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THE  
REVISION SETTLEMENT  
OF THE  
INDAPUR TALUKA.

( A TYPICAL GRIEVANCE. )

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REVISION SETTLEMENT  
OF THE  
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POONA.

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*Poona, December, 1900.*

Sir,

I take the liberty to send herewith a petition ( to be ) presented to the House of Commons on the subject of the Revision Survey Settlement of the Indapur Taluka in the Poona District of the Bombay Presidency. You are probably aware that of late a policy has been evinced on the part of the Survey Settlement Officers of the Bombay Government to submit proposals for very abnormal enhancements of revenue as the result of Revision Settlement operations; and this policy has received consistent reciprocation on the part of the Government who have in a large majority of cases accepted the proposals of the Settlement Officers and thus sanctioned the permanent imposition of unjustifiably heavy burdens of revenue assessment upon the already overloaded backs of the rayats. The subject of land assessments in India is, as I am sure you are aware, receiving at present considerable attention in the British Press on account of the steady efforts of Mr. R. C. Dutt. I submit to you in the same connection a specific grievance in the hope that while proving useful to the current discussion, it may be brought to the notice of the Parliament and eventually redressed if possible. I shall therefore feel extremely thankful to you if you will kindly take the matter up and raise your voice against the revenue policy of the Bombay Government. About one thousand cultivators of the Taluka had signed a petition to the

Bombay Government praying for a reduction in the assessment fixed in the Revision Settlement. But the petition was unheeded. The facts related in the petition will, I am sure, easily convince you that the case of Indapur is a very bad case of the revived policy of the Bombay Government of sanctioning excessive enhancements of assessment in Revision Settlements. I advisedly say "revived" because the policy of large enhancements in Revision Settlements has been ever characteristic of the Bombay Government and was found fault with and checked by the State Secretary in past years. In the year 1874 the State Secretary had complained that almost every Revision Settlement report submitted to him by the Bombay Government showed that the enhancements approved by the Provincial Government largely exceeded the limits fixed by the Government itself. In 1879 again, the State Secretary wrote to the Bombay Government as follows :—" I am unable to satisfy myself that there has been no tendency on the part of your Settlement Department towards undue enhancement of assessment in Revision. I desire that your Excellency's Government will carefully watch and curtail that tendency always bearing in mind that the worse effect of under-assessment is a loss of revenue, possibly to some degree compensated for by an increase of wealth among the people ; while over-assessment, even when not excessive, is sure to produce a material deterioration of agricultural and general prosperity." And consequently the Bombay Government had to give up the policy of abnormal enhancements till recently. In conclusion I request you once more to take up the matter in hand earnestly and earn the gratitude of thousands of poor agriculturists in the Indapur Taluka to which I have the honour to belong.

(sd) G. V. Meherdale  
 shunwar Peth  
 near Kabutar Chaud  
 Poona

To

## THE HONOURABLE THE COMMONS

IN PARLIAMENT ASSEMBLED.

The humble petition of the undersigned landholders in the Indapur Taluka of the Poona District of the Bombay Presidency most respectfully sheweth :—

1. That the villages to which the undersigned belong are included in the Indapur Taluka of the Poona District of the Bombay Presidency.

2. The said villages have undergone, recently, Revision Survey Settlement according to the Land Revenue Code, being Act IV of 1879 of the Legislative Council of the Government of Bombay.

3. The total assessment upon the agricultural lands of the said villages under the old guarantee period which expired in 1898 amounted to 109741 rupees whereas the same has been enhanced to Rs. 143889 for the next guarantee period as the result of the Revision Settlement operations.

4. The resulting enhancement of assessment thus comes to about 31 p. c.

5. This enhancement of assessment is unjustifiable in principle and calculated to operate very harshly upon the rayat of this Taluka which is already greatly impoverished.

6. The rainfall in the Taluka is proverbially scanty and most uncertain.

7. The total number of acres of agricultural land in the Taluka is 249705 of which 15832 acres are fallow, and 218646 acres are altogether unirrigated.

8. The number of agricultural cattle in the Taluka is 22962, ploughs 2007 and carts 1844.

9. The total population of the Taluka is 67684 of which 68·4 percent are agriculturists.

10. There are no industries of any kind flourishing in the Taluka and the entire population has been more or less dependent upon the agricultural produce in the Taluka.

