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Revenue Department

Minutes of Consultations

12th March 1858

Back nos 42 & 43

Order no 29926th March 1858

(2358.1)

பாதுகாப்பு பிரிவு-1

செப்பளிடுபவர் பெயர்: ஜே. சுப்பிரமணியன்.

செப்பளிடுவதற்காக எடுத்துக்-
கொடுக்கப்பட்ட நாள் : 23/11/08

கரிபார்க்கும்
முதல் முறியாள
கையொப்பம்

கரிபார்க்கும்
2ம் முறியாள
கையொப்பம்

உரிமையாளர்
கையொப்பம்

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Fort Saint George, Revenue Consultation of 12th March 1858.

No. 42. Read the following Extract from the Proceedings of the Board of Revenue; dated 26th January 1858, No. 392.

Read again letter from the Collector of Madras dated 1st July 1856,* on the subject of the rates of 'ground rent' in Madras.

* *In Consultation 27th March 1857.*

Read again letter from Acting Collector of Madras dated 29th May 1857,† furnishing information regarding ground rent.

† *In Consultation 7th December 1857.*

Read letter from Collector of Madras dated 24th December 1857‡ reporting on the rates of ground rent in Madras.

‡ *In Consultation 26th January 1858.*

(Here enter No. 208.)

1. The Government in Extract Minutes Consultation dated 11th February 1856, No. 149 R. D., in discussing the subject of Lime quarries, with reference to the difficulty experienced by the Department Public Works in obtaining supplies of chunam, adverted to the quit rent§ levied on Lime kilns in Madras. They observed that the practice of levying quit-rent according *to the purpose for which* ground is to be used was open to serious objection, and they consider it desirable that the Board should discuss with the Collector, whether this mode of rating could not be entirely abolished, and rates be established *according to situation only*.

§ *It is strictly speaking a 'ground rent.'*

2. To ascertain on what data the present varying rates of ground rent are levied in Madras, it has been necessary to refer back to records of a very early date; and here it may be necessary to explain the difference between "quit rent" and "ground rent"‖ terms which are often used indiscriminately, causing thereby some confusion. "Quit rent" is a tax levied at so much *per annum* on land which is *private* property. Within the walls of Black Town at 10 fanams per 100 pagodas of valuation (12 As. 5 p. per 350 Rupees) and outside the walls the usual quit rent on cultivated fields and gardens is 5¼ Rupees per cawny, but if the land is built upon, it varies from 1 to 12½ Rupees per "ground."¶ "Ground rent" (which above is referred to in these Proceedings) is a tax levied at so much per *mensem* on land which is the property of Government. Within the walls of Black Town, it varies according to a table submited by Mr. Ellis in 1812, and which will be referred to presently. Outside the walls the rate fixed is 5 pagodas** per ground (monthly.)

‖ *From Col. 31st Aug. 1855, in Cons. 14th Sep.* „ *From Col. Dec. 24th 1857, in Cons. 26th Jan. 1858.*

¶ *A ground or Munnei is 1-24th of a Cawny, or 2,400 square feet.*

** 17½ *Rupees.*

3. The first reference to the rates of 'ground rent' on the Board's Records is in a letter from the Collector of Madras in 1803,†† in which he states that 10 pagodas (35 Rupees) per 'ground' is levied monthly on places on the North Beach where goods are deposited. He adds that he can trace no orders to that effect in his Records, except in a letter (apparently from the Board of Revenue) to the "Superintendent" in‡‡ which he is required to collect the proposed rent from persons occupying land on the South Beach for storing wood &c., in like manner as it is levied on the North Beach.

†† *From Collector 10th June 1803, in Consultation 13th June 1803.*

In Consultation 19th November 1810.

‡‡ *This officer was the Board's Secretary (From Collector 14th November 1410 para. 3.) The collection of quit rent devolved on the Collector of Madras in 1810. (From Collector 31st August 1855, in Consultation 14th September.)*

* *To Collector of Madras 26th September 1803, in Diary Consultation 29th*

† *From Collector 19th February 1811 in Consultation 21st February.; Board to Government 22d in Diary Consultation February 1811. From Government 2d March 1811 in Consultation 7th March, R. D.*

‡ *From Collector 17th August 1812, in Consultation 20th August 1812.*

4. In the same year the Board* approved of the Collector's suggestion that wood &c., stored outside the North wall of Black Town should pay 2 pagodas (7 Rupees) per "ground" monthly.

5. In consequence of a reference to the Collector of Madras in 1811† as to rates of ground rent to be levied on grain deposited on the North Beach, the Collector Mr. Ellis submitted the following Schedule.‡

Situation.		Rate per "ground" per mensem.
I. N. & S. Beach of the Town of Madras.....	Grain..... Huts..... Firewood.... Timber.....	10 Pagodas (35 Rupees.)
		4 Pagodas (14 Rupees.)
§ Near the Thieving Bazar. II. Black Town near Condasawmy's Pagoda§	Salt.....	5 Pagodas (17½ Rupees.)
	Fruit bazars.	½ Pagoda (1¾ Rupee.) Each Bazar.
III. On the North side of Black Town wall, on the Beach; and on other places in the neighbouring villages	Grain..... Huts..... Bazar.....	5 Pagodas (17½ Rupees.)
	Firewood.... Timber..... Shells..... Charcoal.....	2 Pagodas (7 Rupees.)
IV. Wherever situated.....	Lime kilns.....	3 Pagodas (10½ Rupees.)

