WOODLAND TAXATION IN MICHIGAN

Thesis for Degree of M. F.

Karl Dressel

1926

WOODLAND TAXATATION

in

MICHIGAN

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THESIS

Submitted to the Faculty of the Michigan State College of Agriculture and Applied Science in partial fulfillment of the requirements for the Degree of Master of Forestry.

by

KARL DRESSEL

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INTRODUCTION.

Woodland taxation is an intregal part of the agricultural tax problem before the American people to-day and the burden is increasing rather than decreasing. In the last decade, taxes in the state have jumped upward 251% on the average. Tax delinquency has jumped forward also until in 1924 this state had 7,450,714 acres in some phase of tax delinquency with a total value of $126,336,663.

Michigan, in 1924, used 1,500,000,000 board feet of timber and produced 402,109,000. The freight rate from the producing centers on the Pacific Coast nearly equals or equals the F. O. B. price of the lumber.

We have in Michigan some 36,787,000 acres of which 19,032,961 acres are in farms, 3,900,000 acres in woodlots, and 11,945,000 acres in Idle land.

The tax problem on woodlots and forests is growing each year by leaps and bounds due to the extra activities taken on by each of the political subdivisions of Government.

This thesis has a two-fold purpose: the collection of all the available data on woodland taxation in Michigan under one cover and a detailed study of the actual results of Act 86 of 1917 known as the Woodlot Act.

The original forest area of the United States as estimated by the forest service was 820,000,000 acres or nearly one-half of the total land area. In 1924 about 30% of the original stand was still uncut, and this contained 1,600 billion board feet merchantable saw timber. About 75% of this remaining virgin and 60% of all timber lies west of the great plains.

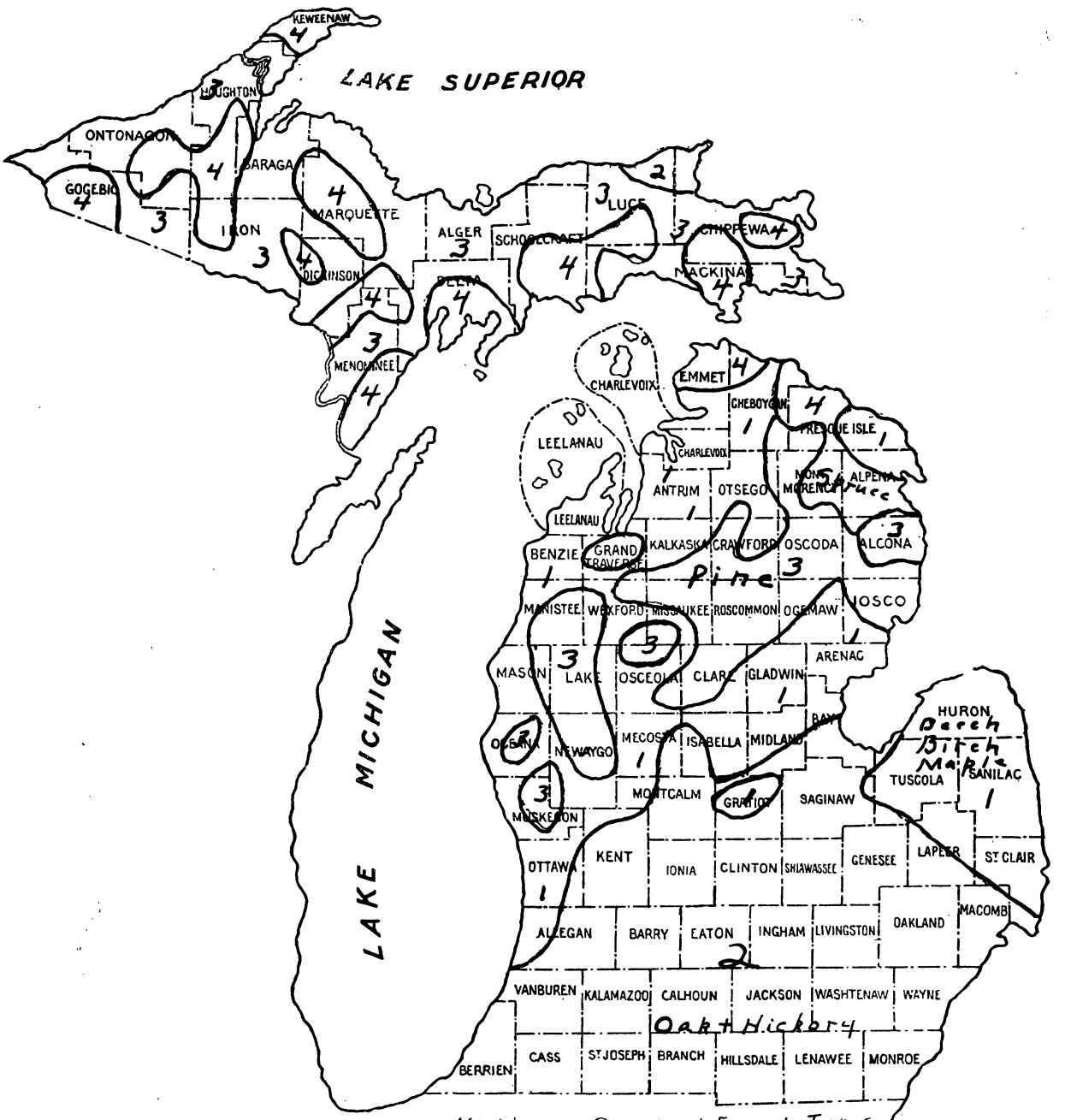
In 1894 the Michigan state census when graphically presented gives us somewhat of an idea of the conditions of that time. Even as early as this most of he timber had been removed from the south half of the lower peninsula.

The Michigan Forestry Association in a news letter states, "Modern Greece, stripped of timber, can support but 5% of its old time population: since the wooded areas of southern Spain were devastated, she has lost 90% of her population."

GENERAL IMPORTANCE OF WOODLOTS

The 1910 census estimated that one third of the forest land in the United States, or 190,000,000 acres were owned by the farmers of the United States. In the United States Department of Agriculture bulletin, "Forestry and Farm Income," it is stated that there are 178,000,000 acres of forest land owned by farmers east of the Great Plains. This is eight times the forest land of France which furnished practically all the timber required by the Armies of France, Great Britain, Belgium, and the United States during the World War. The productive capacity of 190,000,000 acres of land in forests is enormous, and if under some form of management, would be greatly increased, and if fairly well stocked would more that equal in annual growth our National annual cut of timber.

It was also estimated that in 1910 farmers east of the Great Plains sold $195, 306,000 worth of woodlot products, and in 1918 dordwood cut from farm woodlots was only exceeded by corn, wheat, oats, rye and cotton. Professor Cheyney in his book, "Farm Woodlot", estimates that the farm woodlots of the United States in 1914 produced 80,000,000 board feet of saw logs, and this could easily be doubled by good management. The census shows a reduction



