

TAX FREEDOM FOR TREES IS OBJECT

Legislation Proposed to Stimulate Reforestation.

Forests tracts will be exempt from taxation as long as they are used for growing timber, in a bill to be presented early in the session of the coming Legislature by the forestry division of the State department of conservation. The bill is designed to stimulate reforestation in Indiana and aside from offering inducement to landowners to plant their waste and unproductive lands in forests, remedies the present law of inequality insofar as forest land is taxed at the same rate as land under cultivation. Largely because the timber crop is long in maturing and returns are hardly possible in a generation, landowners have refused to plant forests when they could cultivate and make quick returns. The proposed measure will go a long way toward providing a timber crop for the wood-using industries of the next generation, conservation officials believe.

Roughly the bill will provide that any person may create a forest reservation by making application to the State forester, who will classify his holdings either as native timber or as a forest plantation. The land would then be assessed at \$1 and would remain exempt from taxation so long as the uses to which it would be put would conform to the provisions of the law. For instance, if the tract was classified as native timber and thus exempted from taxation the owner would be forbidden to use it as a pasture for stock.

The bill will provide that the land must be appraised upon its entry as a State timber tract and also in case the owner decides to withdraw it from the provisions of the conservation law. The appraisement would be conducted by the township assessor, who would receive his usual per diem, and in case of a dispute, provision would be made for an appeal to the county auditor, assessor and treasurer, whose decision would be final. If the owner withdraws the land from the provisions of the timber law he would be required to pay an unearned increment tax amounting to the difference between the appraised value of the land at the time of entry and withdrawal minus certain deductions amounting to approximately 23 per cent of that sum.

For example, if a tract of timber land was appraised at \$2,500 upon an entry and at \$3,000 when withdrawn as a forest preserve, the owner would pay an

unearned increment tax of \$500, minus about \$125, making his total taxes on the timber for the period \$375.

It is estimated there is only about 2,000,000 acres of very mediocre timber in Indiana today. This is in broken tracts none larger than 100 acres. Owners of suitable forest lands have found it more profitable to raise fruits and vegetables or graze the land than to plant it to forest on account of the system of taxation. In this way they gained a small yearly income, while if planted to forest the returns would not be available for long periods. By exempting timber lands from taxation the owner would be able to retain his timber and to reforest tracts partially cleared, thus insuring adequate returns on the investment to succeeding generations.

Indiana wood-using industries capitalized at \$175,000, employing 70,000 persons, and having an annual production valued at \$140,000,000, are entirely dependent upon Southern timber, which is rapidly being depleted. Eastern States already have laid the foundation for large tracts of forests. They are now endeavoring to determine what lands will yield the greatest profits to agricultural and what will return a greater remuneration if planted to timber.

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