6. In June 1829 in consequence of another reference to the Collector‖ the Board authorized the levy of ground rent on land *within the* walls of Black Town (not being on the Beach) at the rate of 5 Pagodas 17½ Rupees per "ground" monthly.

7. The subject was not mooted again till 1850¶ when it was proposed to introduce an act for securing the Land Revenue of Madras. The Government wished to specify a maximum if not an uniform rate, as in Calcutta. The Collector proposed that the ground rent outside the walls should be 1 Rupee per "Ground" and inside 12½ annas on 350 Rupees of valuation. The Government however abandoned the plan owing to the "varying circumstances by which the rate of lands in Madras was determined," and section I. of Act XII of 1851 enacts "that all assessable lands not hitherto assessed, shall be assessed at the rates customarily charged upon lands of a similar description in the neighbourhood, according as they may be situated within or without the walls of Black Town."

8. Here the matter rested, till 1855 when in consequence of a general difficulty in obtaining chunam for the Department Public Works, the ground rent on Lime kilns was reduced. The Collector reported** that a License fee of 4 annas per kiln was charged, as also a rent of 10½ Rupees for each kiln†† per month for 10 months in the year, and that the number of kilns, all on the bank of Cochrane's Canal was 24. By order of Government‡‡ the License fee was abolished and it was desired that the

‖ *From Collector 27th January in Cons. 2d February 1829.*
Board to Collector 26th February 1829.
Do. to do. 15th June 1829.
From Collr. 1st June in Cons. 4th June 1829.
From Collr. 19th in Cons. 22d June 1829.

¶ *Extract Minutes Consultation 18th in Cons. 25th July 1850, No. 676. R. D. para. 5.*
From Collector 29th July 1850, in Consultation 8th August 1850.
Board to Government 8th August 1850, E. M. Con. 9th September 1850, in Cons. 12th September 1850, No. 851, R. D. para. 2.

** *From Collector 17th July 1855 in Cons. 26th July 1855.*
From Collector 1st in Con. 23rd August 1855.
From do. 31st August 1855, in Cons. 14th Sept. 1855.

†† *By Mr. Ellis's Schedule it was 10½ Rupees per "ground" why it was construed to mean 10½ Rs. per kiln is not shown.*

‡‡ *Extract Minutes Consultation 7th August 1855 in Consultation 24th August 1855, No. 939, R. D.*

rent might be not on the kiln but on the space of ground occupied by the kiln and its appurtenances, such as heaps of shell, firewood &c., The Board then fixed the rent at 7 Rupees per "ground."*

* *Board to Madras 23rd August 1855.*

9. The Board in subsequently reporting to Government† on the Chunam Quarry rents in all the Districts, referred to the relief given to the Madras kilns, and calculated that the 10½ Rupees was levied per mensem for 10 months on an area of 3 Grounds, so that the total yearly payment was but 7+10 or 70 Rupees per *annum*, whilst according to Mr. Ellis's Schedule 3 "grounds" of land outside the walls, on which firewood is deposited, pays 21 Rupees per *mensem*, and inside the walls 42 Rupees per mensem.

† *To Government 30th November 1855, paras. 15-16.*

‡ *Vide paras. of these Proceedings.*

10. It was with reference to these observations that the Government proposed‡ to have a uniform rate.

§ *In Cons. 23rd Aug. 1855.*

11. It will have been observed that the Board made a mistake§ in fixing 7 Rupees per "ground;" the reduced tax (10½ to 7 Rupees) was intended by Government to be on the "ground occupied" by the kiln and its materials. The error was rectified in practice, as the Collector reports‖ that the "ground occupied" has been fixed at 2 grounds 1862 square feet (2·775 grounds) and land occupied more than that, pays at the rate of 7 Rupees per ground.

‖ *24th Dec. 1857 in Cons. 26th Jany. 1858.*

12. In accordance with the directions of Government, the Board placed themselves in communication with the Collector, who submitted a list of the rates, as already specified in these Proceedings, and a statement of the 'ground rent' bills actually paid in 1856.

	Monthly rate per ground.														
	35 Rupees.			14 Rupees.			17½ Rupees.			7 Rupees.			Total.		
1 Triplicane	...	...		...	...		53	2	0	3	4	6	56	6	6
2 St. Thomé	...	...		...	...		11	11	10	0	5	10	12	1	8
3 Pursewauk	...	...		...	...		28	0	5	0	7	0	28	7	5
4 Vepery	...	...		...	...		10	1	5	0	10	6	10	11	11
5 Tondiarpett	...	...		...	...		36	0	11	0	1	2	36	2	1
6 Cochrane's Canal	...	...		...	...		2	5	4	75	9	7	77	14	11
7 Peddo Naik Petta	...	...		...	...		180	14	11	2	8	5	183	7	4
8 Mootialpetta	N. Beach...			S. Beach...			22	11	5	32	11	6	55	6	11
9 Beach	27	2	0	9	4	5	...	...	...	...	...	...	36	6	5
10 Royapooram	...	...		...	...		...	...	...	3	1	0	3	1	0
11 Chunam kilns.....	...	...		...	...		...	...	...	126	0	0	126	0	0
	27	2	0	9	4	5	345	0	3	244	11	6	626	2	2

13. The Collector notes that no bazar rent has been levied near Cundasawmy's pagoda for some time. He proposes that the rates for the future should be 7 Rupees per ground for land near Cochrane's Canal, and 17½ Rupees elsewhere. He also reports that besides the 24 kilns noticed by Government, there are 3 constructed on private property in Triplicane and Royapooram on which no tax is levied.

