

HOW SHALL FORESTS BE TAXED?*

EXTRACTS FROM A PAPER READ BEFORE THE SOCIETY OF AMERICAN FORESTERS BY ALFRED GASKILL, FOREST INSPECTOR,
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The question of how forest lands should be taxed is a most important one, and while the systems of forest taxation in the United States are in some respects very different from our own, just as our systems vary in the several provinces, the general principles underlying the systems of the two countries are nearly enough alike to make these extracts from Mr. Gaskill's paper of interest to Canadians. That inequitable taxation is responsible for much forest destruction is the claim made in the first part of the paper and all the extracts here given deal with this aspect of the question.

"No other question concerning the woodlands of the country, save that of fires is so important, and we shall make little substantial progress in the effort to induce private owners to maintain their forests until the present condition shall have been relieved and the forests be so rated that they shall bear no more than their fair share of the cost of government In all the older states, those wherein lumbering has greatly enhanced timber values, the tax levied upon standing timber is often a warning to the owner that he must cut it or run the risk of great loss, and when he has cut it the bare land is taxed so high that he is forced to abandon it.

"A few attempts to correct the evil, through partial exemption, rebates or bounties have been made. But, though such measures may serve for a beginning, the real need is for laws that, recognizing the public utility of forests, adjust the necessary tax levies to the facts and conditions that govern tree growth, and to the long periods of time that are required to produce timber.

"In general, it is assumed that taxes are imposed for the protection of persons and property, as well as for public necessities, yet rarely is the obligation extended to woodlands. The forest is not only allowed to go unguarded, but everyone may tramp and camp therein and do almost what harm he will. The common law and statutes relating to forest depredations are notoriously disregarded, and, though the conditions in some parts of the country have been bettered of late years, private forest and public suffers much damage from careless and malicious sojourners.

* See paper on "Woodland Taxation" by Dr. J. F. Clarke in "Canadian Forestry Journal" for October, 1905.