11. The rayat in the Taluka is greatly indebted, and the Taluka is one of those to which the Deccan Agriculturist Relief Act has been made applicable, but not so far with conspicuous success.

12. Apart from the increased indebtedness of the rayat owing to the rigorous Revenue system of the Bombay Government, and apart also from the increased deterioration of agriculture in the Taluka, the rayats have had to labour under several disadvantages as regards their material condition since the last Settlement.

13. Since the year 1867 the Forest Department has been organised and the rayat have lost their ancient and time-honoured privilege of pasturing their cattle and horses on the village common, as also the privilege of taking firewood free from the waste lands growing forest thereon.

14. The imposition of the salt tax has come in the way of the private manufacture of salt from salt-earth which was at one time so common in this Taluka as to afford a profitable

trade even to the non-agricultural people. At present even the quantity of salt for private consumption by agriculturists has to be purchased at considerably high cost.

15. The closure of the mints has caused a scarcity of the coin which compelled the agriculturists for several years past to sell their corn and other agricultural produce very cheaply.

16. Mere well irrigation has ceased to be profitable in the case of wet crops.

17. The enhancement of assessment by 31 p. c. over the amounts fixed at the original Survey Settlement is thus utterly unjustifiable.

18. Apart from the fact that prices are not always correctly reported in official reports, the prices of the staple produce of the Taluka have, during the expiring guarantee period, risen only by 24 p. c.; and the policy laid down by Government being to enhance the assessment in revision only by 50 p. c. of the percentage of rise in prices, the enhancement of the assessment of the Taluka should have been by 12 p. c. at the utmost, whereas the actual enhancement has been 31 p. c. as shewn above.

19. The papers accompanying the Settlement Report of the Taluka printed in No. CCCLXXIX of the Selections from the Records of the Bombay Government, shew that even at the Original Settlement the Taluka was overassessed as at present with the result that soon after the settlement was put into operation, the rayat began to remain in arrears, the revenue officers resorted to stringent and cruel measure for exacting revenue, a panic among the rayat and row in the public press was caused, and inquiries had to be instituted ; with the result



that large remissions of revenue had to be permanently granted by Government.

20. Unfortunately enough even these remissions have not proved of much avail, and the rayat has during the expiring guarantee period surely and steadily drifted into indebtedness.

21. During the last four years the rayat had to experience two droughts and famines and have been completely prostrated. Terrible mortality has been caused among the people and the cattle, and the numbers on relief in the Taluka were a very large p. c. of the entire population.

22. The Revision Settlement being introduced last year in the Taluka amidst such unfavourable circumstances can not but have a most disastrous effect upon the rayat who fear that the events of the early years of the two last guarantee periods will be repeated in the Taluka, only in greatly aggravated and fearful form.

23. Even this year while rains have been favourable to the other parts of the Presidency this Taluka has been stricken by a drought and a third famine in 4 consecutive years is impending; and emigration of the agricultural population into the Nizam's dominions has already begun. In these circumstances the undersigned petitioners humbly pray that the Parliament may be pleased to appoint a commission to inquire into the condition of this Taluka and the equitable or inequitable nature of the enhancement of revenue in the Revision Settlement by the orders of the Bombay Government. And for this act of grace and kindness your petitioners will, as in duty bound, ever pray.

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## APPENDIX NO. 1.

### THE HON. PROF. GOKHALE ON THE INDAPUR REVISION SETTLEMENT.

*Extract from his speech at the meeting of the Bombay  
Legislative Council on 24th August 1900.*

I will, if your Excellency will bear with me, briefly refer to one another matter, and that is the levy of enhanced rates of assessment in the Indapur Taluka in the current year, for which the Budget presumably makes provision. My Lord, the papers about this Taluka published a few months ago are melancholy reading, as showing how even plain considerations are sometimes ignored by the Department interested in enhancing the revenue demand of Government on land. When this Taluka was settled in 1867 its revenue demand was raised from Rs. 81,000 to Rs. 1,24,500 a year. It was then stated that considering the circumstances of the Taluka the revised amount was a light one, and that the Taluka would be able to pay without the least difficulty. Things however turned out otherwise. Owing to low prices and other causes, the condition of the Taluka became so serious that in seven more years Government thought it necessary, on the representations of public bodies in the Deccan, to reduce the assessment from Rs. 1,24,500 to Rs. 1,11,000 a year. The actual demand, however, for some year past, has been about Rs. 1,03,000. It has now been decided by Government to raise this assessment by about 30 p. c., that is to about Rs. 1,34,000. And these enhanced rates will be for the first time levied in the current year. The principal ground on which the enhancement was recommended by the Settlement Officer was the usual one of a rise in prices—the two staple grains of the Taluka Jowari and

