

owning the land, get \$2.50 for each tree felled. These regulations vary from year to year, according to the place where cutting is being done. The same system is also followed in Siam.

As an incentive to replanting "cut over" areas in some parts of the Black Forest, not only are plants supplied free of charge or money premiums given for planting, but also remission of all land taxation is granted for twenty years, for the land planted, which means that it is tax free, until it yields a small return again, which it does by that time in the locality referred to.

At the present time a method of getting forest preservation practised, and with it a certain amount of forestry, would be to remit all taxation of land under forest or woodland on farms for ten years and then after that tax it on the 17-100 basis.

Those people who notoriously made no attempt at preserving any woodland on their farms might be made to pay double the prevailing rate. If such a law were handled in a liberal spirit, and not too harshly, much might be done to promote rational woodcraft on the farm. Half the fees made by taxing the non-forestry-inclined-farmers might be given to those who undertook extensive planting operations in the older settled portions of the country. This refers primarily to the Province of Ontario. The land office might co-operate with the Forestry Department in gathering this information as to the planting done each year.

It is to be hoped that others will continue the discussion of this subject of Forest Taxation so that some practical action may be taken as an answer to this most important question bearing on the forestry problem in Canada. Upon it turns largely the future of the forest, and for that reason its importance cannot be overrated.

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