

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2997

Press
~~Mis.~~

300-303

Dated

16-12-1867.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
16th December 1867.*

Read again Proceedings dated 3rd September 1866, No. 2,321.

Read also the following :—

No. 300. Proceedings of the Board of Revenue, dated 24th October 1866,
No. 7,664.

Read the following letter from the Acting Collector of Madras, to the Secretary to the Board of Revenue, dated Sydapet, 2nd October 1866, No. 305.

1. I have the honor to report upon a letter to the Chief Secretary to Government from Messrs. O'Brien and Turnbull, with reference to the assessment they are paying on some land in Yengunbaukam, a village on the coast six miles south of Madras, on which they are raising a Casuarina plantation. The Board, in forwarding the letter to me, desire to be informed why the land is not held under the Tope Rules.

2. A Mr. Bradly originally applied for it under the Tope Rules. The Merassidars of the village opposed him, and took it on the full assessment. Messrs. O'Brien and Turnbull bought it from them.

3. It was all unassessed waste land, and a tax was imposed upon it, equal to the tax paid by the Poonjah land in the neighbourhood. The land now pays an average tax of 14 Annas per cawny.

4. On my records I find Proceedings of the Board connected with previous applications for land for Casuarina plantations. They relate to land given to Messrs. Campbell, Shaw, and Tait. The land made over to the former bore a tax of Rupees 2-10-10 per cawny, which was reduced to one Rupee an acre. The land obtained by Mr. Shaw was taxed with Rupees 1-12-0, and was assessed at 14 Annas the cawny, and Mr. Tait procured the land he holds for Annas 12 per cawny. He got it at so low a rate, in consequence of its bad situation, its want of fertility, and water not being found near the surface.

5. I am not aware of the condition of the land held by Messrs. O'Brien and Turnbull with regard to water, but presume it has advantages in this respect not inferior to those possessed by Mr. Tait in reference to his property.

1. The Acting Collector will satisfy himself and report whether, looking to the quality of the land, the assessment is excessive or otherwise in Messrs. O'Brien's and Turnbull's case.

2. He will also consider and report whether there is any reason why the Tope Rules should not be made applicable to all the cases of Casuarina plantations existing or proposed, whether the land now bears an assessment or not.

3. It is of the highest importance to encourage planting in the vicinity of Madras, and the Board see nothing in the cases of Messrs. Campbell, Shaw, Tait, or O'Brien and Turnbull, to exclude them from the benefit of the Tope Rules.

No. 301. Proceedings of the Board of Revenue, dated 15th February 1867,
No. 922.

Read the following letter from the Acting Collector of Madras, to the Secretary to the Board of Revenue, dated Sydapet, 8th December 1866, No. 375.

1. Messrs. O'Brien and Turnbull addressed a letter to Government, in which, after premising that they held some land in Yengunbaukum, a village on the coast, a little south of Madras, on which they were planting Casuarina trees, they com-

plained that the tax on Casuarina plantations generally was more than the undertakings could bear, and suggested it should be reduced to 4 Annas a cawny, or to such low rate as the Government might think equitable.

2. The letter* was forwarded for report. In sending it to me, the Board desired to know why the land in the occupation of Messrs. O'Brien and Turnbull was not held on Tope Rules.

* *Vide* Board's Proceedings, dated 3rd September 1866, No. 2,321.

3. In my report, in reply to this communication, I explained, the land had been assessed in consequence of the Merassidars originally agreeing rather to pay assessment on it, than let it pass out of their hands. I did not give any opinion upon the general question raised by Messrs. O'Brien and Turnbull, because the Board had apparently fixed a limit to the information they required.

4. They now desire my views† upon this question. They wish also to be informed whether the assessment on the land occupied by Messrs. O'Brien and Turnbull is excessive, looking at its quality.

† *Vide* Board's Proceedings, dated 24th October 1866, No. 7,664.

