	...	...	...	...	...	...
7-63	...	...	...	...	...	...
7-64	...	...	...	...	...	...
7-65	...	...	...	...	...	...
7-66	...	...	...	...	...	...
7-67	...	...	...	...	...	...
7-68	...	...	...	...	...	...
7-69	...	...	...	...	...	...
7-70	...	...	...	...	...	...
7-71	...	...	...	...	...	...
7-72	...	...	...	...	...	...
7-73	...	...	...	...	...	...
7-74	...	...	...	...	...	...
7-75	...	...	...	...	...	...
7-76	...	...	...	...	...	...
7-77	...	...	...	...	...	...
7-78	...	...	...	...	...	...
7-79	...	...	...	...	...	...
7-80	...	...	...	...	...	...
7-81	...	...	...	...	...	...
7-82	...	...	...	...	...	...
7-83	...	...	...	...	...	...
7-84	...	...	...	...	...	...
7-85	...	...	...	...	...	...
7-86	...	...	...	...	...	...
7-87	...	...	...	...	...	...
7-88	...	...	...	...	...	...
7-89	...	...	...	...	...	...
7-90	...	...	...	...	...	...
7-91	...	...	...	...	...	...
7-92	...	...	...	...	...	...
7-93	...	...	...	...	...	...
7-94	...	...	...	...	...	...
7-95	...	...	...	...	...	...
7-96	...	...	...	...	...	...
7-97	...	...	...	...	...	...
7-98	...	...	...	...	...	...
7-99	...	...	...	...	...	...
7-100	...	...	...	...	...	...
Total	17,242-58	...	74,302 8 6	64,177-04	...	2,64,787 14 9

Description of land.	Third Group.			TOTAL.		
	Area.	Rate.	Amount.	Area.	Rate.	Amount.
8	9	10	11	12	13	14
7-1	...	...	...	...	...	...
7-2	...	...	...	...	...	...
7-3	...	...	...	...	...	...
7-4	...	...	...	...	...	...
7-5	...	...	...	...	...	...
7-6	...	...	...	...	...	...
7-7	...	...	...	...	...	...
7-8	...	...	...	...	...	...
7-9	...	...	...	...	...	...
7-10	...	...	...	...	...	...
7-11	...	...	...	...	...	...
7-12	...	...	...	...	...	...
7-13	...	...	...	...	...	...
7-14	...	...	...	...	...	...
7-15	...	...	...	...	...	...
7-16	...	...	...	...	...	...
7-17	...	...	...	...	...	...
7-18	...	...	...	...	...	...
7-19	...	...	...	...	...	...
7-20	...	...	...	...	...	...
7-21	...	...	...	...	...	...
7-22	...	...	...	...	...	...
7-23	...	...	...	...	...	...
7-24	...	...	...	...	...	...
7-25	...	...	...	...	...	...
7-26	...	...	...	...	...	...
7-27	...	...	...	...	...	...
7-28	...	...	...	...	...	...
7-29	...	...	...	...	...	...
7-30	...	...	...	...	...	...
7-31	...	...	...	...	...	...
7-32	...	...	...	...	...	...
7-33	...	...	...	...	...	...
7-34	...	...	...	...	...	...
7-35	...	...	...	...	...	...
7-36	...	...	...	...	...	...
7-37	...	...	...	...	...	...
7-38	...	...	...	...	...	...
7-39	...	...	...	...	...	...
7-40	...	...	...	...	...	...
7-41	...	...	...	...	...	...
7-42	...	...	...	...	...	...
7-43	...	...	...	...	...	...
7-44	...	...	...	...	...	...
7-45	...	...	...	...	...	...
7-46	...	...	...	...	...	...
7-47	...	...	...	...	...	...
7-48	...	...	...	...	...	...
7-49	...	...	...	...	...	...
7-50	...	...	...	...	...	...
7-51	...	...	...	...	...	...
7-52	...	...	...	...	...	...
7-53	...	...	...	...	...	...
7-54	...	...	...	...	...	...
7-55	...	...	...	...	...	...
7-56	...	...	...	...	...	...
7-57	...	...	...	...	...	...
7-58	...	...	...	...	...	...
7-59	...	...	...	...	...	...
7-60	...	...	...	...	...	...
7-61	...	...	...	...	...	...
7-62	...	...	...	...	...	...
7-63	...	...	...	...	...	...
7-64	...	...	...	...	...	...
7-65	...	...	...	...	...	...
7-66	...	...	...	...	...	...
7-67	...	...	...	...	...	...
7-68	...	...	...	...	...	...
7-69	...	...	...	...	...	...
7-70	...	...	...	...	...	...
7-71	...	...	...	...	...	...
7-72	...	...	...	...	...	...
7-73	...	...	...	...	...	...
7-74	...	...	...	...	...	...
7-75	...	...	...	...	...	...
7-76	...	...	...	...	...	...
7-77	...	...	...	...	...	...
7-78	...	...	...	...	...	...
7-79	...	...	...	...	...	...
7-80	...	...	...	...	...	...
7-81	...	...	...	...	...	...
7-82	...	...	...	...	...	...
7-83	...	...	...	...	...	...
7-84	...	...	...	...	...	...
7-85	...	...	...	...	...	...
7-86	...	...	...	...	...	...
7-87	...	...	...	...	...	...
7-88	...	...	...	...	...	...
7-89	...	...	...	...	...	...
7-90	...	...	...	...	...	...
7-91	...	...	...	...	...	...
7-92	...	...	...	...	...	...
7-93	...	...	...	...	...	...
7-94	...	...	...	...	...	...
7-95	...	...	...	...	...	...
7-96	...	...	...	...	...	...
7-97	...	...	...	...	...	...
7-98	...	...	...	...	...	...
7-99	...	...	...	...	...	...
7-100	...	...	...	...	...	...
Total	29,234-33	...	92,028 0 6	115,673 0 5	...	4,31,125 7 8

21. *Second crop.*—A reference to the accompanying statement No. II will show that according to the Revenue accounts the extent of single crop lands was 67,852-34 acres, whilst according to the Survey it was 66,512-38 acres, thus resulting in a decrease of 1,339-96 acres. On the contrary the area under second crop by Revenue accounts was 23,018-90 acres, whilst by Survey it was 59,161-57 acres, thus resulting in an increase of 31,142-67 acres. It is thus clear that the result of actual survey was a decrease under single crop, while the extent under second crop more than doubled itself. It is also clear that more than 50 per cent. of the total area of wet lands are cultivated with a second crop. I propose that the second crop raised on all wet lands shall be charged an additional assessment of 50 per cent. over and above the single crop assessment.

22. *Dry crop.*—The accompanying statement's marked V, VI, VII, VIII, and IX show the areas under the different crops as per Revenue accounts and as per Survey. A reference to them will show that the areas of the permanently assessed lands and that cultivated with gingelly are insignificant when compared with other dry lands

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on which other crops are raised. According to the Revenue accounts the extent of lands cultivated with modan, chama, ponam, &c., is 11,181-74 acres, while according to Survey it is 26,171-95 acres. The area cultivated with other products according to Revenue account is 5,276-42 acres, while according to Survey it is 40,127-55 acres.

At paragraph 14 *supra* I have pointed out that chama should be taken as staple dry grain generally cultivated in the taluk and that the average commutation price thereof not being available separately should be arrived at from that of modan, viz., at Rs. 90 per garce. It has been ascertained that on an average 2 para of chama are sown on 1 acre of dry land. It is generally estimated that each paras of chama sown produces, 10 paras, and thus 1 acre of dry land is estimated to produce 20 paras. Deducting from this, the seed, viz., 2 paras and 3 paras for cultivation expenses which are necessary deductions, there remain 15 paras. This represents 94 Madras seers and the commutation value thereof at Rs. 90 per garce comes to Rs. 2-10-3. Out of this amount should also be deducted the sum of annas 12 which is usually paid by tenants to the janmis for every acre of land. This leaves Rs. 1-14-3. A moiety of this goes to the cultivator as his share, while the other half, viz., annas 15 and odd, goes to the State. This comes very nearly a rupee per acre. It must here be observed that, though the assessment on 1 acre of dry land comes to nearly a rupee, yet it is not cultivated every year. Such lands are cultivated in rotation about once in three or four years, and for purposes of a permanent settlement for 30 years the rate of assessment may be

	Area.	Rate per acre.	Assessment.
I group	14,784-03	8	7,392 0 3
II "	41,403-93	6	15,526 7 7
III "	22,133-30	4	5,633 5 2
Total	78,321-26		28,451 13 0
As per revenue accounts	24,058-10		15,598 2 1
Difference	+ 54,263-16		12,853 10 11
Percentage of difference	+ 225-5		+ 82-4

* Increase by survey.

area under the several dry crops according to the revenue accounts was 24,058-10 acres and that the assessment now levied thereon amounts to Rs. 15,598-2-1. The area under the several groups according to the survey is 78,321-26 acres, of which more than half falls under the second group, while more than a fourth falls in the third group; about one-sixth of the total area alone falls in the first group. The application of the rates proposed above will result in an assessment of Rs. 28,451-13-0 per annum. It is thus evident that the result of the settlement will be an increase of 225-5 per cent. under area, while that under assessment will be 82-4 per cent.

23. *Garden lands.*—In the memorandum which accompanied my letter, dated the 15th September 1891, No. 1184, I have fully explained the system under which garden lands are assessed in Travancore, and in my letter, No. 652, dated the 23rd June 1892, I have endeavoured to explain how that system could be made applicable to Malabar district. I trust that the Board and Government will agree with me in thinking that a consolidated land-tax resulting from a combination of the prevailing tree-tax and a new land-tax will be the method of garden taxation best suited for Malabar under present circumstances. It becomes necessary for me to submit certain specific proposals for the settlement of garden lands in the Palghat taluk.

From my experience of the Palghat taluk I would say that only the last four of the eight block rates proposed in my letter, No. 652, so far as the cocoanut trees are concerned, should be made applicable to the garden lands in that taluk. All the ansams in the taluk have been divided into three groups and all the garden lands in each group have been roughly classified. The last four rates, so far as cocoanut trees

are concerned, are 2 annas, 1½ annas, 1 anna, and 6 pies per bearing tree and I proposed that they should be made applicable as follows:—

For garden lands falling in the VI class, I group	A.	P.
Do. do. VIII " I " and	2	0
Do. do. VIII " II " and	1	6
Do. do. VIII " III " and	1	0
Do. do. VIII " III " ...	0	6

The uniform rates proposed for jack trees and areca nut trees are applicable to the Palghat taluk also.

The above proposals cover only so far as the bearing taxable trees are concerned. The proposals already submitted by me at paragraph 22 *supra* in respect of ordinary dry lands refer to the unplanted portions and they are to be dealt with as such. A combination of the two will represent the consolidated garden tax on garden lands in the Palghat taluk.

A reference to statement No. X will show that all the garden lands in the taluk with the exception of 1,116 09 acres fall under class VII and that the average rate of assessment per acre is 3 annas 6 pies.

A reference to statement No. IV, will show that the total area of garden lands is 32,298.37 acres. The total number of taxable and bearing cocoanut, jack fruit and areca nut trees are 191,339,51,409 and 111,873, respectively, and the areas respectively covered by them at 100/50 and 800 per acre may be taken as 1,913.39, 1,058.18 and 139.84 acres, making a total of 3,141.41 acres. The unplanted portion of the garden lands in the Palghat taluk, or at least the portion not planted with any of the standard taxable trees, or, if so planted, not in bearing, therefore, comes to 29,156.96 acres. If at the time of settlement the bearing cocoanut trees are on an average assessed at, say, 1 anna each, jack trees at 3 annas each and areca nut trees at 6 pies each, the total assessment would amount to Rs. (11,958-11-0) + (10,201-11-0) + (3,496-0-6) or Rs. 25,656-6-6. It has already been pointed out that the unplanted area is 29,156.96 acres and if this area should be assessed at 4 annas per acre on an average, the assessment thereon would amount to Rs. 7,289. This, coupled with the tax on the present taxable bearing trees, would amount to Rs. 32,945-6-6, while the present revenue of Rs. 25,873 over the existing absurd assessment.

In the subjoined statement are set forth the gross financial results which the application of the rates abovementioned would produce compared with the present revenue as disclosed in the revenue accounts for fasli 1292.

WET.										DRY.																					
As per settlement.										As per settlement.																					
As per revenue accounts.		Area.		Assessment.		Increase under		Percentage of increase under		Probable increase due to change on double crop lands.		Grand total assessment.		Increase in assessment.		Percentage.		Area.		Assessment.		Increase under		Assessment.		Percentage of increase under		Area.		Assessment.	
1	85,671.24	Rs. A. P.	2,69,633 0 10	115,673.95	4,31,125 7 8	29,802.71	Rs. A. P.	1,71,492 6 10	34.7	66.5	107.781	Rs. A. P.	6,38,906 7 8	2,79,273 6 10	107.6	24,038.10	Rs. A. P.	15,598 2 1	78,321.26	Rs. A. P.	28,451 13 0	64,263.16	Rs. A. P.	12,853 10 11	225.6	82.4	102,327.49	Rs. A. P.	3,18,000 3 3	82.5	112.6

GARDEN.										TOTAL.																							
As per settlement.										As per settlement.																							
As per revenue accounts.		Area.		Assessment.		Increase under		Percentage of increase under		As per revenue accounts.		Area.		Assessment.		Increase under		Assessment.		Percentage of increase under		As per revenue accounts.		Area.		Assessment.		Increase under		Assessment.		Percentage of increase under	
21	14,036.75	Rs. A. P.	7,072 4 7	32,298.37	Rs. A. P.	32,945 6 6	18,261.62	25,873 1 11	130.4	365.8	123,966.09	Rs. A. P.	2,82,303 7 6	226,293.68	6,00,303 11 2	102,327.49	3,18,000 3 3	82.5	112.6														

It will be seen from this statement—

(a) That the increase by survey under wet, dry and garden lands over the revenue area is 34.7, 225.5 and 130.4 per cent., respectively, while the probable increase under assessment which the application of the several proposed rates may produce is 66.5, 82.4 and 365.8 respectively. The increase in respect of wet lands over and above the excess by survey is due to the new rates, while that in respect of garden is partly due also to the proposed imposition of a land-tax on the areas of the several gardens not planted with taxable trees. The increase in respect of dry lands is less than the increase by survey.

(b) That the gross revenue under all classes of lands which the application of the proposed rates would be likely to bring in is more than double the present revenue, being 112.6 per cent. on the whole; but the total excess area by survey under all classes of lands over the revenue area is 82.5 per cent. Thus the increase due to revision of assessment alone is only 30 per cent., and this is, in my opinion, most moderate considering all the circumstances of the taluk.

(c) That the 50 per cent. increase for second crop has roughly been calculated on 50 per cent. of the area and assessment of single crop lands.

24. The following statements prepared in accordance with the Commissioner's instructions are herewith submitted:—

- (1) Comparative statement showing the revenue and survey area of the taluk.
- (2) Statement showing the area and assessment under single and double crop wet lands in the taluk.
- (3) Statement showing the classes and sorts assigned to the wet lands in the taluk.
- (4) Statement showing details of garden lands in the taluk.
- (5) Statement showing the area of permanently assessed dry lands in the taluk.
- (6) Statement showing the area of lands cultivated with gingelly in the taluk.
- (7) Statement showing the area of lands cultivated with channa, modan and ponam in the taluk.
- (8) Statement showing the area of lands cultivated with miscellaneous crops in the taluk.
- (9) Statement showing the classes assigned to the dry lands in the taluk.
- (10) Statement showing the classes assigned to the garden lands in the taluk.

ENCLOSURE No. 1.
STATEMENT showing the revenue and survey area of lands under all classes in the Palghat taluk, Malabar district.

As per revenue accounts of fasli 1299.															
Name of taluk.	Wet.						Garden.				Dry.				
	Occupied.			Unoccupied.			Occupied.			Un-occupied.		Total.			
	Extent.	Assessment.	Rate per acre.	Extent.	Assessment.	Rate per acre.	Extent.	Assessment.	Rate per acre.	Extent.	Assessment.	Rate per acre.	Extent.	Assessment.	Rate per acre.
1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Palghat	ACS. 85,871-24	RS. A. P. 2,59,633 0 10	3 0 4	ACS. 3,568-69	ACS. 89,439-93	ACS. 14,036-75	RS. A. P. 7,072 4 7	RS. A. P. 0 8 1	ACS. ..	ACS. 14,036-75	ACS. 24,058-10	RS. A. P. 15,598 2 1	0 10 4		
Percentage	..	..	..	..	..	..	..	..	..	..	..	..	..		
As per revenue accounts of fasli 1299—cont.															
Name of taluk.	Dry—cont.			Miscellaneous.				Total.							
	Unoccupied.		Total.	Occupied.		Un-occupied.		Total.		Occupied.			Unoccupied.		Total.
	Extent.	Assessment.	Rate per acre.	Extent.	Assessment.	Rate per acre.	Extent.	Assessment.	Rate per acre.	Extent.	Assessment.	Rate per acre.	Extent.	Assessment.	Rate per acre.
15	16	17	18	19	20	21	22	23	24	25	26				
Palghat	ACS. 49,420-92	ACS. 73,479-02	ACS. 1,590-34	RS. A. P. 1 0 0	ACS. 5,951-38	ACS. 7,541-72	ACS. 125,556-43	RS. A. P. 2,84,582 8 8	RS. A. P. 23,443 3	ACS. 58,940-99	ACS. 184,497-43				
Percentage	..	..	..	..	..	..	..	..	..	..	..				

• Pallyal assessment on the area .. RS. A. P. 2,278 1 2
Rate 0 10 3

As per survey register.

As per survey registration - 2001.

Ms. A. 1. 2. 1
• 22: 17
• 22: 17

Increase or decrease by survey over the revenue accounts.

Increase or decrease by survey over the revenue accounts—cont.

ES. A. P.
- 0 2 8

42 BOARD OF REVENUE (REV. SETT., L. RDS. AND AGRI.), 15TH MAR. 1892, No. 106-A.

ENCLOSURE No. 2.

STATEMENT showing the area and assessment under single and double crop wet lands in the Palghat taluk, Malabar district.

Name of taluk.	Single crop.							Double crop.			
	Extent			Assessment by revenue accounts.	Rate per acre		Extent				
	By Revenue accounts.	By survey.	Increase or decrease by survey.		Of area by revenue accounts.	Of area by survey.	By revenue accounts.	By survey.	Increase or decrease by survey.		
	1	2	3	4	5	6	7	8	9	10	
Palghat	ACS. 67,852-34	ACS. 56,512-39	—	ACS. 1,339-95	RS. A. P. 1,54,634 4 5	RS. A. P. 2 10 10	RS. A. P. 2 11 10	ACS. 29,019-90	ACS. 59,161-37	ACS. + 31,142-67	
Percentage	..	..	—	23	..	..	..	..	..	+ 111 2	
Total of single and double crops.											
Name of taluk.	Double crop—cont.			Rate per acre			Extent			Rate per acre	
	Assessment by revenue accounts.	Of area by revenue accounts.	Of area by survey.	By revenue accounts.	By survey.	Increase or decrease by survey.	Assessment by revenue accounts.	Of area by revenue accounts.	Of area by survey.		
	11	12	13	14	15	16	17	18	19	20	
	RS. A. P.	RS. A. P.	RS. A. P.	ACS.	ACS.	+	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Palghat	1,04,739 12 5	3 11 10	1 12 4	85,971-24	115,673-95	+ 29,932-71	2,52,633 0 10	2 0 4	2 3 11	..	
Percentage	..	..	..	..	..	+ 34 7	..	..	..	..	

ENCLOSURE No. 3.

STATEMENT showing the classes and sorts assigned to the several wet lands in the Palghat taluk, Malabar district

Class VII.

Class VII.

Name of taluk.		Sort 1.					Sort 2.				
		Extent		Assessment by revenue accounts.		Rate per acre		Extent		Assessment by revenue accounts.	
		By Revenue accounts.	By survey registers.			Of area by revenue accounts.	Of area by survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.
1		2	3	4		5	6	7	8	9	10
		ACS.	ACS.	RS. A. P.		RS. A. P.	RS. A. P.	ACS.	ACS.	RS. A. P.	RS. A. P.
Palghat		46,782-19	61,524-43	1,59,995 11 10		3 6 9	2 9 7	32,407-38	44,898-47	86,598 9 3	2 10 9
											1 14 10

Class VII—cont.

Name of taluk.		Sort 3.			Rate per acre			Extent			Assessment by revenue accounts.			Rate per acre			
		Extent		Assessment by revenue accounts.		Of area by revenue accounts.		Of area by survey registers.		By revenue accounts.		By survey registers.		Of area by revenue accounts.		Of area by survey registers.	
		By revenue accounts.	By survey registers.														
		12	13	14		15	16	17	18					19	20	21	
		ACS.	ACS.	RS. A. P.		RS. A. P.	RS. A. P.	ACS.	ACS.					RS. A. P.	RS. A. P.	RS. A. P.	
Palghat		4,977-29	6,947-34	9,104 2 10		1 13 3	1 5 0	435-04	586-30					636 7 8	1 7 5	1 1 4	

Statement showing the classes and sorts assigned to the several wet lands in the Palghat taluk, Malabar district—cont.

Name of taluk.	Class VII—cont.									
	Sort 6.					Total of all sorts under class VII.				
	Extent		Assessment by revenue accounts.		Rate per acre		Extent		Rate per acre	
	By revenue accounts.	By survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.
Palghat	32	33	24	36	35	36	37	38	39	31
	ACS.	ACS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	ACS.	ACS.	RS. A. P.	RS. A. P.
	69 37	67 64	104 15 10	1 8 3	1 8 3	1 8 10	84,571 37	114,022 16	2,35,432 15 6	3 2 4
										2 4 0

Name of taluk.	Class VIII.									
	Sort 1.					Sort 2.				
	Extent		Assessment by revenue accounts.		Rate per acre		Extent		Rate per acre	
	By revenue accounts.	By survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.
Palghat	33	33	34	35	35	35	37	38	39	41
	ACS.	ACS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	ACS.	ACS.	RS. A. P.	RS. A. P.
	85 93	1,199 04	2,434 13 4	2 13 5	2 1 2	2 1 2	255 54	444 32	654 6 11	3 5 10
										1 9 2

Statement showing the classes and sorts assigned to the several wet lands in the Palghat taluk, Malabar district—cont.

Name of taluk.	Class VIII—cont.									
	Sort 3.					Sort 4.				
	Extent		Assessment by revenue accounts.		Rate per acre		Extent		Rate per acre	
	By revenue accounts.	By survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.
Palghat	42	43	44	45	46	47	48	49	50	51
	ACS.	ACS.	RS. A. P.	RS. A. P.	RS. A. P.	ACS.	ACS.	RS. A. P.	RS. A. P.	RS. A. P.
	8 50	8 41	9 13 2	1 2 6	1 2 8	..	..	..	..	..

Name of taluk.	Class VIII—cont.									
	Sort 5—cont.					Total of all sorts under Class VIII.				
	Extent		Assessment by revenue accounts.		Rate per acre		Extent		Rate per acre	
	By revenue accounts.	By survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.
Palghat	64	65	66	67	68	69	70	71	72	73
	RS. A. P.	RS. A. P.	RS. A. P.	ACS.	ACS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
	..	..	..	1,195 97	1,651 77	3,193 1 5	2 10 7	1 14 11	86,871 24	116,673 95

Name of taluk.	Grand Total of all sorts under all classes.									
	Extent		Assessment by revenue accounts.		Rate per acre		Extent		Rate per acre	
	By revenue accounts.	By survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.	By revenue accounts.	By survey registers.	Of area by revenue accounts.	Of area by survey registers.
Palghat	..	..	..	..	..	..	..	..	..	..
	..	..	..	..	..	..	..	..	..	..

Coveauut trees.														
Name of taluk.	Number of holdings paying tree-tax and of trees taxed as per revenue accounts.						Number of holdings and trees taxable but not taxed as per discoveries made at settlement inquiries.						Average rate per acre	
	1	2	3	4	5	6	7	8	9	10	11	12		13
	Number of holdings paying tree-tax.	Extent by survey.	Number of trees taxed in these holdings.	Total tree assessment now paid.	Average rate of assessment per tree.	Number of holdings.	Extent by survey.	Number of productive trees not taxed but taxable.	Assessment payable thereon at the average rate per tree shown in column 6.	Number of holdings.	Extent by survey.	Number of taxable trees including those already taxed, total of columns 8 and 9.	Assessment payable thereon, total of columns 8 and 10.	(1) Number of trees.
Pilgath	30,223	18,750-69	109,299	Rs. A. P. 3,834 3 5	0 0 7	10,297	13,517-68	82,040	Rs. A. P. 2,991 0 5	40,520	32,295 37	191,339	Rs. A. P. 6,976 4 1	6
														24 4 3 4

Jack trees.														
Name of taluk.	Number of holdings paying tree-tax and of trees taxed as per revenue accounts.						Number of holdings and trees taxable but not taxed as per discoveries made at settlement inquiries.						Average rate per acre	
	17	18	19	20	21	22	23	24	25	26	27	28		29
	Number of holdings paying tree-tax.	Extent by survey.	Number of trees taxed in these holdings.	Total assessment now paid.	Average rate of assessment per tree.	Number of holdings.	Extent by survey.	Number of productive trees not taxed but taxable.	Assessment payable thereon at the rate shown in column 21.	Number of holdings.	Extent by survey.	Number of taxable trees including those already taxed, total of columns 19 and 20.	Assessment payable thereon, total of columns 20 and 21.	(2) Assessment.
Pilgath	20,223	18,750-69	35,174	Rs. A. P. 2,050 0 1	0 1 3	10,297	13,517-68	29,225	Rs. A. P. 2,991 15 9	40,520	32,295 37	64,409	Rs. A. P. 4,364 0 4	1-7
														25 0 3 5

Stàitement showing the detail of Garden lands in the Pálghat taluk, Malabar district—*cont.*

[illegible]

• This area has been excluded in this statement. It pays a quite-rent of 87-2-7 and is situated in amsame Nos. 19 and 20.