¶ *Proc. 27th March 1857.*

14. The Board objected¶ to the plan on the ground that it would be increasing the ground rent on a considerable portion of the land now paying 7 Rupees per "ground" per mensem (upwards of 2,000 Rupees per cawnie per annum) which they believed was not the intention of Government.

** *From Ag. Collr. 29th May 1857, in Cons. 7th Dec. 1857.*

15. The Acting Collector addressed the Board,** and supported the Collector's former recommendation on the ground that the tax would not press heavily

because in each individual case it amounts to a trifling sum, as shewn below, from the number of bills issued.

Rates.					Rs.	A.	P.	No. of Bills.	Amount.		
	Rs.	A.	P.								
From ...	0	0	7	to ...	0	1	2	282	20	9	0
From ...	0	2	4	to ...	1	0	0	1462	363	10	8
From ...	1	0	0	to ...	2	0	0	32	41	4	5
From ...	2	0	0	to ...	3	0	0	10	24	3	0
From ...	4	0	0	to ...	5	0	0	2	8	13	9
From ...	9	0	0	to ...	10	0	0	1	9	5	4
From ...	30	0	0	to ...	35	0	0	1	32	4	0
								1790	500	2	2
				Chunam kilns					126	0	0
				Total					626	2	2

16. He also reported that the only land available for the purposes above referred to is in all within 4 Cawnies; and that the present rates have been in force for many years without giving rise to complaint.

To Collr. 7th Dec. 1857. *From Collr. 24th Dec.* 1857, *in Cons. 26th Jany* 1858.

17. The Board having called for and obtained some further detailed explanation from the Collector have come to the following conclusion, that the amount of ground rent levied in Madras being only about 630 Rupees per annum and the number of different rates being only 4, and paid many years without complaint, there exists no sufficient reason to alter them simply to procure uniformity. The fact of there being 4 different rates can cause no perceptible inconvenience in the preparation of the accounts, and it is doubtful if under Section I., Act XII. of 1851, the rates could be altered without a Legislative Enactment. It will also be perceived that the variation in rate is already more with reference to the *situation* than to the *purpose* for which the land is required.

Resolved that the above Proceedings be submitted for the information of Government.

(A true Extract.)

(Signed) J. D. SIM, *Sub-Secretary.*

No. 43. ORDER THEREON, No. 299; dated 6th March 1858.

When the subject of the chunam shell quarries was under consideration, it incidentally came to the knowledge of Government that a portion of the "quit rent" levied in the Madras Collectorate was assessed at different rates according *not* to the extent of ground occupied, or its situation, but to the purpose for which it was required, and in Extract Minutes Consultation dated 11th February 1856, para. 6, they expressed their disapprobation of the system and desired the Board to discuss with the Collector the propriety of its entire abolition.

2. In the proceedings above recorded the Board submit the results of their enquiries.

3. They first explain that the arbitrary signification attached to the terms "quit rent" and "ground rent" in the Madras Collectorate is that the former is held to represent the *annual* demand on *private* landed property, while the latter is the *monthly* assessment on *Government* land, and that under this local definition, the assessment to which the Government have objected is properly a ground rent, and not a quit rent, the land bearing it being Government property.

4. It appears that the entire revenue realised under this head of "ground rent" in the year 1856, was Rupees 7,513-10-0, assessed on an area of less than 4 cawnies extent, and comprising the whole of the Government land available, and eligible for the various purposes of trade to which it is applied.

5. Four rates of assessment prevail.

6. At the 1st rate of Rupees 35 per "ground" ($\frac{1}{24}$ of a cawney) per mensem are assessed the sites of shops and grain stores situated on the North and South beach within the limits of

the Black Town wall, and under this rate was collected monthly a sum of Rupees 27-2-0 on 45 different bills in 1856.

7. At the 2d rate of Rupees 17½ per "ground" per mensem is assessed all Government land occupied for storing salt on the North and South beach, and also all similar land beyond the walls of Black Town, occupied by shops, bazars, &c. In 1856, Rupees 345-0-3, were collected monthly at this rate.

8. The 3d rate of Rupees 14 per ground per mensem is assessed on land on the North and South beach within the Black Town limits occupied for stocking firewood and timber, and at this rate Rupees 9-4-5 per mensem were collected in 1856 from Mr. Franck for coal stores near the North wall.

9. The 4th rate of Rupees 7 per ground per mensem is assessed on all Government land beyond the Black Town limits used for storing firewood, timber, shells and charcoal, and the same sum is levied monthly on each limekiln of not more than the prescribed extent of 2 grounds, 1862 square feet.

At this rate Rupees 244-11-6 were collected monthly in 1856.

10. The Government concur in opinion with the Board that considering the small amount of revenue and extent of land concerned, and that the prevailing rates have for many years past existed without any complaint being made against them, there is no sufficient reason to alter them simply for the sake of uniformity, even did the terms of Act XII. of 1851 present no difficulty in the way of change.

11. The Government observe in conclusion that the Board appear in the last para. of their Proceedings to have entered the *monthly* collections of 1856, as the *annual* revenue from this source, which appears from the Collector's Jummabundy report dated 29th September 1855, to have been Rupees 8,391 in Fusly 1263, and Rupees 6,435 in Fusly 1264 distributed over 19,033 bills.

(Signed) H. FORBES,
Acting Secretary to Government.

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Revenue Department

No. 392

Extract from the Proceedings of the Board of Revenue, dated 20th January 1858.

Read again letter from the Collector of Madras dated 16th July 1856, on the subject of the rates of "ground rent" in Madras.