5. I had intended to give my opinion upon this point in my letter referred to above. In paragraph 4 I stated, with this very object, the assessment borne by other lands planted with Casuarinas; and in order to shew that Messrs. O'Brien and Turnbull had not been more hardly treated than other people, I referred to land which under similar conditions had imposed on it a higher tax.

6. Since receiving the last instructions of the Board, I have spoken to Mr. O'Brien himself, and have learnt from him that in his belief his plantation is on land of the same quality as the land occupied by the general run of similar plantations, and that it has the same advantages of water.

7. With regard to the general question, I beg to state that, in my opinion, all the existing assessed Casuarina plantations ought to receive the benefit of the Tope Rules. I would suggest that I should be authorized to grant for each a Cowle for twenty years, to commence running from henceforward. These plantations are not now under Cowle, simply on account of the mode of dealing with waste in this district, in consequence of Merassi right.

8. When waste is applied for, the Merassidars are asked whether they will take it on the terms offered by the Durghastdar. If they consent, they receive it. If the Durghastdar has offered for the land under the Tope Rules, before it is given to the Merassidars, the Durghastdar is asked whether he will pay for it, that is, whether he will make an advance upon the terms on which the Merassidars are willing to take it. If he agrees to receive it burdened with assessment, the Merassidars are asked whether they will give the same terms. If they consent, then they finally get the land.

9. In the case of all the present assessed plantations, the above forms have been carried out, and the Merassidars have accepted the land, not because they intended to plant it themselves, but because having become aware that the Durghastdars would rather buy it from them than let it escape their hands, they have been in an advantageous position, and have used it. They in these cases have acted as obstructives merely with a view to making a little money.

10. With regard to future applications for sandy waste for Casuarina planting, I should be disposed to treat them as they have hitherto been treated, to make no change whatever in the present rules; but whenever I found that parties having secured land were *bona fide* planting, then I would accord them a Cowle, and put them in the position they would have occupied had it not been for the Merassidars' interests. I would then relieve them of a penalty they had incurred, merely because their enterprize had been turned to account by the Merassidars.

11. I would make no change in the rules, because it is well to retain in the hands of Government some means of coercion. If the whole of the sandy waste, or of any other unassessed waste, was given over to the Merassidars without yearly payment being exacted, notwithstanding they left it unoccupied by trees, then the absence of penalty would enable them to keep out all outsiders not able or willing to purchase at exorbitant prices, and would operate to retard the object the Government has in view, and prevent the coast from becoming fringed with the Casuarina tree.

12. I am of opinion that the Tope Rules system is a better system than that of affixing a small tax on sandy waste. Under the latter system, the Government loses the power to make changes which time may render expedient. Under the former, the rent-free term can always be extended, if necessary, while Government has a prospect of getting revenue from the land.

13. By granting Cowles for all the Casuarina plantations which now pay assessment, a sacrifice of Rupees 1,067-2-7 per annum will be made. I enclose a statement shewing the area, which is Cawnies 942-10-10, and the assessment, with the names of the holders of such plantations. I have been over several plantations, in particular those about Ennore and those north of that place. They are on sandy waste, which is absolutely unfitted for the cultivation of any grain. Even cocoanuts do not seem to flourish on this soil. A planting a few miles north of Ennore of cocoanuts is put down; but it does not look flourishing. The Casuarina itself seems capricious, and to be luxuriant only in certain spots. In many parts of the plantations it was evident that the site was not adapted to the tree, because the trees were quite stunted, though in numerous cases they had been years in the ground.

ENCLOSURE No. 1.

ABSTRACT.—Statement of assessment paid upon lands taken up for rearing topes.

1. The Board wish to have a statement of the expenditure and returns of a Casuarina plantation, before passing orders on the Acting Collector's proposal.

2. The Collector will also report whether Messrs. O'Brien and Turnbull were aware of the rate of assessment on their land when they acquired it.

