

## FOREST LAND TAXATION.

---

To anyone who has anything to do with "Woodland Taxation," the very able and carefully worked up article on that subject in the October number of this journal could not fail to interest and instruct.

In this connection it is interesting to note that up to the present day even such taxation is on an agricultural basis in many of the most civilized parts of the world, and not in such proportion as is suggested by Dr. Judson Clark. The countries in which this is the case are notably Germany, Austria and Great Britain. Of the others I cannot speak from experience, but I believe it is true of France as well. In Great Britain this is one of the obstacles in the way of promoting rational forestry in the place of beautiful but profitless arboriculture. The mitigating feature of the rate, however, is that it was made in the seventeenth century when land values were low in Europe so that today it is not very much felt. Saxony, of all countries, the most unexpected, with its modern forestry organization and fully developed manufacturing industries, still continues on this basis, but happily the rate was fixed in 1636. This, of course, only refers to private lands and estates.

The state forest, on the other hand, is treated quite differently, the timber being sold either standing or after being cut down, and no areas are leased for a term of years, so that no rent is payable. In Austria, Hungary and Roumania, such leases occur, but no rental is payable, only royalties on the quantity of timber cut. The same principle has been applied in India, where a royalty on each different size and quantity allowed to be felled is paid. Here in West Africa, even when areas are leased for five or seven years, the same rule applies. Some years ago, before a forestry department was started, before any foresters were in the country, a rental of \$15 per mile was payable, besides \$2.50 per tree to the chief on whose land the trees were felled and a Government royalty of the same amount. As soon as a Forestry Department was formed, in 1902, with a forester, Mr. A. N. Thompson, of Indian experience, at its head, the law was altered and stands at present as follows:—

A commuted royalty on each tree of about 12 feet girth, varying from \$5 to \$15 according to the variety, is paid. Mahogany and cedar being the most valuable, are liable to the highest royalty, whereas ebony, walnut (no relation of *Juglans nigra*, Canadian or American black walnut) and the common woods of the country pay the least. No rental is payable, but the chiefs