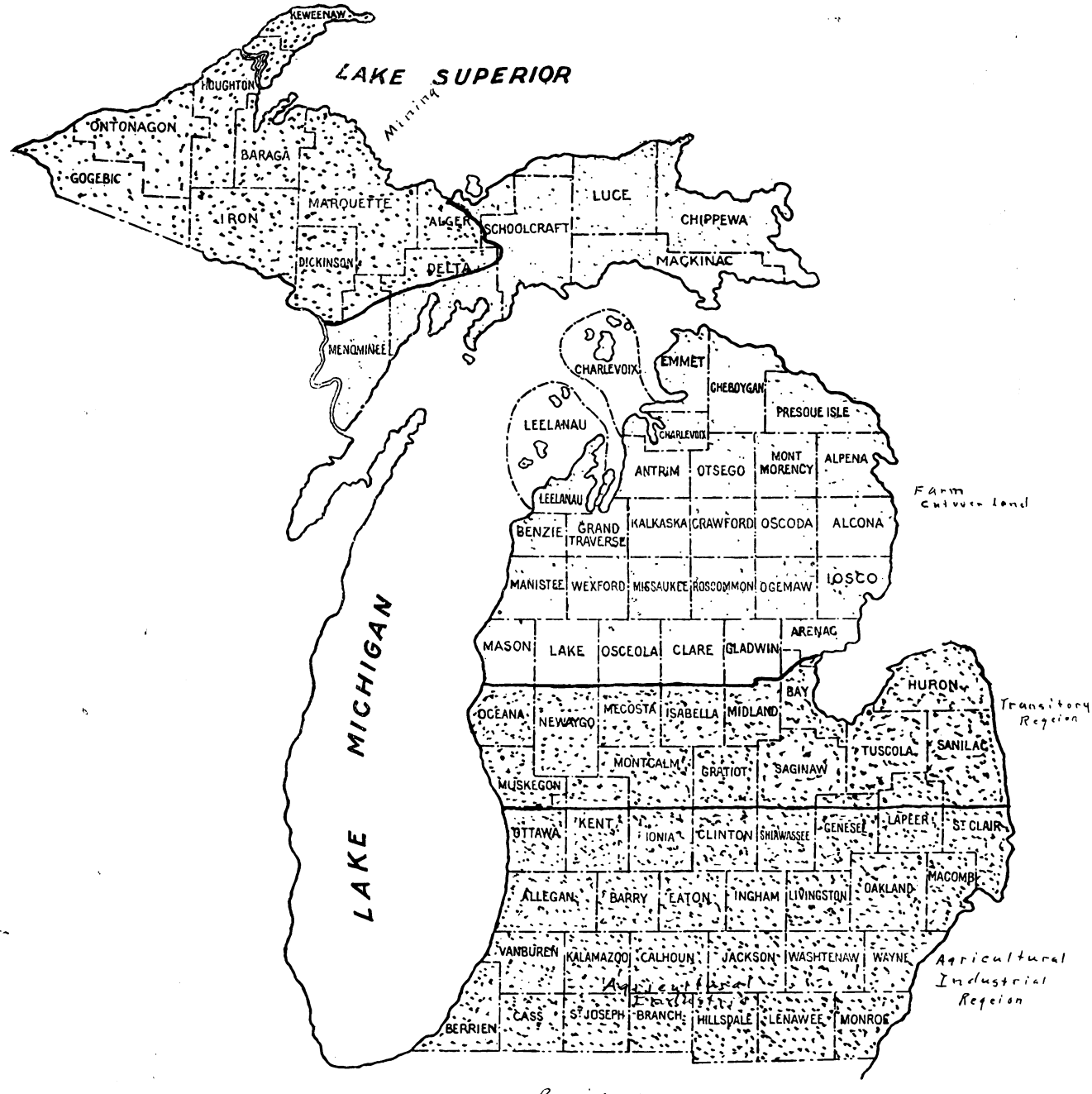
Michigans Original Forest Types

1= Beech - Birch - Maple
2= Oak - Hickory
3= Jack - White - Red Pine
4= Spruce - Fir

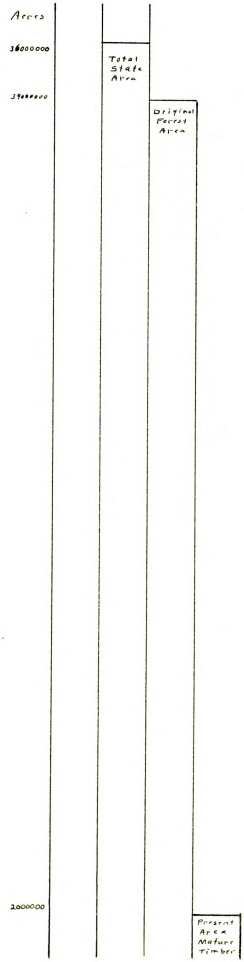
in area of nearly twenty-two million acres in the last decade, yet the forest service estimated in 1924 that timber was the best crop under the present economic conditions, for one fourth of the land area of the United States. Of this 470 million acres 21% is owned by the public, 32% owned by farmers, and 47% owned by lumbermen, Railroads, etc. Out of every original ten acres of virgin forest four and one half acres are cultivated, four acres untilled, and idle, three acres cull timber, and one acre burned and non-producing.

Even to-day 98% of the rural dwellings ad from 59 to 98% of the urban dwellings are constructed of wood. The percent of urban dwellings of wood depends upon the section of the United States in question, and the retail price of construction lumber has doubled in little more than a single decade. The forest service in the bulletin "Idle Land and Costly Timber", states that in the last eighty years the price of lumber has advanced three and a half times as fast as the average price of all staple commodities, and in most of the Eastern markets the value of timber has advanced over 20% in twehty years.

The United States Forest Service in its bulletin "Timber mine or Crop" states that in Michigan at the average rate of settlement for the last twenty yars 380 years would be required to settle the present area of cut over land. In the upper Penninsula 800 years would be required, in the northern part of the lower penninsula 200 years and in the southern part of the lower penninsula 1,700 years.


LAKE SUPERIOR
LAKE MICHIGAN
KEWEENAW
HOUGHTON
ONTONAGON
GOGEBIC
BARAGA
IRON
MARQUETTE
ALGER
SCHOOLCRAFT
LUCE
CHIPPEWA
MACKINAC
DICKINSON
DELTA
MENOMINEE
CHARLEVOIX
EMMET
CHEBOYGAN
PRESQUE ISLE
LEELANAU
ANTRIM
OTSEGO
MONT MORENCY
ALPENA
BENZIE
GRAND TRAVERSE
KALKASKA
CRAWFORD
OSCODA
ALCONA
MANISTEE
WEXFORD
MISSAUKEE
ROSCOMMON
OGEMAW
IOSCO
ARENAC
MASON
LAKE
OSCEOLA
CLARE
GLADWIN
BAY
HURON
OCEANA
NEWAYGO
MECOSTA
ISABELLA
MIDLAND
TUSCOLA
SANILAC
MUSKEGON
MONTCALM
GRATIOT
SAGINAW
OTTAWA
KENT
IONIA
CLINTON
SHIAWASSEE
GENESEE
LAPEER
ST CLAIR
ALLEGAN
BARRY
EATON
INGHAM
LIVINGSTON
OAKLAND
MACOMB
VANBUREN
KALAMAZOO
CALHOUN
JACKSON
WASHTENAW
WAYNE
BERRIEN
CASS
ST JOSEPH
BRANCH
HILLSDALE
LENAWEE
MONROE
Mining
Farm cultivated land
Transitory Region
Agricultural Industrial Region
Agricultural Forest

Regions



Original And Present Timber Acreage In Michigan
Forest Almanac 1924

The census shows a reduction of nearly 22 million acres in farm woodlots in the last decade. Of the 470 million acres of forest land in the United States, approximately 89 million are owned by the Federal Government, 8,700,000 acres by the states and 450,000 by municipalities. This is 20% of the aggregate forest land. Of the 371 million acres in private ownership, 79% or 150 million acres are farm woodlots.

In the first report of the Michigan Forestry Commission in 1880 is found a table showing the percentage of woodlots in relation to the total farm acreage.

Allegan	28%	Kalamazoo	17
Barry	29	Kent	28
Branch	22	Lapeer	29
Berrien	28	Lenawee	21
Calhoun	18	Livingston	23
Clinton	25	Macomb	22
Cass	24	Monroe	29
Eaton	27	Oakland	21
Genesee	28	Ottawa	31
Hillsdale	22	St. Joseph	19
Ingham	25	St. Clair	26
Ionia	24	Van Buren	26
Jackson	17	Washtenaw	18
Wayne	21		

In the United States Department of Agriculture Year Book for 1898, Gifford Pinchot, states that hundreds of thousands of acres in the white pine regions of Michigan, Wisconsin and Minnesota have been cut over, abandoned, sold for taxes and finally reduced by fire to a useless wilderness because of a short sighted policy of taxation. "To lay heavy taxes on timber land is to set a premium on forest destruction."

Mr. C. W. Ward one of the Pioneer Lumbermen of Lovells Michigan in the American Lumberman for December 23, 1911 states that chief risks in timber investments are fire, wind, insects, and floods. The chief carrying costs are taxes, protection and interest on the capital.

A fair example of the effect of high taxation is promoting the premature destruction of Forest holdings may be cited in the history of the David Ward Estate timber holdings in Michigan for the last 30 years.

In 1880 and for several years thereafter David Ward considered using German Methods of Forestry on holdings but decided against it due to the heavily increased taxes on timber lands. They had 100,000 acres, a heavy stand of pine, hemlock and hard woods. The annual taxes amounted to from $9000 to 12,000 and this required cutting of 3,000,000 board feet of pine to provide funds to pay them with. In 1910 the same holding had been reduced to 66,000 acres of land, cutover and lumbered, stand of pine had been reduced to 5 % of original stand, the hardwoods and hemlock 75%. Nevertheless, the taxes on the remanent left in 1910 was $36,000 or nearly four times the average annual tax from 1875-1880 which required the annual cutting of 6,000,000

board feet of stumpage to pay taxes. Had the original holdings remained intact the annual tax would now have become confiscatory. While I have no exact record I am satisfied th t the Michigan Timber holdsing of the Ward Estate have paid a total of $700,000 in taxes in the last 35 years and have received no protection.