No. 302. From the Sub-Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department, Fort St. George, dated Madras, 7th October 1867, No. 6,383.

1. I am directed to submit the report called for in Government Order, dated 3rd September 1866, No. 2,321.

2. The land at Yengunbaukum, which is now held by Messrs. O'Brien and Turnbull, and which they have planted with Casuarinas, was originally applied

for by a Mr. Bradly under the Tope Rules. The Merassidars of the village objected to give up the land to a stranger, and took it themselves on full assessment, which was fixed at an average rate of 14 Annas per cawny, being the rate prevailing in the adjoining Punjab land.

3. Messrs. O'Brien and Turnbull afterwards bought the land from the Merassidars. They were aware at the time of the rate at which it was assessed, but *hoped*, in consequence of a conversation between Mr. O'Brien and Mr. Fane, that as the tax had not been previously levied, it would not be demanded, or would at all events be considerably reduced when the land should be planted with trees, in accordance with what were understood to be the wishes of Government.

4. The Board have ascertained that the land is not more heavily assessed than that of other Casuarina plantations in the Madras District.

5. Mr. Cockerell, when acting as Collector of Madras, and reporting with regard to this subject, proposed that Cowles granting the land rent-free for twenty years should be issued to all owners of Casuarina plantations now held on assessment. His argument was to the effect that Merassidars in the Madras District could always keep out strangers, by offering to take the land applied for by them on assessment; that they claimed this privilege simply to extort a price for the land; and that Casuarina planters ought to be relieved from the penalty of paying assessment, imposed upon them by the eagerness of the Merassidars to take advantage of their enterprize.

6. Before deciding on this general question, the Board asked for a statement of the expenditure and returns of a Casuarina plantation.

7. They are now informed that Mr. O'Brien estimates the total cost of a plantation of 100 cawnies, containing 40,000 trees, by the time they arrive at maturity, or after ten years, at Rupees 11,250. The Collector is of opinion that each tree will then be worth about Rupees 2½.

8. Taking these amounts, and making a fair allowance for failure of trees and expense of bringing them to market, the Board find that the profit per cawny, at the end of ten years, will be Rs. 788, which is equivalent to a profit of Rupees 64 a cawny per annum, at five per cent. simple interest.

9. At the same rate of interest the total expenditure on account of assessment at 14 Annas a cawny will be Rupees 1,070, or nine per cent. on the whole outlay.

10. With these figures before them, the Board are of opinion that the profitable results of Casuarina planting in the neighbourhood of Madras render it unnecessary to hold out any irregular inducement to planters, and that the State may fairly claim to derive a moderate revenue from land applied to so remunerative a purpose.

11. With regard to Mr. Cockerell's proposition, the Board remark that, while it is unnecessary to encourage the owners of plantations held on assessment by granting them Cowles under Tope Rules, the plan would not meet Mr. Cockerell's object, because whatever terms are imposed or concessions granted must be equally applicable to all persons, and thus the Merassidar by urging his preferential claim can always keep out strangers as he now does. Moreover, it would be an objectionable

precedent to announce, as Mr Cockerell's proposition requires, that land granted on the usual terms will be relieved from tax at the discretion of the Collector, as soon as it is planted with Casuarinas.

12. With regard to the particular case of the plantation belonging to Messrs. O'Brien and Turnbull, the Board see no reason for reducing the assessment which is extremely light as compared with their probable profits, which had been imposed on the land before Messrs. Turnbull and O'Brien purchased it, and which would have been exacted from the native proprietors had Messrs. Turnbull and O'Brien not acquired it.

No. 303. ORDER THEREON, 16th December 1867, No. 2,997.

Miscellaneous.

1. The Government observe that these Casuarina plantations on the coast are formed on comparatively worthless

waste land, seldom, if ever, suited for any other purpose, and they see no reason why the principle of the Tope Rules of 1848, which expressly provide for the case of private plantations for firewood in waste land, should not be applied to them.

