

"Under the common practice of intrusting to local officers the levying of taxes upon real estate, forests are assessed, almost without exception, on the basis of agricultural land; that is, the land is estimated to have a certain value if cleared, and the standing timber is worth so much more, or is viewed as an incumbrance. The latter case is by no means rare in hardwood sections. In many instances, perhaps in most, the assessment is fair so far as the value of the property is concerned. In many others it is far too high, because the land is not fit for farming, and therefore valueless, except to grow trees. At the same time, the timber often has only a potential value, since it can not be marketed for want of roads or some other temporary unreadiness. The argument is entirely apart from the admitted inability of many of the assessors to truly value woodlands, and who therefore resort to guessing, and from the quite general belief that in cases where the owner is a corporation or a non-resident with no local interests, the property may be taxed to the limit. These things are not to be avoided under any system. In short, whether the assessment be made fairly or unfairly, the forest is considered a form of property which should be realized on at the earliest possible moment and the more it can be made to yield to the county, prior to its extinction, the better for the county.

"One can easily understand the temptation that confronts the assessors in regions where everything is wanted—roads, schools, public buildings—to use the taxing power for present advantage, yet instances are plenty of communities established on the returns from forest property and utterly abandoned as soon as the original timber was all cut. The few farms that had been taken could not keep up the roads and other public works.

"But the wisdom or unwisdom of raising a revenue once for all upon forests is only a small part of the question. The forest land is not farm land uncleared, and a forest is not the crop of a season. The problem concerns itself chiefly with those areas which in their nature are fit only for tree growth, and with a crop representing the accumulated investment of the owner for as many years as were required to bring the trees to maturity. If a man buy a mature forest, he acquires the investment of another; if he plants or waits for a natural one to grow, he gets no return for many years. In either case, his forest serves the public by providing a common necessity—wood—and by the beneficent influences that it gives freely.

"These considerations make it apparent that the forests occupy, or should occupy, a separate place on the tax list; that they need to be treated differently from farms and town lots and mines. In fact, it will be necessary to show that growing trees should be considered personal property, not real estate, as they are now by practice or by law in virtually every state in the Union.