Bajri, having risen by 24 and 33 per cent. respectively in price. Now in the first place the returns of prices for 30 years ago must be accepted with great caution. Assuming, however, that they are reliable, and that prices have risen, as stated by Mr. Young, it is astonishing how nearly every officer of Government concerned in this enhancement lost sight of the fact, stated in paragraph 17 of Mr. Young's report, that the *principal* staple namely, Jowari, which is about  $\frac{2}{3}$  of the total produce of the Taluka has risen only 24 per cent. in price, while Bajri, which has risen 33 per cent. is only  $\frac{1}{3}$  of the produce. Again, my Lord, it has been declared that the policy of Government is to raise the assessment by about half the percentage of the rise in prices. Thus, Sir Bartle Frere, a most distinguished authority on this subject stated before a Parliamentary Committee in 1871, that if the rise in prices in a place to be resettled in the Bombay Presidency was 20 per cent, Government raised its assessment by 10 per cent., and gave the benefit of the other half to the ryot. Among other grounds stated by Mr. Young for justifying his proposals for an increase, I find an increase of 25 p. c. in population mentioned. Now whatever an increase in population may indicate in other countries, in this country where marriage is practically compulsory, it very often indicates a greater deterioration in the standard of living of the people. That this is so in the case of Indapur is clear from the fact that, while the population has increased by 25 p. c., cattle which are the principal wealth of agriculturists, have not risen by even 10 p. c. The figures, which Mr. Young has given, are for 1895-96, since which time there has been a steady diminution in the number of cattle. Mr. Young also mentions an increase in wells and *dabakis* as a sign of increased prosperity but the claim on this account is more than discounted by the statement, also contained in this report, that the area under well irrigation in the Taluka, so far from increasing, has actually diminished. Then Mr. Young mentions that there are now more roads in and near Indapur than there were thirty years ago. Now apart from the fact that these roads have been

constructed out of local funds, their contribution to an increase in agricultural profits is already represented in the rise in prices, and therefore to take this factor into account in addition to prices is really to count it twice over. Under these circumstances, my Lord, an increase of 30 per cent. in the assessment is a most exorbitant increase. One is at a loss to understand how the several officers through whose hands Mr. Young's recommendations passed did not challenge his proposal to enhance the assessment by 30 per cent., when the area under cultivation is usually diminished, and the principal food stuff had not risen in price, according to his own showing, by more than 24 per cent.

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## APPENDIX NO. 2.

### THE REVISION SETTLEMENT OF INDAPUR.

( *Reprinted from the Mahratta of the 22nd  
September 1900.* )

One of the topics discussed by the Hon. Pro. Gokhale, in his contribution to the Budget debate last week, was the Revision Settlement of the Indapur Taluka. The Hon. Member hurriedly passed in review most of the important points that could be urged against the increase by 30 p. c. in the assessment of a Taluka whose exact condition is somewhat difficult to describe as being fertile in a sense but most unfortunate in point of receiving rainfall. There is little doubt on the whole, however, that the Taluka is very poor. And it could be safely said that Indapur is perhaps the worst Taluka in the Poona District. This peculiarity of the Taluka has always proved puzzling to revenue officers at all times. The records of Survey in respect of this Taluka are painful reading. For even from the earliest times when the Taluka passed from