2. It is in every way for the interest of the community that these wastes should be turned to so useful a purpose, and there seems no reason to withhold the privilege long since established with the approval of the Home Government for the encouragement of planters in the Madras District rather than elsewhere, by reason of the preferential right of occupancy which is conceded to the villagers generally, when applications for waste land are received from non-residents.

3. The villagers, equally with others, can obtain the benefit of the Tope Rules on conforming to their conditions.

4. The Tope Rules grant remission of assessment for a period of twenty years, but it is admitted by Mr. O'Brien that ten years may be assumed as the period in which Casuarinas come to maturity, and become a profitable marketable commodity.

5. Under these circumstances, and looking to the expense attendant on rearing the plantations, and the very beneficial results to be obtained from planting these sandy wastes, and adding so materially to the sources of fuel supply for the Presidency town, the Government are of opinion that land planted with Casuarinas, in accordance with the rules, may fairly be allowed exemption from assessment for a period of ten years.

6. The Board will instruct the Collector accordingly.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

„ Messrs. C. L. O'Brien and S. R. Turnbull.

Exd. F. R. Bantleman

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From G. THORNHILL, Esq., Acting Collector of Madras, to the Secretary to the Board of Revenue,
dated Sydapet, 30th July 1867, No. 239.

1. In reply to the Board's Proceedings of the 15th February last, No. 922, I have the honour to state that Mr. O'Brien was called upon to give a statement of the cost of planting and keeping up a Casuarina estate of 100 cawnies. His reply* is herewith forwarded.

* (A) to be returned.

2. An estate of the above kind, containing 40,000 trees, would, according to his calculation, cost about Rupees 11,250. He does not give the probable outturn of such plantation; but I am of opinion, considering the increasing demand for firewood, that an average Casuarina tree would fetch about Rupees 2½ after ten years' growth.

3. With regard to paragraph 2 of the Proceedings under reply, I beg to state that Messrs. O'Brien and Turnbull were well-aware, * at the time of acquiring the land in question, of the rate of assessment imposed upon it.

*Vide letter (B) enclosed to be returned.

ENCLOSURE No. 1, A.

From Mr. C. L. O'BRIEN, to the Acting Collector of Madras, dated Madras, 8th July 1867.

1. I have the honour to acknowledge receipt of your letter of the 27th ultimo, No. 329, calling my attention to Mr. Fane's letter of the 22nd February last, relative to the cost of planting and keeping up a Casuarina estate of 100 cawnies, and the probable profits that may be derived therefrom at maturity.

2. In reply I beg to state that it is impossible to give more than an approximate return of the expenses and profits of such estate, as no Casuarina plantation has arrived at maturity, which may be put down at ten years, so as to enable one to ascertain the amount that would be required for its keep-up for that period, neither has any estate reached the requisite age, to supply a sufficient quantity of timber to ascertain its probable market-value.

3. We have already expended upwards of Rupees 4,500 on our Enjumbaukum estate, which consists of 120 cawnies, containing 48,000 trees. The trees are from six months to three years of age, and fully eight years more must elapse before the majority of them will have arrived at maturity.

4. The yearly expenses hitherto have been at the rate of about Rupees 1,500, and I anticipate that the cost for the ensuing eight years will be fully Rupees 100 per mensem. The total amount expended on our estate will, therefore, be Rupees 14,100, giving an average of a little over four annas and eight pies per tree.

5. An estate of 100 cawnies, [containing 40,000 trees, would, at this rate, cost about Rupees 11,250.

6. As previously stated it is impossible, at present, to give the probable returns of such an estate, for not only is the value of the timber uncertain, but the expenses of felling, and bringing to market, must depend on the situation of the plantations; thus the expenses of transit from the south, where our estate is situated, must necessarily be more than that from the north, where there is a direct communication, by water, with Madras.