In fact, for many years it has been the general rule among lumbermen to cut their pine and cease paying taxes on land as soon as tract was denuded, allowing the title to revert to the state for non-payment of taxes. As a result of this policy we now have the vast tracts of cutover lands which have so recently been the cause of such disastrous forest fires.

As early as 1882 Mr. Ward suggested these methods of taxing mature forests:

A. Assess the soil at its fair value for agricultural purposes as unimproved agricultural land.

B. Levy a specific tax on 1000 board feet of lumber or its equivalent in other forest produtts, upon the lumber produtts as they are cut and manufactured.

METHODS FOR TAXING NEWLY PLANTED FORESTS.

A. Exempt all newly planted forest lands from all annual taxes except a nominal specific tax, say 5 or 10 cents per acre for such period of time as found necessary to bring timber to a product fit for manufacture and sale, usually 40 years.

B. At the termination of the period of exemption, levy a specific tax upon timber products as cut and manufactured as for mature forests.

Mr. Ward advises that the following requirements should be met if foregoing policy is adopted:

1. To declair his holdings as a permanent forest tract and place it under supervision.

2., To prepare his holdings for protection against forest fires

by building and maintaining fire lines.

3. To remove ripe and over ripe on all tracts available for market.

4. To destroy the most imflamable portion of the debris resulting from cutting.

5. In cut over lands build fire lines and plant if necessary.

EFFECTS ON TAX RECEIPTS.

1. Steady income would be assured from the tax on the soil value.

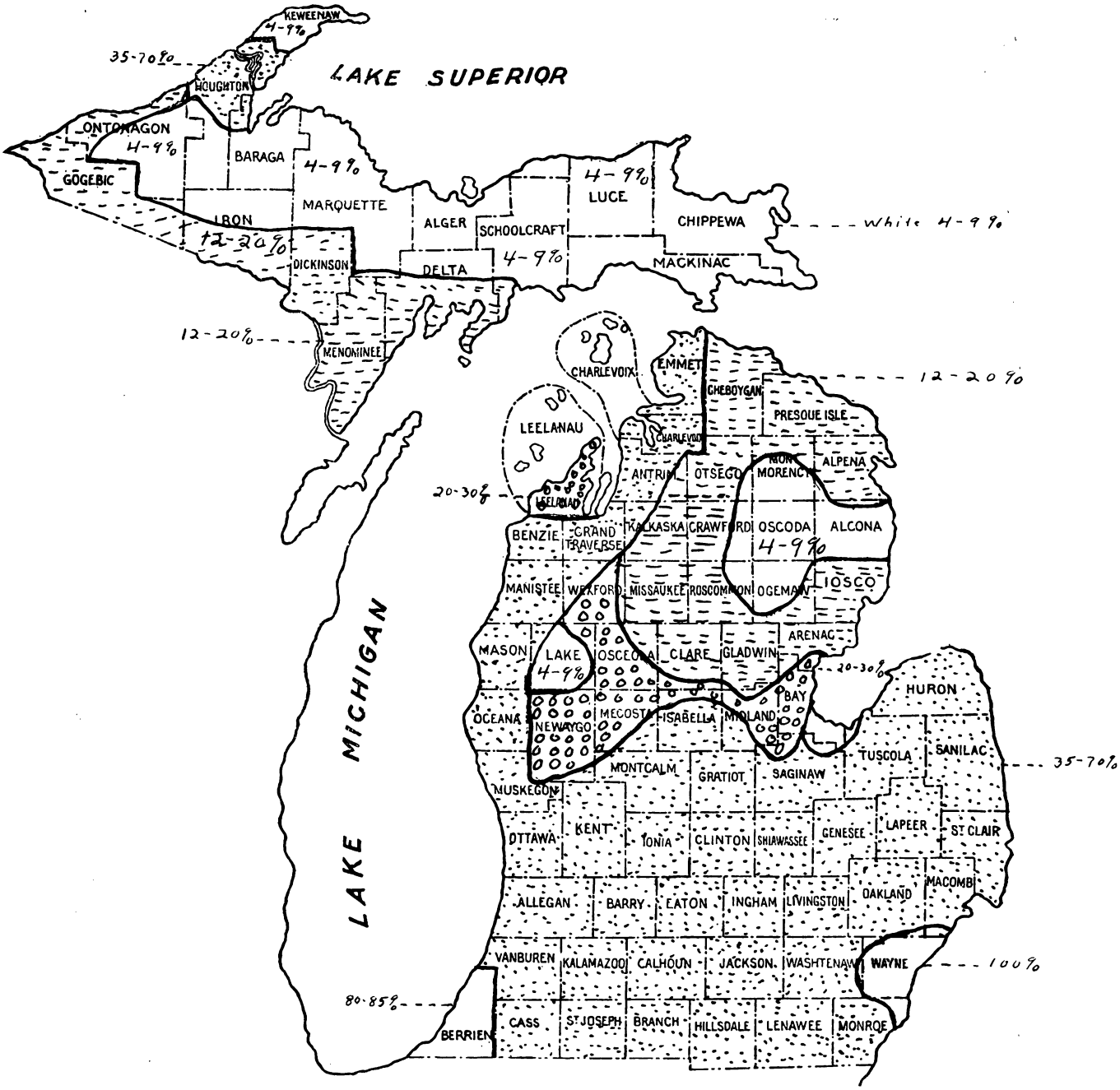
2. The specific tax on timber manufactured at a price of so much per 1000 board feet of manufactured lumber or its equivalent in other wood products would not be objectionable to any manufacturer. Fifty cents per 1000 board feet, for instance would yield in most instances nearly as much and in some cases more than is collected under the present system.

3. The increased cutting of over ripe timber from tracts devoted to permanent forestry would provide a substantial additional revenue without destroying the future taxable value of the property.

4. Placing of considerable area under permanent forest treatment would remove a substancial amount of fire risk.

5. The conversion of large areas of cut over lands into young forests by planting or natural reproduction and the placing of such tracts under permanent control would further reduce the risk to a minimum.

In 1900 the census states the average Michigan farm contained 86 acres; of this 58 acres were improved and 28 acres unimproved. The farmers sold $7,530,000 of woodlot products in 1899. The lumber camp in the same year produced $20,462,000 worth of forest products. In other words, the woodlots of the state, as early as 1899, were producing a product that valued about one third of that of the lumber camp. It is interesting to note at this time the relation of lumber camps to the woodlots in a few of our states.



Population Map
1900
Michigan Academy of Science
Report 1902

Sand Land of Michigan

STATE	CAMP	WOODLOTS
Washington	$11,332,000	$1,002,000
Wisconsin	18,112,000	6,116,000
Michigan	20,462,000	7,530,000
Indiana	4,058,000	5,235,000
Ohio	4,384,000	5,625,000
New York	4,364,000	7,671,000
Connecticut	493,000	1,276,000

