

As a rule it has been found that the regulations concerning the kind of land which may be used make stipulations as to size of areas unnecessary.

The early tendency was to permit only small tracts such as groves and woodlots to obtain benefits under these laws. Recently there is a growing appreciation of the inadequacy of these provisions, and of the necessity of extending the law to include large areas essential to commercial forestry.

### **Duration of Classification**

It is seldom considered necessary to place minimum limits on the period of classification although Alabama classifies for a least five years and as much longer as is desired.

A few states consider it advisable to limit the period during which the benefits of the yield tax classification may be obtained. In Louisiana the contracts are drawn for 20 to 40 years. The proposed law for Mississippi would place the maximum at 50 years. In Connecticut benefits may be obtained for 100 years.

Several states require that the timber be cut as it matures and that replanting be done. In Massachusetts and New Hampshire the forests must be thinned out when they are estimated to carry over 25,000 board feet to the acre.

In some states no maximum limits are stipulated as it is realized that the desire to recover his investment will induce an owner to cut his timber as soon as it has matured sufficiently. In fact the general tendency is to cut it even sooner.

### **Termination of Classification**

Classification may be terminated by voluntary withdrawal by the owner, by compulsory withdrawal because of non-fulfillment of requirements, or by expiration of the period for which classification was granted.

Often the full yield tax is collected at the time of termination in spite of the fact that the timber has not been cut. This is the law in Alabama, Massachusetts and several other states. In Louisiana and New Hampshire the property is returned to the general tax list and the taxes for the current year are collected. In Ohio the forest may be withdrawn at any time but the taxes which have been avoided by classification must be paid up with interest. Back taxes