# Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No: 1447

DATED 15th March

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[Despatch Abstract.]

Recording Rs P directing in supersession of Rs P. $\frac{64}{27-4-87}$ that alienation of lands to be attached & sold for arrears of revenue should be estimated with reference to the selling prices of lands of similar quality in the neighbourhood &c.

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# Revenue (1897) Department.

CURRENT No.

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15/3/97

**Order** Mis. No: 1447 dy 15th Mar 1897 **From** The Board of Rev. Land Rev.

Recorded. No. 200

15/3/97

**Dated** 6th June 1896

**Received** 8th June 1896

**Registered** 8th March 1897

**Enclosures**

**Spare copies** 6

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Note. In its Proc. No 64 dy 27th April 1887 (in G.O. No 2364 dy 17th June 1896), the Board issued instructions to Collectors to take the estimated value of lands to be attached & sold for arrears of revenue at 20 times the assessment. Noticing the great disparity between the estimated values & the actuals as given in the Jamabandi reports, it has now modified its previous instructions & has instructed Collrs to estimate the value of such lands with reference to the selling prices of lands of similar quality in the neighbourhood

SUBJECT.

Resolving to direct in supersession of BP No. 64 dy 27th April 1887, that the value of the lands to be attached & sold for arrears of Rev. should be estimated with reference to the selling prices of lands of similar quality in the neighbourhood & that where the value of any lands cannot be so ascertained it should be taken at nine times the assessment of the land

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Or where this is not possible to take it at 5 times the assessment, which represents nearly the average value realised at sales to private individuals in past years.

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14/3/97



# PROCEEDINGS OF THE BOARD OF REVENUE
## (LAND REVENUE).

READ—again Proceedings of the Board of Revenue (Land Revenue), No. 64, dated 27th April 1887.

ABSTRACT.—Directing that in future twenty times the assessment should be taken as the "estimated value" of lands sold for arrears of revenue, for the purpose of the jamabandi return, enclosure *a* to statement No. 8.

READ—again Proceedings of the Board of Revenue (Land Revenue), Mis. No. 2486-A., dated 29th May 1896.

ABSTRACT.—Informing Government how the estimated value of lands sold for arrears of revenue as shown in the statement appended to Board's Proceedings, Mis. No. 2194, dated 13th May 1896, has been determined.

RESOLUTION—No. 200, dated 6th June 1896.

The Board has recently had occasion to notice the great disparity between the estimated values of lands sold for arrears of revenue and the prices actually realised by their sale as given in the annual jamabandi reports.

2. The object of requiring the estimated value of land sold to be shown in the register of coercive processes is to enable the supervising authorities to see if a larger extent than is necessary for the realisation of the arrear has been sold in contravention of the proviso attached to section 44 of Act II of 1864 and whether the land has been sold for much below its value. If the estimated value is to be of any use for the purposes intended, it should represent the real value of the land at the time of attachment and sale.

3. From the statistics of sales for arrears of revenue relating to the past 8 faslis (1297 to 1304) printed in the appendix, it will be seen that the value of lands sold to private individuals ranged from 3·2 to 4·4 times the assessment in the case of dry lands and from 5·1 to 6·4 times the assessment in the case of wet lands, and that the average value realised by the sale of both classes of lands combined was a little under five times the assessment, as against twenty times the assessment, the rate at which the value was to be estimated according to the first of the Proceedings read above. It is also observed that the prescribed method of valuation has not been followed in all districts.

4. As a general rule, the poorest lands only are brought to sale for arrears of revenue, and it follows that a rate of valuation which estimates their value at twenty times the assessment is far too high. The Board accordingly resolves, in supersession of the orders contained in the Board's Proceedings above referred to, to direct that the value of lands to be attached and sold should be estimated with reference to the selling prices of lands of similar quality in the neighbourhood. The value thus estimated should be shown in the penultimate column of the list of lands to be submitted by village officers after the issue of notice No. 4 (demand prior to attachment of land) *vide* paragraph 33 of Part IV of the Village Officers' Manual. The figures furnished by village officers should be carefully verified by the selling officer, who is generally the Revenue Inspector or the Tahsildar, at the time of sale, and the verified figures should be embodied in taluk account No. 18 and in the statements of coercive

processes submitted to the higher authorities. In the rare cases in which it is not possible to ascertain the value of lands as above indicated, the estimated value may be taken at five times the assessment, which nearly represents the average value realised at sales to private individuals in past years.