7. I find Casuarina trees are very liable to die out between the third and fifth year of planting, but whether from drought or the attack of insects, I am uncertain; this, and the length of time that must elapse prior to any returns coming in, must prove the advisability of encouraging, rather than of thwarting, by the imposition of too high a tax, the extension of a cultivation, which must prove remunerative to Government, as well as beneficial to Madras generally.

ENCLOSURE No. 2, B.

From Mr. C. L. O'BRIEN, to the Acting Collector of Madras, dated Madras, 25th July 1867.

I have the honour to acknowledge receipt of your favour of the 22nd instant, No. 399, and in reply, beg to inform you that I was aware of the amount demanded as assessment on the land I purchased for the purpose of Casuarina planting, previous to taking possession of same; but as I understood such assessment had not been previously levied, when the ground remained a barren waste, I was in hopes, from a conversation I had with Mr. Fane, that such assessment would not be demanded, or at all events would be considerably reduced, on the ground being cultivated, acknowledgedly in accordance with the wishes of Government.

Exd. J. Wright.

No. 6,383.

From J. GROSE, Esq., Sub-Secretary to the Board of Revenue,
To the Secretary to Government, Revenue Department.

SIR,

I am directed to submit the report called for in Government Order, dated 3rd September 1866, No. 2,321.

2. The land at Enjumbaukum which is now held by Messrs. O'Brien and Turnbull, and which they have planted with Casuarinas, was originally applied for by a Mr. Brady under the tope rules. The Mirasdars of the village objected to give up the land to a stranger, and took it themselves on full assessment, which was fixed at an average rate of 14 annas per cawny, being the rate prevailing in the adjoining Punjab land.

3. Messrs. O'Brien and Turnbull afterwards bought the land from the Mirasdars. They were aware at the time of the rate at which it was assessed, but *hoped*, in consequence of a conversation between Mr. O'Brien and Mr. Fane, that as the tax had not been previously levied, it would not be demanded, or would at all events be considerably reduced when the land should be planted with trees, in accordance with what were understood to be the wishes of Government.

4. The Board have ascertained that the land is not more heavily assessed than that of other Casuarina plantations in the Madras district.

5. Mr. Cockerell when acting as Collector of Madras, and reporting with regard to this subject, proposed that Cowles granting the land rent-free for twenty years should be issued to all owners of Casuarina plantations now held on assessment. His argument was to the effect that Mirasdars in the Madras district could always keep out strangers by offering to take the land applied for by them on assessment; that they claimed this privilege simply to extort a price for the land; and that Casuarina planters ought to be relieved from the penalty of paying assessment, imposed upon them by the eagerness of the Mirasdars to take advantage of their enterprise.

6. Before deciding on this general question, the Board asked for a Statement of the expenditure and returns of a Casuarina plantation.

7. They are now informed that Mr. O'Brien estimates the total cost of a plantation of 100 Cawnies, containing 40,000 trees, by the time they arrive at maturity, or after ten years, at Rupees 11,250. The Collector is of opinion that each tree will then be worth about Rupees 2½.

8. Taking these amounts and making a fair allowance for failure of trees and expense of bringing them to market, the Board find that the profit per cawny, at the end of ten years, will be Rupees 788, which is equivalent to a profit of Rupees 64 a cawny per annum, at five per cent. simple interest.

9. At the same rate of interest the total expenditure on account of assessment at 14 annas a cawny will be Rupees 1,070, or nine per cent. on the whole outlay.

10. With these figures before them, the Board are of opinion that the profitable results of Casuarina planting in the neighbourhood of Madras render it unnecessary to hold out any irregular inducement to planters, and that the State may fairly claim to derive a moderate revenue from land applied to so remunerative a purpose.