In Cons 27th March 57

Read again letter from Actng Collector of Madras dated 29th May 1857, furnishing information regarding Ground Rent

In Cons 7th Oct 1857

Read letter from the Collector of Madras dated 23d December 1857 reporting on the rates of Ground Rents in Madras

In Cons 21st Jan 58.

(Here enter No 208)

The Government in Extract Minutes Consultation dated 1st February 1856 No 109 R.D. on discussing the subject of Sewage quarries, with reference to the difficulties experienced by the Department Public Works in obtaining supplies of Chunam, adverted to the Doctrine* laid down in Sewage Rules in Madras. They observed that the practice

* It is obviously speaking of "Ground rents"

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of levying such rent according to the purpose for which ground is to be used was open to serious objection, and they consider it desirable that the Board should discuss with the Collector, whether this mode of ratisk could not be entirely abolished, and rates be established according to situation only.

2. To ascertain on what data the present varying rates of Ground rent are levied in Madras it has been necessary to refer back to Records of a very early date, and here it may be necessary to explain the difference between "Quit rent" and "Ground rent" * terms which are often used indiscriminately, causing thereby some confusion. "Quit rent" is a tax levied at so much per annum on land which is private property. Within the walls of Black Town it varies according to a Table submitted by Mr Ellis in 1812. and which will be referred to presently. Outside the walls the rate fixed is 5 Pagodas per 100 pagodas of valuation (2 as 5 p. per 350 Rupees) and outside the walls the usual Quit rent on cultivated fields and Gardens is 5½ Rupees per Cawny, both upon the land

built

* From Coll. 31st Aug. 1855 in Cons 11th Sept.
From Coll. Dec. 24th 1857 In Cons 26th Jany 1858

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A ground or Crumbi is 1/20th a Cawny or 2400 square feet.—

built upon it varies from 1 to 12½ Rupees per "Ground." * "Ground rent" (which alone is referred to in these Proceedings) is a tax levied at so much per measure on land which is the property of Government. Within the walls of Black Town it varies according to a Table submitted by Mr Ellis in 1812. and which will be referred to presently. Outside the walls the rate fixed is 5 Pagodas per Ground (monthly)

* 17½ Rupees.

3. The first reference to the rates of Ground Rent on the Board's Records is in a letter from the Collector of Madras in 1803 *, in which he states that 10 pagodas (3½ Rupees) per 'ground' is levied monthly on places on the North Beach where goods are deposited. He adds that he can trace no orders to that effect in his Records, except in a letter (as I presently from the Board of Revenue) to the "Superintendent" + in which he is required to collect the proposed rent from persons occupying land on the South Beach for storing their goods, in like manner as it is levied on the North Beach.

* From Coll. 10th June 1803 in Cons 15th June.

+ This Officer was the 1st Secretary (From Coll. 15th Nov. 1810 para 3) the Collection of Quit rent devolved on the Coll. of Madras in 1810 (From Coll. 31st Aug. 1855 In Cons 12th Sept.)

In

4. In the same year the Board * approved of the Collector's suggestion that wood &c. stored outside the North Wall of Black Town should pay 2 pagodas (7 Rupees) per "Ground" monthly.

* J. Cons of 3 March 26th Feb. 1802 L. to Cons 29th

5. In consequence of a reference to the Collector of Madras in 1811 * as to rates of Ground Rent to be levied on Grain deposited on the North Beach, the Collector Mr Ellis submitted the following Schedule.

* From Coll. 19th July 1811 in Cons 25th July
From Bd 25th July 1811 in Cons 7th March 1811

* From Coll. 17th Aug. 1814 in Cons 21st Aug.

Situation		Rate per "Ground" per Annum
I. N. & S. Beach of the Town of Madras	Grain, Huts, Firewood, Timber	10 Pags. (35 Rupees)
	Salt	5 Pags. (17½ Rupees)
II. Black Town near Pondasawmy's Bazar *	Fruit bazars	½ Pag. (1¾ Rupee)
III. On the North side of Black Town with on the beach, and on the plain in the neighbouring Villages	Grain, Huts, Bazars	5 Pags. (17½ Rupees)
	Firewood, Timber, Shells, Charcoal	2 Pags. (7 Rupees)
IV. Elsewhere situated	Fine fishes	3 Pags. (10½ Rupees)

* Was the Chintadripettah Bazar.

6. In June 1829 in consequence * of another reference to the Collector * the Board authorized the levy of Ground Rent on Lands within the Walls of Black Town (not being on the Beach) at the rate of 5 Pagodas 17½ Rupees per "Ground" monthly.

* J. Cons 18th June 1829 No 38 R.D.
* Coll. 29th July 1829 In Cons 8th Augt.
Bd to Govt 8th Augt 1829
E. to C. 9th Sept 1829 in Cons 18th Oct. No 31 R.D.

7. The Subject was not mooted again till 1850 * when it was proposed to introduce an act for securing the Land Revenue of Madras. The Government wished to specify a maximum if not an uniform rate, as in Calcutta. The Collector proposed that the Ground rent outside the walls should be 1 Rupee per "Ground" and inside 12½ annas on 350 Rupees of Valuation. The Government however abandoned the plan owing to the "varying circumstances by "which the rate of Lands in Madras "was determined," and Section I of Act XX of 1851 enacts "that all assessable lands "not hitherto assessed, shall be assessed "at the rates customarily charged upon "lands of a similar description in the "neighbourhood, according as they may "be situated within or without the "walls of Black Town."