43 BOARD OF REVENUE (REV. SETT., L. RDS. AND AGRI.), 15TH MAR. 1892, No. 106A.

Resolution—dated 15th March 1893, No. 106A.

Mr. Stuart's proposals for the settlement of the Palghat taluk will be submitted for the consideration of Government. The report which deals with an important settlement in a very inadequate manner has not been submitted through the Collector, but as the Board does not at present propose, for reasons which will appear below, to recommend the proposals it contains for the immediate sanction of Government, the omission is unimportant. The views of the Collector will be obtained on the proposals for the settlement of the district, which, it is hoped, the Special Settlement-Officer will be able to submit by December 1893, and which will be based on the results of classification in four taluks, those of Palghat, Walawad, Pondani and Kurumbrandi.

2. The following statement gives the results of Mr. Stuart's proposed settlement:—

STATEMENT showing the financial results on occupied lands in Palghat taluk as proposed by Mr. Stuart.

Particulars.	Extent.			Assessment.			Average rate per acre.		
	As per revenue account.	As per survey.	Difference.	Percentage.	As per revenue.	As per proposed settlement.	Difference.	Percentage.	Settlement assessment on survey area.
1	2	3	4	5	6	7	8	9	10
Dry	ACS. 24,068	ACS. 78,321	ACS. 54,253	+ 225.6	✓ 15,508	✓ 28,452	+ 12,944	+ 82.4	0 10 4
Garden	• 13,949	32,298	+ 18,349	+ 131.5	✓ 6,965	✓ 32,945	+ 25,980	+ 371.7	0 8 0
Wet	85,871	115,674	+ 29,803	+ 34.7	✓ 2,59,633	✓ 4,31,126	+ 1,71,493	+ 66.1	3 0 6
Total	123,878	226,293	+ 102,415	+ 82.7	✓ 2,82,216	✓ 4,92,523	+ 2,10,307	+ 74.5	..
Second crop charge	..	..	..	..	..	1,07,781	+ 1,07,781	..	..
Grand Total	123,878	226,293	+ 102,415	+ 82.7	2,82,216	6,00,304	+ 3,18,088	+ 112.7	..

* Excluding 88 acres of garden land assessed at a quit-rent of Rs. 87.
N.B.—The man lands in the taluk were wrongly included under the several heads—dry, garden and wet under Government. As particulars are not available, Mr. Stuart's figures have been adopted.

There is, it will be seen, an increase of assessment on dry lands of Rs. 12,854 or 82 per cent., on garden lands of Rs. 25,960 or 371 per cent., and on wet lands of Rs. 1,71,423 or 66 per cent., or including the charge to be levied under the new settlement for second crop (Rs. 1,07,781), an increase of Rs. 2,79,274 or 107 per cent., the total increase being Rs. 3,18,058 on a present revenue of Rs. 2,82,216, an increase of 113 per cent. Though the increase proposed is enormous, it will be observed that

the average rates of assessment per acre which are given in the margin are low and compare very favorably with those levied in other districts after making due allowance for the fact that the share of the produce claimed by Government in Malabar differs from that claimed in the remaining districts of the Presidency excluding South Canara as shown below:—

	Dry.	Garden.	Wet.
Share of produce claimed by Government in districts of the Presidency other than Malabar and South Canara, neither of which have yet been brought under settlement.	Half the net produce after deducting cost of cultivation.	Same as in dry ..	Same as in dry.
Share demanded in Malabar ..	30 per cent. of the gross produce.	One-third of the gross produce. This amount being assumed to be equal to half the net produce after deducting cost of cultivation.	Six tenths of the surplus produce after deduction from the gross produce of twice the amount of seed sown and allowing 1 of the balance to the cultivator

3. The results of the survey of the taluk as given below show that by the revenue accounts the area of occupied land in the taluk was under-estimated by 83.11 per cent., the survey area being found to be 224,987 acres as compared with 122,868 acres recorded in the revenue accounts. On the wet lands which are paying 92 per cent. of the revenue of the taluk are in a revenue point of view the most important, there is an increase by survey of 29,618 acres or 34.8 per cent.

GOVERNMENT.																					
Occupied.						Unoccupied.						Total.									
Dry.		Garden.		Wet.		Total.		Dry.		Garden.		Wet.		Total.		Dry.		Garden.			
2		3		4		5		6		7		8		9		10		11			
ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.		
24,014.10	14,036.75	84,817.21	122,868.06	49,420.92	3,588.69	73,435.02	14,036.75	52,989.61	73,435.02	14,036.75	52,989.61	73,435.02	14,036.75	52,989.61	73,435.02	14,036.75	52,989.61	73,435.02	14,036.75		
78,289.25	32,362.95	114,336.30	224,987.50	29,339.24	4,789.24	107,628.49	32,362.95	84,128.48	107,628.49	32,362.95	84,128.48	107,628.49	32,362.95	84,128.48	107,628.49	32,362.95	84,128.48	107,628.49	32,362.95		
++	++	++	++	++	++	++	++	++	++	++	++	++	++	++	++	++	++	++	++		
228.1	130.56	34.80	83.11	40.63	34.20	46.56	130.56	35.69	46.56	130.56	35.69	46.56	130.56	35.69	46.56	130.56	35.69	46.56	130.56		
GOVERNMENT—cont.												Inam.				Poramboke.				Grand Total.	
Total—cont.																					
Wet.		Total.		Dry.		Garden.		Wet.		Total.		Private (occupied).		Government (unoccupied).							
12		13		14		15		16		17		18		19		20					
ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.		
88,385.90	175,857.67	44.00	23.18	32.01	1,054.03	1,039.03	1,590.34	6,951.38	184,497.42	119,124.54	269,116.98	32.01	1,338.65	1,393.84	25,562.20	7,977.04	294,049.06	184,497.42	119,124.54		
++	++	++	++	++	++	++	++	++	++	++	++	++	++	++	++	++	++	++	++		
30,738.64	83,258.31	11.99	23.18	—	284.62	295.81	23,971.86	2,025.66	109,551.64	30,738.64	83,258.31	11.99	284.62	295.81	23,971.86	2,025.66	109,551.64	30,738.64	83,258.31		
34.73	47.34	27.27	27.0	—	27.0	26.96	1,507.67	34.04	59.38	34.73	47.34	27.27	27.0	26.96	1,507.67	34.04	59.38	34.73	47.34		

62 BOARD OF REVENUE (REV. SETT., L. RDS. AND AGRI.), 15TH MAR. 1892, No. 106-A.

On the occupied garden lands there is an increase by survey of 18,326 acres or 130.5 per cent., and in dry land of 51,275 acres or 226 per cent. As the area of occupied dry land is measured by the karnams each year the very great discrepancy between actual and recorded areas must be due very largely to fraud on the part of the karnams and to want of proper supervision on the part of the Revenue inspectors, but is partly due to the fact that the classifiers showed as occupied all land which is ordinarily cultivated, whereas the Revenue accounts show as occupied only lands actually cultivated in the particular year. The assessment on garden lands is based on the number of bearing trees but, as on the great majority of plantations, no recounting has been allowed for very many years, the great difference between the numbers of bearing trees found in gardens now and those recorded in the accounts.

may be due to natural improvement in the plantations. In the case of taxable trees found in new holdings, the omission to tax previously is due to the fault of the karnams, but the number of trees in these new holdings is not clearly deducible from the report.

As recorded in the accounts	...	218,313
As now found existing	...	357,621

4. The Land Revenue of the taluk for the past 33 years is shown in the subjoined statement. The figures of fasli 1269 (1859-60) the first year of the series include a sum of Rs. 23,235 on account of the village service cess which is now shown in a separate account distinct from Land Revenue. If this sum be excluded a comparison between the land assessment of Fasli 1,269, viz., Rs. 2,13,594 and that of fasli 1,301 (1891-92) viz., Rs. 2,81,866, shows an increase in the latter year of Rs. 41,272. This increase accrued for the most part in faslia 1,271 to 1,276 inclusive when a comparison instituted between the survey carried out in 1806-1810, and the then registered holdings enabled a large area of concealed cultivation to be brought to account and assessed to the revenue. During the past twenty-five years the revenue has increased by only Rs. 14,427, though there is every reason to suppose that during the same period cultivation has been largely extended. The decrease in fasli 1276 was only nominal, as the demand on account of the Village Service Cess previously included in the Land Revenue demand and which in that year amounted to Rs. 25,405 was then ordered to be separately shown.

The absence of any maps or accounts defining the position and extent of particular fields has greatly facilitated the concealment of new cultivation and has rendered it almost impossible of detection by the higher revenue officers of the taluk. The village officers must, of course, have been cognizant of the fraud. An attempt was made in fasli 1270 (1860-61) to introduce the survey carried out in faslia 1216-1220 (1806-1810), but though the attempt resulted in the discovery that considerable areas were held by ryots for which no assessment whatever was paid to Government, the attempt was, after a time, discontinued. It was carried out under very great difficulties owing to the length of time which had elapsed since the survey was carried out.

STATEMENT showing the Land Revenue demand in the Palghat taluk for a series of years.

Fasli.	Occupation.						Deduct remissions.			Add miscellaneous items.	Total beriz.
	Dry.		Wet.		Total.	Waste remitted.	Other remissions.				
	Extent.	Assessment.	Extent.	Assessment.							
								ACS.	RS.		
269 (1859-60)	24,116	11,243	..	2,55,596	..	2,65,829	..	2,108	2,64,721	83	2,64,804
270 (1860-61)	22,988	11,077	..	2,56,874	..	2,67,051	..	1,331	2,66,620	821	2,67,441
271 (1861-62)	23,544	11,705	..	2,60,025	..	2,81,730	..	964	2,90,768	326	2,91,092
272 (1862-63)	21,476	11,158	..	2,81,732	..	2,82,800	..	714	2,92,176	..	2,92,176
273 (1863-64)	26,959	13,323	..	2,82,264	..	2,95,687	..	1,086	2,94,501	..	2,94,601
274 (1864-65)	27,884	13,786	..	2,82,532	..	2,96,314	..	1,186	2,93,132	..	2,94,302
275 (1865-66)	25,443	14,796	81,899	2,83,030	107,342	2,97,826	..	2,975	2,94,851	132	2,94,983
276 (1866-67)	26,295	13,826	82,025	2,86,613	108,320	2,70,439	..	847	2,69,592	593	2,70,185
277 (1867-68)	27,148	14,655	82,291	2,66,502	109,754	2,71,156	..	424	2,70,732	120	2,70,852
278 (1868-69)	27,403	14,384	82,533	2,56,864	109,681	2,71,248	..	749	2,70,499	588	2,71,087
279 (1869-70)	33,394	17,665	82,589	2,56,737	115,983	2,74,401	..	695	2,73,806	398	2,74,204
280 (1870-71)	42,222	24,610	82,787	2,56,682	124,363	2,81,242	..	355	2,80,887	405	2,81,292
281 (1871-72)	37,473	20,888	82,741	2,56,716	120,345	2,77,603	..	333	2,77,270	397	2,77,667
282 (1872-73)	37,540	20,876	82,904	2,56,717	120,446	2,77,693	..	147	2,77,838	392	2,77,938
283 (1873-74)	35,554	19,763	83,038	2,56,936	118,592	2,76,698	..	129	2,76,827	392	2,76,969
284 (1874-75)	34,738	19,218	83,207	2,57,261	117,945	2,76,479	..	29	2,76,500	1,524	2,77,905
285 (1875-76)	36,759	20,237	83,334	2,57,353	116,747	2,75,022	13	18	2,75,041	9	2,75,050
286 (1876-77)	37,601	21,615	83,597	2,57,594	119,023	2,77,831	379	81	2,77,881	9	2,77,900
287 (1877-78)	38,514	22,669	83,804	2,57,759	120,998	2,79,374	202	223	2,79,151	1,846	2,80,997
288 (1878-79)	35,374	20,524	83,804	2,58,123	123,115	2,80,792	22	104	2,80,666	1,765	2,82,431
289 (1879-80)	37,098	21,709	83,849	2,58,560	119,914	2,75,084	9	75	2,80,203	2,424	2,81,386
290 (1880-81)	36,283	20,811	83,838	2,58,578	120,947	2,80,287	15	113	2,78,537	2,541	2,82,744
291 (1881-82)	37,091	21,445	84,087	2,58,763	119,221	2,78,774	15	113	2,78,537	2,343	2,80,880
292 (1882-83)	35,636	19,066	84,126	2,59,232	119,762	2,79,900	8	80	2,80,441	2,421	2,82,862
293 (1883-84)	33,532	18,696	84,148	2,59,275	117,680	2,78,341	7	88	2,78,330	2,421	2,80,751
294 (1884-85)	32,774	18,325	84,256	2,59,364	116,982	2,78,060	35	126	2,78,253	1,914	2,80,167
295 (1885-86)	35,325	20,357	84,287	2,59,465	119,631	2,79,820	126	126	2,79,694	1,923	2,81,617
296 (1886-87)	36,730	21,366	84,306	2,59,692	121,017	2,80,830	157	157	2,80,673	3,114	2,83,787
297 (1887-88)	38,182	22,654	84,506	2,60,892	122,688	2,82,516	121	121	2,82,425	3,009	2,85,434
298 (1888-89)	40,621	24,410	84,721	2,60,425	126,242	2,84,835	78	78	2,84,757	3,005	2,87,762
299 (1889-90)	38,397	22,862	85,401	2,61,958	123,798	2,84,820	384	384	2,84,436	2,941	2,87,377
300 (1890-91)	36,132	22,634	85,584	2,62,232	123,716	2,84,866	222	222	2,84,644	4,245	2,88,889
301 (1891-92)	..	..	..	..	..	..	..	..	..	..	..

5. The different processes carried out in a settlement—the classification of the soils the determination of the standard grains, and of their outturn on the different classes of soils, the settlement of the commutation rate, the determination of the expenses of cultivation, of the allowance to be made for vicissitudes of season, of the grouping of the villages and of the resulting money rates—are dealt with by Mr. Stuart in paragraphs 12 to 19 and 22 and 23 of the report, and will be briefly reviewed below. The counting of coconut, arecanut and jack trees in view to the revision of the assessment on the garden lands which in this district has hitherto taken the form of a tax on all bearing trees of these kinds has formed an item of settlement peculiar to the district.

6. *Classification.*—The wet lands have been classified under clays, loams and sands in accordance with the ordinary principles of the department, each particular description of soil being divided into five sorts according to its quality. Dry and garden lands have been divided into classes, further sub-division into sorts having been considered unnecessary. Of red loam there are 114,022 acres or 98.6 per cent. of the total cultivable area of the taluk. The remaining area 1,652 acres falls under red sand. There is no black clay, black loam or black sand in the tract.

7. *Standard grains.*—For wet lands paddy has been taken as the standard as in all previous settlements. Hardly any other crop indeed is grown on the wet lands, the area shown in the accounts as being annually cultivated with paddy amounting to 83,952 acres on the average of ten years ending with fasli 1299 (1889-90), the wet area in occupation during the same period having averaged 81,213 acres. The area cultivated with paddy represents 79.07 per cent. of the total average area under all crops in the taluk. For dry lands Mr. Stuart proposes to take chana—little millet—(*panicum miliare*), a grain which the revenue accounts show to have occupied during the ten years already specified an average area of 4,541 acres or 27.4 per cent. of the dry-crop area, 17,632 acres, excluding that portion—entered in the revenue accounts as 4,584 acres—the particular crops grown on which are not reported. As the chana crop is generally inferior in value to the modan or upland rice crop and to the Palliyal rice crop, as well as to the gingelly, ragi and cholam crops, the first three of which occupy respectively 20, 10 and 16 per cent., while the two last occupy 8 per cent. of the dry-crop area and is superior only to the pulses, gram, dholl and a few other crops which occupy together only 16 per cent. of the same area, the adoption of chana as the standard grain is very favorable to the ryots. The Board, however, is not disposed to object to its selection for the dry unirrigated lands. It is to be regretted that the opportunity has not been taken by Mr. Stuart to make experiments, but presumably the small area cultivated with chana and its distribution in small blocks over the whole taluk rendered the making of experiments very difficult.

8. *Estimated outturn of the standard grains on the different soils.*—Mr. Stuart bases his estimates of the outturns of paddy for the different classes and sorts of wet soil on the result of a number of experiments conducted by himself and his subordinates. These experiments were 81 in number and were carried out in 45 villages in the taluk, 6 being in red loam of the first sort, 46 in loam of the second sort, 19 in the third sort, 9 in the fourth sort and 1 in the fifth sort. The plots experimented on varied in size from a quarter of an acre or more in 63 cases to an area of one-tenth of an acre in nine cases.

The average outturn per acre in Madras measures in each class and sort of soil according to these experiments, and the figure which Mr. Stuart proposes to take as the standard outturn, apart from any deduction for shrinkage when dried, is shown below, compared with the outturn adopted for similar soils under the second class and Noel rivers.

The party worked for only one season in the Palghat taluk, and the experiments were too few in number to justify their being taken as the basis of assessment, but no reason is given by Mr. Stuart for the entire rejection of the results of the experiments in 7-2, 7-3, 7-4, and 7-5 lands, i.e., the second, third, fourth, and fifth sorts of red loam and for the adoption of outturns so largely in excess of those shown by the experiments.

The adoption of the Coimbatore outturns would probably be fair:—

Classification of soil.	Number of experiments.	Actual outturn as obtained from experiments without any deduction for shrinkage.	Outturn proposed by Mr. Stuart omitting the deduction for shrinkage.	Outturns adopted for second class of irrigation in Coimbatore.
7	1	6	M. M. 1,266	M. M. 1,250
7	2	46	730	1,125
7	3	19	630	1,000
7	4	9	350	875
7	5	1	340	750
				M. M. 900
				800
				700
				625
				500

For determining the yield of dry lands, no experiments were made as already stated but Mr. Stuart has ascertained as the result of enquiry that on an average 2 parabs of seed, equal to $12\frac{1}{2}$ Madras measures, are sown on 1 acre of dry land, and that the average produce is tenfold, 1 acre thus producing 20 parabs, or 125 Madras measures. The yield reported is small, and further enquiries are necessary in regard to the point. Small as it is however, the yield would justify an assessment of one rupee per acre, which is far larger than the assessment which Mr. Stuart proposes.

9. *Commutation rate.*—For the determination of the commutation rate the prices of "paddy" and "modan" have been taken, the latter a species of paddy growing on highlands where little storage of water can be effected. The price of modan is taken to be the same as that of second-sort paddy. The period selected is the twenty years from fasli 1276 (1866-67) to fasli 1285 (1875-76) and from fasli 1289 (1879-80) to fasli 1298 (1888-89). Faslis 1286, 1287 and 1288, that is to say the years from 1st July 1876 to 30th June 1879, have been excluded as famine years. The average prices for paddy and modan based on this series of years are Rs. 154 and Rs. 145, respectively, but as these rates are higher than those ruling in the cheapest year of the series, viz., Rs. 121 for paddy and Rs. 118 for modan, Mr. Stuart has, under a wrong impression as to the rule regulating the determination of the commutation rate, selected, as the commutation rate, a figure slightly below these figures, viz., Rs. 120 for paddy and Rs. 115 for modan. The rules in force for determining the commutation rate are prescribed in G.O., No. 1134, dated 6th December 1887. By these rules the commutation rate should be based on the average of the twenty non-famine years preceding the period of settlement deducting therefrom 15 per cent. on account of the difference between ryots' and merchants' prices. Calculating on this principle, the commutation rate should be Rs. 131 for paddy and Rs. 123 for modan.

The series of years taken includes, however, three years in which the prices were abnormally high owing to failure of the harvests though actual famine did not exist. If, for the years in question, viz., faslis 1276, 1278 and 1279 be taken faslis 1275, 1299 and 1301, fasli 1300 being omitted as having been a year of abnormally high prices, the commutation rates will be Rs. 125 and Rs. 120. These rates the Board considers would be suitable for the taluk.

* In Coimbatore the actual outturns adopted were 600 and 400 and no extra allowance was made for vicissitudes of season.

8-6-4 annas per acre for the 3 crops
These dry lands appear to be only cropped once in 3 or 4 years.

Prices taken
120 - 115 - Short
131 - 123 - Normal

I don't think this is fair as an assessment
Famine was made to take the proper 20 years by Mr. Clerk & the Board.

STATEMENT showing the prices per garce of paddy in the Pálghat Taluk.

Year.	Paddy, first sort.	Paddy, second sort.	
1275 (1845-46)	142	134	Abnormal prices.
1276 (1846-47)	147	139	
1277 (1847-48)	151	134	
1278 (1848-49)	156	131	
1279 (1849-50)	152	132	
1280 (1850-51)	144	134	Do. do.
1281 (1851-52)	156	129	
1282 (1852-53)	146	127	
1283 (1853-54)	150	134	
1284 (1854-55)	152	129	
1285 (1855-56)	153	130	Famine years.
1286 (1856-57)	223	202	
1287 (1857-58)	216	216	
1288 (1858-59)	204	195	
1289 (1859-60)	160	131	
1290 (1860-61)	150	134	Abnormally high prices.
1291 (1861-62)	151	136	
1292 (1862-63)	150	134	
1293 (1863-64)	156	131	
1294 (1864-65)	153	147	
1295 (1865-66)	151	144	Total, excluding famine years, &c.
1296 (1866-67)	141	134	
1297 (1867-68)	132	124	
1298 (1868-69)	141	131	
1299 (1869-70)	161	153	
1300 (1870-71)	192	182	Total of both sorts ..
1301 (1871-72)	155	154	
Total, excluding famine years, &c.			2,064
Total of both sorts ..			5,879
Average ..			147
Deduct 15 per cent. ..			22
Net ..			125

10. *Cultivation expenses.*—In paragraph 18 of the report, Mr. Stuart estimates the cost of cultivation as averaging Rs. 16 per acre. His estimate, which is based on information obtained by himself and the Supervisor and Head Classifiers of the Party is, he states, admittedly fair, provision having been made for all the ordinary processes and expenses incidental to ordinary wet cultivation, and it has been framed on what he thinks may be considered, looking to other districts, as too liberal a scale. He recommends, however, the adoption of the estimate "having regard to the otherwise excessive increase of assessment which Government may, but which he is confident it will not, demand in Malabar."

The Board considers that further inquiry is necessary before it can accept, as accurate, a statement of cultivation expenses which exceeds, in numerous cases, the total outturn ascertained by actual experiments by Mr. Stuart, and which, judging from what is known to be the case in many other districts, is certainly excessive. Estimates of cultivation expenses given by ryots may well be checked by comparison with the share of the produce known to be paid by the cultivator to the landlord. There is no reason to suppose that the cost of cultivation in wet lands in Malabar differs materially from that in other districts of the Presidency, and a statement showing the cost of cultivation allowed in the Coimbatore district and which may, for the present, be taken as applicable to Malabar, is appended.

Soils.		Cost of cultivation allowed in Coimbatore for lands under 2nd class irrigation calculated on a commutation rate of Rs. 126	Allowances for Pálghat on the Coimbatore scale calculated on a commutation rate of	
Class.	Sort.		Rs. 131.	Rs. 125.
7	1	Rs. A. P. 12 2 10	Rs. A. P. 12 6 0	Rs. A. P. 12 2 1
	2	11 2 10	11 5 6	11 2 2
	3	10 0 10	10 3 5	10 0 2
	4	8 0 10	8 3 5	8 0 2
	5	7 4 10	7 7 0	7 4 3

No estimate is framed by Mr. Stuart of the items of expenditure on dry cultivation, but it is assumed that the cost of cultivation, including the cultivator's share, averages about one-third of the produce. Further inquiry on this point is necessary. The rate of assessment proposed on these lands by Mr. Stuart is, however, so low that it was probably deemed unnecessary to go into any minute inquiry into their agricultural capabilities.

11. *Allowance for vicissitudes of season.*—Mr. Stuart proposes to allow a deduction of 20 per cent. from the estimated grain outturn per acre of wet land to allow for vicissitudes of season. The deduction is liberal.

12. *Grouping of villages.*—The 138 desams of the taluk have been divided into three groups, the first containing 21 desams, the second 88 desams, and the third 29 desams, the grouping having been made on a consideration of the following conditions:—

- Proximity to markets.
- Facilities of communication.
- Similarity and productive capabilities of soils.
- Local features affecting relative fertility.
- Unhealthiness or otherwise of locality, and
- Liability to ravages of wild animals.

Before accepting the proposed grouping, the Board desires further information as to the manner in which individual conditions have influenced the grouping of particular villages. It notes that while many villages bordering the Walawanád taluk and others on the frontier of the Coimbatore district are placed in the first group, several of those along the railway line and around the important market of Pálghat are placed in the second or third group. In the case of these villages the conditions of proximity to markets and facilities of communication are exceptionally good, and the Board is not aware of any unfavorable conditions which justified their being placed in any but the first group.

13. *Money rates.*—The money rates proposed for the different classes of land are given by Mr. Stuart in paragraph 19 of the report. As, however, the Board has found it necessary to suggest modifications in the commutation rate proposed, in the sum adopted as cost of cultivation, and in the quantity of the staple grain to be taken as the outturn of certain classes and sorts of soil, a table is given below giving the proposed rates for a single crop as worked out by the Board compared with those proposed by Mr. Stuart:—

Scale of wet rates worked out for the Pálghat taluk.