Native to the British rule, the same thing has happened over and over again, viz., the Survey Officers over-assessing, the revenue officers using the utmost rigour to exact the assessment but failing to do so, and then Government stepping in partially to reduce the burden. Previous to the year 1837 when the taluka was assessed for the first time according to the British Survey system, large outstanding balances of revenue was an every day incident, and the rayat had to suffer greatly. In 1837, it is upon record, there were arrears to the extent of 23,870. The Poona Collector ordered immediate recovery of these and told the Mamlatdar, who was then only an acting incumbent, that he would be confirmed if the arrears were recovered. The Mamlatdar very promptly wrote back to recommend that considering the bad condition of the rayat that year the revenue may be allowed to stand over. The Collector, however, gave back no answer ; and the Mamlatdar, actuated by hope or fear, commenced a system of brutal torture for which he was subsequently convicted. Happening before a period of more than 60 years, the above facts sound as it were familiar to our ears even at this end of the century. Over-assessment and rigorous exaction of revenue has been an incident prominent in the revenue history of this Taluka throughout this century. The Honorable Prof. Gokhale has made a reference to what took place as to the assessment of this Taluka after the first Revision Settlement that took place in 1867 ; and we will not therefore again refer to it here. We are afraid Government will have to do in connection with the second Revision Settlement precisely what they did in connection with the first, namely, to reduce the assessment after a painful experience as to the inability of the rayat to fulfil the terms of the Settlement. The Honourable Professor Gokhale has shown that the present increase by 30 per cent. in the assessment of the Indapur Taluka is unjustifiable, regard being had to the prices actually prevalent and the small general improvement in the condition of the Taluka. The

price of the principal staple grain namely Jwari which is  $\frac{2}{3}$  of the total produce of the Taluka has risen only 24 per cent. during the guarantee period ; and evidently this cannot warrant an increase of 30 per cent. in the assessment, as it is a recognised principle of the policy of Government that in a Revision settlement, assessment should be increased only by about half the percentage of the rise in prices. There has been a deterioration in the standard of the living of the people of the Taluka ; and the slight improvements in the condition of wells, roads and markets has been either over-estimated or counted over again under different heads. The Hon. Mr. Muir-Mackenzie, former Survey Commissioner, had the privilege of not only giving a reply to the criticism of Prof. Gokhale, but practically saying the last word on this point in the debate. This evidently is very unfair to non-official members who have only a single opportunity for making their observations on any subjects and are hemmed in by official members who can have the last as well as the first word. And we perhaps owe it to this unfair practice that Prof. Gokhale could not give any reply to the arguments of the Hon. Mr. Muir-Mackenzie. The latter member explained that, as Survey Commissioner, he entirely believed in the equity and moderation of the Indapur settlement but only recommended the Taluka for the benefit of a doubt. We do not clearly see how the two attitudes of mind assumed, as above described, by the Survey Commissioner could be reconciled ; and if, as the Hon. Mr. Muir-Mackenzie contends, he did not mean to be sarcastic in his recommendation to the Government for the benefit of doubt being given to Indapur, then he is clearly inconsistent with himself. Turning, however, to the merits of the Settlement itself, we think that the main contention of the Hon. Prof. Gokhale remains good ; the contention namely that the increase of 30 per cent. in the assessment on the Indapure Taluka is not justifiable when we take into consideration the prices and the general principle of the policy of Govern-

ment described above. As for the prices they are, as suggested by Prof. Gokhale, not always reliable. For they are generally reported after indifferent inquiry by village officers, who, though they may not be absolutely irresponsible in the matter, are at least never made to feel the responsibility for inaccurate reporting. Next to prices the indicator of material improvement is supposed to be the number of wells, markets and other facilities. In this connection it has to be remembered that whereas the number of new wells is generally taken into account, proper consideration is not made of wells that may have got into disuse. As for other improvements, their precise value is difficult to be estimated; and we have serious fears that in estimating this value, survey officers must too often consult the pitch of the percentage of increase in the revised assessment which they are expected to reach, rather than the intrinsic value of the improvements themselves. In the absence of an exact scale for measuring the value of these improvements, these officers set up as the standard their own discretion which, it is needless to say, is most likely to go wrong in their consciousness that a revised settlement is not to be made for nothing. The Survey officers, however, always try to base their estimates upon innumerable statements containing statistics of a charming variety, but which after all are simply paper statistics and only serve to make a report for revision settlement look pedantic. Now every one knows that an attempt is made by Survey officers to draw out a hidden meaning from the statistics relating to transfers of property in the Taluka to be settled. Taking this as a typical case what do we find? Much importance is generally attached by Survey officers to appendices K, L and M in which statistics are given about properties sold, mortgaged and sublet in the settled area. Are these statistics reliable? Do they tell the whole truth? And nothing but the truth? These statistics where they are not taken from public Registration office are of course not very reliable; but even where they are so taken they