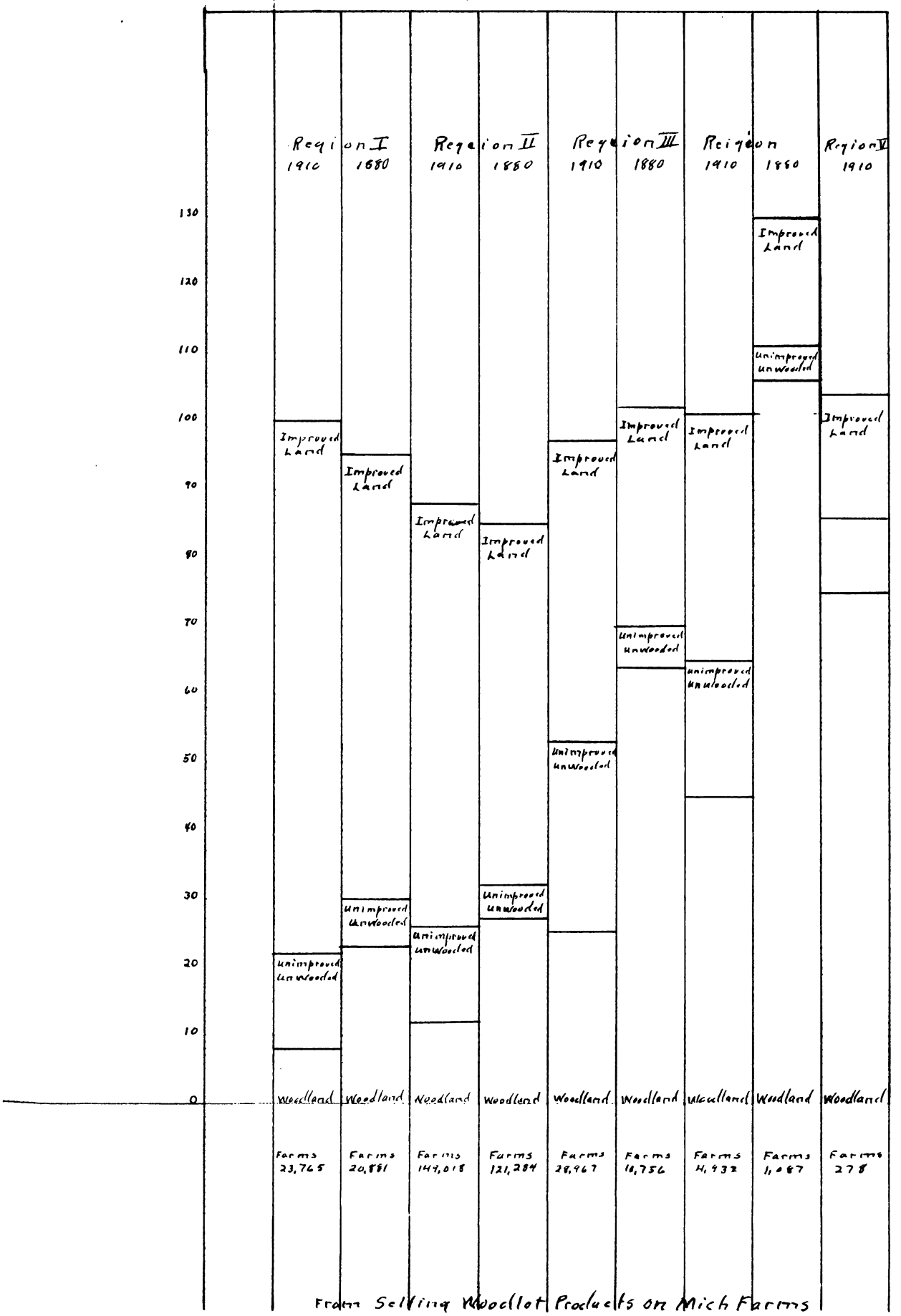
RATE OF TAXATION IN MICHIGAN ON A $1000 VALUATION.

Counties paying over	No. of Counties. 1901	1902
$50	1	0
40-49	5	3
30-39	13	16
20-29	30	26
15-19	18	13
10-14	15	23
Less than $10	1	5

According to this, people in over half our counties paid more than two percent on their property as taxes, and in about one-fourth o f the Counties they paid over three percent, while one county in 1901 paid a tax rate of six percent. One farm of 115 acres in Charlevoix County containing 40 acres of woodland paid a tax of $56.00.

The bulletin "Selling Woodlot Products On Michigan Farms" states that 43% of all the farms in Michigan in 1910 cut woodlot products and they sold about $50.00 worth and used about the same amount for personal use. Besides this, the total value of Maple Syrup for the state was $7,900,000 or one-twentieth the aggregate income from all Michigan crops. The total area of woodlots in the State equalled 3,000,000 acres or 15.5% of the total farm area. Between 1880 and 1910 there was a decrease of one and one half million acres of

Size of The Average Farm In Each Woodlot Region
Showing Acres of Improved – Unimproved And Unwooded



From Selling Woodlot Products on Mich Farms

woodlots in the state. The average woodlot in 1880 per farm was 29 acres, and in 1910 it had decreased to 14 acres.

The conditions can best be graphically presented for the year 1910.

Selling Woodlot Products in Michigan (Bulletin)

10th and 13th census

	WOODLOT REGION					
	1.		2.		3.	
	1910	1880	1910	1880	1910	1880
Proportion Farm Land to Total Land Surface	85.5	72.4	71.4	57.0	30.4	11.9
Average Value of Farm Land Per Acre	34.75		35.73		18.68	
Propertion Farm Land Wooded	4.6	22.8	12.8	30.1	27.6	63.4
Propertion Farm Land Improved	76.5	69.2	72.0	62.1	46.7	30.9
Propertion Farm Land Unimproved and Unwooded	18.9	8.0	15.2	7.8	25.7	5.7
Average Size of Woodlots	8.8	21.7	11.4	26.2	27.1	65.7
Average Total Value of Woodlot Products Per Farm Reporting	75.87		86.75		108.06	
Average Value of Woodlot Products used On Farm	51.58		48.71		42.50	
Average Value of Woodlot Products Sold	24.29		38.04		65.56	
Proportion of Total Value of Woodlot Products to Total Farm Income	4.1		4.7		11.2	

(CONT)

10th and 13th Census

	WOODLOT REGION					
	4.		5.		TOTAL	
	1910	1880	1910	1880	1910	1880
Proportion Farm Land to Total Land Surface	8.9	2.5	5.0		51.5	37.5
Average Value of Farm Land Per Acfe	15.25		17.41		32.48	
Proportion Farm Land Wooded	43.2	81.1	68.6		15.5	32.2
Proportion Farm Land Improved	36.7	14.3	19.1		67.7	60.1
Proportion Farm Land Unimproved and Unwooded	20.1	4.6	12.3		16.8	7.7
Average Size of Woodlots	43.8	105.5	72.9		14.1	28.9
Average Total Value of Woodlot Products per Farm Reporting	185.84		191.95		98.77	
Average Value of Woodlot Products Used on Farm	54.59		30.08		47.77	
Average Value of Woodlot Products Sold	131.25		161.87		51.00	
Proportion of Total Value of Woodlot Products to Total Farm Income.	20.2		28.4		6.4	

Farm Woodland in Michigan by Woodlot Regions, 1910 and per cent of increase or decrease in and since 1886.

Woodlot Region	Area Farm Woodland 1910	Increase or Decrease 1880-1910
1.	209,209	53.9 Decrease
2.	1,698,043	46.6 "
3.	783,836	11.0 "
4.	216,211	88.6 "
5.	201,255	Alger Co. with 68.6% farm land wooded was organized 1880. No comparison is possible
Total	2,927,554	34.2 decrease

In 1911 some of the seniors of the College made a woodlot estimate of Lansing Township and found that most of the woodlots were on Agricultural land

Farm Woodlot Area 1910
13th Census
● = 5,000 Acres

and pastured from medium to real heavy. The fire damage was nil in all cases. There was no attempt in management whatsoever, and all were run in a haphazard manner. In this Township there were 66 woodlots and the total acreage was 429 acres or an average of 6½ acres per woodlot. On the 429 acres there was estimated to be 9,248,038 board feet or an average of 140,121 board feet per average woodlot of 6½ acres, or 2,155 board feet per acre.

Seven Sections were found at this time to contain nothing large enough to be called a woodlot, and woodlots in the tabulation ran down to an acre in area.

In 1912 F. H. Sanford made a woodlot Survey of three Townships in three counties in the woodlot region of Southern Michigan, Easton Township in Ionia County, Oxford Township in Oakland County and Penn Township in Cass County.

One of the surprising things was the fact that in southern Michigan in these three typical Counties, there seemed to be very little relation of woodlots to the poorer soils, yet the general farming land in Easton Township was valued at $50.00 per acre, the south part of Oxford Township land was valued at $25.00 and the north part at $125.00 per acre. In Penn Township land was valued on the East side at about $40.00 and $200.00 on the West side per acre. The woodlot in many cases was occupying very high priced land that was more suitable for agricultural purposes.

The farmers themselves were very reluctant to haveing their woodlots valued lower than the rest of the farm land, and in many instances they valued it higher than they did the cultivated land. This, of course, means the woodlot was growing on good Agricultural soil.

In Easton Township, out of 113 woodlots, 82 were pastured regularly, and 31 were not pastured. In Oxford there were 109 woodlots, 64 grazed, and 45 not grazed. In Penn there were 107 woodlots, 68 grazed and 39 were not grazed by the owner.

An example is cited of a farm in southern Michigan under very

fair and average conditions. The fact that a crop of timber had been removed made no difference with the assessments or valuation in the eyes of the Assessor.

The farm contained 200 acres. Of this, 20 acres was in mostly mature White Oak which would average 150 years of age. The average yearly tax (for 75 years) was $50.00. The total tax ranged from $25.00 in 1850-1893, and $110,00 in 1910-1914. The tax on he woodlot per acre averaged .25 or $5.00 per year on the 20 acres.