Classification of soils.		Outturn per acre in Madras measure sanctioned for lands under 2nd class surveys in Coimbatore.	Value at Rs. 125 per acre.	Deduct one-fifth for variation of season, &c.	Remainder.	Deduct cultivation expenses.
Class.	Sort.					
1	2	3	4	5	6	7
VII	..	1	..	Rs. A. P.	Rs. A. P.	Rs. A. P.
VII	..	2	..	35 2 6	7 0 6	28 2 0
VIII	..	1	..	31 4 0	6 4 0	25 0 0
VIII	..	2	..	27 5 4	5 7 6	21 14 0
VII	..	3	..	24 6 7	4 14 1	19 8 6
VIII	..	4	..	19 8 4	3 14 6	15 10 0
VIII	..	5	..	14 10 5	2 14 11	11 11 6

Classification of soils.		Remainder.	Deduct one-third for cultivator's share.	Net.	Six-tenth of the net to Government.	Rates obtained.	Rates proposed by Mr. Stuart.
Class.	Sort.	8	9	10	11	12	13
VII	..	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
VII	..	15 15 11	4 5 4	10 10 7	5 6 4	5 5 0	6 0 0
VIII	..	13 13 10	4 9 11	9 3 11	5 8 9	5 5 0	4 5 0
VII	..	11 13 10	3 15 3	7 14 7	4 11 11	4 5 0	4 0 0
VIII	..	11 8 4	2 13 5	7 10 11	4 9 9	4 0 0	3 5 0
VII	..	8 5 9	2 12 7	5 9 2	3 5 6	3 5 0	3 0 0
VIII	..	6 15 3	2 5 1	4 10 2	2 12 6	3 0 0	2 0 0
				Lowest in 2nd class ..	2 8 0	2 8 0	1 5 0
				.. in 3rd ..	2 0 0	2 0 0	..

14. *Financial results.*—The financial results of the application of Mr. Stuart's rates on the wet lands are to increase the total assessment now levied from Rs. 2,59,633 to Rs. 4,31,126, an increase of Rs. 1,71,493 or 66.1 per cent. The charge for second crop at one-half the first crop assessment will, it is estimated, bring in an additional revenue of Rs. 1,07,781. The total proposed increase of assessment on the wet area comes, therefore, to Rs. 2,79,274 or 107.5 per cent. The adoption of the modified rates given in paragraph 13 above would result in an increase of Rs. 2,40,028 or 92.4 per cent. or, including the second-crop charge, which may be roughly taken at Rs. 1,24,915, in an increase of the total wet assessment amounting to Rs. 3,64,943 or 141 per cent. The average rates of assessment for each class and for the taluk as a whole according to Mr. Stuart's rates and according to the rates adopted by the Board are shown below compared with the average rates on second and third class lands in the Coimbatore District:—

Average rate per acre.	1st class.	2nd class.	3rd class.	Total.
As per existing assessments in Pálghat taluk ..	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
As proposed by Mr. Stuart for ..	3 5 0	2 5 0	1 15 7	3 11 8
As calculated by the Board for ..	4 8 10	3 12 9	3 2 4	4 5 1
	5 5 10	4 5 6	3 10 4	..
In Coimbatore ..	2nd class.	3rd class.	..	2nd and 3rd class.
	5 10 3	4 12 2	..	5 5 2

15. *Dry lands.*—The existing system of assessment on dry land is described in paragraphs 9 to 13 of the Report of the Committee appointed to discuss the principle.

on which a revision of the dry and garden assessments in Malabar should be based. *Vide* G.O., dated 5th September 1889, No. 756, Revenue.

In the early days of British rule the Government assessment on dry grain lands was fixed at half of the jenmakar's *varam* on what was actually cultivated during the year. The dry grains of those early days and for long after were three in number, viz., "ponam" or hill rice grown in the forest, "modan" or upland rice grown in the open lands outside the forests that have not been specially appropriated as *wet* lands or as garden lands, and gingelly or "ellu."

Till 1861 the assessment on such lands was imposed after inspection and measurement and calculation of the value of the net crop in each year. To remedy the evils of such a system the Government in 1861 (G.O., No. 505, dated 14th September) directed the imposition of uniform rates of 12 annas, 10 annas and 8 annas per acre on "ponam" according to the taluks in which it was grown, of 12 annas an acre everywhere on modan, and of 9 annas an acre everywhere on "ellu" or gingelly. This facilitated the calculation of the assessments to be paid, but did not get rid of the necessity of yearly inspection and yearly measurement. To obviate this and to encourage the permanent occupation of such lands, the Government in the same order directed that the rate for the permanent occupation of "ellu" and modan lands should be 6 annas an acre.

In taluks other than Pálghat any crop that is not "modan" or "ponam" or "ellu" and the land on which it grows is free. In Pálghat the following ten crops, when grown on modan lands, i.e., when grown on ordinary dry lands outside the forests, have, since 1870 (Board's Proceedings, No. 1239, dated 24th February), been charged at the rate of 12 annas an acre:—

- | | |
|-----------------|-----------------------|
| (1) Cholum. | (6) Pulses. |
| (2) Ragi. | (7) Tobacco. |
| (3) Chama. | (8) Thuvara (dholl). |
| (4) Cumbu. | (9) Auvarakoi. |
| (5) Horse gram. | (10) Castor oil seed. |

A proposal to extend these assessments to the rest of the district and to include among the taxable products such articles as ginger and pepper was made by the Board in 1871 (Board's Proceedings, No. 3471, dated 16th August), but was not proceeded with, the Collector representing that the revenue to be derived was small and incommensurate with the cost of collection.

The recommendations of the Committee in regard to the system best suited for adoption for the assessment of dry lands other than lands in forests were as follows:—

"That in regard to modan and 'ellu' the system adopted in 1861 be extended, and that in order to encourage the permanent occupation of these lands, two additional rates be adopted, viz, annas 4 and annas 2 per acre." The grounds of their recommendation were the following:

- "In 30 years only some 16,000 acres have been taken up at the 6-anna rate, but there are still thousands of acres of casual and shifting cultivation. The area returned as cultivated in 1296 (1886-87) was acres 77,000. This is supposed to be not more than half the *real* extent cultivated, the short return being attributed to laziness and fraud on the part of the amsam officials—fraud, to the encouragement of which, the existing system peculiarly lends itself. No pattas are granted for such cultivation* and the revenue is practically in the hands of the village officials. The total area of such lands cannot, in the opinion of the Committee, be less than 400,000 acres. Nothing can be more desirable than the permanent occupation of these lands, and the Committee think that, with the rates so low as annas 4 and 2, it is not only possible
- * Paragraph 12: "Paramba lands, excluding coconut and areca-nut gardens, have no place in our revenue accounts. As often as they are taxed a revenue survey is conducted by the Amsam menon and a revenue settlement by the Revenue Inspector, with whom the matter ends. He hands the cultivator his demand on a slip of paper.
- Paragraph 13: "This demand does not and cannot appear in the patta issued by the Settlement officer; in fact it does not even get as far as the Tahsildar in case the Revenue Inspector, menon and cultivator, agree. Everything which tends to extend the sphere of such a mode of settlement seems objectionable."
- (*Vide* Mr. Collector MacGregor's letter, dated 7th July 1871, No. 158-A, embodied in Board's Proceedings, dated 16th August 1871, No. 3471.)

but highly expedient that the responsibility for their revenue should be imposed on the janmis who are practically the occupants. There would be no insuperable difficulty in this as no pattas have ever been granted for this class of land."

16. The area and assessment of the dry lands in occupation in the taluk according to the revenue accounts and according to survey are shown in the subjoined statement:—

Description of crop raised.	Revenue area.	Total revenue (annas).	Survey area.	Revenue rate per acre on revenue area.	Revenue rate on survey acre.
File	Acres.	Rs.	Acres.	Rs. A. P.	Rs. A. P.
Modan, ponam, chama	3,087	1,729	6,050	0 9 0	0 4 7
Other products	11,187	8,347	26,171	0 12 0	0 5 1
	5,273	3,904	40,127	0 12 0	0 1 6
Held at special rates	12,511	11,850	72,314	0 6 0	0 4 6
	4,491	1,657	6,932		
Total ..	25,034	13,577	74,300		

An area of 4,492 acres (by survey 3,952 acres) is held at the special rate of 6 annas an acre irrespective of the kind of crop cultivated: 3,087 acres (which by survey are found to be 6,050) were in the year of classification cultivated with gingelly and paid an assessment of 9 annas an acre, while a further area of 16,457 acres was shown in the revenue accounts as growing modan, ponam, chama or other products. The survey area of these lands is given as 66,298 acres.

There is no doubt that, as stated by the committee in the extract quoted in paragraph 15 above, the area returned by the village officers yearly as cultivated is enormously under stated, the short return being due to laziness and fraud on the part of the amsam officials, but the survey area given by Mr. Stuart does not, it is understood, represent the area actually cultivated but merely the area which is occupied for cultivation purposes, a portion being cultivated each year.

The area taken up for permanent occupation at the 6-anna rate is very small, the probable reason being that it was more profitable to a ryot to take up in a given year two or three acres of land at 12 annas an acre and pay for one acre only, than to saddle himself with a permanent holding which was certain to be more carefully measured.

17. Mr. Stuart proposes (paragraph 22) to levy on these dry lands the following rates:—

Dry lands in the 1st group	...	...	...	...	A. P.
Do. 2nd "	...	...	...	...	8 0 per acre.
Do. 3rd "	...	...	...	...	6 0 "
	...	...	...	...	4 0 "

which would, he calculates, give a revenue, as shown in paragraph 22 of his report, amounting to Rs. 28,451 as compared with the present revenue of Rs. 15,598, an increase of Rs. 12,853. This assumes, however, that the whole area would continue to be occupied, whereas it is possible that only a portion would be cultivated each year and the remainder resigned. The Board considers that if it should be found desirable, on a consideration of the circumstances of the three other taluks shortly to be reported on, that the exceptionally favorable rates proposed should be granted, they should be admissible only in the case of lands held on permanent patta and that the rates on shifting cultivation should be double the rates proposed above. The survey maps and the existence of permanent demarcation marks in each field will hereafter render check measurement by Revenue Inspectors over the measurements made by the karnams an easy matter and will render it difficult to defeat the object of Government in granting a light fixed assessment by the devices referred to above.

18. Garden lands.—The past and present system of assessing gardens in the district is fully described in paragraphs 14 to 24 of the report of the Committee referred to in paragraph 15 above. Briefly, the position in regard to these lands is that there is no tax on the land but the revenue assessments are levied in the shape of

a tree-tax imposed only on three species, viz., cocoanuts, areca and jack. The assessment is regulated by rates drawn up by Mr. Graeme in 1823 for every amsam in the district, and based on the prices then prevailing. These rates are very numerous and range as below for the taxable trees:—

	Number of rates.	A. P.	A. P.
Cocoanut	30	2 6 to 0 5 1	
Areca	15	0 9 to 0 2 1	
Jack	20	5 0 to 1 4	

Neither the unplanted portions in a garden nor the non-bearing trees are taxed.

The committee referred to in para 15 above very carefully considered the merits and demerits of a tree tax, and of a land tax as applied to the gardens of Malabar. As regards the tree-tax they were unanimously of opinion that the adoption of any system of assessment which demands a general enumeration of trees as its fundamental principle was to be deprecated. The task of enumerating the trees which they estimated as numbering upwards of nineteen millions was they considered gigantic and they feared that a system demanding the enumeration and classification of such enormous numbers of trees was, even if practicable, peculiarly open to fraud while the checks on fraud were peculiarly weak.

In the imposition of a land tax based on a share of the tree produce they saw no difficulty whatever, and they drew up a table of rates ranging from Rs. 7-8 to Rs. 1-8 per acre based on a consideration of the general reported yield of cocoanut gardens, and of the average prices ruling during a series of years, which they stated looking "to the value of the produce and the rates imposed in the neighbouring district of Coimbatore could not be said to be other than extremely moderate."

In Coimbatore the compounded rates for cocoanut topes under the Noyil channels range from Rs. 13-5-4 to Rs. 3-5-4, while under the Bhavani channels the assessment on cocoanut and areca nut topes is as high as Rs. 18* per acre, and averages not less than Rs. 12-12-3.

While, however, showing that there would be no difficulty in valuing the gardens of Malabar the committee expressed the opinion that these lands might advantageously be assessed like the coffee, tea and cinchona lands in the Wynad at arbitrary rates varying from Rs. 5 to Re. 1 according to soil and situation.

The Government in passing orders* on the committee's report rejected the suggestion that an arbitrary rate should be applied to gardens and observed that the assessments must be calculated on the money value of the produce in order that at the close of the settlement period they may be capable of being revised with reference to the changes in prices in the interval and without fresh operations in the field.

They saw no reason why the plan of taking a standard produce should not be adopted in Malabar as elsewhere. It would probably be impossible to dispense with

counting altogether, but there would be no necessity to count every tree and put on a rate per tree. There would it seemed to Government be no difficulty in blocking out tracts as first class, second class and so on and fixing a sliding scale of tarams in each class to be determined chiefly by the number of trees to the acre ascertained by actual counting of the trees on single acres fairly selected, but before finally deciding on the method to be adopted for the assessment of garden lands they thought it desirable that Mr. Stuart, the settlement officer should visit Travancore and study the system there being pursued in the settlement of the garden lands, a system which Government believed was very similar to the plan sketched above. Mr. Stuart's memorandum on his tour in Travancore and the letter containing his proposals for the settlement of the garden lands in Malabar based on the system now being introduced into Travancore form Nos. 1 and 2 of the papers read at the head of these Proceedings. In paragraphs 8 to 21 of his memorandum, Mr. Stuart describes at length the various land tenures and settlements that have prevailed in Travancore previous to the present settlement. The system originally in force in the province was, he explains, to divide all bearing cocoanuts into four classes with reference to their quality as judged from the number of fronds and nuts on each, a distinctive rate of asses-

* Including the second crop charge at half of the first crop charge levied on lands growing areca-nut or cocoanut plantations.

ment being applied to each class. Each individual bearing tree was supposed to be separately assessed and a rate corresponding to the class was supposed to be imposed on it. Though only four rates were sanctioned, these in process of time became multiplied into 27 rates and the system became practically unworkable.

The question was then discussed whether the system of a tree-tax could not be abandoned and a system of assessing the land could not be substituted. Three alternative schemes were suggested, but the one finally adopted was a compromise between a tree-tax, pure and simple, and a land-tax. Under this system which is now in force each separate garden is surveyed so that the exact survey area of each is known. The gardens are then blocked into 8 classes and a rate of assessment determined for each, based on the produce of the coconut or other trees in it. The yield per tree in each block is determined, and the outturns are then converted into money at a commutation rate of 8 fanams for 100 nuts and the Government share is taken at a fourth of the gross value. On this basis eight block rates ranging from As. 2-3 to pies 7 are obtained. A uniform rate of 1 chuckram (As. 2-3) per jack and 8 cash or $\frac{1}{2}$ a chuckram ($3\frac{1}{2}$ pies) for areca has been adopted throughout the State in whatever garden blocks such trees may be found.

From numerous experiments it was found that 100 coconut trees was a fair standard per acre, and consequently every bearing coconut tree is taken to be equivalent to one cent. of land; similarly, 8 areca trees are taken as equivalent to one cent. 800 such trees being the standard number per acre, and one jack tree as equivalent to 2 cents, 50 such trees being the standard for one acre. The procedure to find out the consolidated tree and land tax is as follows:—The gardens are blocked; each bearing taxable coconut is then counted and assessed at the block rate per tree, and each jack and areca-nut tree in bearing is also counted and assessed at their uniform rates. The total number of cents of land represented by the trees is then calculated. If the extent so obtained is more than the survey area of the garden, the aggregate tree-taxes are imposed on the garden as a garden-tax. If the extent so obtained is less than the survey area, the difference is assessed at an ordinary rate fixed for the soil, and this plus the aggregate tree assessments forms the consolidated assessment on the garden. Illustrations are given in paragraphs 27 to 29 of Mr. Stuart's memorandum on his tour in Travancore. By this method every bearing taxable tree at the time of settlement is brought to book, and the unplanted portions of each garden or portions that do not contain bearing trees are assessed with a light acreage tax based on an ordinary dry land rate.

19. Mr. Stuart recommends that the system followed in Travancore be adopted in Malabar, and he has framed a table of rates which he recommends for adoption. The points he has taken into consideration in framing his table of rates are: (1) the Government share, (2) the gross produce, (3) the commutation rate, and (4) the number of blocks required. The Government share in Malabar is according to the proclamation of 1805 a third of the gross produce of garden lands.

The estimates of produce that have been framed from time to time in Malabar are very various and range from 26 to 100 nuts to the tree. Mr. Stuart adopts the yield arrived at by the Travancore Government which he states he has found extraordinarily accurate whenever he has been able to verify it in Malabar and the similarity of the tracts to be dealt with in Malabar with those in Travancore entirely justifies this course. In regard to the commutation rate, Mr. Stuart shows that the average

Block.	Gross yield per year in nuts.	Government share in nuts—one-third.	Rate per bearing coconut tree in each block.
I	60	16	A. P. 5 1
II	44	14	4 6
III	38	12	3 10
IV	31	10	3 2
V	24	8	2 11
VI	26	8	2 7
VII	18	6	1 11
VIII	12	4	1 3

value of 1,000 nuts, based on the merchants' selling prices for the 28 years ending 1882, is Rs. 25-8-4 for the whole district and Rs. 31 for the Palghat taluk, and that if a deduction of 20 per cent. is made for merchants' profits, the commutation rate arrived at would be Rs. 20 per 1,000 nuts, and that as in Malabar 8 classes or blocks are found sufficient to represent all varieties of gardens, the money rates based on the gross produce, the commutation rate and Government share thus determined, would be as shown on the margin. It has already been stated, however, that

the existing rates range from As. 2-6 to pies 5 $\frac{1}{4}$, and as the rates thus obtained are more than double the existing rates, Mr. Stuart recommends, in consideration of the facts that a large number of bearing trees now escaping taxation would be brought to book and that the increase would necessarily be considerable, that a commutation rate of Rs. 15 per 1,000 nuts be adopted instead of Rs. 20, and works out a scale which is compared below with that now obtaining in Travancore, both per single tree and per 100 trees:—

Rates proposed for Malabar.

	AS. P.	RS. A. P.
I	3 6 per tree	=21 14 0 per 100
II	3 0 "	=18 12 0 "
III	2 6 "	=15 10 0 "
IV	2 3 "	=14 1 0 "
V	2 0 "	=12 8 0 "
VI	1 6 "	= 9 6 0 "
VII	1 0 "	= 6 4 0 "
VIII	0 6 "	= 3 2 0 "

Rates sanctioned for Travancore.

	AS. P.	RS. A. P.
I	2 3 "	=14 1 0 "
II	2 0 "	=12 8 0 "
III	1 8 "	=10 6 8 "
IV	1 5 "	= 8 13 8 "
V	1 3 "	= 7 13 0 "
VI	1 1 "	= 6 12 4 "
VII	0 10 "	= 5 3 4 "
VIII	0 7 "	= 3 10 4 "

Uniform rates of 6 pies for each bearing areca, and 3 annas for each bearing jack tree are recommended as in Travancore.

20. In applying the rates proposed to the Palghat taluk Mr. Stuart selects those of the last four blocks as applicable. The amsams in the taluk have been divided into three groups and the garden lands in each group have been classified and the last four rates applied to them as shown below:—

			AS. P.
For garden lands falling in the VII class,	I group	...	2 0
Do. do. { VIII "	I "	...	1 6
Do. do. { VII "	II "	...	1 0
Do. do. { VIII "	III "	...	0 6
Do. do. { VII "	III "	...	0 6

The uniform rates of six pies and three annas proposed for areca and jack trees, respectively, are applicable to Palghat also. The dry rates referred to in paragraph 17 of these Proceedings are applied to the unplanted portions in each garden.

21. The total area of garden lands in the taluk is 14,036.75 acres as per revenue accounts of fasli 1299 (1889-90) and according to survey 32,298.37 acres or an increase of 131 per cent. The total number of taxable and bearing coconut, jack fruit and areca-nut trees are 191,339, 54,409, 111,873, respectively, and the areas covered by them amount to 3,141.41 acres, leaving unplanted portions or portions that contain non-bearing taxable trees of 29,156.96 acres. Taking the average rate of each coconut tree at one anna, jack at three annas and areca-nut at six pies, the total assessment would amount to Rs. 25,656-6-6. Adding to this the assessment on the unplanted portion at an average rate of four annas per acre, the total assessment proposed by Mr. Stuart comes to Rs. 32,945 against the existing assessment of Rs. 7,072, showing an increase of Rs. 25,873 or 365 per cent. as shown on the margin.

Particulars.	Extent.	Assessment.
As per revenue ..	ACS. 14,036.75	RS. 7,072 4 7
As per settlement ..	32,298.37	32,945 6 6
Difference ..	18,261.62	25,873 1 11
Percentage ..	+ 131	+ 365

22. The system proposed by Mr. Stuart does away with no single one of the objections urged to a tree-tax, and no attempt is made to show how these objections are to be avoided. It is recommended by him in paragraph 24 of his memorandum

32945
32298.37
= 10.314 per cent.

recorded in the first paper read above as being the only practicable method—fair to the ryot and fair to Government. "It must," he adds, "of necessity largely increase the revenue, but does so perfectly legitimately, for it does not seek to obtain a revenue from what does not exist to produce it."

23. The Board sees no reason to doubt the fairness of the rates per tree proposed by Mr. Stuart, but if the Malabar gardens are planted as thickly as those in Travancore, where Mr. Stuart says in paragraph 27 of the memorandum already referred to it was found from numerous experiments that 100 bearing coconut trees per acre was a fair standard, many fully planted gardens containing much more than this number, it is clear that the acreage assessment payable on gardens will be very high indeed, that in block I being Rs. 21-14-0 per acre as shown in the table printed in paragraph 19 above. It may have been necessary in Travancore to retain these very high rates of assessment in order to obviate a loss of revenue, but so far as classification has proceeded in the taluks of Pálghat, Walavanád, Ponáni and Kurumbranád, a rate per acre far below Mr. Stuart's first five rates would give as large an increase of assessment as Government would in all probability be prepared to demand. A revised assessment must take into account the rate of assessment previously paid, and the percentage increase must be limited. An acreage assessment was imposed at the last settlement on the garden lands in North Canara at rates ranging from Rs. 14 to Rs. 3 and averaging for the district about Rs. 10-14-8, and in South Canara a land assessment of Rs. 12 per acre is obtained without difficulty on large areas taken up for gardens. The Board, therefore, sees no difficulty in framing an acreage rate of assessment for the different blocks into which the district may conveniently be divided which will give a suitable, and at the same time, a considerably increased garden revenue, and under these circumstances it considers that it will be probably safe to abandon the tree-tax. The enormous time which would be occupied in counting the trees does not seem to have been properly appreciated by Mr. Stuart, and the Board has lately found it necessary to order a temporary discontinuance of tree counting, to admit of some reasonable progress being made in the classification of the wet and dry lands.

The garden lands will be divided into suitable classes in view to the imposition of suitable block rates, and a statement will be drawn up by the Special Settlement-Officer showing in the form below the actual money rate per acre now paid on the gardens in each taluk, each garden being taken as a unit, i.e., a garden of 3 acres in extent containing on 1 acre 50 trees paying 2 annas each, on a second acre 30 trees paying 2 annas each, and on the third acre 20 trees paying 2 annas each would be shown as a garden of 3 acres paying an acreage rate of between Rs. 4 and Rs. 5, i.e., Rs. 4-2-8.

Taluk.	Number of block.	Area by survey of garden lands assessed per acre at							Total area in the block.	Total assessment of the block.
		Rs. 20 and above.	Rs. 19 and under Rs. 20.	Rs. 18 and under Rs. 19.	Rs. 17 and under Rs. 18.	Rs. 16 and under Rs. 17.	Rs. 15 and under Rs. 16.	Rs. 14 and under Rs. 15.		
Pálghat	I	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	Rs.
	II									
	III									
	and so on									
	Total.									
Walluvanad	I									
	II									
	and so on									
	Total.									
Similarly for other taluks, and for the tract comprising the four taluks.										

This information will show what portion of the existing assessment would be lost in each block by the adoption of a particular acreage rate in lieu of the existing tree rate, assuming the bearing trees at present in existence to be the same as the number on which the existing assessment is calculated. In villages where the bearing trees have been already counted, the assessment leviable at Mr. Stuart's proposed tree and land rates should be also shown.

24. The average assessment which Mr. Stuart proposes for the garden lands of Pálghat is as shown above (paragraph 21) only Rs. 1-0-3 per acre an assessment but little more than would have been imposed if the lands had been treated as ordinary dry lands. Here the time spent in tree counting was time lost.

25. The Board resolves to return the scheme for revision with reference to the foregoing remarks. It trusts that the Special Settlement-Officer will be able to submit a new scheme for the Pálghat, Walavanád, Ponáni and Kurumbranád taluks by the end of the calendar year.

(A true Extract.)

Secretary.

To the Secretary to Government, Revenue Department.
 " Special Settlement-Officer, Malabar and South Canara.
 " Collector of Malabar.

Ed. A. Grubert.

931
 Revenue 1893.
 Board of Revenue
 (Revenue Settlement, Land Records
 and Agriculture),
 MADRAS.

Genl Record papers 7.6/4/93.

Order

Recorded.

2. The Board should
 see that no unavoidable
 delay occurs in the
 submission of the revised
 scheme which it has
 called for.

(Sd/-)
 8. 5. 93

As a large file of papers
 has been sent up from the
 reference under the current, but
 I have not thought it necessary
 to circulate all the papers,
 as the Board has agreed to
 accept Mr. Stuart's scheme
 & has returned it for revision.
 The current has been delayed
 in the office pending the return
 from the office of the
 Commissioner.

Printed March 1893.

Proceedings, 15th March 1893, No. 106A.

Reviewing Mr. Castle Stuart's proposals
 for the Settlement of the Palghat taluk, and
 returning the scheme for revision on the lines
 indicated.

C. 11 No 99

The undersigned is directed
 to explain the
 reference to the following
 in connection with the
 for the settlement of the Palghat
 taluk submitted by Mr. C. E.
 Stuart in his letter of the
 27th June 92 no 661

In para 23 I stated that
 the total area of the
 lands in the Palghat taluk
 is 32,250.37 acres of which
 29,133.96 acres are under
 the proposed plan & the
 balance is to be taken
 out of the 1st standard
 tax & 10% land tax, not
 being liable to the
 land revenue at the present
 time by taking the 10%
 on 1 tax & 10% bearing
 current, & the present
 area under the current
 to be retained permanently by
 actual counting & calculation
 the area covered by the
 2nd standard according to the
 known standard of
 100, 50 & 100 trees per
 acre.