11. With regard to Mr. Cockerell's proposition, the Board remark that, while it is unnecessary to encourage the owners of plantations held on assessment by granting them Cowles under tope rules, the plan would not meet Mr. Cockerell's object; because whatever terms are imposed or concessions granted must be equally applicable to all persons, and thus the Mirasdar by urging his preferential claim can always keep out strangers as he now does. Moreover, it would be an objectionable precedent to announce, as Mr. Cockerell's proposition requires, that land granted on the usual terms will be relieved from tax at the discretion of the Collector, as soon as it is planted with Casuarinas.

be planted in 5 years
under penalty of
exemption. a

12. With regard to the particular case of the plantation belonging to Messrs. O'Brien and Turnbull, the Board see no reason for reducing the assessment which is extremely light as compared with their probable profits, which had been imposed on the land before Messrs. Turnbull and O'Brien purchased it, and which would have been exacted from the native proprietors had Messrs. Turnbull and O'Brien not acquired it.

I have the honour to be,
Sir,
Your most obedient servant,

REVENUE BOARD OFFICE,
Madras,
7th October 1867.

To the Secretary to Government, Revenue Department,
with copies of Board's Proceedings, dated 24th October 1866, No. 7,664, and 15th February 1867, No. 922, and with six copies of letter from Collector of Madras, dated 30th July 1867, No. 239.

Copy to the Acting Collector of Madras,
with two enclosures in his letter, dated 30th July 1867, No. 239.

Ed. J. Wright.

Sub-Secretary.

From the Sub-Secretary to the Board of
Revenue,
To the Secretary to Government R. D.

No. 2731.

Nov. 1867.

Department

Dated 7th October 1867.

No. 6,383.

Submitting report called for by Government
on the subject of assessment charged on a
Casuarina plantation belonging to Messrs
O'Brien and Turnbull in Madras District.

Bo. letter. 87. 80/87.
No. 6383.

Bo. Land Revenue.
page 86-87.

Letter from Messrs.
O'Brien & Turnbull.
of Aug 1866.

Enclosure for Board

The 2nd rule of 1848. provides that
"Parties holding 2nd class
" 2nd class for their private
" benefit in waste land
" including plantations
" for firewood - shall
" be allowed land for
" that purpose - & it shall
" be exempt from
" assessment for
" 20 years." and
a further rule provides
for the forfeiture of
the grant on
failure to fulfil the
condition of planting
and the 18th clause by
subsequent orders
requires that one fifth
of the land shall be
planted each year
so that the whole may
be planted in 5 years
under penalty of a
resumption. a

minimum number
of 40 Standards 2
an acre is required -

The above Rules appear
to be clearly
applicable to the case
of the Casuarina plantations
in the neighbourhood of
Madras. but they have
not been so applied. &
assessment is charged
on all the plantations
at rates varying
from $\frac{3}{4}$ R. to 1 R. per
Kani. = $\frac{1}{2}$ R. to $\frac{3}{4}$ R. per acre. about.

The only ~~rule~~ ^{reason} assigned
for this negation of the
privileges conceded by law
under the rules. is that
the appls are made for
bare land for planting
purposes. the village
agents have peremptorial
right to take up the land
as property of the village. & the
applicant consequently
has to purchase the

occupation right from
them. in effect buying
the land as habitable
for an assessment.

The fact that this fact
of the village has to be
made. seems to be an
addl reason for
granting the privilege
presumption from
assess.

The Mr. Governor says
that no encouragement
beyond the profits of the
speculation is needed
to promote Casuarina
plantations in the Madras
District. but this seems
to me a very insufficient reason
for withholding a
privilege which has been
this on the Presidency
since 20 years ago.

It should be a great benefit
if the whole of the sea
border were planted.

The Mr. also says
that to extend the rule
in this manner is not
encouraging in tree
plantations. because
the same terms must
be conceded to all

I don't use the force of
the objection.

but it must be that this
is in precise accordance
with the spirit & letter of
the rules.

I am in this
communication.

The land so occupied is
fit for nothing else. His
best turned being the
~~best~~ - Six or eight

From

The Sub: Secretary to the Board of Revenue.

Dated *7th* October 1867.