do not tell the whole truth. The Bombay Government themselves, we believe, have admitted this to a certain extent. Thus in appendix K, for example, to the Settlement report on Indapur, figures are given of sales in the 80 resettled villages. But oral sales accompanied by possession or sales below the value of 100 Rs. cannot find a place in them. In Appendix L, again, figures for mortgages are given from Registers but therein mortgages under 100 (except in the Deccan Districts) will not find a place; nor redemptions of mortgages. As for leases, all of them are not necessarily registered; but as the Hon. Mr. Muir-Mackenzie has pointed out the best criterion of the value of net produce, and therefore of the fairness of any assessment, is the subletting value of the land. All this will show how far statistics are reliable in judging of this vexed matter. As observed by the Hon. Mr. P. M. Mehta in the Budget debate in the Supreme Legislative Council "however conscientiously performed the survey operations are in their very nature empirical, uncertain and indefinite."

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### APPENDIX NO. 3.

The following are a few extracts from some of the minutes and appendices to the Report of the Deccan Riots Commission. These refer either to the general question of Revision Survey Settlements or to the case of the first Revision Settlement of the Indapur which took place in 1867.

MR. CARPENTER C. S. (Bengal) ON THE RELATION  
BETWEEN RISE IN PRICES AND ENHANCEMENT  
OF ASSESSMENT (1878).

"Now the Survey officers detail in their Reports their reasons for believing their proposed enhancements to be warranted by the rise which had taken place in the price of grain up to



the time at which they wrote. These enhancements have now been reduced by the Government on the ground that a fall in price has since taken place, and that at the lower rates prevailing in the last two years the demand is excessive. But the Government Resolutions do not contain any statement of a principle by which the rise in prices ought to be gauged, or by which the enhancement of assessment proper to a given rise in prices ought to be determined. Clearly, when the Survey officers, on the strength of a rise in prices, proposed enhancements which a fall in prices within four or five years has rendered impracticably high, there is reason to suspect that they must have fallen into some error of principle. An assessment intended to endure for 30 years ought to be based on data not capable of being so easily falsified. ”

#### WHAT IS A RISE IN PRICE ?

“ The term “ rise in price ” means a permanent rise—that is, a rise due to permanent causes, and not to a temporary deficiency of produce. The prices of grain in any locality fluctuate year by year, under the influence of numerous and sometimes conflicting causes. A permanent rise, when it does occur, is not a clearly defined and tangible event taking place within a period of two or three years. It takes place through a series of fluctuations, the general level of the last fluctuations of the series being higher than that of the first. To ascertain what the “ general level ” at any time is, it is necessary to include a large number of fluctuations. ”

#### PRICES AND RENT.

“ An assumption involved by implication in the proposals of the Survey Department, is that a rise in prices produces an equivalent rise in rent. Is this assumption correct ? The question assumes a rather shadowy aspect in districts where a ryotwari system is in force, but the following remarks are, I believe, practically true. If rent is viewed as a fixed share of the produce, and the payment of rent as the payment of the

money value of that share, it is a natural assumption that as the prices of produce rise, rent will rise in the same proportion. But the fact is that rent is not in practice a fixed share of the produce. It is the share which the cultivator can afford to pay away after reimbursing himself for the cultivation. Under the rigorous theory of political economy this reimbursement is reduced by competition to the lowest possible figure. But in practice, even when competition is active, the share of the produce retained by the cultivator varies from time to time and from place to place, under the influence of various causes, of which the most efficient is the change in the "standard of comfort" of the people. This is the case even in England, where the rates of rent and of agricultural wages vary, sometimes unaccountably, from county to county; and it can hardly fail to be the case in India. Now a rise in the price of grain takes place, as has already been observed, through a series of fluctuations. Money rents cannot fluctuate with prices any more than money wages can. They can only make a general rise when it is apparent that a higher level of prices has actually been reached. In the interval the cultivator has been getting the benefit. If before the rise came he lived, as the Deccan ryot lived in a condition of poverty and wretchedness, he will take advantage of the opportunity to raise his standard of comfort. This standard cannot easily be lowered again, and no one could wish to see it lowered. In Northern India a rise in the standard of comfort has undoubtedly been taking place among the cultivating classes, even under the revenue system there in force. Under a ryotwari system with 30 years' settlements the standard ought to have risen still more, and the share of the produce available as rent ought to have *protanto* diminished. To what extent it ought to have diminished I am not concerned to inquire. The point of my argument is that the Survey Department were wrong in assuming that the rise in rent in the Deccan has been, or ought to have been, equivalent to the rise in the prices of grain."