C. M. 94
27-6-93

Encl.

Calcutta, 2/11/93
16th June 1893.

N^o. 1142.

239

N^o.

The Secretary to the
Commissioner of Revenue Settlement
and Director of the Department
Land Records and Agriculture
Madras.

Sir,

I then found that the Settlement
Registers had not been corrected according
to the revision Survey. For instance, S. N^o. 27 of Vilagam Desam N^o. 88. has
according to the Settlement Register 17
Subdivisions, whereas, according to the Sub-
division Field Book, it has 33. Then
Subdivision 1 in the Settlement Register
comprising Paimash N^o. 46 corresponds to
Subdivision 21 in the Subdivision field book.
An examination of the Subdivision field
books also showed that the N^o. of Coconut
arecaut and jack trees in each Subdivision
had

had not been given. I then made en-
quiries which have convinced me that
Mr. Stuart's figures as to the number of
taxable trees in the Palghat Taluk
are not to be relied upon.

4. In the first place, all the
classifiers did not count the bearing
separately from the non-bearing trees.

Some classifiers counted - or rather are
supposed to have counted all the trees,
bearing and non-bearing, in a whole
Survey number, but they have not
shown the number of trees in each
holding in that Survey No. A few
classifiers distinguished the bearing
from the non-bearing trees and showed
the No. of trees in each Paimash No.;
but they could not show the number
of trees in garden not assessed in
the Revenue Accounts, for the simple
reason that these gardens had no

no Paimash number, and so had not
been separately surveyed. 24

5. Then no separate time was
allowed for tree-counting, although each
Classifier was required to classify ^{and} assess
and so accuracy in tree-counting could
not be expected even if the Classifiers
made their peons or the village peons
count the trees.

I have &c
(Signed) H. Doherty
Special Settlement Officer
Malabar & South Canara

(By Contract)

Calicut }
1st July, 1893 }

1-7-93

Stuart
Special Settlement Officer
Malabar and South Canara

Revenue Settlement Office, P.O. No. 1274
Calicut, 1st July 1893.
No. 1274

From
H. Moberly Esq.,
Special Settlement Officer,
Malabar and S. Canara.

To,
The Secretary to Government,
Revenue Department.

Sir, I have the honor to reply to your
Official Memorandum No. 99 of 27th
ultimo.

2. In para 23 of his letter of 27th June
1892, No. 661, Mr. Stuart wrote: "The
total number of taxable and bearing
coconut, jack fruit and areca nut
trees are 191,339 - 54,409 - and 111,873 res-
pectively." This statement is not, in
my opinion, correct and I hope to show
you later on that Mr. Stuart's figures
are not to be relied upon. Mr. Stuart
adopted the Travancore standard that
1 acre will contain 100 bearing coconut
trees, or 50 Jack trees or 800 areca nut trees,
and

and found that only 3, 14, 41, out of the 32, 298.37 acres of garden land in the Palghat Taluk were fully planted up.

3. You very rightly doubt the correctness of the assumption that the Travancore scale for fully planted up gardens holds good for Malabar. In Aringango, where the soil is peculiarly adapted to the growth of the coconut, I have come across gardens with more than 100 bearing trees to the acre; but in Malabar proper I have seen no such gardens. Ryots in sea coast villages of the Ponnani Taluk have told me that coconut trees should be planted 9 yards apart. This would mean that in a properly planted garden there should be only 60 trees to the acre, and, of course, all the 60 trees will not be bearing. In inland tracts, where the soil is rocky and not so suitable for the growth of the coconut, the trees must be planted still further apart.

4. Coconut trees require a loose soil, the best soil being half clay half sand. On the other hand, arecaut trees flourish best in stiff red clay;

This is an example of a garden in Malabar. The trees are planted 9 yards apart. The soil is a stiff red clay. The trees are all coconut trees. The arecaut trees are not planted here.

and the best arecaut gardens in Malabar are, I understand, to be found at the foot of the Ghats, as in South and North Canara.

It is very difficult to get all the highest production from the coconut tree. It requires less room than any other tree. The trees are planted 9 yards apart. The soil is a stiff red clay. The trees are all coconut trees. The arecaut trees are not planted here.

5. Herewith I forward an extract (paras 2-5) from my letter No 1142, dated 16 ultimo, to the Secretary to the Commissioner of Revenue Settlement. A perusal of it will, I think, convince you that Mr. Stuart's figures as to the taxable bearing trees in Palghat Taluk are not to be relied upon.

6. So far as I have been able to judge, there are no real gardens in Palghat, and but few in Walluvanad Taluk. By real gardens, I mean regular plantations of Coconut and other taxable trees such as are to be seen in the Ponnani, Calicut, Kurumbanad and other sea-board talukks. Most of the gardens in the Palghat and Walluvanad Talukks which I have seen consist of a few taxable trees planted in the compound of a house; whereas in the other Talukks the rule is that the gardens are regular plantations and that houses are built in the gardens.

7. I must earnestly and respectfully ask the Government to abolish the tree-tax. It is one of the curses of Malabar and is a tax on improvements and a source of profit to village and other officials. It is quite possible to work out acreage rates based on the productive capacity of the soil. I have already proved to the Board that if the garden lands of Palghat are treated as dry lands, Government will get a considerably increased revenue. Many ryots of that Taluk have assured me that an acreage rate of 12 annas per acre on the garden lands would be a fair assessment. Mr. Stuart says there are 32,298.37 acres of garden land in Palghat Taluk; and these at 12 annas an acre would yield a revenue of Rs 24,224 or Rs 17,172 more than the present revenue.

8. The Government will, I trust, excuse me for making a few remarks on para 23 of Board's Proceedings, dated 15th March 1893, No 106 A. In a few days, I shall be sending the Board a letter dealing at length with certain statements in that Proceedings. Here I will

will only remark that in the whole of South Canara there are only 256 gardens with a total area of 299.60 acres which ^{pay} Rs 12 per acre and that the high assessment on the garden lands in North Canara is due to a great extent to the fasciation of pepper vines and Cardamoms.

I have the honor to be,
Sir,
Your most obedient servant,
J. J. J. J.
Special Settlement Officer,
Malabar & S. Canara.

J. J. J. J.
1.7.93

Revenue 1893. Dept.

Current Number 1274.

From, The Special Settlement Officer,
Malabar and S. Canara

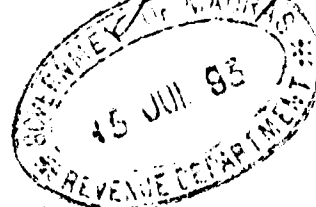
To, The Secretary to Government
Revenue Department

Dated 1st

Despatched 3rd

Received 5th

July 1st 1893.



No. 1274

Enclosure (one) 1.

Has the paper been sent to the

Comptroller and Accounts Officer?

The papers have not yet been sent.

A circular has been sent.

The subject is Subject. 1893

Forwarding the information

re the garden land of the

Palghat Saluk called for the

the official memorandum

dated 27 June 1893 No. 99.

BOARD OF REVENUE (REV. SETT., L. RDS. AND AGRI.), 14TH AUG. 1893, No. 345.

PROCEEDINGS OF THE BOARD OF REVENUE
(REVENUE SETTLEMENT, LAND RECORDS AND AGRICULTURE).

READ—the following letter from H. MOBERLY, Esq., Special Settlement-Officer, Malabar and South Canara, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Calicut, 11th March 1893, No. 459 :—

In paragraph 4 of letter, dated 23rd August 1884, No. 557-R., from the Government of India, Revenue and Agricultural Department, to the Madras Government (*vide* G.O., dated 9th September 1884, No. 1011, Revenue), it is stated that “the principles approved by the Government of India for regulating the revision of assessment are to be made applicable to the districts of Malabar and South Canara. The principles approved of by the Government of India appear to be these—

(i) A period should be fixed in the fiscal history of every district, after which there should be no further attempts to obtain fresh valuations of the soil.

(ii) The Government demand should be adjusted upon facts rather than upon estimates.

(iii) The settlement should be such as to secure to land owners the profits of all improvements which they may make upon their estates.

Further, the Government of India has expressed its opinion that no scheme of settlement can be regarded as satisfactory, if any increase of assessment is permitted on other than the three following grounds :—

(1) Increase of area under cultivation ;

(2) Rise in prices ;

(3) Increase in produce due to improvements effected at Government expense ;

and it decided that all attempt to value or assess any profits which may, in future, arise from improvements effected by the people themselves should be abandoned.

2. A perusal of paragraphs 10 to 14 of letter from Government of India to North-West Provinces, dated 9th May 1883, No. 525-R., published in G.O., dated 9th August 1883, No. 961, Revenue, will, I think, show that I have correctly interpreted the views of the Government of India.

3. Now, I would most respectfully ask the Board how any scheme for the settlement of the garden lands of Malabar, which depends, either entirely or only partly (as in Mr. Stuart's scheme), on a tree-tax, can be reconciled with the wish of the Government of India that the settlement shall secure to land-owners the profits of all improvements which they make upon their estates.

4. It must be remembered that most (I do not say all) of the garden lands in Malabar were formerly dry or wet lands. Every day one can see dry and wet lands being converted into gardens at the expense either of the land-owners or of their tenants. The tenants when evicted are entitled to compensation for any improvements they may have made, so that the conversion of a dry or wet land into garden may be regarded as an improvement made by the land-owner.

5. So long ago as 1800, Dr. Buchanan wrote strongly about the evils of the Malabar tree-tax; it has been condemned by several Collectors, amongst them Mr. Ballard, who in 1868 proposed to charge acreage rates on the garden lands of Cochin; and in its Proceedings, dated 4th October 1864, No. 6514, the Board itself

remarked that in revising the assessment of garden lands "the first step must be to abandon the present most objectionable system of taxing them according to the number of trees they contain."

6. In these circumstances I venture to ask that the Government may be moved to pass orders that the Malabar tree-tax shall cease with the introduction of the new settlement.

7. Presuming that the Government will decide against the maintenance of the tree-tax, I would like to know whether, in working out acreage rates for existing gardens, allowance is to be made for improvements made by the land-owners or their tenants. If a man converts a wet land into a garden, should not the assessment on the land be the assessment it would have been liable to had it remained wet? As I have already remarked, most of the garden lands in Malabar were formerly dry or wet lands.

Some lands, notably those of sandy soil, lying along the sea coast or fringing backwaters, are specially adapted to the growth of cocoanuts, but most lands have to be specially prepared before cocoa palms can be planted.

8. In the Kottayam, Kurumbranát and Calicut taluks many of the cocoanut gardens are on the slopes of hills. The hill sides have been cut into terraces, and nearly every garden has an embankment round it. Is not the land-owner entitled to the full benefit of all these improvements?

9. In South Canara the garden rates of Rs. 12 and Rs. 8 per acre are charged on Hosagami wargs only when the land is specially adapted for a garden: as a rule the assessment on garden lands is fixed as if rice were the crop to be cultivated. I can see no reason why the South Canara method of assessing gardens should not be adopted in Malabar. It secures to the land-owners the profits of their improvements, and as the assessment is a light one there is really no necessity to grant a cowlo when a man wants to convert his dry or wet land into garden.

10. Another point on which I seek instruction is this: if a wet land which at settlement is classed as single crop is afterwards converted into double crop at the land-owner's expense, does it become liable to double crop charge, or should it be treated as single crop until a revision of settlement takes place? As I read the principles enunciated by the Government of India, land classed at the settlement as single crop must be always treated as such, unless it is converted into double crop owing to improvements effected at Government expense.

11. In Malabar there are no Government irrigation works. Nearly all the wet lands depend entirely upon the rainfall for their irrigation; some of them are by nature so favorably situated as to be capable of yielding two crops; others have, by the labour of man, been levelled down to two crop lands. It is scarcely possible now to decide what were originally two crop lands and what have been converted into two crop lands; so the best plan apparently is to take the lands as we find them and to allow the ryots the benefit of all improvements which they may effect after the settlement. And from what ryots in Ponnáni and Palghat taluks have told me, I am pretty sure that, if Government will allow the land-owners to reap the full benefit of all improvements which may be effected in the future, such as conversion of dry or wet into garden, dry into wet, single crop wet into double crop wet, there will be little or no difficulty in introducing settlement rates, even though the revenue may be enhanced.

12. Briefly, the three points on which I request the favour of orders are these:—

I. Is not the principle of a tree-tax opposed to the wish of the Government of India that the settlement should secure to the land-owners the profits of all improvements which they may make upon their estates?

II. If No. I is answered in the affirmative, may not the method of assessing garden lands in South Canara be adopted for Malabar, special garden rates being charged only on such lands as are peculiarly adapted for gardens?

III. When once the settlement has been introduced, should not the ryot be allowed to convert dry or wet into garden, dry into wet, or single crop wet into double crop wet without any additional charge being made for the improvements?

13. I shall feel obliged if the Board will obtain the orders of Government on these three points. It would be as well, perhaps, if these three points were touched upon in the proclamation which the Government in its order, dated 3rd December 1891, No. 1152, Revenue, decided should be made in connection with the settlement of this district.

READ—the following letter from H. BRADLEY, Esq., Acting Collector of Malabar, to the Secretary to the Commissioner of Revenue Settlement, Land Records and Agriculture, dated Manjeri, 18th April 1893, No. 471-R.-Genl.:—

Mr. Moberly has recently sent me a copy of his letter, No. 459, dated 11th March 1893, with the request that I will submit my views on the subject to the Board.

2. Mr. Moberly's letter was written before the receipt of the Board's Proceedings, No. 106-A, dated 15th March 1893, passing orders on Mr. Stuart's scheme for the settlement of Palghat taluk, in which the Board has intimated its opinion that it would be probably safe to abandon the tree-tax. After this expression of opinion it is scarcely necessary to discuss the advisability of the maintenance of the tax, and I am entirely in agreement with Mr. Moberly that the tree-tax, the periodical increase of which is almost entirely dependent upon improvements made by cultivators, is incompatible with the views already expressed by the Government of India in the correspondence quoted in Mr. Moberly's letter.

3. The origin of the tree-tax which was based upon the landlord's rent or pattom was a valuation of the Government share of the pattom. It is levied in the shape of a tax on each tree, but it is based upon a division of the gross produce between the Government, the cultivator, and the landlord, which must not be lost sight of in fixing the demand. The correct principle in fixing an acreage rate appears to be the calculation of the average gross produce per acre, and its division in the old proportions, one-third each, between the Government, the cultivator and the landlord.

4. With regard to Mr. Moberly's second question whether in working out acreage rates allowance is to be made for improvements made by the land-owners or their tenants, I am not quite certain whether I fully understand Mr. Moberly's views. They appear to be as a rule ordinary dry or wet rates shall be applied to all garden lands, except such as are particularly adapted to the growth of the cocoanut. I do not gather that these conclusions necessarily follow from the principles laid down by the Government of India in paragraphs 10 to 14 of letter, No. 525-R. dated 9th May 1883, from the Government of India to the Government of the North-West Provinces. This is the first real settlement of this district, and it does not appear to be feasible to ensure in every case that the full value of former improvements should be secured to land-holders. This appears to me "the period in the fiscal history" of the district at which the first and last attempt should be made to obtain a valuation of the soil. This has certainly not been done hitherto, and unless it is done now, it never will be done. At the next settlement, of course, no attempt to revalue the soils should be made. In this way land-owners will obtain the profits of all future improvements which they may make.

5. The third question should be answered somewhat similarly, that is to say, that the conversion of single crop into double crop wet land or dry into wet should not after the settlement involve any additional charge upon the land.

6. In dealing with this subject, the fact must not be forgotten that in the letter printed in G.O., No. 1011, dated 9th September 1884, the Government of India has classed Malabar in class III as requiring a regular survey and settlement. The point is especially noticed in paragraph 19 of the letter from the Government of India to the Government of the North-West Provinces, printed in G.O., dated 8th August 1883, No. 961, Revenue:—"The Settlement-officer's operations would in all parts of the country in which the landlord's income depends chiefly upon rents be directed primarily to the record of the acknowledged rents, and not to an estimate of what, in his opinion, the rents ought to be."

READ—the following letter from H. MOBERLY, Esq., Special Settlement-Officer, Malabar and South Canara, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Calicut, 7th June 1893, No. 1056 :—

In his letter, No. 471-R.-Genl. of 18th April 1893, the Collector of Malabar submitted to the Board his remarks on my letter No. 459 of 11th March. In paragraph 4 of his letter, Mr. Bradley says he is not quite certain as to whether he fully understands my views regarding acreage rates for gardens; but he has correctly stated my views to be that, "as a rule, ordinary dry or wet rates shall be applied to all garden lands except such as are particularly adapted to the growth of the cocoanut." He does not think that these conclusions necessarily follow from the principles laid down by the Government of India in paragraphs 10 to 14 of its letter No. 525-R., dated 9th May 1883, to the Government of the North-West Provinces.

2. If, in my letter No. 459 of 11th March, I have correctly enunciated the principles approved of by the Government of India, then I am correct, I submit, in holding that, when a wet land has been converted into garden at the ryot's expense, it should be taxed not as garden but as wet land.

3. It is one of the principles of settlement that "the assessment shall be on the land and not depend upon the description of produce; but if dry or wet lands, when they have, by the ryot's labour, been converted into gardens, are to be taxed as gardens, then, manifestly, the principle is disregarded, and the assessment is made to depend upon the produce.

4. In this connection, I would ask that reference be made to the following papers:—

Proceedings of the Board of Revenue, No. 1021, dated 7th April 1856.

Extract from the Minutes of Consultation, dated 23rd June 1856, No. 639.

Proceedings of the Board of Revenue, No. 2062, dated 5th July 1856.

In these papers the question of assessing lands in South Canara newly taken up for garden cultivation was discussed; and it was decided that they should be assessed, not on the garden produce, but as dry or wet lands according to the quality of the soil and the inherent advantages of the lands.

5. This is not the method followed in Malabar district. When wet lands are converted into gardens the wet rates continue to be charged until the tax on the trees exceeds the wet assessment, when the tree-tax is substituted for the wet assessment. For instance, assuming that the tax on cocoanuts in a certain village is $1\frac{1}{2}$ annas per tree, and that a certain wet field pays Rs. 3 assessment, if the wet field is converted into garden and only 30 cocoanut trees have come to bearing at the time of paimash by the taluk officials, the wet rate will be continued; should, however, 34 trees have come to bearing, the tax on 34 trees, viz., Rs. 3-3-0, will be charged, instead of the wet rate of Rs. 3. Again, the rule appears to be, "once garden always garden." Even if all the trees in a garden have disappeared and the land is used only for dry cultivation, the garden assessment is still levied.

6. When dry land is planted with cocoanuts, arecanuts, &c., no assessment is charged until some trees have come to bearing. Assessment is not charged, moreover, as soon as trees come to bearing. The practice is as follows: The Revenue Inspector learns that dry land has been planted with trees; he goes to the paramba, examines it, and is of opinion that the trees won't come into bearing for 12 years. In an account which is placed before the jamabandi officer, he recommends that the garden may be paimashed after 15 years, and the jamabandi officer orders accordingly. For 15 years that land pays no assessment. It is then examined, the number of bearing trees are counted, and the assessment charged accordingly remains the assessment on the garden, no matter whether later on more trees come into bearing or not.

7. I submit that the practice is a radically wrong one, and that if, when dry is converted into garden, the assessment is to be increased, we shall be taxing the produce and not the land. I have no doubt, whatever, that if, as a rule, gardens are assessed as dry or wet lands, according as they were dry or wet before being converted into

gardens, Government will get a considerable increase of revenue. The following figures showing the assessed and unassessed gardens in five villages of the Walavanad taluk will prove this:—

Names of villages.	ASSESSED GARDENS.			Area of unassessed gardens according to survey.	Total of columns 3 and 5.	Assessment on area in column 6 at Re. 1 per acre.	Difference between columns 7 and 4.
	Area according to		Present assessment.				
	Revenue accounts.	Survey.					
1	2	3	4	5	6	7	8
Netirimangalam	ACS. 137-63	ACS. 172-21	RS. A. P. 73 14 1	ACS. 44-22	ACS. 216-43	RS. A. P. 216 6 10	+ 142 8 9
Vallur	74-03	146-77	49 8 7	35-55	182-32	182 5 1	+ 132 12 6
Vellancheri	62-23	92-92	40 14 11	127-93	220-85	220 13 7	+ 179 14 8
Mannengod	50-63	111-46	41 15 2	51-93	163-39	163 6 3	+ 121 7 1
Vendantara	17-30	43-82	10 10 7	22-27	66-09	66 1 5	+ 55 6 10
Total ..	..	..	216 15 4	281-90	..	949 1 2	+ 632 1 10
Percentage of increase 291							

Thus, if the gardens in these five villages which were taken at random are treated as dry lands and assessed at the moderate rate of Re. 1 per acre, the garden revenue will be increased by 291 per cent.

8. In my letter, No. 923 of 16th August 1892, I pointed out to the Board that the term "garden" requires to be defined. I constantly come across a field containing two or three taxable trees, which is cultivated every second or third year with dry crop; and only yesterday I read a report from my Supervisor, in which he objected to a Classifier having treated such lands as garden. If we regard gardens grown on dry lands as dry, the difficulty of deciding in many cases whether the land should be treated as "dry" or "garden" will be done away with.

9. I strongly recommend, therefore, that the term "garden" be applied only to those lands which are not suitable for dry or wet cultivation, but which are peculiarly adapted to the growth of the cocoanut. There are such lands in the seaboard taluks, and for such lands the staple product is the cocoanut. It is only right, therefore, that in such cases garden rates should be charged.

10.—I have seen beautiful gardens on hill sides and along river banks in the Kurumbranad taluk. Such gardens cannot be said to be on lands which are not suitable for dry or wet cultivation; but then the soil is so good and the advantages of situation so great that the lands will have to be classed as 7/1 or 7/2 and so the assessment (even at dry rates) on those gardens would not be less than it is at present.

11. Government will not lose revenue by adopting my proposals: in fact they are sure to gain. According to the present practice, when dry lands are taken up for garden cultivation, they pay no revenue for years; whilst according to my proposals they will be assessed as soon as they are occupied.

READ—the following letter from H. MOBERLY, Esq., Special Settlement Officer, Malabar and South Canara, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Calicut, 15th July 1893, No. 1421 :—

In paragraph 12 of its Proceedings, dated 15th March 1893, No. 106-A, the Board of Revenue, in the Settlement Department, remarked that Mr. Stuart had divided the 138 villages of the Palghat taluk into three groups on a consideration of the following conditions:—

- Proximity to markets.
- Facilities of communication.
- Similarity and productive capabilities of soils.

- (d) Local features affecting relative fertility.
- (e) Unhealthiness or otherwise of locality, and
- (f) Liability to ravages of wild animals.

The Board, however, desired "further information as to the manner in which individual conditions have influenced the grouping of particular villages," and remarked that it was not aware of any unfavorable conditions which justified villages along the railway line and around the important market of Palghat being placed in any but the first group.

2. The Supervisor, with whom I discussed Mr. Stuart's grouping of villages, tells me that no steps were taken, before work was started in Palghat taluk, to find out the relative fertility of the different villages, that the Classifiers were given no instructions as to what lands should be classed as 7/1, 7/2, &c., and that, consequently, in every village the best lands were classed as 7/1. Of course, such a procedure led to a very large proportion, in fact the larger proportion, of the lands being classed too high; and to remedy this, the villages in which the classification was too high were put into the second and third groups.

3. I have been very carefully through all the correspondence in this office relating to the grouping of the villages in Palghat taluk and find that it bears out what the Supervisor has told me, viz., that the conditions of proximity to markets and of facilities of communication were not taken into consideration.

4. With his arzi No. 592 of 18th September 1890, the Supervisor submitted a list showing how he proposed to group the villages. Paragraphs 2 and 3 of that arzi read thus:—

2. The following are the points generally considered when grouping villages:—

- (a) Proximity to markets.
- (b) Facilities of communication.
- (c) Similarity of soils and their productive capabilities.
- (d) Local features and other circumstances affecting relative fertility.
- (e) Water supply and irrigation sources.
- (f) Situation in uplands and at the foot of hills, where the climate is unhealthy and the crops produced are much exposed to the ravages of wild animals.

3. I do not think that items (a), (b) and (c) need be considered in fixing the groups of the desams of the Palghat taluk. The taluk teems with markets and the facilities of communication are ample. There are innumerable roads which are mostly adapted for cart traffic. Although I have not seen much of other taluks in the Malabar district, I think I may almost safely say, that in the matters of roads and communications, Palghat taluk stands foremost. Besides the many roads which the plan of the taluk prepared by the Survey Department shows, there are numberless cart tracks all striking the main roads. The South Western Railway passes through this taluk.

The question of irrigation sources need also not be considered. There are no recognised Government works of water supply in this taluk, except two or three poor anicuts made by the ryots themselves. The cultivation depends on the rainfall, and the lands are what are called "manavari" or rain-fed lands. (c), (d) and (f) are therefore the items that require consideration and on them the grouping I have made in the appended paper is based.

5. A copy of the list which accompanied this arzi forms appendix A to this report. It will be seen that in this list no proposal for grouping villages Nos. 25 to 28, 33, 34, 85, 97-99, 131, 137, 138 was made, as they had not then been visited by the Supervisor. In subsequent arzis the Supervisor submitted proposals for grouping these villages; but here again little or no attention was paid to "proximity to markets" or "facilities of communication." In November 1890 the Uncovenanted Assistant, Sankunni Menon, appears to have discussed the question of grouping with the Supervisor and the Head Classifiers, and to have submitted his proposals for grouping in a tabular form, copy of which forms appendix B to this report. Mr. Stuart accepted this grouping, the only alteration he made being to transfer Panayur, desam No. 112, amsam of Palathulli. There is a weekly market in Palathulli desams form the from Palghat to Chittur and thence to Pollachi runs through the amsam. So far, villages should have been put in the first group. As a matter of fact only one village,

Panayur, has been put in the first group, because of its greater fertility, whilst the other two villages have been put in the second and third groups.