* E. to C. 18th Jan. Cons 25th July 1850 No 38 R.D. para 5.
* Bd to Govt 29th July 1850 In Cons 8th Augt.
Bd to Govt 8th Augt 1850
E. to C. 9th Sept 1850 in Cons 18th Oct. No 31 R.D. para 2.

8. Here the matter rested, till 1855 when in consequence of a general difficulty in obtaining Ground for the Department Public Works, the Ground rent

rent ~~of~~ Some Kilns was reduced. The Collector reported* that a Licence fee of 4 Annas per Kiln was charged, as also a rent of 10/p Rupees for each Kiln° per month for 10 Months in the year; and that the number of Kilns all on the bank of Cochranes' Canal was 24. By order of Government* the Licence fee was abolished and it was desired that the rent might be not on the Kiln but on the Space of ground occupied by the Kiln and its appurtenances, such as heaps of Shells, Jarwood &c. The Board then fixed the rent at 7 Rupees per "Ground."*

* From Coll. 7 July 1853 in Cons 26 Aug. From Addl. D. in Cons 23 Aug. F. do 31 Augt. in Cons 15 Sept.

° By Mr Ellis's Schedule it was 10/p Rupees per "Ground" why it was considered a mean 10/p Rs. per Kiln is not shown.

* Ed. C. 7 Augt. 1855 in Cons. 24 Augt. No. 939 R.C.

* Ld. Chairman 23 Augt 1858

9 The Board in subsequently reporting to Government* on the ~~Sa~~ Sirmans Quarry rents in all the Districts, referred to the relief given to the Madras Kilns, and calculated that the 10/p Rupees was levied per mensem for 10 Months on an area of 3 Grounds, so that the Total yearly payment was but 7 + 10 or 70 Rupees per annum; whilst according to Mr. Ellis's Schedule 3 "Grounds"

* To Govt 30 Nov. 1858 para. 15-16.

"grounds" of land outside the walls, on which Jarwood is deposited, pays 21 Rupees per mensem, and inside the walls 42 Rupees per mensem.

10. It was with reference to these observations that the Government proposed† to have a uniform rate.

† Vide para 4 of these Proceedings.

11. It will have been observed that the Board made a mistake* in fixing 7 Rupees per "Ground," the reduced rate (10/p to 7 Rupees) was intended by Government to be on the "Ground occupied" by the Kiln and its materials. The error was rectified in practice, as the Collector reports* that the "Ground occupied" has been fixed at 2 Grounds 1862 Square feet (2775 Grounds) and land occupied more than that, pays at the rate of 7 Rupees per Ground.

* Ld. Chairman 23 Augt 1858.

* Dr. Dec. 2 1854 Ld. Govt. 26 Feb. 58

12. In accordance with the directions of Government, the Board place themselves in communication with the Collector, who submitted a list of the Rates, as already specified

in

in these Proceedings, and a Statement of the 'Ground Rent' Bills actually paid in 1856.

	Monthly rate per Annum				
	35 Rupees	14 Rupees	7½ Rupees	7 Rupees	Total
1 Triplicane			53. 2. 0	3. 4. 6	56. 6. 6
2 St Thomé			11. 11. 10	0. 5. 10	12. 1. 8
3 Purasawunk			25. 0. 5	0. 7. 0	28. 7. 5
4 Vepery			10. 1. 5	0. 10. 6	10. 11. 11
5 Tondiarpett			36. 0. 11	0. 1. 2	36. 2. 1
6 Cochrane's Canal			2. 5. 4	75. 9. 7	77. 14. 11
7 Pedlonaik Retta			180. 11. 11	2. 8. 5	183. 7. 4
8 Woolialpetta	N Beach	S Beach	22. 11. 5	32. 11. 6	55. 6. 11
9 Beach	27. 2. 0	9. 4. 5.	"	"	36. 6. 5
10 Royapooram	"	"	"	3. 1. 0	3. 1. —
11 Chunam Kilns	"	"	"	126. 0 0	126. — —
	27. 2. 0	9. 4. 5	345. 0. 3	244. 11. 6	626. 2. 2

13. The Collector notes that no Bazar rent has been levied near Cundasawmy's Pagoda for some time. He proposes that the Rates for the future should be 7 Rupees per Ground for land near Cochrane's Canal, and 14 Rupees elsewhere. He also reports that besides the 24 Kilns noticed by Government, there are 3 constructed on private property in Triplicane and Royapooram on which no tax is levied.

14. The Board objected* to the plan on the ground that it would be increasing the ground rent on a considerable portion of the land now paying 7 Rupees per "ground"

per

* No. 27 March 1857

per mensem (upwards of 3000 Rupees per Cawnie per annum) which they believed was not the intention of Government.

15. The (Acting) Collector addressed the Board,* and supported the Collector's former recommendation on the ground that the tax would not press heavily because in each individual case it amounts to a trifling sum, as shewn below, from the number of Bills issued.—

* From Acting Coll. No 29 dated 4th May 57 in Cons 7th Sept.

Rates	Rs. as. p.	No. of Bills	Amount
From 7 Rs.	to 0. 1. 2	282	20. 9. 0
From 0. 2. 4	to 1. 0. 0	1162	363. 10. 8
From 1. 0. 0	to 2. 0. 0	32	41. 4. 5
From 2. 0. 0.	to 3. 0. 0	10	24. 3. 0
From 4. 0. 0	to 5. 0. 0	2	8. 13. 9
From 9. 0. 0	to 10. 0. 0	1	9. 5. 4
From 30. 0. 0	to 35. 0. 0	1	32. 4. 0
		1790	500. 2. 2
Chunam Kilns			126. 0. 0
		Total—	626. 2. 2.

