

Some states have a graduated tax which increases with the length of the period that the forest has benefited, while others charge a flat rate without regard to the period of protection. A few combine the two methods.

In determining the yield tax there are a number of factors, such as the annual tax, the rapidity of growth, the quality of the timber and the value of the land which must be taken into consideration. Consequently, there is a wide variation in the tax levied by different states. In Ohio the tax is 5 per cent; Massachusetts and New York, 6 per cent; Alabama, Louisiana, Pennsylvania, and Mississippi, 10 per cent; Michigan, 25 per cent.

In Maine the tax is levied on a graduated scale depending on the length of time the land has been classified. During the first year the tax is $\frac{1}{2}$ per cent and it increases a similar amount each year until the tenth when the tax remains fixed at 5 per cent.

Vermont collects a 10 per cent tax on cuttings on young timber lands, but when timber is cut on waste and wild forest lands, where the growth was over 15 years old when classified, the tax amounts to $\frac{1}{10}$ of 1 per cent for each year of classification with a maximum of 7 per cent. The Connecticut law is somewhat the same. Timber which get its start under the yield tax law pays a 10 per cent tax, but timber which was at least 10 years old when classified pays a 2 per cent tax if cut within 10 years and an additional 1 per cent for each decade of protection, the maximum tax being 7 per cent for 50 years or over.

Exemptions from tax: Timber cut for personal use such as fuel, fences, and other domestic purposes is usually exempt. Some states place a limit on the amount which may be cut. In New Hampshire timber up to \$50 per year is exempt and in Massachusetts up to \$25.

In Pennsylvania and Vermont, timber cut in order to thin out the forest and maintain a healthy growth is exempt.

In Maine, there is no tax on cutting small timber such as pine under 16 inches in diameter, measured at 4 feet above ground, and spruce, hemlock, or cedar 12 inches or less in diameter.

Collection of Taxes

Annual and yield taxes on timber lands, timber and other forest products are due and collectible in the same manner as other town, county and state taxes. They are subject to the same laws and processes of collection.