6. The Board does not appear to have noticed that Mr. Stuart's grouping applies to wet lands. In the proposals for grouping more consideration was paid to the relative fertility of the wet lands than to anything else; and so far as I can see, the grouping was made chiefly with a view to remedy the inequalities in the classification of wet lands.

7. Appendix C is a copy of a tabular statement prepared in this office from the settlement registers. The Board will see that in every village wet lands were classed as 7/1. The total area of wet lands classed as 7/1 by the Classifiers and Head Classifiers was 61,524.43 acres; in enclosure No. 3 to Mr. Stuart's letter, dated 27th June 1892, No. 661, the same figure is given as the total area of wet lands classed as 7/1, whilst according to the table in paragraph 12 of that letter, the total area of wet lands falling under 7/1 is 10,085.40 acres.

8. This discrepancy is explained thus:—In his arzi, No. 446, dated 3rd August 1890 (copy of which and translation of the enclosure in which form appendix D), the Supervisor reported that, among the wet lands classed as 7/1 there were some undoubtedly superior to the others and that he had marked the superior lands on the map as 7/1. He suggested that these 7/1 or superior 7/1 lands should be classed as 4/1. Mr. Stuart did not approve of this (Vide appendix E which is a copy of his Proceedings, No. 556, dated 10th August 1890). It was subsequently found that the area of the lands classed by the Supervisor as 7/1 was 10,085.40 acres; and in paragraph 12 of the settlement scheme this was taken to be the area of 7/1 lands. The remainder (51,439.03 acres) of the lands originally classed as 7/1 was, in paragraph 12 of the scheme report, treated as 7/2; and the areas of the lands originally classified as 7/2 and 7/3, were in paragraph 12 of the scheme report taken to be the areas of the lands falling under 7/3 and 7/4, respectively. The lands originally classed as 7/5 were allowed to remain as such, the area of such lands was added to that of the lands originally classed as 7/4, and the total thus arrived at was shown in paragraph 12 of the scheme report as the area of 7/5 lands. These alterations of the original classification were not, however, made in the settlement registers or in enclosure 3 to the settlement scheme.

9. In paragraph 8 of its Proceedings under reply, the Board dealt with the crop experiments and remarked that "no reason is given by Mr. Stuart for the entire rejection of the results of the experiments in 7/2, 7/3, 7/4 and 7/5 lands." Now, as I have already stated, Mr. Stuart's grouping applied to the wet lands. In other words, Mr. Stuart proposed that the same rate of assessment should be charged on a 7/3 land in a group I village, on a 7/2 land in a group II village and on a 7/1 land in a group III village, similarly he wanted 7/4 lands in the group I villages, 7/3 lands in the group II villages, and 7/2 lands in the group III villages to bear the same rate of assessment. A comparison of the table in paragraph 16 of Mr. Stuart's scheme report with Appendix B shows that the field that gave the highest yield per acre is in Kollangod, a village in the II group. Appendix F is a copy of a statement prepared in this office in November 1890. In this the villages, in which experiments were made, are arranged according to their proposed grouping; and the Board will see from it that fields in second and third group villages have yielded as much as, and in some cases more, than fields bearing the same classification in I group villages. For instance survey number 1,156 of Putusseri, a village in the third group, yielded 144 paras per acre, i.e., as much as survey number 246 of Teneri and more than survey numbers 13 and 221 of Teneri, a first group village. Now these 3 fields were originally classed as 7/1, but as explained in paragraph 8 *supra*, have been in the scheme treated as 7/2. Putusseri falls in Mr. Stuart's third group; and so all fields in it classed as 7/2 should, under Mr. Stuart's scheme, bear the same assessment as 7/4 lands in a first group village. I respectfully submit that no good reason for thus reducing the original classification has been given, and that the experiments tend to prove that the lands in Palghat taluk were not correctly classified.

10. In paragraph 13 of the report the total area of "sandy loam" (class VIII) is given as 1651.77 acres or only 1.4 per cent. of the total wet area. I am certain that

there is a great deal more wet land belonging to class VIII than this, and that very many lands have been classed under VII when they should have been classed under VIII. Appendix C shows that the Supervisor found that the larger proportion of the lands classed as 7/1 was inferior to the lands he called "7/1 extra" or 7/1. Herewith I submit for the Board's inspection 2 samples of soil which the Supervisor classed as 7/1. One sample was taken from survey No. 233 of Kunisseri (desam No. 100), the other from survey No. 18 of Kattusseri (desam No. 96). Both villages have been placed in the second group, so according to Mr. Stuart's proposals both fields should bear the same rate of assessment as 7/2 lands in a group I village. Judging from the samples it is clear, I think, that survey No. 18 of Kattusseri is inferior to survey No. 233 of Kunisseri, for it contains more sand and less clay. Survey number 233 of Kunisseri is admittedly one of the best lands in that village. Survey No. 18 of Kattusseri on the other hand is, according to the opinion of the ryots, decidedly inferior to other lands in the village which have been classed as 7/1; and my inspection showed that both by situation and irrigation it was inferior to other lands.

11. The Board will, I trust, believe that I have no wish or intention to carp at Mr. Stuart's settlement scheme; but it has asked me to submit revised proposals for Palghat taluk, and I do not see my way to submit to the existing data proposals which will be fair to the ryots and yet secure to Government only what it is entitled to.

12. Unfortunately Palghat was surveyed before it had been decided on what principles the survey of Malabar should be conducted. *Pallival* lands, or lands which are used for seed beds or are cultivated with *Pallival*, are, so far as situation and irrigation are concerned, but little better than *Modan* lands and so should be treated as dry; yet they have been included in the same survey fields as low lying wet lands, and in many cases the classification of these wet lands has been put upon the *Pallival* lands although the latter should, strictly speaking, have been classed one or more sorts lower. Whilst admitting that the rates of assessment proposed by Mr. Stuart are extremely moderate, I am of opinion that most of the wet lands have been classed too high.

13. With all due respect to Mr. Stuart, I submit that his proposals for grouping villages are not in accordance with paragraphs 48 and 49 at page 33 of the Settlement Manual, but I agree with him that the grouping should apply to wet as well as to dry lands. So far as Palghat taluk is concerned, proximity to markets, facilities of communication, similarity and productive capabilities of soils and local features affecting relative fertility need not be considered. The so called markets are of little or no use in enabling the ryots to sell the produce of their lands. Little or no paddy is taken to Palghat, whilst a great deal goes to the markets at Pollachi and Trichur in Cochin State, and a large quantity is exported by rail. There are many grain merchants in the taluk and they perambulate among the villages and buy direct from the jenmis or kanamdars. At the so called markets in Palghat taluk only retail trade is carried on by petty dealers. Then as regards roads, the taluk is very well off. Similarity and productive capabilities of soils and local features affecting fertility should be considered at the time of classification. On the other hand, unhealthiness of the locality and the liability of the crops to be damaged by wild animals are features which affect the wet as well as the dry cultivation. In the settlement of North Canara unhealthiness of the locality was taken as a ground for reducing the assessment on wet lands; and, so far as I can make out, in the Bombay Settlement Department the grouping of villages applies to wet as well as to dry lands. I beg to suggest, therefore, that in the Malabar district the grouping of villages shall apply to wet as well as to dry lands; that the grouping be based on a consideration of—

- the healthiness or unhealthiness of the locality;
- liability to ravages of wild animals; and when necessary of—
- the accessibility or otherwise of the locality.

14. Before concluding my remarks regarding the proposed grouping of villages and the classification of lands, I beg to quote portions of the remarks made by the Supervisor in the classification registers of Vadakkancheri (desam No. 85), Vandali

(137) and Kilakkancheri (138) which form the amsam of Vadakkancheri and all of which the Supervisor proposed to place in the 3rd group.

Desam No. 85—Vadakkancheri.—"Examined by me finally on the 5th October. S. Nos. 21, 22, 24, 68, 67, 66, 71, 80, 81, 83, 95, 96 are all good lands and have been marked 7/1. The soil everywhere is good except in the case of S. Nos. 36, 35, 34, 33, 31, 26, which are of a sandy texture. Generally speaking the soil does not contain any chowdu, and there being hills clad with scrub (inferior and superior) the soil is productive. Cultivation is expensive, loss to crop is much and the place is unhealthy towards the south."

"Classification has been made in accordance with the Palghat method of classification and due allowance has been made by reducing the classification by one sort. No more allowance need be made. S. Nos. 157 and 156 are very good 'conserved forests' containing valuable trees from the sale of which the owner derives much profit. Firewood is also sold from this forest from which the jenmi, in whose possession it now rests, derives greater profit. He also derives fees like the Kannambra Nair."

Desam No. 137—Vandali.—"Examined by me on the 6th and 9th instant. Like the other desams of the amsam this is also hilly and contains forests, &c. The remarks recorded in the classification registers of those desams are also applicable to this. Much of the forests and malais are owned by the Nellikkaledom people who derive income therefrom by sale of trees, firewood, forest produce. They also get elephants occasionally."

Desam No. 138—Kilakkancheri.—"Examined by me on the 5th, 6th, 7th and 8th October 1890. Kilakkancheri is hilly and the cultivation of its lands is costly and not paying in proportion, though the soil is rich. Life of cattle and cultivator is insecure owing to the inclemency of the climate and the devastation of wild animals. The present acreage wet assessment is only Rs. 1-10-0 per acre, and I beg to be permitted to say that any increase in this rate will tell much upon the poor ryots. The survey has disclosed a large extent of cultivation hitherto unassessed. The desam is quite similar to Kodakkan kunnu and the remarks recorded in respect thereof are applicable to this also. The hilly tracts no doubt require very lenient treatment. The whole of the desam cannot be said to be in the same circumstances as regards cost of cultivation, unhealthiness, &c. I have drawn a line in blue pencil, the tract to the south of which should, in my opinion, be regarded as having disadvantage. I doubt very much if the classification now made and the grouping of the whole desam into the 3rd and last of the groups will be fair to the ryots. Supposing that 7-1 lands of the I group will be charged Rs. 5 [I do not think the *top (sic)* rate will be lower than this sum], 7-1 lands of the III group will be assessed, say, at Rs. 4 an acre—vide Proceedings, No. 88-C, dated 8th September 1890. The present highest rate is only Rs. 2 an acre. I therefore beg to point out that the cultivators of lands in this desam (also those in similar hilly and forest desams) may be rather leniently treated. The highest wet rate in these desams cannot, I respectfully beg leave to say, be anything higher than Rs. 2-8-0 or the highest wet rate in the Wynad for the lands situated in the jungly parts. I beg I may be excused for expressing this opinion so hastily."

"The small dry lands are generally cultivated with the usual dry grains, mostly *Modan* and *Ellu*, whilst the large numbers, except gardens, are forest lands (superior and inferior) containing forest trees of a miscellaneous character. *Pozhakal* edam and Nellikkal edam people who own these large forests derive income by sale of valuable trees and by selling the contract for firewood which is collected from these jungles. The contract is sold every year for large sums, though I understand this year the amount is small. I have not been able to get at exact figures, but I believe the two contracts together are worth nearly Rs. 1,200."

15. The phrase "the Palghat method of classification" in the remarks in the classification register of Vadakkancheri is instructive. The following table shows how the wet lands in these desams were classified:—

Village.	7/1.	7/2.	7/3.	7/4.	7/5.	8/1.	8/2.	8/3.	Group in which placed by Mr. Stuart.
Vadakkancheri ..	481-33	258-71	ACS. 53-21	5-55	..	17-80	..	..	II
Vandali ..	657-09	731-27	132-98	39-65	..	..	..	..	II
Kilakkancheri ..	985-97	1857-01	362-83	46-31	..	34-53	32-19	0-97	III
Total ..	2124-39	2346-99	549-02	91-51	..	52-33	32-19	0-97	

Thus out of the total wet area of 5,697-40 acres, 4,971-38 acres or 87-4 per cent. were classed as 7/1 or 7/2; and with the Supervisor's remarks before me, I can only conclude that the lands have been classed too high.

16. In paragraph 16 of its Proceedings, the Board remarked that "in South Canara a land assessment of Rs. 12 per acre is obtained without difficulty on a large

area taken up for gardens." From my inquiries in South Canara, I had reason to doubt the accuracy of this statement, and so on 31st March last I wrote to the Collector of South Canara and asked him to let me have a statement of the garden lands which are supposed to pay Rs. 12 per acre. Copies of his reply and its enclosure form appendix G. It will be seen that in the whole district there are only 256 gardens with an aggregate area, according to the Revenue accounts, of 299 60 acres, which are supposed to pay Rs. 12 per acre. I say "supposed to pay" advisedly, for it appears to be the custom in South Canara that when a man takes up a *Hosagami warg* he gets a great deal more land than is shown in the Revenue accounts.

17. Prior to 1856 the mode of assessing lands in South Canara was to suppose that 3 trees would be planted on every goontah, or 120 trees per acre, and to charge an average assessment of star pagodas 0-1-23 (equivalent to 1 anna 7½ pies) on each tree. This was equivalent to an assessment of Rs. 12 per acre. In its Proceedings, dated 23rd November 1852, the Board said—"Under the orders of the Honorable Court the ryots are to have the full benefit of their improvements, the lands thus improved being subject to no additional assessment on that account, so long as the general rates of the district remain unaltered"; and it called upon all Collectors to inquire into and report on the state of the old garden lands, where the assessment was heavy. In replying to this, Mr. F. N. Maltby, the Collector of Canara, sent letter, No. 9, of 12th February 1853, which is too long to be given here in *extenso*, but to which I respectfully invite attention. In paragraph 4 of that letter, Mr. Maltby pointed out that the then existing system of assessing lands was open to grave objections, and that it had become, with reference to the garden lands, a tax not upon the land, but upon the industry of the cultivator, and that in some cases, poor lands converted into gardens were more highly taxed than better lands under rice. He proposed that in newly assessing land, the assessment should be fixed according to the quality of the land without reference to the future crop, whether it be rice or cocoanut. In its Proceedings of 28th April 1853, the Board called on the Collector to explain in what way he proposed to determine the capability of the soil. In his reply, No. 45, of 8th June 1853, Mr. Maltby said that the practice of assuming a share of the produce of various kinds as the ground of the assessment must be abandoned; he demurred to the statement that "the quality of land is to be measured by what it is capable of producing," and that in fixing the assessment this point must be referred to; and he pointed out that in the case of garden lands "bad land under a heavy cost of skill, industry and capital may produce a crop of as great value as it would be possible to raise on other lands of really better quality." He proposed therefore to make it as general a rule as possible that the test of the quality of the soil should be its capability for producing rice, the staple of the district. In its Proceedings of 7th April 1856, No. 1021, the Board generally agreed with the Collector. The Government, however, took exception (*vide* Extract from Minutes of Consultation, dated 23rd June 1856, No. 639) to the Board's Resolution. In its Proceedings, dated 5th July 1856, No. 2062, the Board discussed at length its proposals for revising the assessment of the garden lands of Canara to which Government had taken exception. It pointed out that the decision of Government would perpetuate a system of taxing industry by fixing taxation on particular products instead of on the land, a system which has been condemned and abolished in other districts, and that the Board's measure was intended "to abolish the objectionable system of fixing a special tax on lands when taken up with the intention of planting cocoanut trees." On this the Government (*vide* Extract from Minutes of Consultation, dated 20th September 1856, No. 1011) withdrew its objection and approved of the Board's proposal to assess land newly taken up according to its inherent advantages, including that of situation, but excluding the consideration of all that might in future be added by the outlay of capital.

18. Since then the assessment on lands newly taken up has been fixed according to the quality of the land, the quality being determined, except in the case of *Hakkal* ducing rice, the staple of the district, by the capability of the land for producing rice, and which, in my letter, No. 459, dated 11th March 1893, I have proposed should be

adopted for Malabar. Rice is grown on dry lands in this district. The *Palliyal* lands are practically dry lands, and *Palliyal* is really no better than *Modan*. The statement in paragraph 14 of Mr. Stuart's report shows that the area of land under *Modan* and *Palliyal* exceeds that under *Chama*; and so it would be perfectly fair to fix the assessment of gardens on dry lands according to the capabilities of these lands to produce rice.

19. The Board has referred to the acreage rates of assessment imposed at the last settlement on the garden lands in North Canara. I most respectfully submit that because rates ranging from Rs. 14 to Rs. 3 were charged by the Bombay Settlement Department on the garden lands of North Canara, it does not follow that such rates should be charged in Malabar. In North Canara all the fruit trees in garden lands were counted, the aim being to so fix the assessment of each garden that it should represent a certain share of the value of the produce of that garden. Hence in the Sissi and Siddapur taluks which have the best gardens in North Canara, a maximum garden assessment of Rs. 14 per acre was charged. These taluks are above the ghats, and the deep valleys between the hills and spurs from the ghats form, according to Mr. R. T. Wingate, once Assistant Settlement-Officer in charge of Canara Survey, "most favored situation for the cultivation of the betel-nut palm and other garden productions." In the Honavar and other taluks below the ghats a maximum rate of Rs. 12 was charged on the "best garden of fully mixed cocoanut and supari trees, with spices and other produce"; whilst for gardens planted with cocoanut and fruit trees only a maximum rate of Rs. 10 was adopted.

20. The Board has sent me some volumes of selections from the records of the Bombay Government relating to the Survey and Settlement of North Canara. I have not got all the papers relating to the settlement of the Sirsi and Honavar taluks; but from the papers with me I have prepared the following table, showing the average rates of assessment on gardens in the different taluks of North Canara:—

Taluks.	Area.	Assessment.	Average rate per acre.	
	ACS.	RS.	RS. A. P.	
Supa	816	5,228	6 6 6	Above ghats.
Yellapur	2,523	24,281	9 10 0	
Sirsi	2,050	25,097	12 3 10	
Siddapur	6,599	82,877	12 8 11	
Kurvar	2,028	15,609	7 11 2	Below ghats.
Kumta and Ankola	6,187	49,754	8 0 10	
Honavar	1,214	10,037	8 1 1	

The area of the garden lands in the Supa taluk, which lies above the ghats, is small. In 17 villages of this taluk a maximum garden rate of Rs. 14 was imposed, but the Survey and Settlement Commissioner explained (see page 199 of volume clxxxvii, New Series of Selections) that "such a high rate as Rs. 14 would only be applied to those gardens which are densely planted with supari trees, cardamoms and other spices." It will be seen that the average rate of assessment on gardens is much less in taluks below the ghats than in the Balaghat taluks. The gardens of Malabar are below the ghats; so the high garden rates imposed in the Balaghat taluk, of North Canara could not apply to them. I have shown, I think, that the assessment on gardens in the taluks of North Canara is a tax, not upon the land, but upon the various kinds of produce. In North Canara, therefore, the cultivator was taxed upon his industry, and he was not allowed the full benefit of his improvements; and I cannot think that such a system of assessing garden lands will commend itself to the Madras Government.

21. Referring to the second clause of paragraph 23 of the Board's Proceedings under reply, I must confess that I do not understand what I am required to do. In the Revenue accounts the total number of taxed trees in a garden is shown, not the number of taxed trees in each acre of the garden. There are numerous ways of dividing a garden of 3 acres into plots of 1 acre each; and if each garden is to be subdivided it will be necessary to lay down rules as to how subdivision should be made.

Besides, if the garden is to be taken as a unit, why should it be subdivided? Again, the Board is apparently of opinion that the garden lands of Palghat should be divided into three or more blocks. If it be decided that my proposal to treat gardens—except those on lands peculiarly adapted to the growth of cocoanut—as dry or wet cannot be adopted, then I would ask the Board to lay down the principles according to which the district should be divided into blocks. So far as I know, there is nothing worthy of the name of garden in Palghat taluk; and, as I have already pointed out, Government will get an increased revenue if the garden lands in that taluk are assessed as dry lands.

22. Referring to the last paragraph of Board's Proceedings under reply, I beg to invite attention to the last sentence of paragraph 8 of G.O., dated 5th September 1889, No. 756, Revenue, in which Government remarked that "caution must be observed in framing a comprehensive scheme of settlement for Malabar on data derived only from Palghat and Walavanad which are the least typical in the district." I have already explained the method in which soils in Palghat taluk were classified. This was not, so the Supervisor informs me, the method adopted in other taluks; but as he admits that the 7/1 lands in Walavanad taluk are superior to the 7/1 lands in Palghat, it is evident that a scheme for Palghat and Walavanad taluks cannot be prepared on the existing data. I request therefore that I may be permitted to reclassify the soils in Palghat taluk, and to send in a scheme for Palghat and Walavanad taluks, and a separate scheme for each of the Ponnani and Kurumbranad taluks. I have not yet received all the records of the Ponnani taluk, and am doubtful, therefore, whether the classification of the Ponnani and Kurumbranad taluks can be finished before the end of the calendar year.

RESOLUTION—dated 14th August 1893, No. 345.

Mr. Moberly's letter of the 15th July 1893, No. 1421, read above and his two previous letters on the question of the garden assessment will be submitted for the information of Government.

2. The first point with which Mr. Moberly deals in the last of the letters read above is the grouping of the Palghat taluk. In paragraph 12 of its Proceedings, dated 15th March 1893, No. 106-A, the Board remarked that Mr. Stuart had divided the 138 villages of the taluk into three groups on a consideration of the following conditions:—

- (a) Proximity to markets;
- (b) Facilities of communication;
- (c) Similarity and productive capabilities of soils;
- (d) Local features affecting relative fertility;
- (e) Unhealthiness or otherwise of locality; and
- (f) Liability to ravages of wild animals.

The Board, however, desired further information as to the manner in which individual conditions had influenced the grouping of particular villages and remarked that it was not aware of any unfavorable conditions which justified villages along the railway line and around the important market of Palghat being placed in any but the first group. Mr. Moberly now explains the system under which the grouping was carried out. "Proximity to market" and "facilities of communication" were deliberately rejected as factors in the determination of the group on the ground that the villages in the taluk were in general all equally favored in this respect. "The taluk," it is said, "teems with markets and the facilities of communication are ample." There are excellent roads, numberless cart-tracks striking the main roads, and the Madras Railway passes through the taluk in which it has six stations. The grouping was made on a consideration of the items (c), (d), (e) and (f) noted above, but more of the wet lands than to anything else; and he adds, "so far as I can see the grouping was made chiefly with a view to remedy the inequalities in the classification of wet lands."

3. Inequalities in classification, which will always be found to occur when a taluk is being classified by a number of Classifiers, the experience of each of whom is limited to the few villages which he classifies himself, are remedied at a later date when the classification is inspected by a Head Classifier, by the Supervisor, or by the Deputy Commissioner, each of whom has a wider range than the junior officers and so is better able to appraise the comparative values of soils in different parts of the taluk or district. The inequality may be remedied either in the manner which the Special Settlement Officer describes in paragraph 8 of his letter, or in the manner which has been adopted in many other cases in the taluk,—that is by a modification of grouping, placing the village in which soils classed as best are really best in the first group and those in which the soils, though classed as best, are found to be generally inferior to others classed as "best" in other villages, into the second or a still lower group. The effect of a change of group is in general the same as a reduction in the classification sort, that is to say, the assessment on the first sort in a second-group village is in general equal to the assessment of the second-sort lands in the first-group village. It would have been more in accordance with ordinary settlement procedure to equalize the classification by a modification of the sorts, but the Board would not have taken exception to Mr. Stuart's grouping on this ground if it had been fully explained in the first instance. Mr. Moberly states (paragraph 6) that the Board does not appear to have noticed that Mr. Stuart's grouping applied to wet lands, but, of course, it was quite obvious that it did, and the Board could not help noticing it.

4. It will be open to Mr. Moberly, when submitting revised proposals for the four taluks of Palghat, Walavanad, Ponnani and Kurumbranad as called for in paragraph 25 of Board's Proceedings, dated 15th March 1893, No. 106-A, to make such modifications in the grouping of the Palghat villages as his experience in the other taluks will show to be desirable, but a reclassification of Palghat, as proposed in paragraph 22 of his letter, is, in the Board's opinion, entirely uncalled for. Some errors there doubtless are in the classification of the taluk, and in a large work of the kind errors there always will be, but all the extracts which Mr. Moberly has submitted go to show that very great care was taken by the Head Classifier and the Supervisor in the work of the settlement, and Mr. Stuart himself examined the classification in almost every amsam, having spent 67 days in the taluk.

5. It is urged by Mr. Moberly that, because the Supervisor admits that the 7-1 lands in Walavanad taluk are superior to the 7-1 lands in Palghat, it is evident that a scheme for Palghat and Walavanad cannot be prepared on the existing data. The Board does not see, however, that any great difficulty need be experienced in providing for this difference. Mr. Stuart's plan of placing the Walavanad villages concerned in a higher group would at once meet the case, or it might be met by reducing all 7-1 lands in group 1 of Palghat to 7-2. It was of course impossible for the Supervisor, when giving the 7-1 class and sort to the best red loam lands found in Palghat, to know that even better lands would be found in Walavanad.

The Board does not consider it advisable to deal separately with Palghat and Walavanad and requests that, as already ordered, a single scheme may be submitted for the four taluks alluded to in paragraph 4 above. The one scheme can provide rates suitable for all classes of soil in the four taluks.

6. In paragraphs 16 to 21 of his last letter read at the head of these Proceedings and in his letters of the 11th March and 7th June, Mr. Moberly deals with the subject of the garden assessments in Malabar and describes the principles on which garden lands should, in his opinion, be assessed. He contends that the conversion of a wet (or rice-growing) field into a garden, or of a dry field into a garden, is an improvement effected by the ryot for which no extra taxation should be imposed other than would have been paid if the dry field had not been converted into a garden, or if the rice-growing field had remained a rice-growing field. In paragraph 9 of his letter, dated 11th March, he describes the South Canara method of assessing gardens which he considers should be adopted in Malabar. Under this system he states—

"The garden rates of Rs. 12 and Rs. 8 per acre are charged on Hosagami wargs * only when the land is specially adapted for a garden: as a rule, the assessment on garden lands is fixed as if rice were the crop to be cultivated."