THE COLLECTOR OF POONA ON THE RELATION BETWEEN  
ASSESSMENT AND INDEBTEDNESS OF AGRICULTU-  
RISTS. OCTOBER 1875.

“The difficulty of collecting the revenue has largely increased, owing chiefly to the fact that most of the land is mortgaged, and that the money-lender has to pay the assessment, which he will not do until he has exhausted every artifice to obtain a reduction of the assessment.”

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“The ryots generally attribute their embarrassments to the weight of the assessments, and also to the operation of the Civil Courts.”

\* \* \*

“The introduction of the revised assessments has undoubtedly added to the embarrassments of the ryots. They find it more difficult to obtain money to pay the assessment, because the whole of their land being mortgaged they must go to the money-lenders, who take advantage of their poverty to press for remissions.”

THE POONA SARVAJANIK SABHA ON THE EFFECT OF  
SURVEY SETTLEMENTS. (1873)

“The Survey and Settlement operations have had the undeniable effect of making the relation between the State landlord and the ryots rigid and unyielding, to an extent wholly unsuited to the habits and wants of the people, and to the circumstances of the country. One of the first effects of the settlement is that the Collector’s jamabandi work becomes a mere form, the most urgent representations from the ryots for remissions in bad years are not heeded, and, the rains being so precarious in this country, the ryots from want of provident habits, feel in bad years the rigid pressure of the revenue system to be simply crushing. While the witnesses on the whole agree that the first rates were moderate, there is an equal unanimity of opinion from the Indapur, Bhimthari,

Madhe, Sholapur, and some talukas in the Kaladgi District that the new rates, being based chiefly upon an expected continuance of the high prices which obtained from 1860 to 1866, are felt to be oppressively heavy and almost crushing, especially as prices in general have steadily declined during the last five years. In fixing the new rates, there has been to all appearances a most *capricious exercise of the discretion* of the Settlement officers with regard to many entire villages, and many individual holders of land in all villages, whose assessments have been enhanced quite out of proportion to the average enhancement of the talukas, thereby most materially affecting the value of the property to these holders.

#### THE SABHA'S SUGGESTIONS ( 1873. )

“ From what has been said before, it will be abundantly clear (1) that the new enhancements are oppressive and unjust; (2) that the allegation of the rise in prices, which is the sole justification urged for such heavy increase, has been falsified by subsequent facts; (3) that even if the rise in prices be admitted to be a sufficient cause the Settlement Officers can only by reason of it be justified in raising the rates so far as the rise was permanent and certain to continue, which could only be ascertained upon a survey of the whole 30 years' rates, and it in no way warrants them in selecting any portion of the 30 years which appears to them to be the most convenient standard; (4) that even when the average of the last 30 years rates is taken as the standard, the rise in rates should represent only a fraction, and not the whole, of the rise in prices, so as to allow a margin for increased cost of husbandry; (5) it has been further showed that the new assessments absorb more than the whole margin of the small profits which were earned under the first settlement, and that they are not paid out of rent proper, but eat up the profits and encroach upon the wages. While these conclusions are arrived at from general reasonings, the experience of the last five years strongly confirms

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the same view, that the new assessments are oppressively heavy and such that the ryots will not be able to pay from year to year during the next 30 years. ”

Remarks by Mr. W. G. Pedder C. S., Secretary to the Bombay Government, in his “ Note on the leading points regarding Revision Settlements ” ( 1874 ).

“ The enhancements of assessment already made have undoubtedly been far too great and that Government might with advantage lay down as a general rule that the enhancement on a revision of settlement in the total demand on any Taluka should not exceed 25 or 30 per cent. ”

Mr. A. W. Keyser, Assistant Collector of Sholapur on the Revision of the Survey settlement in the Deccan.

“ By ignoring all former assessments the revised rates must tend to revolutionise the value of land, which for years past has changed hands freely by sale and foreclosure of mortgages, and must press hardly on recent purchasers, who can never have anticipated such an alteration in the value of their property. The assessment not being based on any inquiry into the letting or selling value of land, but on a scientific basis whose accuracy, as it relates to those values, has never been tested, and is almost incapable of such a test it presses unequally on those who pay it. ”

Mr. (afterwards Sir) Auckland Colvin on Assessments.

“ The assessment seems to me to be based too purely on arithmetical data, and to be applied with too little regard to the condition of the agricultural body who are expected to pay it.”

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