16. He also reports that the only land available for the purposes above referred to is in all within 10 Cawnies; and that the present rates have been in force for many years without giving rise to complaint.—

17. The Board having called for

and

P/PRC

and obtained some further detailed explanation from the Collector have come to the following conclusions, that the amount of Ground Rent levied in Madras being only about 630 Rupees per annum and the number of different rates being only 4, and paid many years without complaint, there exists no sufficient reason to alter them simply to procure uniformity. The fact of there being 4 different rates can cause no perceptible inconvenience in the preparation of the accounts, and it is doubtful if under Section I, Act XII of 1851, the rates could be altered without a Legislative Enactment. It will also be perceived that the variations in rate is already more with reference to the situation than to the purpose for which the land is required.

Resolved that the above Proceedings be submitted for the information of Government.

(A true Extract)

J. D. Sim
Sub Secretary

To H. Forbes Esq.
Actg Secy to Government
Rev Department

J. Coll. 7th Dec. 1857
J. Coll. 24th Dec.
In Cons 26 Jany 1858.

Cons: 1 March 1811 - No 52
" 8 " " " 07
" 23 Eyly 150 " 1 to 3
" 10 Sept. " " 38 to 40
" 7 August 155 " 40-41
" 12 February 150 " 38-39

299/10

Rev 1858 Depmt
Dy. to Cons. 13th March
No 156

Extract from the Proceedings of the Board of Revenue

Dated 26th January 1858.
Rec'd 3rd February "
18 Encls. wanted

No 392

From C. Rd. 299. 6th March 1858.

Reporting on the subject of the levy of Ground Rent in the Collectorate of Madras and submitting letters from the Collector relating thereto.

No 42

c25 E

No 854.

To,

The Collector at

Madras.

Sir,

1. The Board direct me to acknowledge the receipt of your letter of the 21st August and to inform you that your recommendation for permitting the proprietors of Goods lately deposited on the Esplanade of Fort St. George to remove their property to the Northward of the Black Town at the distance which you stated from the Black Town wall is approved, and your suggestion for allowing to the Proprietor the use of that space at the reduced Quit rent of two Pagodas per ground has also met with approbation.-

2. Your precautionary measures for the purpose of guarding against the danger of fire, by widening the

the distance of the intervening space between the lines of Banksalls is approved, and you are therefore authorized to re-purchase the extent proposed for that purpose.—

3 I am directed to desire that you inform the owners of the late Banksalls that it being intended to allot the South Beach to other objects of a public nature it is therefore impracticable to comply with their application for permission to erect Banksalls in that quarter.—

4 I am directed by the Board to transmit to you the enclosed Copy of a letter from His Majesty's Naval Officer at Madras and to desire that in conformity to the application therein stated you allot a space of ground for the accommodation of

of Naval stores in such situation as may be most convenient.

Revenue Bd Office,
Fort St. George,
26th September 1803.

I am
Sir
Your most obedient servant
(Signed) F. W. Ellis
Secretary

No. 324.

To,
The Collector of
Madras.

Sir,

I am directed by the Board of Revenue to acknowledge the receipt of your letter of 27th Ultimo on the subject of certain Petitions from Immigalay and others.—

23 of 1825
255 of 1826
225 of 1828
} herewith returned.

2 The Board request you will explain how ground rent has been assessed upon the houses in question at 10 Pagodas per ground. The Table submitted to Government on 21st August 1812 forms the enclosure referred to in para 3 of Mr Ellis' letter of 17th August 1812, for which it appears that ground rent at this

Vide B in Mr. Ellis' letter 17th in Cons: 20th August 1812.

this patent was levied upon Huts situated on the North and South Beach, but the Board do not perceive that it provides for ground in the vicinity of the Mint, and Company's water Works. You will observe that Mr Ellis in his letter of 14th November 1810 adverts to the necessity of keeping the whole extent of the Beach North and South of the Custom House as clear as possible, for the convenience of the Port, and recommends the levy of a high ground rent, as a means of effecting this object.

Vide para 3 of Ellis' letter 17th Aug. 1812 — p 3 of Do 14th ditto — in Cons. 19th Nov. 1812

Vide B in Mr. Murray's letter of 27th Jany in Cons. 2d Feby 1824

P. 5

3 You observe that the rules for the levy of ground rent were framed by Mr Ellis. You will state whence you obtained this information.

Vide p. 2 of Mr Ellis p. 3 of Do do 17th Augt

4. You are further requested to explain whether the ground in question forms part of the Company's Banksall ground, or of the other ground

Vide A in Mr Murray's letter of 27th Jany 1824

grounds alluded to in the Extract from the Statement framed by the Committee of Reform, whether the houses are simply dwelling houses, or shops or Bazaars, and if the latter of what description. You will state what should be according to existing rules, the proper rate of ground rent to be levied from them, and with reference to the fact if it be one,

End. of 15th Feb. 1826. Pet. Rt. 23 of 1825

of the profession extending to 40 years, you will advert to para 3 of

In Cons. 23d June 1800

the Letter from Government of 7th June 1800 quoted by you in your letter of 24th

In Cons. 26th May 1828 p. 5

May 1828, and submit your sentiments upon the case under consideration for the information of the Board, and eventually of Government.