* Wargs formed after the commencement of the Company's rule by the cultivation of immemorial waste.

7. In paragraph 18 of his letter of the 15th July he explains further the principles of the South Canara garden assessments. Since the year 1856, he states, in which year Government approved of the Board's proposal to assess land newly taken up for garden according to its inherent advantages, including that of situation but excluding the consideration of all that might, in future, be added to it by the outlay of capital, "the assessment on lands newly taken up has been fixed according to the quality of the land, the quality being determined, except in the case of Hakkal † land and lands especially adapted for gardens, by the capability of the land for producing rice, the staple of the district." He urges that rice should be taken as the staple of both dry and wet lands in Malabar also. It is of course the predominant crop on wet lands and it is also grown to a considerable extent on dry lands. "The palliyal lands," he says, "are practically dry lands, and palliyal is really no better than modan." The statement ‡ No. 661, dated 27th June 1892, in Board's Proceedings, dated 15th March 1893, No. 106-A.

† Dry cultivation on hill sides and plain wastes.

‡ No. 661, dated 27th June 1892, in Board's Proceedings, dated 15th March 1893, No. 106-A.

fix the assessment of gardens on dry lands according to the capabilities of these lands to produce rice.

8. The term garden he would (paragraph 9 of his letter of the 7th June) restrict to "those lands which are not suitable for dry or wet cultivation but which are peculiarly adapted to the growth of the cocoanut. There are such lands in the seaboard taluks, and for such lands the staple product is the cocoanut. It is only right, therefore, that in such cases garden rates should be charged."

In paragraph 7 of his letter of the 7th June, No. 1056, he states that he has no doubt whatever that if, as a rule, gardens are assessed as dry or wet lands according as they were dry or wet lands before being converted into gardens, Government will get a considerable increase of revenue, and he adduces figures to show that on the gardens in five villages of the Walavanad taluk selected at random and which pay an assessment at present of only Rs. 216-15-4, a survey assessment of only Re. 1 per acre would give an assessment of Rs. 949-1-2—an increase over the present assessment of Rs. 632-1-10, or 291 per cent.

9. When issuing its Proceedings, dated 15th March 1893, No. 106-A, reviewing Mr. Stuart's proposals for the settlement of the Palghat taluk, the Board had before it statements showing the incidence per acre of the present garden assessment throughout all the gardens in the Palghat taluk and in gardens covering 53,961 acres in the taluks noted in the margin. The statements showed that the incidence per acre in the Palghat taluk was only As. 3-5, that in Walavanad it was As. 7-3 per acre, in Ponnani Rs. 1-1-3 per acre, and in Kurumbranat Rs. 1-8-0 per acre. As, however, the area for which figures were available bore an assessment of only Rs. 58,063 as compared with Rs. 5,30,588, the total garden revenue of the district in fasli 1299, the Board did not feel justified in absolutely rejecting Mr. Stuart's proposals for a tree-tax. It, however, decided that it would be probably safe in a revenue point of view to abandon the tree-tax and it directed the temporary discontinuance of tree-counting. Gardens were further ordered to be laid out in blocks in view to their assessment being calculated at rates based on a consideration

	Survey area of garden lands.	Acres.
Palghat ...	...	32,298
Walavanad ...	...	21,266
Ponnani ...	...	18,188
Kurumbranat ...	...	14,507
Total ...	...	83,259

As. 7-3 per acre, in Ponnani Rs. 1-1-3 per acre, and in Kurumbranat Rs. 1-8-0 per acre. As, however, the area for which figures were available bore an assessment of only Rs. 58,063 as compared with Rs. 5,30,588, the total garden revenue of the district in fasli 1299, the Board did not feel justified in absolutely rejecting Mr. Stuart's proposals for a tree-tax. It, however, decided that it would be probably safe in a revenue point of view to abandon the tree-tax and it directed the temporary discontinuance of tree-counting. Gardens were further ordered to be laid out in blocks in view to their assessment being calculated at rates based on a consideration

of their average outturn in their staple crop, viz., cocoanuts. The Special Settlement Officer was at the same time directed to submit a further scheme as soon as the classification of the four taluks of Palghat, Walavanad, Ponnani and Kurumbranat was completed. This, it was hoped, could be done by the close of the current calendar year. These four taluks it was considered would be a fair sample of all classes of land in the district inasmuch as together they pay 24.1 per cent. of the dry assessment, 51.6 per cent. of the garden assessment, and 62.1 per cent. of the wet assessment of the whole district.

Mr. Moberly has given the Board no further information as to the incidence of the existing garden assessments than was before it when its Proceedings above alluded to were passed other than that relating to the five gardens in the Walavanad taluk, the total present assessment on which is only Rs. 216-15-4 as compared with Rs. 24,599, the present garden assessment of the taluk, and, as shown above, the present assessment on garden lands for which figures are available is only Rs. 58,063 as compared with Rs. 5,30,588, the total garden assessment of the district. The Board considers that it would be premature to discuss Mr. Moberly's proposals until he is in a position to furnish figures showing the effect of his proposals. It further considers that there is no necessary contravention of any principle of settlement in basing the assessment on gardens on their produce in cocoanuts. So far as the Palghat taluk is concerned, the only taluk for which complete figures are before the Board, the area planted with gardens is about 32,298 acres, while that of dry land planted with rice is only about 12,000 acres, assuming, as in the case of garden lands, that the actual extent is three times the area shown in the Revenue accounts, thus clearly showing that cocoanuts rather than rice form the staple crop. On the data before the Board and which are admittedly imperfect, the area planted with cocoanut in the district is 441,945 acres, while that planted with modan rice is only about 122,122 acres.

The Board is not prepared to say that, if the dry and wet lands of Malabar are assessed at rates similar to those that have been imposed in other settled districts modified only in accordance with the difference in the share of the produce claimed by Government in Malabar as compared with the share claimed on other districts, a garden assessment, calculated as Mr. Moberly proposes to calculate it, will not give at least as high an assessment as the Government will be prepared to take, but it has before it at present no proposals from Mr. Moberly as to what these rates shall be. It is manifest that the rates proposed by Mr. Stuart for modan lands in Palghat, viz., 8 annas per acre in the first group, 6 annas per acre in the second group and 4 annas per acre in the third group, must be very largely modified and increased before Mr. Moberly's proposals can be considered.

10. In paragraphs 16 to 20 of his letter of the 15th ultimo, Mr. Moberly deals with the question of the garden assessments in South Canara. He shows that the Board was in error in stating that in South Canara a large area is taken up for gardens on which a land assessment of Rs. 12 per acre is obtained without difficulty. The area assessed at Rs. 12 is, he shows, not more than 299.60 acres. The Board made the statement on what it believed to be excellent authority, but it was made not with the object of showing that Rs. 12 per acre was a suitable rate, but that as a fact very high rates were found to be admissible and actually imposed under a system which based the assessment on the area planted and not on the number of trees planted. The statement which Mr. Moberly gives in paragraph 20 of his letter just quoted shows that in North Canara very high acreage rates are imposed on garden lands in the Sirsi and Siddapur taluks, the garden area in these two taluks being 8,649 acres assessed at Rs. 1,07,974, or at an average assessment of Rs. 12-7-9 per acre. It may be, as Mr. Moberly states, that the assessment in North Canara, though it is an acreage assessment and not a tax varying with the number of trees, is nevertheless an assessment which is based on the number of trees found in the land in the year of settlement; but in the Coimbatore district it is found profitable to the ryots to grow cocoanut and arecanut plantations on lands which pay an acreage assessment calculated on the assumption that rice is the staple crop at rates which under the Noyel channels run from Rs. 13-5-4 to Rs. 3-5-4 per acre and under the Bhavani channels at rates which

average Rs. 12-12-3 per acre and are in some cases as high as Rs. 18 per acre. About the correctness of the Coimbatore rates there can be no doubt as the land has been surveyed and settled. There is no objection to Mr. Moberly showing in his report on the four taluks what assessment would be leviable on the existing gardens classified in the manner he proposes. There should be no difficulty in carrying out this alternative classification.

11. Two further questions are raised by Mr. Moberly in the papers under consideration, on neither of which it is, the Board considers, either necessary or advisable at present to pass any orders. They in no way concern the progress of classification or affect the submission of proposals for the settlement of the four taluks which is the work in which the Settlement Department is now employed in the district. One is the question whether, after the new settlement has been introduced, lands converted from dry into wet are to pay any additional assessment, and the second is whether, if a wet land classed at settlement as single crop is converted into double crop at the landlord's expense, it should be treated as single crop until a revision of settlement. As regards the first question, if the settlement report shows that all lands which at a small outlay can be converted into wet are classified as wet or at a dry rate which is not materially below the lower wet rates, the Board would see no objection to the limitation of the assessment on such lands for the period of 30 years to the rates fixed at the settlement. On the second question, the answer would also greatly depend on the settlement classification. If there were reason to suppose that all land capable of growing a second crop under present circumstances had been classed by the Settlement Department as double-crop land, it might be reasonable for Government to forego a second-crop charge hereafter on all lands not classed as double crop, on the ground that in the latter cases the second crop would be entirely due to improvements effected by the ryots. The Settlement Department, however, has not acted as assumed above, and it is probably impossible that it could do so with any degree of accuracy. The Revenue accounts do not show what lands grow a second crop, and a mere inspection of a field will not in all cases enable a Classifier to state whether it can do so. There is no reason to suppose that every field which can grow a second crop does at present do so, and in a great many cases omission to grow a second crop is due simply, and solely to a ryot's neglect. The best way of dealing with this matter will be probably to fix a low second-crop rate and to allow of a still easier compounded rate in all tracts in which any considerable amount of labour will be necessary on the part of the ryot to ensure him a second crop.

12. The requirement of the Board to which Mr. Moberly alludes in paragraph 21 of his last letter has been explained to him. For garden in paragraph 23 of Board's Proceedings, dated 15th March 1893, No. 166A the Board should have written garden block, meaning thereby any block of contiguous fields which is planted as a garden. The object of the Board is to obtain some information as to the bearing of the present assessment on small areas of garden cultivation without the labour of tabulating the present assessment on each individual garden taken by itself. The subtracts alluded to in paragraph 9 *supra* shows that present assessments vary from Rs. 3-12-0 per acre downwards. The rates, however, shown in the statement have been struck on the garden assessment of each village as a whole. A considerable area is shown as paying Rs. 3-8-0 to Rs. 3-12-0 per acre; but though that is the average on the garden lands of the whole village in which they occur, it may be that individual gardens in these villages pay rates largely in excess of those given, while other gardens pay rates largely below these rates:—

Average rates per acre (survey area on revenue assessment).	AREA FALLING UNDER THE RATES ENTERED IN COLUMN 1.									
	Palghat.		Walavanad.		Kurumbranat.		Ponnani.		Total.	
	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.
1	2		3		4		5		6	
Between Rs. 3½ and 3¾	ACS.	..	ACS.	..	ACS.	..	ACS.	..	ACS.	..
" 3¾ " 3½	..	..	..	..	242	17	447	25	447	5
" 3½ " 3	..	..	..	..	..	..	130	7	372	4
" 3 " 2½	..	..	..	..	..	..	146	8	146	2
" 2½ " 2	..	..	..	..	..	..	361	20	361	4
" 2 " 1½	..	..	..	..	..	..	793	44	793	9
" 1½ " 1	..	..	..	..	..	..	97	5	97	1
" 1 " ¾	..	..	..	..	1,088	75	1,509	83	2,597	30
" ¾ " ½	..	..	..	..	4,241	292	..	..	4,241	49
" ½ " ¼	..	..	..	..	2,414	166	..	..	2,414	28
" ¼ " 1/8	..	..	..	..	2,316	160	273	15	2,589	30
" 1/8 " 1/16	..	..	..	..	1,765	122	2,896	159	4,890	59
" 1/16 " 1/32	..	..	229	11	1,002	69	4,393	241	6,823	79
" 1/32 " 1/64	192	6	1,236	58	437	30	3,653	201	8,352	96
" 1/64 " 1/128	208	6	4,051	191	782	54	1,748	96	26,432	306
" 1/128 " 1/256	8,931	277	14,971	704	220	15	1,742	96	25,705	298
" 1/256 " under	22,967	711	770	36	..	..	..	..	..	..
Total	32,298	100	21,266	100	14,507	100	18,188	100	86,259	100

As regards the blocking of gardens, this must be done by Mr. Moberly on the assumption that an acreage assessment is to be imposed on garden lands based on their estimated outturn in coconuts. If it should be found hereafter feasible and desirable to base the assessment on the estimated outturn of the lands in rice, the grouping adopted for ordinary dry and wet lands would be suitable for garden lands.

(True Copies and Extract.)

Secretary.

To the Secretary to Government, Revenue Department
Collector of Malabar.
Special Settlement-Officer.

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10
REVENUE DEPARTMENT.

1893.

Board of Revenue

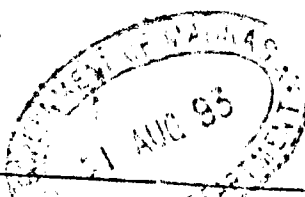
(Revenue Settlement, Land Records
and Agriculture),

MADRAS.

Current Number 62

Printed August th.

Read 21



Proceedings, 14th August, 1893, No. 345.

Drafted 18th August 1893.

Submitting, with remarks, to Government letters from the Special Settlement-officer, Malabar and South Canara, replying to Board's Proceedings, returning for revision Mr. A. F. O. Stuart's proposals for the settlement of the Palghat taluk, and submitting proposals for assessing garden lands in the Malabar district.

REVENUE DEPARTMENT.

Current No. 2430/53

From Board of Revenue (Revenue Settlement)

Dated 15th March

1893.

FOR ORDERS.

With its current Proceedings the Board of Revenue submits for the consideration of Govt Mr. Castle Stuart Stuart's Scheme for the Settlement of the Palghat taluk of the Malabar District.

2. In passing orders on the report of the Committee appointed to discuss the principles on which a revision of the Dry and Garden assessments in Malabar should be based the Govt directed that Mr. Stuart should visit Travancore examine the system of settlement pursued there. This order has been obeyed by Mr. Stuart and upon the Travancore Settlement is the first paper read in the current Board's Progs.

* para 6 of L.O. No 756 Rev
5th Sept. 1889

The report in question was sent up to the Board separately by Mr. Stuart on the 15th Sept. 1891, but the Board appears to have passed no orders on it pending the receipt of the scheme for the settlement of the Pulghat Laluk. Mr. Stuart appears to have made careful enquiries while in Travancore. The most interesting feature of his report naturally is that portion which deals with the assessment of garden lands, and it will be seen that Mr. Stuart is so much impressed with the advantages of the system adopted in Travancore for assessing these lands, that he proposes to ^{introduce} ~~adopt~~ it into Malabar.

3. The system is briefly as follows:-

Each separate garden is surveyed and its exact area ascertained.

The gardens are then blocked into eight blocks. A fixed rate of assessment per each bearing tree is decided upon for each block.

or groups for each of the a separate rate of assessment is charged.

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From

Dated

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FOR ORDERS.

3. One Hundred cocoanut trees, or 50 Jack trees, and 800 Areca trees are considered to be a fair standard per acre. Accordingly each Cocoanut tree is taken as equivalent to 1 cent of land, the same area being represented by 8 areca trees, while one Jack tree is equivalent to 2 cents.

The gardens having been blocked every bearing Cocoanut, Jack, and Areca tree therein is counted and assessed - the cocoanuts being assessed at the block rate, already alluded to, & the Jack & areca trees being assessed at uniform rates of 2 as 3 pias, and 3 1/2 pias respectively.

x these are arbitrary rates

The total number of trees
assessed in each garden
represents so many cents
of land - 8.5

30 Cocoanuts = 30 cents

8 Jack = 4 cents

80 Arcas = 10 cents

Total 44 cents

If this total in cents
represents more than the
ascertained survey area
of the garden the aggregate
tree taxes are imposed
on the garden as a garden
tax - If, on the other hand
they represent less than
the survey area, the
difference in area is
assessed at an ordinary
dry rate, that amount
plus the aggregate tree
assessments forms the
consolidated assessment
of the garden.

Every garden is settled
on its condition at the
time of settlement, at
the end of which, says
Mr. Stuart (para 29 of his
report on the Terrence Settlement)
a pure land tax per acre.

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From

Dated

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FOR ORDERS.

It could be arrived at
by taking the average
rates per acre of the
various gardens in the
same block - Such an
average rate would not
however, it is submitted,
represent the existing value
of the gardens for it may
be assumed that many
gardens which contained
hardly any taxable trees
at the time of settlement
^{practically escaped assessment,}
would be extensively planted
up in the course of 30
years, ^{while} according to
Mr. Stuart's method
average rates would be
imposed on these gardens
without any regard to the
enormous increase which
had taken place in their

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FOR ORDERS.

agreedly fair
~~estimate~~ ^{estimate} relating to ~~the~~ ^{the} ~~land~~ ^{land}
 of value of produce.

The above seem to be the
 main objections to Mr.
 Stewart's proposals for
 the assessment of
 garden lands. These
 proposals, for the Palyhet
 being alone would result,
 under Mr Stewart's settlement
 scheme in an increase
 of Rs. 25,873, or
 365 per cent in the
 garden assessment!

Of course the present
 and unequal in its incidence
 assessment is low, and
 the large increase of
 130 per cent discovered
 by Survey in the area
 of occupied garden lands
 has also to be considered,
 but an increase of 365
 per cent in assessment
 is, nevertheless, hardly
 likely to commend itself
 to Govt. All the materials

value. Besides it is
 difficult to see how,
 once the average acreage
 rate was imposed, it
 could ~~be~~ be revised every
 thirty years according
 to the ordinary settlement
 methods. Then the trouble
 of counting all the
 bearing trees in every
 garden has to be considered.

Mr. Stewart says that
 the trouble has been over-
 estimated; nevertheless

it is an important factor
 to be considered. Mr.

Board remarks at
 para 23 of the Pargo
 that the enormous time
 which would be occupied
 in counting the trees
 does not seem to have
 been properly appreciated
 by Mr. Stewart, and points
 out that it has been
 found necessary to order
 a temporary discontinuance
 of tree counting to advance
 of some reasonable progress
 being made in classification
 work.

I think the B? on estimation the time.
 Taking the total number of trees
 now in Palyhet at 20 millions
 (this is, I think, somewhat above the
 calculated number) ~~to~~ ^{at} ~~the~~ ^{the} ~~land~~ ^{land}
 2 1/2 millions in each of 8 taluqs,
 (mostly byes) - and on 50 men,
 at 24,000 trees each per month, can
 count 17 1/2 millions in one month
 each taking 2 1/2 finished in about 1 1/2
 months - with 50 men in each taluq
 all is done in 2 1/2 months. All

The adoption of Mr. Stewart's
 proposals would moreover
 result in enormous assessments
 in the most thickly planted
 gardens, as the Board
 points out at para 23
 of its Pargo Rule

The acreage assessment for the
 best class of gardens is ~~high~~
 high - but all is to be assessed at the

are apparently at hand
for the calculation of fair
acreage rates. Mr.

Stuart's own proposal
is in fact to introduce
such rates at the first
revision of settlement, i.e.
after the lapse of 30
years, and there is
it is submitted no valid
reason why acreage
rates should not be
introduced now, and
the tree tax system
abolished.

Mr. Stuart ~~admits~~ argues
that to impose acreage
rates now would either
cause the State much
unnecessary loss of revenue
or would be as oppressive
on the poorer ryots whose
gardens have not been fully
planted up. This objection
has, I would point out,
already been anticipated
by the Committee which
recommended in para 50
of its report that in such
cases the expedient may
be adopted of assessing

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FOR ORDERS.

the gardens on the principle
of tree tax until the
time, never more than
ten years, when the
gardens might be expected
to be planted up, and
in full bearing.

4. It will be seen that
the Board, in para 23
of its Progs, has called
for detailed statistics
of the actual money rate
per acre now paid on
the gardens in each
taluk, that it proposes

But the Board does not show how these
acreage rates are to be brought into relation
with outstems & compensation rates.
If they are to be purely arbitrary, there
will be no possibility of revising them
at the expiration of the settlement period
with reference to prices.

U.S.

to frame acreage rates
of assessment, for the
different blocks into
which the District may
conveniently be divided,
— rates which will give
a suitable, and at the same
time a considerably increased

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FOR ORDERS.

and to be largely in excess of those shown by his crops experiments (see the table given at para 8 of Mr. Board's Progs.) Mr. Stuart has made no crops experiments in dry lands, but by making what he calls "a general estimate" of the quantity of 'chama' seed sown per acre, and the quantity produced from the seed thus sown he works out a net outturn (deducting cultivation expenses) of 94 Madras measures, and a dry rate of 15 acares. He then calculates that the proper rate of the compound should be $\frac{1}{4}$ of the above rate, because dry lands are cultivated in Madras about once in 3 or 4 years.

Dry rates

grain returns, and will justify the abandonment of the tree tax.

5. The Board's decision on this important question of grain assessments is, it is submitted, sound in principle, and its proposals for the introduction of acreage rates may be awaited.

6. Leaving this question of grain assessments turning to the rest of the scheme for the Settlement of the Palghat Taluk, it will be seen that the Board has returned the whole scheme to Mr. Ingham for revision. ^{in the first place} the Board has taken ^{to} accept Mr. Stuart's grain outturns. Mr. Stuart has conducted 81 ^{crops} experiments with a view to fixing grain out-turns on wet lands, but the outturns which he proposes seem to be purely arbitrary except in the case of 7.1 Soil

Grain outturns

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ORDERS.

Commulation rateCultivation Expenses

7. The Board points out that Mr. Stuart has adopted a wrong method in calculating the Commulation rate. The Board also urges to accept the scale of Cultivation Expenses proposed by Mr. Stuart for wet lands, which it characterizes as far too high, exceeding ^{as it does} in numerous cases, the total outturn ascertained by the crop experiments conducted by Mr. Stuart. Mr. Stuart appears to have made no proper enquiry on the subject of cultivation expenses, and to have adopted more or less arbitrary rates

and concludes by arbitrarily proposing dry rates of 8, 6, & 2 annas for the first, second, and third groups of dry lands respectively.

The Board considers that the yield of dry lands estimated by Mr. Stuart is small and that further enquiries are necessary on the point. As regards the dry rates proposed the Board points out that the low rates fixed by Mr. Stuart might possibly result in a loss of revenue as only a portion of the total area would probably be cultivated every year. The Board accordingly suggests to the Settlement Officer the advisability of restricting the exceptionally favourable rates proposed to the case of lands held on permanent pottahs, and of imposing double those rates on shifting cultivation. Mr. Stuart's grain outturns & method of calculating dry rates are it is submitted open to the criticisms made by the Board & clearly require revision.

8. The Board has also called for further information as to the principles on which the villages of the taluk have been distributed between the first, second & third groups, in respect of proximity to markets etc.

9. Mr. Stuart's scheme deals with only one taluk of a large district, and shows a ^{nearly} total increase of 113 per. cent in its assessment ^{which} ^{of itself} a fact ~~alone~~ would justify the Board in returning the scheme for revision.

Palehat, moreover, is not a typical taluk and the Hon Mr. Barclay has already remarked that it would be very unsafe to adopt ^{that} Palehat taluk as a standard for the whole District in classification of soils, rates, or anything else, which Mr. Clouston, proposed that Govt should have before it data from

Grouping
If Mr. Stuart has worked out his scheme properly the increase there has higher rate & justly so. High rates to settle justifiable increase. The land is another matter.

x not noted under
L. O. 1213 of 29th March
1893 on a D. O. letter
from Mr. Clouston regarding
the Palehat settlement
scheme Que.

There is no copy put up of the reply letter sent to Mr. Clouston.

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From

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FOR ORDERS.

three the taluk before passing orders is thoroughly sound. Her remarks have been concurred in by the Hon Sri Henry Stokes. Holding this view it is presumed that Hon members will defer passing orders on the ~~present~~ question of settlement rates, until the revised scheme embracing 4 taluks comes up. The question is somewhat complicated by the

phenomenal increase in area which has been discovered by survey in Palehat; and which is perfectly fair & is the natural result of a phenomenon of robbery of the State of the its due proportion. It is difficult to import

We need have no fear of any ^{unwarranted} increase of revenue ^{from} ^{the} ^{area} ^{which} ^{has} ^{been} ^{discovered} ^{by} ^{survey} ⁱⁿ ^{Palehat} ^{and} ^{which} ^{is} ^{perfectly} ^{fair} [&] ^{is} ^{the} ^{natural} ^{result} ^{of} ^a ^{phenomenon} ^{of} ^{robbery} ^{of} ^{the} ^{State} ^{of} ^{the} ^{its} ^{due} ^{proportion} ^{is} ^{difficult} ^{to} ^{import}

more lenient rates of
assessment, without
largely ~~enhancing~~ ^{enhancing} the
revenue.

9. Though it would be
premature to pass orders
on the question of settlement
rates, it is submitted
that the opportunity
may be taken of passing
orders on the principles
which should be adopted
in assessing garden
lands, & a discussion
of which the greater
part of the note has
been devoted.

Reel
10. 5-33

The Board has rejected
the present scheme for the
settlement of the Palghat
taluk, and it was proposed
to send the Draft to the
Commissioner with a
view to his expressing an
opinion as to the principles
on which the revised scheme
is to be drawn up. To facilitate
the still further delay which
would result if it were
drawn up on lines which
are not approved. A revision

C. No. 2430 / 93

Scheme for the settle-
ment of the Palghat
Taluk.

HMS

FOR ORDERS.