(True Copies and Extract.)

Acting Secretary.

To all Collectors.
„ the Secretary to Government, Revenue Department.
„ the Deputy Director of Land Records and Agriculture.

## APPENDIX.

| Fasli. | Value of lands sold to private individuals. | | | | | |
|---|---|---|---|---|---|---|
| | Dry. | | | | Wet. | |
| | Extent. | Assessment. | Value realised. | Proportion of column 4 to column 3. | Extent. | Assessment. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | ACS. | RS. | RS. | | ACS. | RS. |
| 1297 .. .. .. | 12,027 | 12,830 | 52,563 | 4·1 | 6,158 | 25,622 |
| 1298 .. .. .. | 13,678 | 16,205 | 63,083 | 3·9 | 4,211 | 18,429 |
| 1299 .. .. .. | 7,811 | 8,522 | 34,898 | 4·1 | 3,380 | 13,146 |
| 1300 .. .. .. | 9,406 | 11,100 | 48,614 | 4·4 | 3,018 | 12,118 |
| 1301 .. .. .. | 8,146 | 9,264 | 37,295 | 4·0 | 2,488 | 9,619 |
| 1302 .. .. .. | 11,636 | 13,088 | 46,317 | 3·5 | 3,992 | 14,164 |
| 1303 .. .. .. | 24,566 | 22,990 | 73,005 | 3·2 | 4,326 | 15,879 |
| 1304 .. .. .. | 12,663 | 11,209 | 49,369 | 4·4 | 4,383 | 14,137 |
| Total .. | 99,933 | 1,05,208 | 4,05,144 | 3·8 | 31,956 | 1,23,114 |
| Total, Dry and Wet .. | .. | .. | .. | .. | 1,31,889 | 2,28,322 |

| Fasli. | Value of lands sold to private individuals—*cont.* | | Proportion of the estimated value of lands sold for arrears of revenue to the asses ment thereof. | | | | |
|---|---|---|---|---|---|---|---|
| | Wet—*cont.* | | Assessment of | | | Estimated value of real property. | Proportion of column 13 to column 12. |
| | Value realised. | Proportion of column 8 to column 7. | Lands sold to private purchasers. | Lands purchased by Government. | Total. | | |
| | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | RS. | | RS. | RS. | RS. | RS. | |
| 1297 .. .. .. | 1,34,223 | 5·2 | 38,452 | 20,053 | 58,505 | 6,84,092 | 11·7 |
| 1298 .. .. .. | 1,00,910 | 5·5 | 34,634 | 18,697 | 53,331 | 7,15,120 | 13·4 |
| 1299 .. .. .. | 74,476 | 5·7 | 21,668 | 20,149 | 41,817 | 5,01,177 | 12·0 |
| 1300 .. .. .. | 68,609 | 5·7 | 23,218 | 13,774 | 36,992 | 5,31,837 | 14·4 |
| 1301 .. .. .. | 61,723 | 6·4 | 18,883 | 12,806 | 31,689 | 5,12,989 | 16·2 |
| 1302 .. .. .. | 90,492 | 6·4 | 27,252 | 18,597 | 45,849 | 5,96,756 | 13·0 |
| 1303 .. .. .. | 80,457 | 5·1 | 38,869 | 24,783 | 63,652 | 7,15,612 | 11·2 |
| 1304 .. .. .. | 81,995 | 5·8 | 25,346 | 14,257 | 39,603 | 3,82,759 | 9·7 |
| Total .. | 6,92,885 | 5·6 | 2,28,322 | 1,43,116 | 3,71,438 | 46,40,342 | 12·5 |
| Total, Dry and Wet .. | 10,98,029 | 4·8 | .. | .. | .. | .. | .. |

Exd. J. P. Oliver,

Encl 12

REVENUE DEPARTMENT.

# 1896.

# Board of Revenue

(Land Revenue),

**MADRAS.**




*Printed June th.*

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*Proceedings, No.* 200, *6th June* 1896.

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Resolving to direct, in supersession of Board's Proceedings, No. 64, dated 27th April 1887, that the value of lands to be attached and sold for arrears of revenue should be estimated with reference to the selling prices of lands of similar quality in the neighbourhood and that where the value of any lands cannot be so ascertained it should be taken at five times the assessment of the lands.

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| STATEMENT WITH DITTO | | | | | | | | |
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