5 You will supply the information required in para 2 of my letter of 19th May last Viz. whether there is any presedent for the sale of

of the Circar. interests in land under ex
circumstances similar to those of the Petitioners

Revenue Bd Office
Fort St. George
26th February 1829

Signed D. Elliot
Secretary

No 962.

To
The Collector of
Madras.

Sir

I am directed by the Board of
Revenue to acknowledge the receipt of your
letter of the 7th Instant

2. On a review of all the corres=
=pondence which has passed on this case,
the Board are of opinion that the
Petitioners having held the ground in
question for more than 30 years
without paying ground rent are not
liable to any demand on that account,
and are entitled to hold possession
on the payment of Quit Rent which
may be demanded from the date
of

of the first charge against them for
ground rent.

3. Adverting to Para 4 of your
last letter the Board direct me to observe
that the Table furnished by Mr. Ellis in
17th In Cons. 20th Augt 1812 does not authorize a charge of 5 Pagodas
812
per ground monthly for the rent of land,
situated as the land in question within
the Black Town wall, not on the North
or South Beach. But as it seems expedient
and proper that ground rent should
be charged for land belonging to the
Company equally within the walls of
Black Town as without, the Board
authorize you for the future to demand
rent for such land at 5 Pagodas per
ground monthly, the rate authorized
for land without the wall. You will
take care that your accounts are
altered accordingly and that the
charge now authorized is correctly
entered

entered in the bills - Public notice should be given of the reduction in the rate of ground rent.

No land is ever to be sold without the express sanction of the Board.

Revenue Bd Office,
Fort St. George,
15th June 1829.

/Signed/ D. Elliot
Secretary

No 968

Extract from the Proceedings of the Board of Revenue, dated 27th March 1857.

Read letter from the Collector of Madras dated 1st July 1856.

/Here enter No 109./

From the above letter and its enclosures it appears that there are now 4 Rates of ground Rent in force in Madras, Viz. Pagodas 2-4-5 and 10 or Rupees 35 - 17½ - 14 and 7 - per

per ground monthly. The Bills issued in April last amounted to Rupees 626-2-2 and thus the Board presume is about the ordinary demand.

2. The first rate and the third prevail only on the North and South Beach: the monthly receipts at the former are stated to be Rupees 27-2 and those at the latter 9-4-5. It is not mentioned how much of each is levied on the North and how much on the South Beach. The other two rates prevail else-where and the Collector proposes that 7 Rupees shall be the rate hereafter at Cochrane's Canal and 17½ elsewhere. This proposition involves an enhancement on the ground rent now levied in several instances and it does not appear to the Board that this was either intended by Government or is expedient in itself.

The

3. The rate of 17½ Rupees per Ground is equivalent to Rupees 14 20 monthly per Cawnie and that of 7 to Rupees 168 - or an annual tax in the former case of Rupees 5,040 and in the latter of Rupees 2,016 per Cawnie.—

7 X 12 = 84 Rs per Ground per annum
24
336
168
2016 Rs per Cawnie per Annum

4. The Amount of land chargeable at these rates is under 3 Cawnies.

5. The Board wish to know &c whether the excessive amount of the tax is the cause of so small an Extent of land being held on ground rent and, if not what other causes are in operation - They would also request his opinion as to the necessity or &c otherwise of imposing a less onerous charge on lands and an explanation of the principle which guides his &c Department in determining in any given case whether ground or Quit Rent

Communicated to the Collr on the 22d February 1856 No 558.

Rent is to be levied - They also wish to know whether Government can &c now raise the ground rent on any lands as proposed by him &c

6. In finally disposing of this case it will be necessary for the Board to have before them the Collector's report on the present mode of Collecting Quit Rent called for &c in Extract Minutes Consultation 11th February 1856 No 149 Revenue Department

/ A true Extract /
/ Signed / J. D. Inn
Acting Secretary

No 4393.

To,
The Collector of
Madras

Sir,

In Cons: 14th Sept 1855

With reference to para 6 of your Letter of 31st August 1855 it appears to the Board that the 5 &c Pagodas

Pagodas or 17½ Rupees authorized as Quit Rent in the Board's letter of 15th June 1829 refers to land within, and not outside the walls of Black Town.

2. The correspondence noted in the margin*, and the Plan in your predecessor's letter of 27th January 1829 shew that the land in dispute was near the Mint, within the walls. The Collector was of opinion that it might be rated at 5 Pagodas in accordance with the List in Mr Ellis's letter of 17th August 1812. but the Board observed that rate did not apply*, and the whole tenor of the 5th Para of their letter of 15th June 1829 ending "the rate authorized [hitherto] without the wall" seems to shew that they on this occasion wished to fix a 5 Pagoda Quit Rent on land within the Walls, not being on the North or South Beach, where the Quit rent had

From Collr 27th Jany in Cons 2d Febr 1829
Bd's letter 25th Febr 1829
From Collr 1st in Cons: 4th June 1829
Bd's letter 15th June 1829

* That rate was for land outside the wall.

had already been fixed at 15 Pagodas for Grain, and Huts, and 4 Pagodas for Firewood

3. You will be pleased to state what land outside the Walls is charged a Quit rent of 17½ Rupees per ground.

4. With reference to the letter of the Board of 23d August 1855 you will be good enough to inform them if the Quit rent on kilns, is 7 Rupees per ground or per kiln, if the former how many grounds a kiln and the land required for its material occupies; and whether 7 Rupees is paid each month of the 12.

Ex: In. Cons. 7th in Cons. 24th Augt 1855 Para 2 No 939 R. D.