The members were probably to
have another opportunity of
considering the views regarding
the matter of settlement.
In G.O. No. 5490/89 of
1938 it was decided that in
the revision of the settlement of
Palghat the assessment should
be fixed on the basis of the
reference to the value of the
produce that there is nothing
in the proclamation of 1905
which precludes the adoption
of a system of assessment in
accordance with the usual
methods, provided that the
assessment does not exceed
the value of the produce stated
in that proclamation to be
claimable by the State. It was
therefore directed accordingly
that the new assessment should
be an average rate on land
brought into relation with the
assessed value of the produce
as regards rice lands it was
intimated that the methods
may be the same as elsewhere
of the Government based on the
nature of the soil &c.
It was concluded that
known that data as to
cost of cultivation &c. is
to be obtained for Palghat.

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Dated

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F O R O R D E R S .

The assessment of the wetland presents no difficulty - the ordinary 160-acre lot has hay & forest paddock being taken as the standard grain - its value being calculated at a competition rate based on the average 2 20 years price - during the depression, including years of abnormal prices - It is essential, however, that a considerable number of ex. periments should be undertaken to ascertain the yield instead of adopting a table of returns drawn up for some other district. During the next harvest experiments must be held in various localities so as to accumulate sufficient data on which to base a scheme in a short time.

In dry lands the amount pro-
posed entirely arbitrary rather
namely D. 6. + 4 acres re-
spectively for the first & second
third groups of dry land in-
spective of the crop raised there.
Climate classification of the
dry soils of Malabar & ex-
tensions of either appear
unnecessary. Then or for

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FOR ORDERS.

As regards garden lands in the
 plan which is based on the
 system adopted in Travancore
 we are not opposed to the
 principle. There are two
 strong objections to it. The first
 is that it necessitates the counting
 of every bearing tree in this
 town at the time of settlement.
 The second is that fully planted gardens
 will be more heavily taxed
 for the remainder of the settlement
 than those which are only
 partially planted up. However
 it proceeds on the assumption
 that only these kinds of garden
 products are taxable. It is
 possible an assessment on land
 which is not cultivated with
 such products, or is waste land,
 the land is liable to assessment
 whether or not it is, it
 is not apparent why it should
 not be assessed at once according
 to its productive capabilities
 irrespective of the number of
 taxable trees at present in
 existence. Further the
 position of a light average
 soil is not an ordinary
 dry land rate but on the

For my remarks on the best way
 of introducing a garden assessment
 based on average in separate
 paper - 30/5793

FOR ORDERS.

Land classes are sufficient but
 it will be necessary to add
 some standard crop & to take
 into its value at the com-
 putation rate to admit of
 a revision of the assessment on
 the standard plan at the be-
 pleasure of the Board of
 Settlement and for this purpose
 it is necessary to ascertain the
 yield of the staple crops in
 the various soils, singly & then
 under probable mixture, the
 areas cultivated with the crops
 being insignificant. See the table
 on page 29 of the 1885 Report.

But the system of assessing only
 certain specified crops & of
 charging on actual cultivation
 has to be abolished & the
 assessment fixed on the block
 has to be charged whether the
 crop raised or not, as long as the
 land is retained in the hands
 as is the case here. As the
 value of the land is not culti-
 vated continuously, however,
 provision has to be made for
 shifting cultivation and the
 Board proposed that the be-
 lievably, from the rates pro-
 posed by the Board should be
 reasonable only in the case
 of land held on permanent
 purpose. As to the rates for
 shifting cultivation, it should
 be double the rates proposed
 by the Board for the same
 cultivation. The principle is
 sound but the conditions are
 peculiar & some expedient
 does not seem necessary to
 be adopted.

I suppose the Board mean to
 assess the farmable rate to
 any land for which a person
 is issued. The expression
 permanent purpose is misleading
 for many years ago the
 title permanent & has been
 signified to be guarded against
 ordinarily the land being
 for shifting cultivation will be
 occupied with rice & other
 crops to account under
 the higher rate
 should be applicable to such
 cases only.

FOR ORDERS.

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From

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FOR ORDERS.

portions which are not planted at the time of the valuation with taxable trees or which are waste will materially affect the results of all future statements when there will be no reclassification of the gardens but the assessment will be revised merely with reference to any change which may have taken place in the commutation rate. I do not explain on what standard any the higher average tax is to be fixed and how it is to be revised on the principle which have been accepted for the conduct of future statements. Under the present system a list of gardens newly planted is laid before the statement office at Gandharu & they are almost invariably only partially planted at first in the hope that they will be assessed on the number of trees at first put down. If the proportion of trees per acre is held to be insufficient to justify assessment a fine is then assessed & this fine remains until the garden is assessed. Such assessment once fixed is never altered and the consequence is that many gardens in Gandharu are altogether under assessed. As soon as the assessment is fixed the remainder of the garden is planted up - this revision of the land tax will be projected in the statement plan.

It will result rather a reworking of the trees on a measurement of the unplanted portions

U60

This can hardly be where are fixed 9/10 of the parameters still unplanted in Gandharu. U61
No. 1221 makes 2 statements in para 23 on this point which are

inconsistent. I am the speaker of the 24/10/06 as the unplanted one - but in the other I speak of them as being planted with trees. There is a 4000 plants. I am having the 2 things are very different. S. G.

There is no reason why a man who has planted up only a portion of his garden in order to escape taxation should be more leniently treated than the man who has planted up his land fully. Nor is there any reason why the unplanted portion of a garden should be assessed at a lower rate than the planted portion. The average tax on the garden which is to be taken as a guide in fixing the assessment at the next revision will thereby be reduced & the loss of revenue will be considerable. The letter I sketched in S.O. dated 5th Sept/09 is preferable & as it has been decided that there is nothing in the production of 1805 which entitles the right of assessment to specific products or to a tax on trees by value it will be better to avoid the embarrassment of a land tax based on the yield of certain specific products.

FOR ORDERS.

It is perfectly easy to fix the assessment by the usual methods the value of the State being restricted to a third of the gross produce in accordance with the agreement with the land holders in 1805. But since such as the practice has been to make no change for land which is not planted with taxable trees the new assessment must be limited & introduced with due consideration - a system of imposition by the Government as proposed in para 50 of the Committee's report will solve this difficulty. The fact that the Government is in full blame for only about half its life time must be taken into account in arriving at the average produce. The question has not been sufficiently discussed either by the Settlement Office or the Revenue Committee and must be gone into much more thoroughly before any decision can be arrived at.

CL
25th May

First Note

Scheme for the Settlement of the Palghat Taluk.

Don't think the Committee's proportion - long term - a good system. H. M. S.

But its half life is longer than the whole period of a settlement of 50 years. so I don't think this factor need be considered.

c 25/5 Rev. 1/6

The following objections to my last colleague's scheme occur to me.

- (1) The ratio for areca & jack trees being non-relative to the produce or the value of it. And it is necessary that they should be brought into such relation.
- (2) The parambaras are not planted wholly with one kind of tree, coconut, areca or jack; but these species are mixed. No parambaras will therefore come under one scale of rates only.
- (3) The plan involves counting of the trees in every parambaras.
- (4) In the face of the Palghat statistics which show that only about one tenth of the parambaras lands are actually planted it seems to me impossible to assume that the unplanted portion will be fully planted in the ten years, or within any limit. The parambaras in Palghat are not in a state of complete production in process of formation, and thus must be some reason of general application to some reason of general application to some if it be one of uncertain only which will account for Solapur's properties being unplanted. It will at any rate be fair to assume the parambaras on the assumption that they will within any definite period be fully planted up. It may be necessary to assume that some proportion say $\frac{1}{3}$ or $\frac{1}{2}$ of the land apparently fit for parambaras cultivation will always remain unplanted & to adjust the average rate accordingly.

The Travancore rule as to the number of trees on a cent is a valuable one & may be used to bring about counting. But to get at an average rate, it seems to me that we must estimate the value of the net produce of the several kinds of trees, and after

Kalabar 29
I think that Mr. Stuart's report on the assessment of judicial lands in Travancore furnishes data on which a scheme of average assessment for Kalabar may be based to some degree.

The Travancore system is ingenious, but its most valuable feature is the scale of trees per acre which exact experience has enabled the Travancore Govt to elaborate - namely

- (1) that 1 coconut tree occupies or represents $\frac{1}{100}$ of an acre.
- (2) that 1 jack tree occupies just twice as much ground, or 2 cents, & that 8 areca palms occupy the same area as one coconut, namely 1 cent or $\frac{1}{100}$ of an acre. Accepting the converse of this simple rule - namely that

1 cent of land equals or represents $\left\{ \begin{array}{l} 1 \text{ coconut tree} \\ \text{or} \\ \frac{1}{2} \text{ a jack tree} \\ \text{or} \\ 8 \text{ areca trees} \end{array} \right.$

We have only to apply a scale of produce for each class of tree, & a commutation ratio to be able to substitute an average assessment for a

no 457. marked with red ink

The first thing to be done in each design is to classify all the ^{land} occupied by gardens, or capable of being planted up with garden trees or produce, into classes, according to the absolute hydroclimatic ^(soil as judged of by the) characteristics of the trees now growing in them, or in their immediate neighbourhood. This is like the Travancore "Blocking". In respect of being a block, a class, should have only 7th - according to the account -
- New Year -

at present there are in
holland 30 estates of the king
the coconuts varying
from 2 1/2 annas to 3 1/2 pice,
while in jash-tur there

131

1866
31 May: a.

Chickadee my dear: Colleague's
objection & variation.

191. It is true that the value of
index as you for access to
jacks have no relation to the
product of access to (see a thin
value as estimated by - because
I assume that the access to
inter for is access to (see a thin
actual access to of access to
regression of access to - I just have
that access to will access to
then access to (especially access to
do you a access to as access to by access to
with access to - access to - an
argument - of access to for access to
is access to average as access to
the access to product - access to
for access to - access to is
a very low access to for the access to.
• access to access to - is access to
high access to access to access to
of access to access to access to
value of the access to of access to.
because access to access to access to
just access to access to access to
finally access to - but my access to
jack access to is access to as access to
is access to access to 30 access to
and access to of access to 50 access to.

11.2 - The mixing of these on a
parabola will make it any
kind of the color of green.
- that of a color is fixed for each
of the 3, but not all classes are
found low rate for the other
seen in

1742 The Raffet & Co. trees are
very clear. West Street
shows 2 standards in these
23 (Page 38) - the exp. fruit,
at 29150 near no. 3229 A
against the area of ground
not planted with Casahuate trees
a if so planted will increase
Subsequently, Lincoln has area
"the unplanted area": black in

In changing these currencies
 into a single unit, I will
 compute the for't 1/3 share
 of the gross produce of each
 account. then into money
 at a computation rate of
 10 Rs. for 1000 units, a ^{very} low
 rate which could be raised
 hereafter, as in future settle-
 ments, if it was found to be
 unduly low.

Look out here:

For each tree
yielding

50 mts - $\frac{8}{5}$ acres = 0.2.0

40 S - $\frac{32}{15}$ S = 0.2.2

35 S - $\frac{24}{15}$ S = 0.1.0

30 S - $\frac{8}{5}$ S = 0.1.0

25 S - $\frac{4}{3}$ S = 0.1.0

20 S - $\frac{16}{15}$ S = 0.1.0

15 S - $\frac{4}{3}$ S = 0.0.

The value of the forest
share, would be

For the rate $\frac{12}{100}$ outside tax
the following as representing the
assessment on each $\frac{1}{100}$ of an
acre & then multiplied by 100
to give the acreage rate for
assessment - pounds -

~~0.2.6~~	~~1.0.0~~	=	15.10.0
0.2.6	x 100	=	14.1.0
0.2.3		=	12.0.0
0.2.0		=	9.6.0
0.1.6		=	7.13.0
0.1.3		=	6.4.0
0.1.0		=	3.2.0
0.0.0		=	

O.C.O.
Then color on almost identical
with L & brown by W. H. M.
color as reported above from

no 454. marked with red wax

of the B. & O. R.

The coconut tree has a tendency to have found into an edge of the forest without any appearance of ending of the tree. rather & by simply assuming that every garden was fully planted which contained 100 coconut trees a more ~~of~~ can.

The land that is best for growing
coconuts, is, Saline, and
best for rice, is
the ordinary poor soil of
side - better than in
the low in fact of

also he can make up
jack-knives, sawing off,
but Chinese coroners,
accuse mistakes, many
times. He then goes together
he invents what he has tried
to invent to see if it is
~~possible~~ the same of each
kind & adding to numbers
together -

The chemistry is correct
 & faster than the
 at the time the rate is
 increasing from 1/2 to 1/4
 per cent (see) - I do not
 intend to put on an
 all, according to the term.
 - the end, the same result

- One mile, N.E.
are about 700 ft from 37 1/2' N. to
N.W. corner of lot. It is
taken at the four highest
elevation points for all
areas - along all
edges - garden under the
lot. The same work
was done with probably
very little difference.

Conced. Distally. The former
distal. be multiplied
at the distal. about 10
and may be taken apart
at which ^{factor of over} ~~circumstances~~ ^{an element} ~~is~~
in the work at the number
of steps to be made. Periodically
in review for each taking. This
keeps it for the present account
the deal.

to see.
After first inspection
of each Tally, it will be
found that it is not
correct - & modify the
Tallies as in each
Tally. which oblige
1 cent, & 2 cents, & 3 cents
to see - & then the
as in printed table above
to 2 or 3 cents, in the
of the

[illegible]

1/2 the Tierramon
 off to garden - 12/10/18
 see the river reaching
 4 times to sea about
 1/2 Tierramon - see notes
 3224' sea, 12/10/18
 hills, distant with
 trees - a about 13 miles

Rules of the
 International Club
 a volume of rules of
 the International Club

14) 20/9/83

I have not hesitated to disregard a
specific and the information before Govt
objection to my own statistical data is
that they are too heavy - on the one
hand they are very lenient - but
have no relation, specific as regards costs
and quantity of value of produce, and
are based like the trading companies
in the 19th century. Consequently they do
not conform to the general conditions of
commerce into which we desire to enter.

7 houses a Jack-rabbit
according to the Tiwanaca
rule (there are just twice
as much game as a
Cocoma).

namely that it should be capable of providing
at the expiry of the term of settlement with information
likely to the range of prices during the periods.
We have no information as to the quantity or value
of the produce of acacia or jack trees, or as to the
cost of cultivation of any of the above species of
taxable trees. My late colleague proposed to take
one third of the grown, instead of half the net
produce, and his scheme is therefore in full
accordance with the principles of settlement
now laid down. Probably the cost of cultivation
is very small so far as direct working on the
Gardens is concerned. It consists mainly of the
cost of watering until the trees come into bearing.
But it is not for that reason to be neglected
altogether.

altogether.
I believe any law proposed is right in taking
the unpolished position, as understood by Mr.
Stewart, to mean, more that it is actually un-
productive, but that it is necessitated by other
things than those tangible & by negotiable etc.
I agree with the Board in condemning
Mr. Stewart's true tax scheme as inconsistent
with the principles of the new settlement
but I don't understand their proposals
23. in § 24. The statement they will for
will only give the incidence of the present
assessment, and they don't say how
the average rate which they will adopt
on receipt of it, can be brought into
relation with any volume of production &
cost of cultivation with a compensation
into. I would ask them how they mean
to do this. H. S. p.

when the settlement finally sets to the northward

The four summer garden water w.
 for h. - 15.00.00 297
 1st class - 14.1.00
 2nd B - 12.00.00
 3rd B - 9.00.00
 4th B.

44 B.
In jack. in garden. water 2.5
scaly half (2000) the amount
garden water, being the highest
water in required, from the
existing in. water vary for 5000
57.4 for the, at 30. 5000
are (mostly) from the Travanca
side) from an amount varying
between 15-10-0 & 4.2-0.
between 1.6 garden water and

1st class - 7.13.0
 2nd " - 7.0.0
 3rd " - 6.4.0
 4th " - 4.16.0
 5th " - 3.14.0
 6th " - 1.12.0

57
and corners of Jackman garden.
When I saw a Cynob.
in pot? how to look in the
first attachment ^{at last} for my great
probable in case of future
to the excess of holdings shown
of the survey - & even at the
my season all were supported
from deposit - this increase
in the short to be in case
low pot.

of what he saw
the woods were low and closed
as the ground - & position
of the ground was different
as was the soil at the same
places as if the trees fully
planted, but in the same
place 10 years for the same
the ground was ~~the same~~ in the same
the ground was the same

no 459. marked with red wax.

I think the settlement of him
in Halabine might be to
bank out the volume of
Jordan accounts for the
+ delays of Polytech.
Halabine's, Primit
there embraced + let us
see what the income
Primitiv coming from it
Exoticism disclosed
many of the accounts to

161.1
Paper has been here before, and
discovered on the side with paper &
I collected it "found" a insect.
- another "old" specimen.

151

166

1953

In this regard it is well to possess the duplicate
of the foregoing studies of 6th/Aug/80. M. 301
(Especially Page 4) - ^{has been} ~~is~~ needed
from with white tape in the file of papers
JAF

§ 00. 18 April / 03 no 459. was added to. The day after
 letter to Lucia. no 460. 1st paper in accordingly and
 § 00. 18 Aug / 03 no 461. added. # But see part 1 of 4.6. 1881
 containing reply for 2 Lucia 5.4.87
 to above letter. no 459. No specific allusion was made
 § 00. 16 July / 04 containing letter by this firm. The firm of
 Depue & Co. 77 South # Lucia on the Secretary of
 dated 13 Dec / 03 + letter South to the Moderation
 from Geo 2 Lucia 2. 20 Jan / 04 The opinion of the firm of Plender
 1st letter to Lucia. as to the construction put upon
 § 00. 27 Feb / 05 no 257. it by the 4th letters was asked
 containing letter of 1st Dec Depue for by the Board + the Shop
 dated 13 Dec 1884. reply with the foundation paper
 23 of 80 dated 18 April / 03
 no 459. marked with red exp.

REVENUE DEPARTMENT.

Current No. C. 2430.

2 columns of Polyhed
table.

From

Dated

189

FOR ORDERS.

These papers concern, I think,
all the information I was
directed to get, but I thought
it well to write to the Special
Botanical Office & clear up
the point about the large area
I had classed as 'paramontine'.

I also think from a personal of-the fact
correspondence that we need not concern
ourselves about the proclamation.
we should get Mr. Rochester's letter, wh.
is shortly to come in, before passing
orders.

Recd
21 July.

23 July.

[illegible]

Mr. M. says he is addressing the
Board at length & will report
to the Board on the 15th inst.
last. The current under ripens
but his log is now in his hands
of the 20 July. DV no 68
says that the promised letter
has not yet reached him.

The conclusion arrived at when the subject was discussed at Gov House was that the number of Councils bearing two of the 3 principal attributes likely to tax should be counted & an assessment based on the tax rated value at market rates calculated in accordance with ordinary Government records should be imposed. However the displaced portion being assessed at a higher average rate - in fact the Government rate was to be purely arbitrary a basis for the help was with reference to the ^{displacement of} ~~proportion~~ ^{proportion} for which the rate is payable was not definitely decided.

This was a circumstantial recounting
of these things at the expiration
of the term of 1804 when we
were proposed to address the Gov
of India pointing out that the
principles laid down in the
Resolution of 1803 cannot be
applied strictly to the Indians
and of balance & asking for
leniency for the ~~extension~~ a
discretionary response.

The few of Latin America told
that this few does not consider
that the Provisional of
1885 is any bar to the admission
of this method of settlement.
The Government should be
restricted to bearing Government
expenses of all these
land only lands to be considered
on the usual settlement method.
hardly at the half rate but
higher to be introduced in such
number as may be required to

The Hon. Mr. Justice Ch.
The Hon. Mr. H. E. Jones
H. E. Jones

where, explain to him I wish to
 receive of Govt. men for the world
 before to this effect to the regard
 making a table of measurement for
 garden lands based on similar
 area & the estimated value of the
 land 1/2 of a crown of 120th here
 for use.
 I have been in the way of the
 address as the land is not yet
 to be made a decision for the
 9/13 as regards the measurement of the
 land in the lake & the area.

27763 H S
~~27763 H S~~
~~27763 H S~~

I think we should leave Mr. Morley's letter and Mr. Chaptain's remarks thereon before we move further either in settling Mr. Morley's case, or in settling further if it is in any way feasible, as Mr. Morley thinks, to get a ratified or moderate trust on the connecting of shorts to paper it. But the essential is to prevent further delay & not to allow the thing to drag as it has been doing.

1861
26 July. C 17/7
R 24/1

Ch. 10

No. 2430 - 6215

also C N^o 4994

Re his master's scheme for
the collection of the Polyphac.
class of insects

Dated 15th Feb 1893.

From

Notes. Don't know why C.N. 6439
is sent round with these FO
papers. It refers to the
abandonment of attack upon
book as is Finance Bill book
in the statement of Don't. This
D.L. looks to a the paper with the
book.

FOR ORDERS.

Mr B^r has very decidedly
negotiated W^m Webster's proposal
to re-claim the land in the N. H.
Tale, & though W^m Stewart seems
to have gone on a principle of his
own, which was at variance with
the law laid down in the 18th
annual, I think Mr B^r was
right in not allowing to claim.
after the old law was again, for
known since in Nov 20th 19
to be repealed.

Smith
Agnes
Mrs
W

This is
right do
two as it
four.

They have also given him distinct
order to take the estimated
amount of coconuts ^{for one} on the
fourth land in the 4 Toleys
of Palghat - Bolernad - Kumbhar
Panni, on the basis of an
average assessment for those
Toleys. So far as Palghat
Toley is concerned this conclusion
is based on the assumption that
32225 acres are one hundred of
coconuts of ^{above} 12000 acres
of other dry land - But this seems

The foregoing papers were sent to the scheme prepared by Mr. C. E. C. Street for the National F. & M. Pilgrimage of 1894. The first papers were circulated with my letter of the 25 July and the notes recorded by Mr. H. H. H. are stitched therewith. The subject was then discussed at a Conference held at Gower House at the beginning of July when it was decided that before coming to a final determination regarding the principles to be followed in the assessment of garden lands, the original papers regarding the discussion in 1883 on the subject of the revision of the National F. & M. Pilgrimage should be circulated. These papers were obtained from Mr. H. H. H. & circulated with my second letter of the 17 July. Mr. H. H. H. is busy in furnishing some information called for in the letter dated 27 June stated in his letter of the 1 July 1894 that he was addressing the House on the subject of

1. 4994 that he was advised
the Board on the subject of

at Pori dtd 15 June/93
at it was decided to accept
this communication & the
Board's remarks there upon
proceeding further in the matter.
(6215) enclosing L.H. Shelly's
representations & the Board's
remarks thereon.