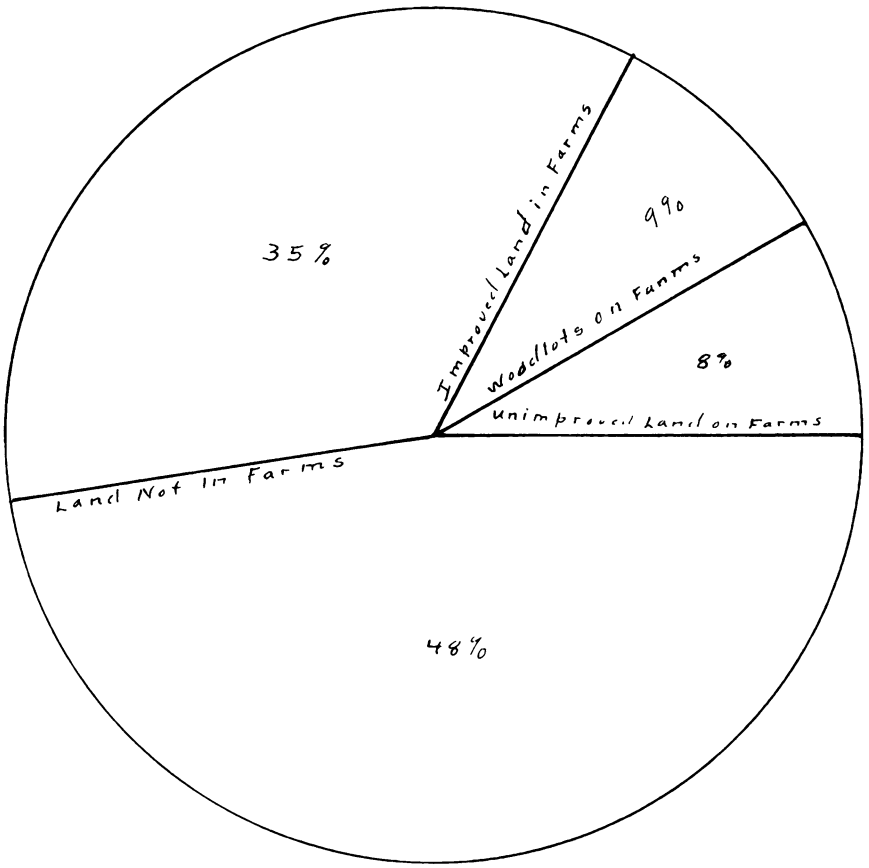
The growing period covers 150 years at the end of which timber sold in contract for lumber and fuel with the following results:

1.	Ties and Timber	$400.00
2.	Fuel	250.00
3.	Fuel for home use 20 years (Before this time fuel was obtained from other sources.)	400.00
4.	Total cash Receipts for 75 years - $1,050.00	
5.	Accumulated tax on 20 acres for 75 years with interest compounded annually at 3%, $1,363.15	
6.	Net loss on 20 acres over 75 year period	313.15

This looks like a big loss but yet if the owner of this farm had more land than he could cultivate, and it the land had remained idle, the accumulation of taxes would have been a much larger loss. As it was, he made at least part of the loss back by the sale of the products of the woodlot, while it the land had remained idle it would have been a much larger loss.

In a small bulletin published by the State, entitled "Michigan Agriculture", Mr. V. H. Church gives us an idea of the conditions in 1919. The graph shows the conditions and use of land in Michigan.

The total land area of the State is 36,787,200 acres. Of this, 19,032,961 acres or 51.7% was in farms. Of the acres in farms, 12,925,521 acres, or 67.9% were improved, and 3,217,000 acres were in farm woodlots. The average number of acres per farm in 1919 was 96.9 acres. Little over half the



Farm Land Conditions In 1919 From Statistical Analysis of Michigan Agriculture By V. H. Church

total area of the State was in farms, and only a little over one-third was improved land.

In 1920 the following report was submitted to the United States Senate thru resulution 311. The lake States had originally 112,000,000 acres of forest, and there now remains only 24,000,000 acres, of which 58% is in farm woodlots. In the lower Peninsula of Michigan, only about one-half million acres of hardwood and hemlock remain. In five years the lumber that is cut in the lower Peninsula will be from farm woodlots. The lake States are cutting about three times as fast as the annual growth.

Russell Watson in his booklet, "Forest Conservation" with special reference to Michigan, also gives us a picture of the conditions in Michigan. South of a line from Port Huron to Grand Rapids, only about 10% of the total land area remains in woodlots. These woodlots taken to-gether, are the most valuable woods left in Michigan. Mr. Watson estimates that about one-half of these woodlots will be gone in 30 years unless strenuous methods are used to restore them. The principal damage is done by grazing stock in the woodlots.

Condition of Farm Land in Lake States, U. S. census 1920.

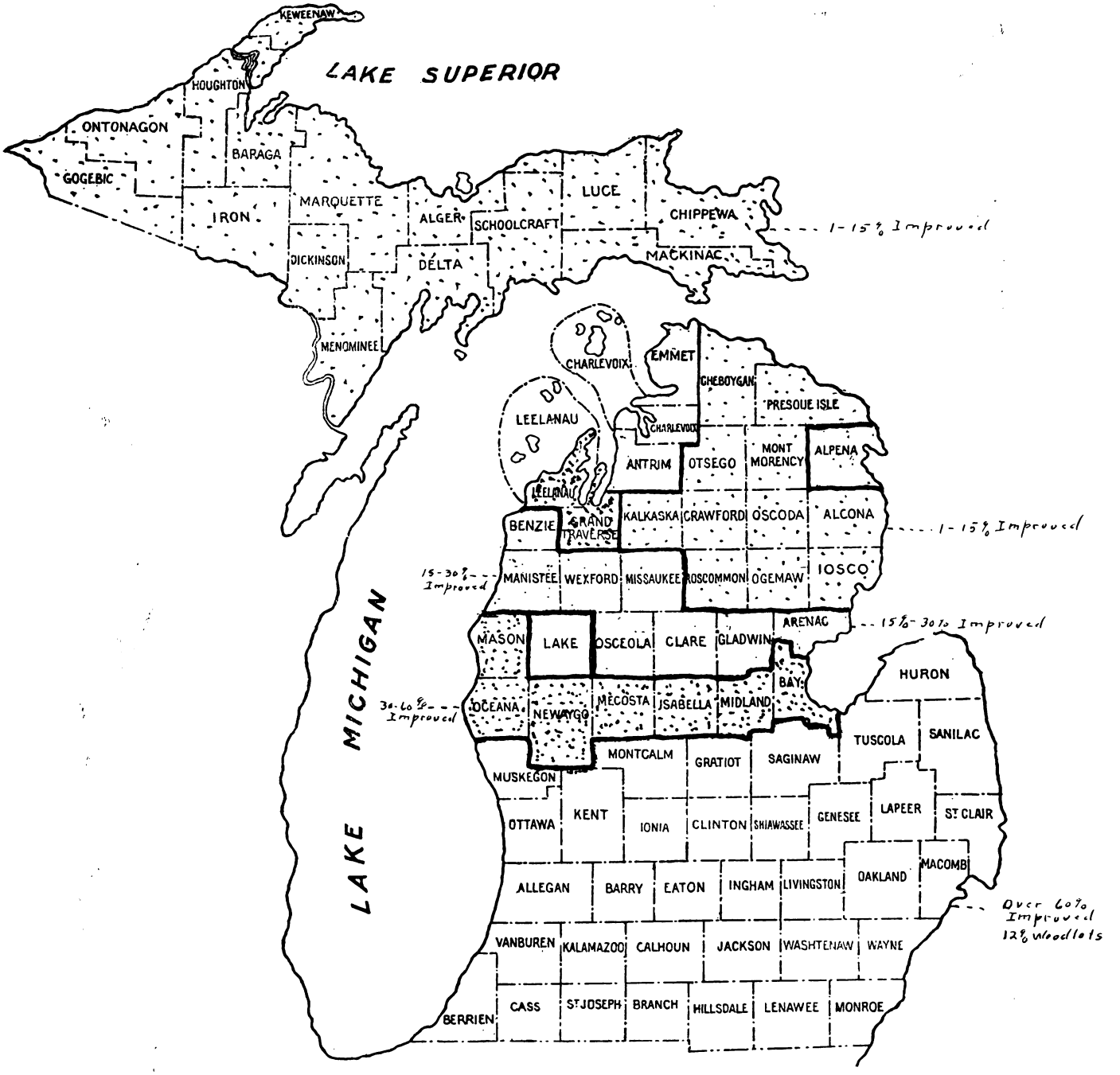
Professor A. K. Chittenden in the Bulletin, "Improvement of the Farm Woodlot", states the total acreage of farm woodlots in 1920 was 3,217,000 or about 17% of the total farm area of the state. The average woodlot would equal about 16.3 acres. The value of woodlot products in 1919 was placed at $12,649,621.00. The stumpage price has doubled in the last thirteen years, and this expressed in compound interest would equal 5.4% on the investment.

