

After they have reduced forest fire losses to the minimum, the next stage of the State foresters will be the inauguration of conservation methods in the handling of State timber, just as the Federal Forest Service has done. This will also include reforestation, which only the state and the nation alone can afford to undertake. State foresters will also be called upon to assist in the classification of lands suitable for the growing of trees as distinguished from agricultural lands. People are beginning to realize that it is a crime to put deluded settlers upon lands from which they reap misery and starvation instead of wealth and happiness. Hence, there will be a field for the professional forester in State work before there is an opening for him in private undertakings.

The Forest Taxation Problem.

Some timber owners are beginning to ask if it is not possible to put the forest upon a permanently paying basis by utilizing its productive power. In endeavoring to figure out what must be done in order that timber may be handled upon scientific forestry principles, lumbermen are confronted with the fact that the present system of taxation is an absolute barrier against the adoption of any forestry methods whatever. And here I will make a distinction between reforestation and conservative lumbering. Lumbermen believe that cut-over lands and lands not suitable for agriculture must be planted, if at all, by the State and National Governments. It is a work which cannot be considered by the present generation of business men as a profitable enterprise or investment, simply because in most species of timber the returns to be expected are inadequate and wholly problematical. The length of time required to plant and mature a crop of trees is too great to interest Americans. The State lives on, while individuals perish. The State can borrow money at two per cent., while the individual must pay five or six per cent., and while the individual must pay taxes in some form or other, the State is exempt. The actual planting of trees, therefore, is for the benefit of future generations, and must be done by the State.

Conservative logging, as lumbermen understand it, means the cutting of virgin timber so that the forest may perpetuate itself. This may involve the cutting of trees of certain species by diameter limit, the leaving of seed trees, leaving stands of young trees where under certain conditions their increase in size will be an element worth reckoning, the protection of watersheds, the cutting of timber for the creation of fire lines, ascertaining the rate of growth of different species in different localities, knowledge of the exact relation between the forest growth and timber consumption, etc. All these will have to be worked out by the technical forester. These

conditions vary in every locality and with every kind of timber and with the changing conditions of the lumber market.

In consulting the forester about conservative methods of logging, lumbermen find that the cost will be very greatly enhanced over present costs, and they are confronted with the question of what kind of tax they can pay and still leave a reasonable margin for the investment and risk. Scientific forestry must present some inducement as a business investment or it never will be undertaken. It is useless to expect men to look at it in any other light. It is evident that there will have to be a radical change in the present methods of taxation, and here again the public must be educated by the forester. He alone can show the people that there can be no real progress toward conservation so long as the present system of taxation remains in vogue. It is the most important question before the lumbermen to-day and will some day be one of the most important before the nation.

While many thinking people recognize the truth of this statement, it is to be regretted that up to this time the public generally has opposed any change in present methods of taxing timber lands. If the enthusiastic conservationists expect lumbermen to preserve their trees they must meet them on their own ground and show more of a spirit of harmonious co-operation than has so far been manifested. It is plainly to the interest of the foresters to show the people that so long as the forests continue to be taxed on the basis of an annual crop, holding young trees until they reach maturity means financial loss to anyone who attempts it. Such methods of taxation are in the end ruinous to the community also, for they encourage devastation and abandonment to the State of lands that thereafter yield no revenue either in the form of products or taxes.

At the present time the important matter of the taxes to be levied against timber lands rests entirely in the hands of the local assessors, whose only ambition seems to be to get the largest amount of money they can collect from the owners of timber in their counties. They hold that the more taxes lumbermen are required to pay the faster they will cut their timber, hence, the larger operations they will conduct, the more men they will employ, and the more quickly will the country be opened for settlement.

Timber is now taxed under the general property tax system, the same as most other forms of wealth. Assessments are usually made by men having no special qualification for the work. In some localities efforts are made to cruise or estimate the timber, but knowledge as to the amount and value of timber on certain pieces of land is generally gained from second-hand evidence or by very superficial examination of