FOR ORDERS.

opening, as I consider we must, treat the
local Missionary ^{and villagers} with certainly a sort of
preferential right to occupy whatever land
an outsider may desire to secure for ca-
suaria purposes; - it follows, that the
greater the advantages conceded to the
ultimate occupant; the higher will be the
sale price demanded of the Missionary.

We see from these papers, that these persons have a very lively perception of the value of their own interests, as matters now stand, and the system of interfering merely to be able to sell their rights, is not likely to be abandoned by them, should the Govt permit the enforcement of the well known Fugitive Law, and allow land such as is under notice, to be held free of revenue demand for twenty (20) years.

As then, we cannot shake off the incubus created by the very encouragement principles of these Unitarians and no reason appears why we should actually be the means of augmenting their pain, unless some manifest

Public benefits can undoubtedly be secured
by our so doing. I feel doubtful whether it
may not be best to do as the Board advise,
and allow matters to remain as they are.

W.D.M.

I think we should give the
plantation of Camuaria plantations
the benefit of the 20 year rule, which
as the Planting Company are already
applicable to such plantations.

W.D.M.

The Merapidas have a pre-emptive right
to the profitable occupancy of the waste
on the payment of rent. He will continue
to exercise this pre-emptive right with
the view of obtaining for the Camuaria
Planter a price as fine as the entry
of the latter and if the Camuaria
Planter is exonerated from rent
the Merapidas will ask a higher
price. I would not however allow this
consideration to affect my decision.

9
Let the Merapidas of the Planter
settle their own affairs. But when the
Planter has got the land and when
he satisfies the State that he
will undertake or has undertaken
to make an efficient and useful
plantation I should admit him to
the benefit of the 20 year rule with a
view to the encouragement of plantations
on the Coast. Such encouragement
might stimulate the Merapidas
themselves to grant the same industry.
But I think an exemption for 20
years too long. The rule may have been
adopted with a view to other
localities and other sorts of trees
at 8 or 10 years of age the
Camuaria might be already
a very profitable wood crop especially
if sown or planted thick. I
would restrict the exemption
from tax on the Sea coast and
for Camuaria plantations to 8

or less than and alter the like
rules in that sense.

90
Revenue Department

W. 2997.
Proceedings of the Madras Government

Under date the 16th December 1867.

Read again Proceedings
dated 3rd September 1866 W. 2321.

Read also the following
letter from the Sub-Secretary
to the Board of Revenue.

Submitting report called
for by Government, on the subject
of assignment charged on a Cassia-
rima plantation belonging to Messrs
O'Brien and Turnbull in Madras
District.

(Here enter 7th October 1867)
W. 6383

The Government ob-
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plantations on the coast
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worthless waste land - sel-
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N.
WOM
W. 6383

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Madras district rather than
elsewhere, by reason of the
preferential right of oc-
cupancy which is conceded
to the villagers generally,
when applications for

11
waste land are received
from non-residents.

The villagers equally
with others can obtain the
benefit of the Lope rules
on conforming to their
conditions.

The Lope rules grant
remission of assessment
for a period of 20 years - but
it is admitted by Mr.
O'Brien that 10 years may
be assumed as the period
in which Casuarinas come
to maturity. ¹

* Land became a
profitable marketable
commodity.

Under these circum-
stances and looking to the
expense attendant on rearing
the plantations and the very
beneficial results to be ob-
tained from planting these
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of

of fuel supply for the
Presidency town - the Govern-
ment are of opinion that
land planted with Casuarinas,
in accordance with the
rules, may fairly be allowed
exemption from assessment
for a period of ten years.

The Board will in-
struct the Collector accordingly.

L.R.

14 Copies To the Secy of Revenue Dept.

Cypril Messrs. Brown & Co.
Tumball.

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20/5/11

Revenue 1867 Deficit
No of Fort on Deficit

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No of the Madras Fort
1716 December 1867.

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