In 1922 an investigation of woodlot conditions in sections 8-9-16-17 of Meridian Township, Ingham County, showed the following results:

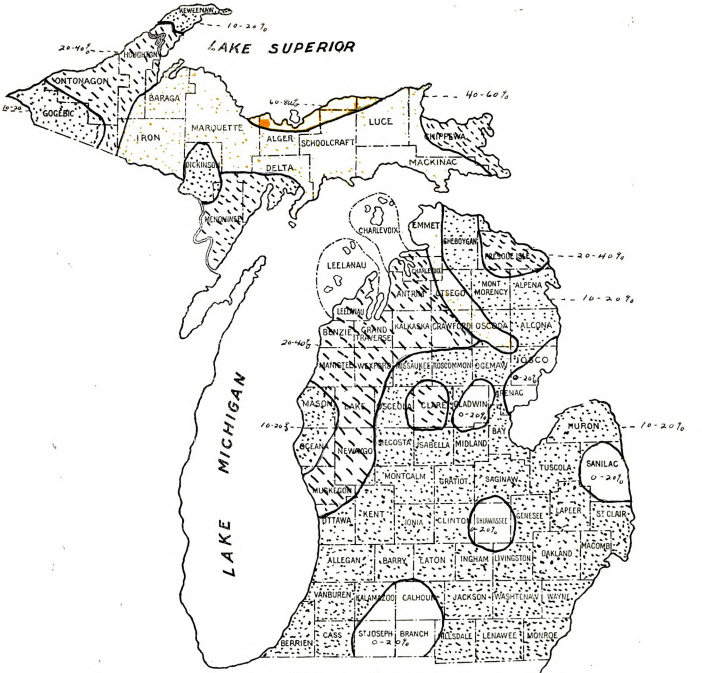
The woodlot of C. F. Grettenberger contained five acres, and was on good agricultural soil. It was pastured and poorly managed. The woodlot contained 21,998 cubic feet of wood.

	Number of Farms 1900 to 1920	Number of Farms 1900	Number of Farms 1910	Number of Farms 1920	Percent of Land in Farms 1920	Percent of Farm Land Improved 1920
Alger	Upper Peninsula	124	278	386	5.2	27.6
Baraga		241	412	653	8.3	39.5
Chippewa		1036	1399	1569	18.4	57.2
Delta		806	1128	1395	19.0	37.3
Dickinson		118	235	429	10.8	28.3
Gogebic		80	257	528	3.8	35.8
Houghton		362	1033	1741	20.7	42.1
Iron		231	381	621	5.6	32.9
Keweenaw		22	36	72	1.4	41.5
Luce		144	195	194	4.1	41.8
Mackinac		394	490	479	7.9	40.6
Marquette		513	661	846	7.4	31.6
Menominee		1430	1677	2106	32.9	38.4
Ontonagon		187	371	917	9.4	31.2
School Craft		352	441	381	5.6	37.2
Antrim	North West	1283	1641	1481	51.6	53.5
Benzie		944	1245	972	44.5	54.9
Charlevoix		1295	1460	1306	51.2	48.1
Emmet		1143	1457	1298	40.3	49.2
Grand Traverse		1722	2031	1725	56.9	66.9
Kalkaska		679	842	796	23.7	59.7
Leelanau		1395	1444	1397	76.5	54.9
Manistee		1311	1648	1499	41.0	57.8
Missaukee		1036	1439	1359	45.3	46.5
Wexford		1340	1779	1583	39.7	60.3
Alcona	North East	743	884	932	30.0	37.3
Alpena		1187	1326	1641	41.1	41.1
Cheboygan		1164	1499	1186	27.4	44.0
Crawford		228	248	212	13.8	21.7
Iosco		743	958	929	33.4	40.8
Montmorency		336	466	421	15.4	41.3
Ogemaw		811	1283	1281	44.8	40.3
Oscoda		210	344	278	12.9	32.9
Otsego		570	351	573	21.9	44.5
Presque Isle		846	1086	1056	30.6	38.3
Roscommon		136	249	267	14.9	20.3
Lake	West Central	625	732	707	23.9	41.1
Mason		1865	2124	2011	58.0	59.0
Muskegon		2334	2373	2036	53.8	62.2
Newaygo		2846	3130	2835	58.2	52.8
Oceana		2650	2846	2357	66.5	65.0
Clare	Central	852	1182	1248	50.1	35.3
Gladwin		769	1395	1452	46.6	47.2
Gratiot		4587	4205	3858	88.5	76.6
Isabella		3436	3456	3333	86.5	66.9
Mecosta		2970	2823	2676	77.1	58.8
Midland		2153	2246	2163	59.9	53.6
Montcalm		4714	4678	4493	65.5	67.9
Osceola		2287	2574	2310	70.2	44.5
Arenac	East Central	1186	1440	1392	56.5	53.8
Bay		3193	3233	3216	80.4	73.7
Huron		4871	4728	4604	88.0	79.7
Saginaw		5813	5370	5193	81.1	73.8
Sanilac		5820	5659	5112	88.0	82.6
Tuscola		5492	5224	4658	84.1	75.4
Allegan	South West	6089	5217	5734	81.9	75.0
Berrien		5433	5252	5409	89.7	80.5
Cass		2609	2556	2372	91.0	76.5
Kalamazoo		3368	3372	3161	86.7	79.5
Kent		6554	6276	5605	85.4	78.1
Ottawa		4522	4603	4296	85.4	77.1
Van Buren		4892	4932	4662	86.4	78.0
Barry	Southern	3570	3428	3313	93.4	74.0
Branch		3475	3378	3222	97.1	73.8
Calhoun		4100	3761	3646	92.0	73.9
Clinton		3777	3497	3323	94.1	80.2
Eaton		4190	3902	3719	93.7	77.1
Hillsdale		4391	4398	4025	95.1	78.0
Ingham		3815	3508	3224	91.3	73.8
Ionia		4052	3602	3223	92.9	77.5
Jackson		3860	3736	3544	91.0	71.9
St Joseph		2697	2623	2436	90.7	80.3
Shiawassee		3763	3677	3359	89.9	80.7
Genesee	South East	4501	3896	3639	87.9	79.1
Lapeer		4051	3803	3614	92.9	73.7
Lenawee		5662	5334	5080	96.0	59.9
Livingston		3082	2775	2632	91.7	69.4
Macomb		3852	3764	3570	96.2	81.3
Monroe		4458	4321	4108	86.9	85.1
Oakland		4977	4993	4035	61.5	73.7
St Clair		4980	4527	4159	87.1	78.7
Washtenaw		4151	3937	3550	93.5	75.7
Wayne		5131	4775	3658	66.1	81.4

Farms
1900
1910
1920
And Percent of Farmland Improved in 1920



Condition of Farm Land
U.S. Census 1920



Percentage of Michigan Farm Land In Woods
Census of 1910

A. Kline's woodlot contained 35,264 cubic feet of wood on two acres, and was on poor soil. It was being pastured but not so very heavily. There seemed to be some attempts at management.

The woodlot of E. F. Berg contained two acres with a volume of 4,731 cubic feet of wood. The woodlot was located on good soil and was being grazed. There was little attempt at management.

The woodlot of Carrie Roby contained six acres with a volume of 8,289 cubic feet. It was on fairly good soil, pastured, and under poor management.

Mr. B. B. Smith owned two woodlots, of 16 and 6 acres respectively, and both were grazed. The 16 acre one contained 45,580 cubic feet in volume, and the 7 acre one 17,844. The 16 acre one was on good woil while the 7 acre one was on poor soil. Neither were under good management.

The woodlot of C. G. Smith contained six acres with a volume of 12,249 cubic feet. It was on Agricultural soil fairly well managed and not pastured.

The woodlot of G. A. Wilson contained five acfes with a volume of 13,643 cubic feet. It was on poor soil, pastured rather heavily and under no management.

The woodlot of E. Bevier contained one and one-half acres with a volume of 1,968 cubic feet. It was on Agricultural soil, grazed and not managed.. Th

The woodlot of H. Ferman contained eight acfes wit a volume of 15,580 cubic feet. It was on low land unfit for Agriculture, was being heavily grazed and showed no signs of any type of management.

The woodlot of W. H. Stevens contained five acres with a volume of 7,840 cubic feet. It was on forest woil, fairly well managed and not pastured.

The woodlot of A. J. Eichle contained three acres with a volume of 10,687 cubic feet. It was on forest soil, pastured, and with no signs of management.

