WOODLOT TAX EXEMPTION.

Under the terms of a bill introduced at the 1906 session of the Ontario Provincial Legislature by Mr. J. P. Downey, M.P.P., and subsequently passed, complete exemption of woodlands from taxation is now possible under certain conditions. This exemption depends, in the first instance, on the passing by any township council, of a By-law to allow this exemption, which may be either total or partial. Not more than twenty-five acres owned by any one man may be exempted.

What is Woodland?

The term "woodland," used in the act, is defined in the act. Such woodland must bear the following numbers of trees of the following diameters:

100 trees	over	8	inches	in	diameter,	or
200 "	"	5	"	"	"	"
300 "	"	2	"	"	"	"
400 trees of all sides.						

No land, however, is to be considered woodland if stock is allowed to graze in it.

Varieties of trees allowed.

The varieties of trees which are to be allowed are as follows: Coniferous (*evergreen*) trees: White pine, Norway pine, hemlock, white spruce, Norway spruce, tamarack, cedar.

Hardwood (or broadleaved) trees; oak, ash, elm, hickory, basswood, tulip (or whitewood), black cherry, walnut, butternut, chestnut, hard and soft maples, sycamore, beech, black locust and catalpa.

How Exemption is to be Secured.

After the passage of such a by-law as that described above, the owner of any woodlot who wishes to secure exemption from taxation on it, is to make application to the township clerk before February 1st. The township assessor is then to examine the woodlot, and, if he finds that it fulfils the conditions mentioned in the act, the exemption may be granted. Such exemption ceases if grazing is allowed in the woodlot, or if the lot is cut over.