5. The Board wish to be informed if there are any more such petty Leases as those referred to in para 2 of your letter of 1st July 1856. They observe that in Enclos: 2 to your letter of 1st July 1856, the monthly account of ground

ground Rent is 626-2-2, which does not quite agree with the Total of the items in para 3 of Mr. Cochrane's letter of 29th May 1857. They wish also to be informed with reference to the above Enclosure exactly of the exact locality on the Beach, and how occupied which pays 35 Rupees and 14 Rupees respectively per 'ground' per annum.

6. The Terms "Ground Rent" and "Quit Rent" seem to be used indiscriminately in much of the correspondence, and the Board request you will define the difference as understood in your Office and explain the statement in para 1 of Mr. Hudleston's letter of 29th July 1850 (In consultation 8th August) that "the ordinary rate of Quit rent leviable on large tracts of land is Rupees 5 1/4".

You

299/18 17

7. You will be good enough to state what was the last date of land being newly assessed with ground rent and at what rate, by your Office.

Revenue Board Office
Fort St. George
7th December 1857.

/ Signed / J. D. Sim
Acting Secretary

/ True Copies /

J. D. Sim
Sub Secretary

Enclosure

In the Board's Proceedings to the Actg Revd Secretary to Govert dated 26th January 1858 No 392

R 156/58.

Copies

of Board's letters and Proceedings to the Collector of Madras dated 26th Sept. 1803. 26th February 1829. 15th June 1829 and 7th December 1857. and 27th March 1857 Nos 854. 324. 962. 4393. and 968.

Regarding Ground Rent

299/19 R.D.

No 299

Extract from the Minutes of Consultation

Under date the 6th January 1858.

Read the following extract from the Proceedings of the Board of Revenue

(Here enter 26th Jany 1858 No 392)

Ordered that the subject of the Chinnaswamy Sastri's Quarries be taken into consideration on the 13th instant, and that the Collector of Madras be requested to attend on that day with the Records bearing on the question, and that he be directed to report whether any portion of the ground occupied by the Quarries is situated within the Limits of the Fort of St George, and if so, for what purpose it was originally granted.

it was agreed. and
in Ct. dated 6. May 1836.
para 6. they Expressed their
Disapprobation of the system
and desired the Bd. to
discuss with the Collector
the propriety of his notice
abolition.
2 In the proceedings above
noticed the Bd. submit
the results of their Enquiries
3 They first explain that
the arbitrary significations
attached to the terms
"Inhabited" and "Ground
rent" in the Madras Collectors
is that the former represents the
latter represents the annual demand on
private landed property.
While the latter is the
Monthly assessment
on Government land

299/20

and that under this
Description the Assessment
2 which the Dr. have
objected is properly a
Ground Rent. and not
a Quit Rent. the land
bearing it being Govt.
property.
It appears that
the Entire Revenue
realized under this
head of Ground Rent
in the year 1836. was
Rp. 7513.10. - assessed
on an area of less
than 4. Cawnies 2 Cutts.
and comprising the
whole of the Govt. land
available. and Eligible
for the various purposes
of Trade 2 which it
is applied
4 Four Rates of

Assessment prevail.

6 At the 1st rate of £P.35 per pound (½ of Casualty) per annum assessed the sites of Shops and Grain Stores situated on the North and South Beach within the limits of the Black Town Bath and under this Rate has collected Monthly a sum of £P.27-2-- on 45 different Bills in 1836.

7 At the 2nd rate of £P.17½ per pound per annum is assessed all Govt. land occupied for storing Salt on the North & South Beach. and also all similar land beyond the bulls of Black Town occupied by Shops. Bazaars &c.

289/21 in 1836. £P.345-
collected monthly at
this rate.

8 The 3rd rate of £P.4. per £1. per annum is assessed on land on the North South Beach within the Black Town limits occupied for stacking Fire Wood & Timber. and at this rate £P.4-5. per annum was collected in 1836 from Mr. Franck for coal stores near the North Bath

9 The 4th rate of £P.7. per pound per annum is assessed on Govt. land beyond the Black Town limits used for storing Firewood Timber Shells & Charcoal. and the same sum is levied monthly on each time

prescribed Stamp of
2 Pounds. 1852. Square
feet. At this rate 1P. 244. 11. 6.
has collected Land Rent
in 1856.

The Govt. concurs
in opinion with the Bd.
that considering the
small amount of Revenue
extent of Land assessed
and that the Pattah Rates
have for many years past
existed. Urban Company
complaint has no sufficient
foundation. There is however
another matter than
simply for the sake of
uniformity. would be
terms of Act 12. of 1851.
pursuit would difficulty in
the way of change.

The Govt. above is
conclusion that the Bd.

L. Haley 22 March

a Summary of the Laws
of this Presidency & Laws subsisting
the Land Rent collections of 1855.
the amount estimated from this
source. 1°. of Madras Land Rent Act 2 of 1851 & 1855.
Summary Suits Act 8 of 1859. in Fas. 1263. amt Rs. 35
& Land Lien Act 8 of 1865. in Fas. 1263. Rs. 33. Rates.
in Fas. 1264. Rs. 1,20,000 Rs. 1,53,033.

Copy in a G L to 6
of 15th Octr 1858 No. 44
Para 15.

229/22

Revenue 1858 Departt
Dpt to Govt 6th March

No 299

Extract Mins. of Cons.
Dated 6th March 58.

Read

Pr Board of Revenue 5
19 August / 58 No: 2241

Relative to the
levy of Ground rent in
the Collectorate of Madras.

No 42443