The wooldot of J. Kaiser contained three acres with a volume of

4.925 cubic feet. It was on good Agricultural soil, grazed, and under no management.

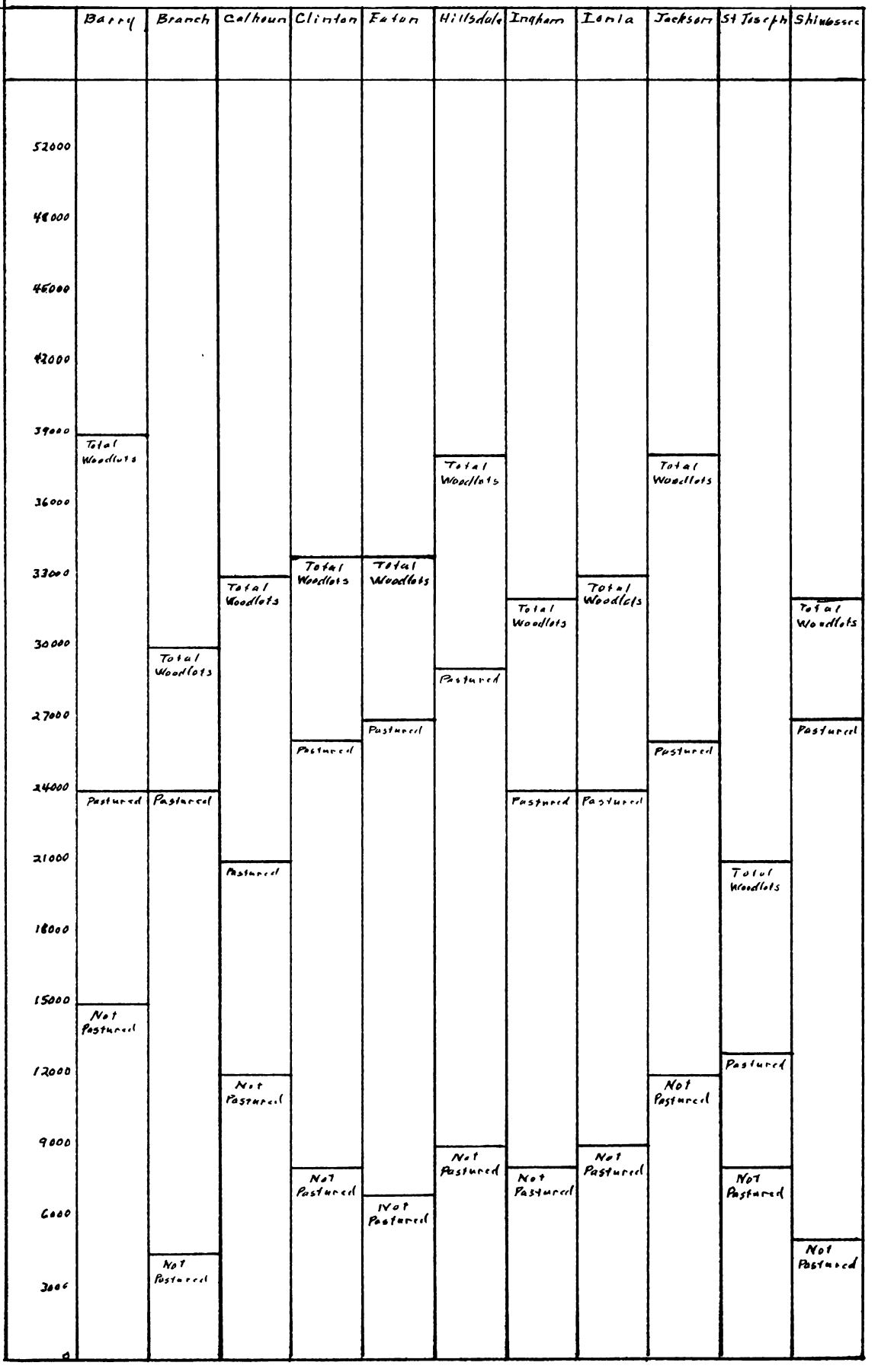
For the four sections or 2560 acres, only 77.5 were in farm woodlots with a total volume of 184,407 cubic feet. Thus the average acre of woodlot in this area contained 2,379 cubic feet. The total number of woodlots was 15. Of these 12 were grazed and over half were on Agricultural soil. Only tow were under anything like a plan of management. Thus in this area only one acre out of every 34.1 was in woodlots.

Russell Watson in his booklet "Forest Conservation" states that in Southern Michigan south of our Port Huron-Grand Rapids line, the original forest has been largely cleared for farms and only about 10% of it remains wooded. These farm woodlots, altogether, are the most valuable woods, left in Michigan. In 1914 the northern part of the state paid 31% of the total state tax burden; in 1921 it paid only 13.6 %. Each year sees the total burden of state expense shifted more and more to the southern part of the state. The freight bill on forest products hauled into the state now is above $15,000,000 a year.

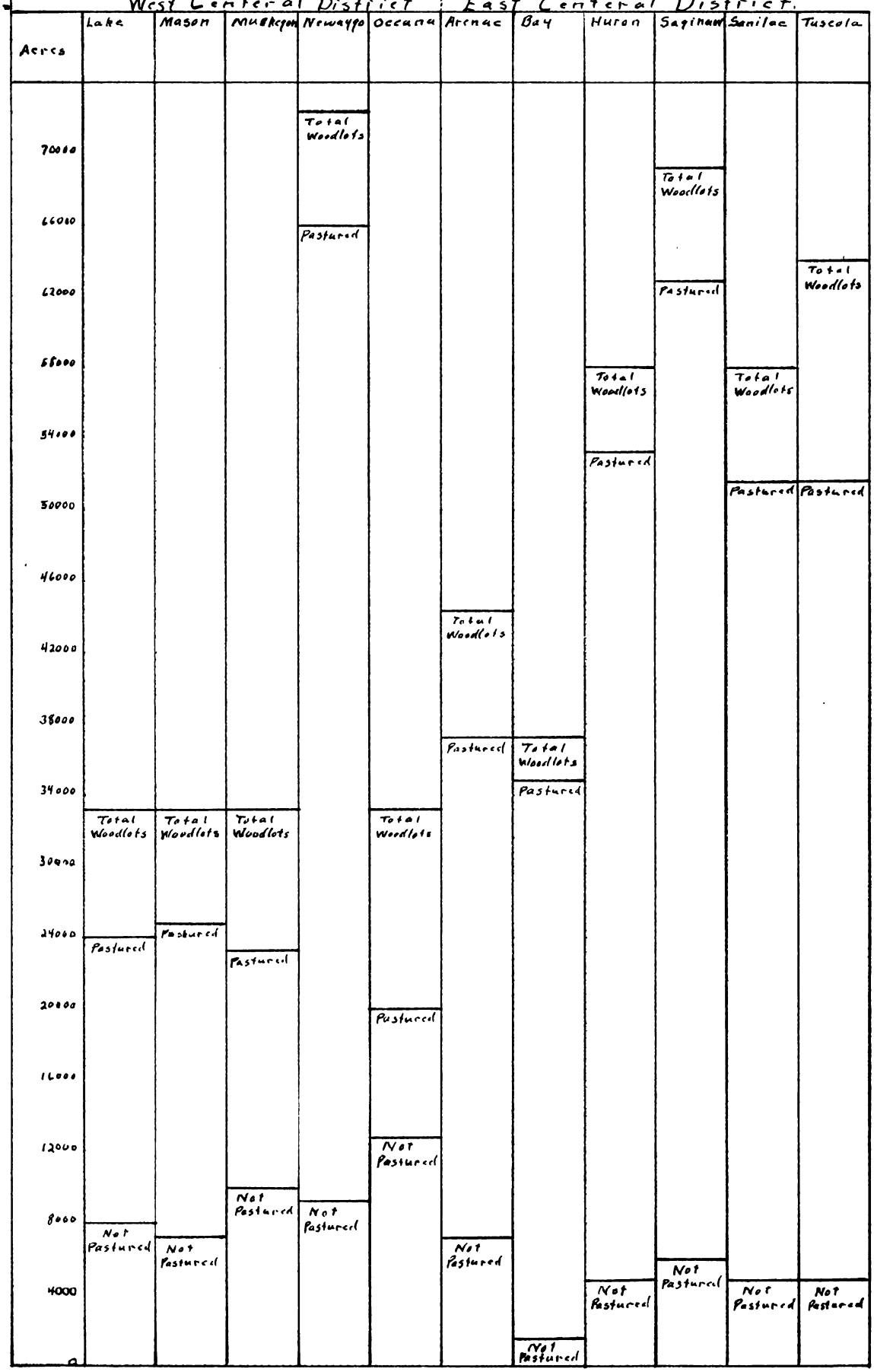
The Michigan Land Economic Survey records show the following facts for one of the poorer counties of the state.