L.H. Shelly's letter is cited
in the Board's Pori dtd with
two subjects namely the manner
in which the classification of
the Palyat Taluk was carried
out by L.H. Shelly and the
principles in which garden
land is held should be
ascertained in his opinion.
As regards the first point it
appears that the classification
has not been conducted in accor-
dance with the ordinary rules
herein provided.
As the various types of the taluk
have been placed in 3 groups
and the grouping which is
ordinarily applied in scores
has been changed to dry lands
only to distinguish the
circumstances of different tracts
with reference to proximity
to markets, facilities of com-
munication, inaccessibility &
such like considerations has
been chiefly utilized in
the Palyat scheme for the
purpose of differentiating the
"planted" types of fertility of
the soil.

one to the very common
assumption that the soil is
3/4 of an acre or 2 1/2 - 3 acres
found by L.H. Shelly to be
planted up. Therefore I think the
Board's figures for the
L.H. are quite right, I think, in
saying that there is considerable
variation of any particular
allotment in being in accordance
with a particular or other
circumstances. As to the
fact of calculation must be
checked again? The
fact must be seen & understood
minimum of 1/2 acre to an acre,
or 3 to 4 acres kinds, to be
the same as an acre 1/2 to an acre
apart. All the same an acre
to minimum in some cases to land
to be classed & named as dry
ground as minimum per acre
10 coconuts
or 5 jack trees
or 10 acres more or less
each according to the quality of the
then it comes to the classification
of the land, say of 6 acres, with
3 coconuts - 20 jack trees
500 acres on the whole with
different types of soil & other
circumstances. The 500 acres
is equal to 70 coconuts & 20
jack trees equal to 40 coconuts
& adding these to the 30 acres
coconut trees a total of 100
coconut trees & 20 jack trees
is the result. 2 whole holding
is the result. 2 whole holding
classified as a "garden"
but with only 5 coconuts, 20 jack
trees on the 6 acres, the
minimum is only 3 1/2 coconuts
to the whole holding with classed
as dry & not as garden
land.
L.H. Shelly's opinion with the Board

that W. Shelly, L.H. Shelly &
with the Taluk of Palyat
in view of the information to
the position of giving the names
two groups, providing a scale
with view to determining a fair
average standard for a fully
planted garden & for the
dry also. The smallest number of
trees on an acre of L.H. Shelly's
justly that can be classed as
a "garden". The Pori dtd, at the
same time, put forward the minimum
scale proposed above, suggesting
that the particular attention
to the question of how holdings
are being made in view of
on the basis of the kind of soil
kind of soil, L.H. Shelly's
suggested some plan like that
sketched out - within the
limits of the holding the right
to the to obtain a scheme
showing a minimum "garden"
classification for each Taluk

The Board has not, I think, seen into
this matter as to the probability of
these. The copies of the taluk
sent to the Board for information
as to the Taluk, & seeing with
the question of classifying the
nature of the soil or by their
own estimate. The Board also
decide at the same time
scale of average produce
being less of each of the Taluk
kind, for each Taluk, & that
suggested scale of dry rates to
be used on the basis of the
average produce of the taluk.
all dry land which does not fall

305
As the Board has not, the
effect of a change of survey
is in general the same as a
reduction in the classification
but though it would have
been in accordance
with ordinary rules
provision to equalize the
classification. By a reduction
of the rates...
kept in and not perhaps be
taken to the matter & adopted
as the results are practically
the same but there is reason
to think that the classifica-
tion of lands as "garden"
has not been conducted on
proper principles. The taluk
area which has been classified
as garden land in the Palyat
taluk is 32,240 acres. 2
which 29,158 acres constitute
the unplanted portion or at
least the portion not planted
with any of the standard trees
thus in bearing.
A plan of this was called
for in Pori dtd, 27 June
and L.H. Shelly's reply to
L.H. Shelly's figures are not
written up, that he had
adopted the Taluk area
instead of planting which was
not applicable to the taluk
where the trees are planted
made further apart, that
in Palyat Taluk there are
the few regular plantations
of coconut & other trees
that have been the
classified as gardens in Palyat
consist of compound of houses

with reference to the special
 produce which it has been
late capital of bearing is?
 to tax the produce on the
 land & would be an in-
 fringement of the principle
 that the rights of improvements
 are not to be taxed.
 It is impossible to estimate
 with any approach to accuracy
 what amount of labor &
 cost has been expended in
 converting land into garden
 in each individual case,
 in some cases it is so
 small as to be negligible, in others
 trifling. The same argu-
 ment would apply to wet
 lands also which have in-
 duced some have incurred
 capital of irrigation at a
 considerable expenditure of labor
 or money. But this has now
 been taken into account in
 valuing wet lands at the
 initial revision of 1852 and I do not see how it is
 to be allowed for in respect
 of the garden lands of Madras.
 The order passed in 1852
 conceding to the rights the
 full benefits of their own
 improvements referred mainly

a paddy field is not made capable
 of bearing a crop of rice here because
 it is levelled - for is a paddy
 is levelled made capable of bearing
 fruit here by pitting it ~~up~~. The
 nature character of the soil
 determines the way of planting
 it to the best advantage. - There
 is not for a paddy field. - though
 here may grow in paddy - except
 the soil is too hard here as in
 garden land - paddy.

of course.
 2/1
 W

It cannot be brought into the
 W. H. S.

the question, discussed by us at our meeting
 in July. The question as to how these lands
 - paddy fields not claimed as gardens, and
 unplanted portions of paddy fields which
 are - should be treated at the revision in
 the termination of the settlement period
 is more difficult. To recount the trees
 then, & to adjust the classification accor-
 dingly, as proposed in the surveyor's note,
 will certainly have the appearance of
 taxation of improvements effected during
 the settlement period. But I think it
 is appearance only. We must remember
 that the basis of the garden assessment has
 always been to be under the proposed
 scheme a tree tax, and that every tree
 which comes into bearing is more in theory
 at any rate liable to instant taxation. Also
 that if the re-count will bring under the
 trees planted it will also value them
 not from payment on account of trees
 which have in the interval some other
 bearing. ~~There~~ Then trees, in the case
 of success of the re-count if out of fact
 will be a considerable proportion; and by
 a re-count at the expiry of the period
 will, while leaving the right free to
 do what they like during its currency, be
 on the whole the fairest plan for
 all parties. Of course, when settling
 the money rate at the revision, changes
 in prices during the 30 years will be
 taken into account.
 This scheme, though the date for the
 settlement of details in Madras may
 be different, will be identical in prin-
 ciple with that adopted in Travancore
 & proposed by Mr. Stewart.
 W. S.
 S. H. P.

to the instruction at the
 on cost of which not the
 papers printed at page 110
 etc. of the accompanying
 volume of which are.
 The same principle would apply
 equally to any other descrip-
 tion of improvement involving
 considerable outlay such as the
 reclamation of land from
 backwaters which is to be
 slowly carried on in Madras
 but it would be impossible to
 value these improvements &
 to make an allowance propo-
 riate to the loss incurred
 in each case and at an
 initial statement when the
 land is for the first time
 assessed, as it will be in
 the case of the garden lands
 of Madras, the only possible
 course is to assess it with
 reference to its existing con-
 dition not with a view to
 giving certain crops may
 be raised as the staples for
 the district.
 The Gov. is entitled to have
 of the produce & if the crops
 be really raised on the land
 amount to 2 crores of annas
 or 100 lakhs. There is no
 reason why the Gov. should
 not take its share of the

have valuable crops without
 2 restricting it to one kind
 1 a rice & dry crop -
 The suitability of the land
 for a particular crop will be
 the mainly two advantages to be obtained
 by the land settlement in the Malabar district
 first may be estimated in some measure to its productive power.
 The same may be said of
 wet land & dry land. But no division
 is even made for this in
 initial settlement.
 It is believed that under land
 have always been connected
 with reference to the taxable
 thus from taxation to
 adopt Mr. H. H. H. plan of
 classifying them with reference
 to their capabilities of pro-
 ducing rice & dry crops would
 be an innovation which
 would not be correct in prin-
 ciple, would not satisfy the
 rights & would be productive
 of a large sacrifice of revenue
 both present & prospective.
 I submit that the proper
 course is to adhere to the
 existing plan of classifying
 the planted portion of the

FOR ORDERS.
 L. H.
 which as the Board shows are grown on a
 smaller proportion of land than are cultivated
 to the same extent in other districts.
 The question of the manner in which settlement
 should be conducted in the district of
 Malabar appears to me to be rendered
 especially difficult by the fact that the
 only value so far entered into and reported
 on by the settlement department is one which
 admitted to be peculiar and quite different
 in its main features from the rest of the
 district. And I therefore cordially agree with
 the proposal now made viz. that Mr. H. H. H.
 should be ordered to visit the other taluqs
 and report on the points mentioned, it
 being understood that the minimum so of
 trees suggested by Govt. is only a limitation.
 I do not think that in view of the recognized
 principles of assessment which now prevail in
 Malabar, there is need attach any im-
 portance to the number of trees planted on the land settled on the Malabar district
 which Mr. H. H. H. feels as to the assessment on
rice fields planted by the special locations of individual cultivators there. The Secy points
 out that this has never been the practice in
 assessing any other kind of crop, and as
 because a small number of trees may well be considered as the Malabar district
 as the staple crop in the greater part of Malabar, it is not unlikely that Govt.
 may proceed to levy its value on this crop
 just as much as it does on rice or other
 in other districts. If then the basis of assessment
 in the gardens in Malabar is taken to be a
 tree tax, I agree with the Hon. Secy in
 thinking that it may equitably be taken on
 all the gardens where the settlement is made
 at the end of every 30 years.
 I do not see how it is possible

D 200-14-5-93.
 to revise a assessment in any other way -
 I think we all agreed when we talked the
 matter over together, that it was impossible
 to treat this peculiarity of the best coast in
 the same manner as other districts.
 I think therefore that the plan put forward
 by the Secy and approved by my hon. colleagues
 should be submitted by us for the sanction
 of the Govt. of India.

No.

Dated

189 .

FOR ORDERS.

5 Sep.
 3 different kinds
 of different kinds
 which are not to be

garden lands with reference
 to the number of taxable trees
 in bearing in existence at
 the time of the settlement, the
 assessment being based on the
 estimated value of the produce
 at market rates calculated
 in accordance with ordinary
Malabar prices. There will
 be no difficulty in running up a
 scale which will embrace all
 the different species of fruiting
 to be met with. Where different
 kinds of taxable trees are
 found together a compound
 standard can be made to
 consist of as proposed by
 the Hon. Secy H. H. H. in his
 letter of the 31 May.
 The unplanted portion of garden
 land is assessed at a fixed
 average rate based on the
 estimated value of an acre
 produced by 1000 trees of the
 best quality. But in the
 Chenna & Zeylan, Siam pepper
 and other tropical or garden trees

An average of actual standards
 is much better than a compound
 standard. But wherever this is
 standard is not
 I don't understand an average of
 actual standards.

This was involved in computing
of the trees at the expiration
of the period of the settlement
& revision of the assessment
of the unplanted areas in
those which do not contain
taxable trees in bearing but
if it be decided that the method
suggested above is best suited
to the circumstances of holders
as I believe it to be, the
inconvenience of computing at
the expiration of 30 years is
a matter of minor importance.
The sanction of the Gov of India
for this departure from ordinary
settlement procedure will have
to be obtained but the circum-
stances of holders are pe-
culiar & the records to be
followed have to be adapted
to its special conditions. The
Gov of India will readily see
this & grant its sanction.

It may be pointed out that the
plan which is sketched above
is very similar to that which
has been adopted in Travancore
where the conditions are similar.
As the trees will be retained
about 10% the area covered by
them cannot in such cases be
ascertained by measurement
in the field & the

The Travancore plan does not
actually provide a minimum
number of trees to an acre
or constituting from land a
"garden". It merely says that
the minimum is say 10 trees to
an acre.

As an average standard.
of fully-planted area.
subject to the minimum
above suggested.

It is not a rule that the holder
shall be free to remove the trees
as a matter of course in the case of a
holder who is a professional
holder & the minimum number of trees
shall be maintained.

The Travancore plan of a stan-
dard of planting according to
1 Acre of trees per acre - but
the Travancore standard is
strictly limited to holders
where the trees are planted
much further apart than they
are in Travancore. Supposing
that to be set on foot in each
taluk to ascertain what is the
practice in this respect & a
suitable standard for working
sick & ancient trees can easily
be framed. The trees being
counted will represent so many
cents of land. Those which
are in bearing will be assessed
at the appropriate rate. The
number of cents of land which
they represent will then be de-
ducted from the survey area of
the garden and the balance will
represent the unplanted portion.
This scheme does not appear to
me to represent any difficulty.
As pointed out at the Conference
held at Govt House it would
be impossible to assess the un-
planted portions of gardens with
reference to their suitability for
the growth of taxable trees,
Crown or joint tenants,
because as such trees take
several years to come into
bearing the land would have
to be free for a time, say for
two years & the full tax

189 .

Dated

FOR ORDERS.

The above is a true outline
of the plan to be followed in
respect of garden lands but
it is impossible to draw up a
more precise scheme without
more detailed information than
has been furnished by the
Hon. Dy. M. As long ago as
5 Sept 1894 the Govt. indicated
the principles which should be
followed in the settlement of
garden lands but these instructions
have not been followed &
I fear that practically the
last four years have been wasted
as regards wet & dry lands
disputable experiments have
not been undertaken in order to
ascertain the practical outcome
of some scheme suitable to
Kashmir & as regards garden
lands it is clear that the
classification in Punjab at
least is altogether wrong &
even the counting of the tax
there is not to be relied upon.

In the W. of the Govt. is impossible
W. J. S.

could the revenue have been
raised by gradual increments
If this measure were not
allowed the unproductive portions
of gardens would be so heavily
taxed that they would be practically
relinquished. But if a
part of space were cleared
as would be only equitable, the
land would be utilized for the
growth of dry grain vegetables
during the period of freedom
from assessment & would then
be relinquished & returned to
the State. After a time it
would be taken up again and
the same experiment would be
repeated. A light & easy
rate based on the valuation
of the land with reference to
the crops. Dry crops would be
equitable & would bring in a
fair amount of revenue.
It would not allow the rights
from planting trees which
which would be allowed at the
next revision & at the same
time the land would not escape
taxation altogether as it does
at present. A large increase
of revenue will result from
the planting up of vacant places
in garden lands with taxable
trees during the currency of the
approaching settlement as the certainty
of a light assessment for 30 years
will stimulate the cultivation of trees.

in Polychaete taluk is very limited - it is almost to classify as garden land the compounds & houses nearly because they contain the

Polyketide block was an un-
fortunate one to choose
your brain was not a
typical block & its
characteristics are rather
those of the East than of the

The Govt must define it roughly or I
propos. - after take a minimum
standard of 100 hours etc. and for each
- part - the 5 10 h. minimum for each
+ 80 h. or less according to the relation
proportions obtaining in the various - the
perhaps 50 & 30 for the
areas minimum. D.H.F.

Es. if you will
draw a rough sketch
of how working a
strand of a garden
for his garden
249
W. W.

As far as can be judged from
the historical scheme, the
Nulys letters & the Bids
Comments there are
not a much prospect of
a suitable scheme for
Labrador being drawn up for
some time to come, all
the Government Officers seem
to be very busy about the
treatment of the country &

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read C. No. 2430 and 6215 of 1893
 Com. No. 990 of 27-6-93
 C. No. 4994 & 6215 of 93
 D. O. of 23rd Oct 1893, No. 931

With the first Prop read above the
 Secy of Revenue submitted to Govt.
 Mr. L. J. S. Stewart's scheme
 for the settlement of the Palyar
 Taluq in the District of Malabar.

J. S.
 20/10/93

* $\frac{459}{11.3.93}$ $\frac{1056}{7.6.93}$ $\frac{1421}{15.7.93}$

* $\frac{471-12.4m}{18.4.93}$ 160
 21 Oct

and with the second Prop the Board
 forwards, with its own observations,
 three letters upon the subject by
 the present Settlement Officer,
 Mr. J. J. S. Stewart, and also a letter from
 the Collector of Malabar -

2. With the Board's Prop of $\frac{1065}{15.3.93}$ is
 printed a Memorandum by Mr.
 L. J. S. Stewart upon the
 methods of settlement wh. obtain
 in Travancore - This Memorandum
 was drawn up by Mr. Stewart
 in pursuance of the instructions of

of Government conveyed in G. 6.

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5.9.89 In his own, while professing
its necessity, upon the information
then before it, to define the system
of settlement, which should
be adopted, affirmed the principle
that the new settlement should be
an average rate on land brought
into relation with the community
value of its produce, so that in its
main principle the settlement may
be similar to that of other
districts.

3. The scheme for the Delgas Taluk
submitted by Mr. Stewart has been
approved by the Board and instructions
have been issued to the present
settlement officer to submit a
new scheme based upon the
classification of the four Taluks -
Delgas, Kalamand, Bonani
Kumbhanda - The Government
concurs with the Board in considering

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that Mr. Stewart's scheme is in
with an important settlement in
a very inadequate manner. and
observes that the instructions conveyed
in the G. 6. which have been
not been carried out. In regard
to the lands it was intimated that
the methods of settlement to be followed
might be the same as those obtaining
adopted. The rates of assessment being
based upon the nature of the
soil - but it was deemed essential
that the out-turn of crop should
be ascertained by experiments
in the district itself. In regard to
lands it was considered that a
classification of soils would be
wishes, and that the average
productiveness of these lands
must be estimated by breaking
out lands into classes with reference
to the number of trees per acre,
ascertained by counting of trees
on single acres fairly selected,
adopting

an average of 1000 of the nearest
crop and calculating its value
according to the communication rate.

No definite instructions have been
regarding dry years - information
as to existing conditions being insufficient
but it was desired that wherever
possible should be made of some extent
in such a manner that the calculation
might be better as possible.

4. In order to have these instructions
better than have observed in preparing
the scheme for the settlement of
England and French calculation
has been lost. The crop-experiments
made upon that - I am not wholly
satisfied, and in respect of dry
years no experiments have been
made. The estimation of cultivation
experiments have also been found
to be insufficient data - The
same has properly been
under investigation & to be

made upon them points & the com-
mune will say that it is 30
essential that a considerable
number of crop-experiments should
be made ^{in different locations} to afford data upon which
to base the estimation of output of
the various soils - The prices of the
twenty years immediately preceding
the settlement should be taken for
calculating the communication rates -
prices in years of famine being
excluded from the calculations -
For dry-lands it will be necessary to
~~also~~ adopt some standard crop and
to calculate its value at the common
communication rate & adjust of the value
of the settlement upon the same
in the preceding manner as the
estimation of the term of settlement
It will probably suffice for this
purpose to ascertain the yields
in the case of upland soil,
spring & summer - thus being the
principal dry crops grown - The system
of ascertaining certain specified crops
and of charging on actual land -
the same should be entirely firm.

the amount fixed on the block
must be paid, whether the crop
raised and whether the land is
cultivated or not, so long as the
land remains in the patch. The
Board ^{suggests} ~~proposes~~ that the exceptionally
favourable rates proposed by the District
should be admissible only in the case
of lands held on permanent - further
and that the rates for shifting
cultivation should be double the
rates proposed by him. The term -
permanent patch - hired employees
is somewhat ill-chosen, if the Board
desires to grant the indulgence of the
favourable rates in all cases where
the patch is used. However this
may be, the Govt. considers that the
higher rates should only be charged
where land is cultivated, without
doubt - brought to account under
the head of levy jama. -
5. So far as it is in regard to the assessment
of both and any land, the settlement
of Malabar presents ^{special} difficulties.
The ordinary rules should be applied,
but before applying them it is
necessary that full inquiry be made as to

(an ordinary)

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the spot upon the several points indicated
above - As regards what are called Baran
lands, however, the case is different - and
in dealing with these H. & L. Govt. is
of opinion that some departure
from generally accepted rules is necessary.
But, before indicating the rules of for-
this part of the subject, it is desirable to
note certain points wh. call for remarks
in the Govt. letter printed with the
second Baran report -
6. In his last letter the Special Settlement
officer asked permission of the Govt.
to reclassify the Palghat Taluk - It
appears that the classification by
the District was not conducted in
accordance with the ordinary
settlement procedure - All the
villages in the Taluk have been
placed in three groups, and the
grouping, wh. in settlement returns
is usually applied to any lands
of several tracts with reference to
proximity to districts, facilities of
communication, uncertainties and
such like considerations, has been

utilized in the Rythu scheme
chiefly to differentiate the relative
degrees of fertility in wet-lands -
As the Board remarks the effect
of a change of group is in general
the same as a change in the
classification; and although it
would have been done in accordance
with ordinary settlement procedure
to equalize the classification by
qualifying the sort of soils, the
Govt is of opinion that for the
reasons given at paras 2 & 3 of
its Order, the Board was right
in disallowing Mr. Roberts' proposal
to reclassify the Taluk.

7. In his letter noted in the margin
Mr. Roberts, in discussing the nature
of the encumbrance of garden lands,
argues that to assess such lands with
reference to the produce wh., at the
expense of the ryot, it has been
found capable of bearing is,
in effect to tax the ryot's in-
come.

$$+ \frac{489}{11.8.93} + \frac{1056}{7.6.93}$$

and that this is an infringement
of a principle which has been
repeatedly affirmed - Upon this the
Government observe that the same
argument would apply to wet lands
also, which have, in numerous cases,
been ^{rendered} ~~found~~ capable of growing a rice crop,
at considerable expenditure of labour
and money - but this has never been
taken into account in assessing
wet lands at the initial division
of settlement and the Govt consider
that such allowance cannot be
ought not to be made in respect
of garden lands in valuation -
The only practical course is to
assess the land with reference to
its existing condition and its suitability
for growing whatever crop may be
selected as the staple - and if the
crop ordinarily produced happens
to consist of coconuts, areca-nuts
or jack-fruits, there can be no
valid reason for restricting the
share of Government to a certain
proportion of a hypothetical
rice crop -
8. Having said this preliminary

observation, His Ex. the Gov. in Council
will now proceed to indicate in
some detail the principles upon
which these forest-lands should,
in his opinion, be assigned, and the
methods to be adopted to arrive at
a fair and reasonable settlement.
It appears to His Ex. that data,
upon which to ^{base} ~~form~~ a scheme for
the assignment of forest-lands
in Malabar, may be found in
the ^{British} ~~British~~ Memorandum upon
the settlement of forests in Travancore.
The most valuable feature of the
Travancore system is the scale
of trees per acre which past
experience has established the form-
length of that province to elaborate
and adopt - viz. That 1 coconut
tree occupies or represents $\frac{1}{100}$ of
an acre - that 2 jack-trees
occupies $\frac{2}{100}$ of an acre and
that 8 area-bush palms occupy
 $\frac{1}{100}$ of an acre - that is to say
that one unit of land represents

or equals 1 coconut tree -
 $\frac{1}{2}$ a jack-tree or 8 area-bush -
The soundness of the principle which
underlies this system may be admitted,
but the conditions of Malabar are not
precisely similar to those of Travancore - In Malabar it appears that
the custom is to plant trees, whether coconut,
jack or area-bush, farther apart
than in Travancore, and, in order to
arrive at an estimate approximately
correct, inquiry must be made in
each taluk with a view to ascertain
the practice in this respect, ~~in order~~
that a decision may be arrived at
as to what is a suitable standard
per acre for each of the three kinds
of trees known as forest trees - viz.
Coconut, jack and area-bush -
When this standard is determined,
from lands bearing the minimum
number of each tree will be taken
and assessed as forest-lands
while all other lands, which may
be cultivated or planted with ^{any} ~~any~~ trees

in the number than the minimum
 permitted & will be classed as "dry"
 - What this minimum of taxable
 trees per acre should be must depend
 upon the result of ^{future} inquiry ~~into the~~
 but meanwhile the Commission would
 suggest that in order to constitute land
 "garden land" - the minimum per acre
 should be 10 coconuts - but 15 jack-
 trees or 20 areas - but trees - This,
 however, is merely a suggestion which
 will be subject to confirmation or
 modification with reference to the local
 inquiries ^{from} ~~which by the Commission to be~~
~~made in the form of a report of the~~
~~Commission, & the Commission~~

9. Having thus determined what
 lands should be classed as "garden"
 the proper course to be followed
 in fixing the assessment is to
 adhere to the existing plan of
 assessing the planted portion
 of all "garden" with reference to
 the number of the three kinds
 of taxable trees in bearing at
 the

* * Example
 A holding consists of 6 acres with
 30 coconuts, 20 jacks & 500 areas
 planted ^{per acre} ~~per acre~~ ^{on the whole}
 area. Then
 500 areas = 70
 20 jacks = 40
 30 coconuts = 30
 140
 Average coconuts } = $\frac{140}{6} = 23.33$
 Trees per acre
 The holding will be classed as
 garden.
 If calculated in this way the
 average number of coconuts - trees
 per acre should be ten then
 ten - the holding would not
 be classed as "garden" -

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 time of the settlement - the
 assessment being based upon the
 estimated value of the estimated
 produce at market rates, calculated
 in accordance with ordinary
 settlement methods - There will
 be no difficulty in drawing up a
 scale wh. will embrace the several
 degrees of fertility wh. will be
 with - When two or three kinds of
 Taxable trees are grown on the
 same garden land, a compound
 standard rate should be taken as
 the basis of calculation - For this
 purpose it will be necessary to
 ascertain by experiment what
 is the proportion in which the
 three kinds of trees bear in
 garden cultivation.

10. Portions of holdings wh., though
 classed as "garden" at the
 settlement, may be unplanted
 with taxable trees should be
 assessed at a slight average rate
 based upon the estimated value

of an appropriate dry staple
crop suitable to the locality - whether
it be wheat or rice; jute, pepper,
arrowroot, tobacco, yams &c.
In order to determine what portion
of a garden should be deemed
"implanted" for this purpose, the local
trees must be counted. ~~Then~~ Each tree
with ~~aperture~~ with represent such
a fraction of an acre as may be
considered appropriate with reference
to the number of trees which may
be found usually to be the standard
number in gardens fully planted up -
and the area thus estimated will then
be deducted from the survey and if
the portion of the balance will represent
the implanted portion -

11. The question as to how these
lands - preambles etc. should be
handled and inoperative portions
of preambles which are - shall
be treated at the revision on the termination of the
settlement period has to be con-
sidered - To recount the title
there.

Today ^{we} have done that

Write basis in

~~prumba~~

and to readjust the compensation
accordingly ~~into~~ ³³⁻² ~~certains~~ ⁹ the
appearance of taxation of improve-
ments effected during the settlement
period - but the Government thinks
it is appearance only - It must be
remembered that the basis of the
^{successor} former assessment in Malabar has
always been, and will be under
the proposed scheme, a tree - tax -
and that every tree which comes into
bearing is ~~liable for~~ ^{liable for} in theory at any
rate, liable to ~~the~~ ^{the} taxation -
However, if the revenue will bring
under taxation trees ~~dearly~~ ^{dearly} planted,
it will also relieve the ryots of
from payment on account of
trees which, in the interval, have grown
out of bearing - These trees in the
case of ~~areca~~ ^{areca} - coconuts - if not
of jacks - will be a considerable
proportion; and a ~~revenue~~ ^{revenue} at
the expiry of the period will, while
leaving the ryots free to do what they
like during its currency, be on the whole
the fairest plan for all parties - After
settling the money value at the revision,
changes in price during the period of

settlement - 30 years - with of course,
be taken into account - This scheme
though the data for the settlement
of details for Deolabau may be
different, is identical in principle
with that adopted in Dwarun &
that proposed by Mr. Stewart -

12. Exemption The methods wh. the
Govt. propose to adopt in dealing with
gardens - lands ^{in Deolabau} involve a departure
from the usual settlement procedure;
but the circumstances of ^{the District} ~~Deolabau~~
are peculiar and it is necessary to
apply methods suited to special
conditions of the District. A copy
of this order will be transmitted
to the Govt. of India with the
request that sanction may be
accorded to the introduction of
the new settlement upon the principles
here indicated -

13. The Govt. consider it unnecessary to
pass orders upon the questions dealt
with in para 11 of D.O. 345
14.8.93 -

14. To sum up. The Government
concur with the Board in believing
that a reclassification of the Piplin
Taluka is not necessary - regarding
the settlement of dry & wet lands
there is nothing in the circumstances
of the district to warrant any
departure from the procedure
ordinarily followed by the Settlement
Department - but in order
to arrive at correct data for the
enumeration rates to be adopted,
it is necessary that crop experiments
should be made on a somewhat
extensive scale - In regard to the
enrollment of garden lands - the Govt.
would adopt the principles of
settlement wh. obtain in Dwarun,
limiting, however, a minimum
figure of the taxable area to be
constituted a garden land - and, in order to
ascertain what this minimum
should be, as well as the method
to be held to constitute a garden
land, the Special

Ordinary
Revenue (1893) Department.

ORDINARY.

G.O. No. 931

DATED 2.3.10-1893

28/12/23

26.8.26 II ✓

28/12/28 II

26/11/31/54

[Despatch Abstract.]

Settlement

*Passing orders on the scheme submitted
by the Board of Revenue for the
Pulghat Taluk of the District of Malabar*