

to prevent floods; as refuges for game and birds; as recreation areas and scenic improvements; to provide commercial forest reserves which will serve as the basis for permanent forest industries; to provide local fuel and timber supplies; and to shade and beautify highways.

Administration

Supervision and administration of these laws rests with the State Conservation Commissions, Forestry Commissions, State Foresters, State Land Agent, County Commissioners, County Assessors, or Township Assessors. Procedure varies in different states, but as a rule the detailed work is left to the local authorities, while technical knowledge and guidance is supplied by some state representative. A board of appeals is sometimes provided which passes on questions of fact when the property owner and the local authorities disagree.

Methods of Procedure

The law in many states provides a special "classification" for forest lands which can receive special consideration as regards taxation. This classification may be as "auxiliary state forest," "auxiliary forest land," "forest land," "commercial forest reserve," or "classified land."

The property owner applies to the proper authorities for classification. His land is inspected, if it meets the requirements is accepted, and the proper entries are made on the general tax list. In some states the governor enters into contract with the land owner whereby the latter agrees to grow timber on his land under the supervision of the state forester, and the governor, on behalf of the State, agrees to grant certain tax benefits. The advantage of the contract is that it cannot be affected by a repeal or change in the state's tax law.

Kinds of Land Which May Be Classified

As compared with usual methods of taxation, yield tax laws aim to stimulate the reforestation and return to production of "cut over" and other waste and denuded lands which are not profitable for other uses. It is not the purpose to divert agricultural, grazing, suburban or other lands to forest uses. Nor is it intended as a cover for the withdrawal of valuable real estate from legitimate taxation, but as an aid to speculation in forest and other lands. For these reasons there are limitations as to the value of such lands at the time.