The United States Forest Service diagram shows the long freight haul most of our lumber is subject to to-day. The freight rate from Portland Oregon to Chicago, Ill. is $20.16 per thousand board feet and to New York, $25.20. From Hattisburg Miss to Chicago $12.54 and to New York $25.51.

Total Woodlot Acreage Per County 1925 Census
Acres Grazed
Acres Not Grazed
Southern District

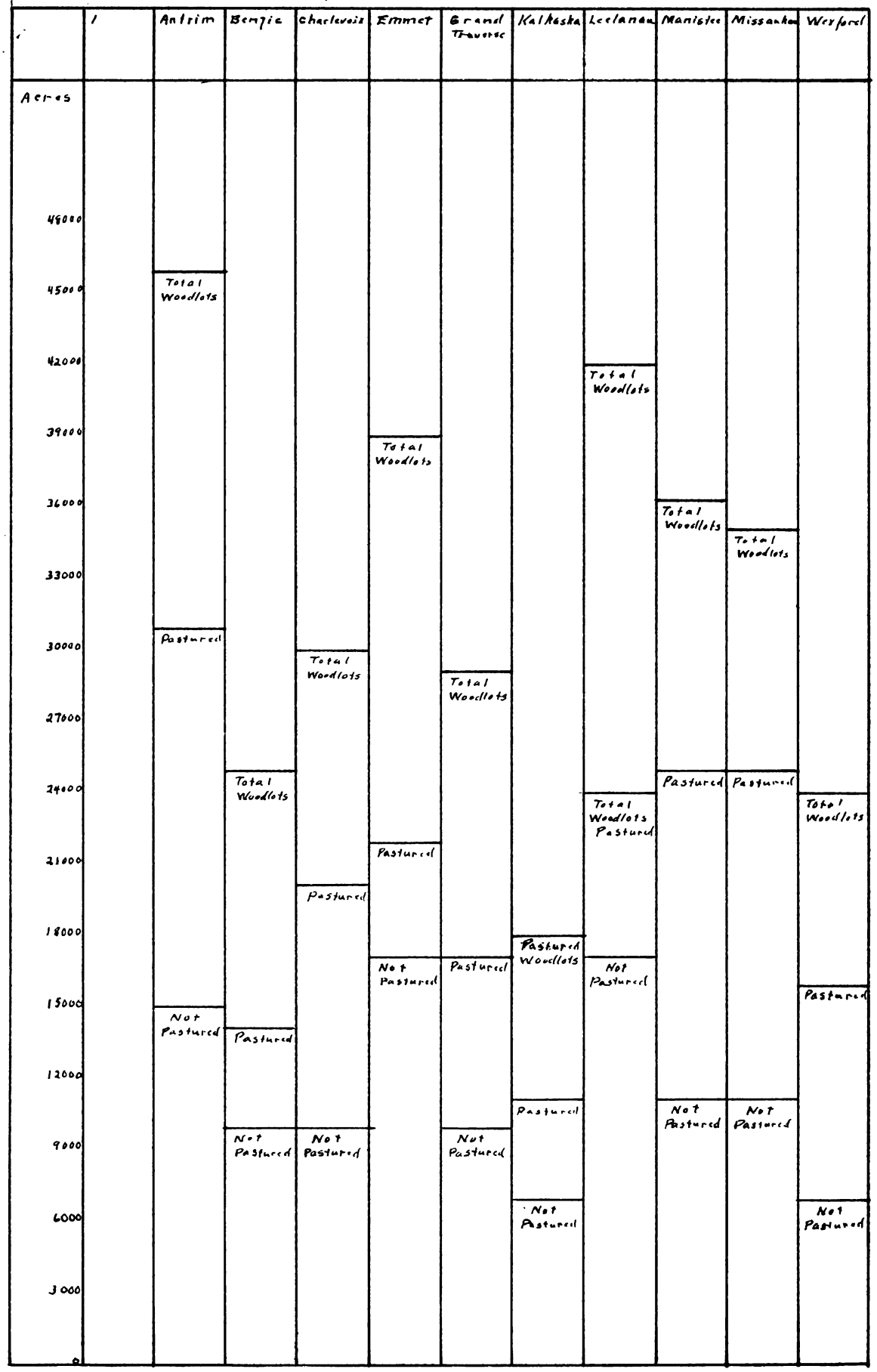


Total Woodlot Acreage Per County 1925 Census
Acres Grazed
Acres Not Grazed



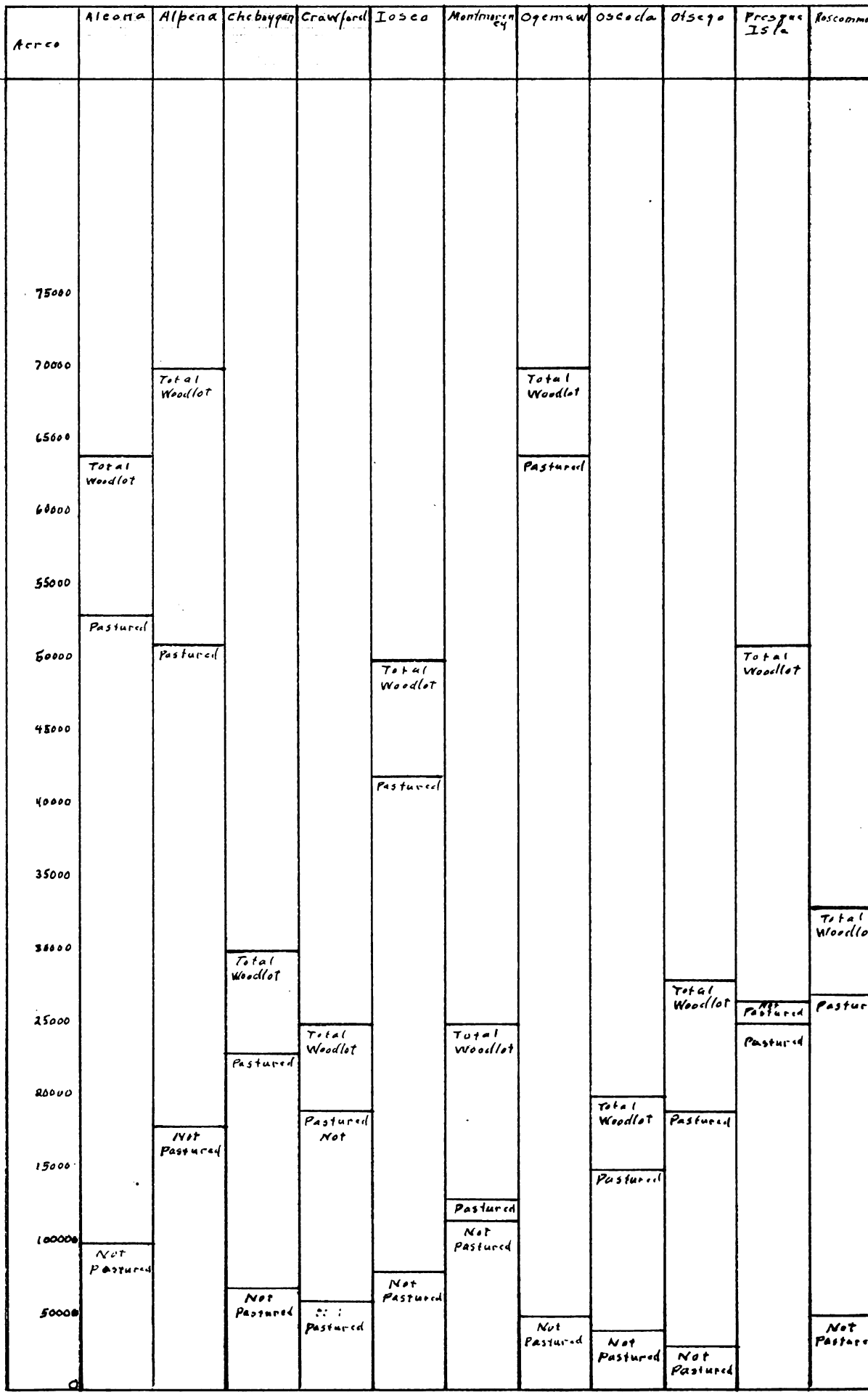
Total Woodlot Acreage Per County
Acres Graged
Acres Not Graged
1925 Census

North West District



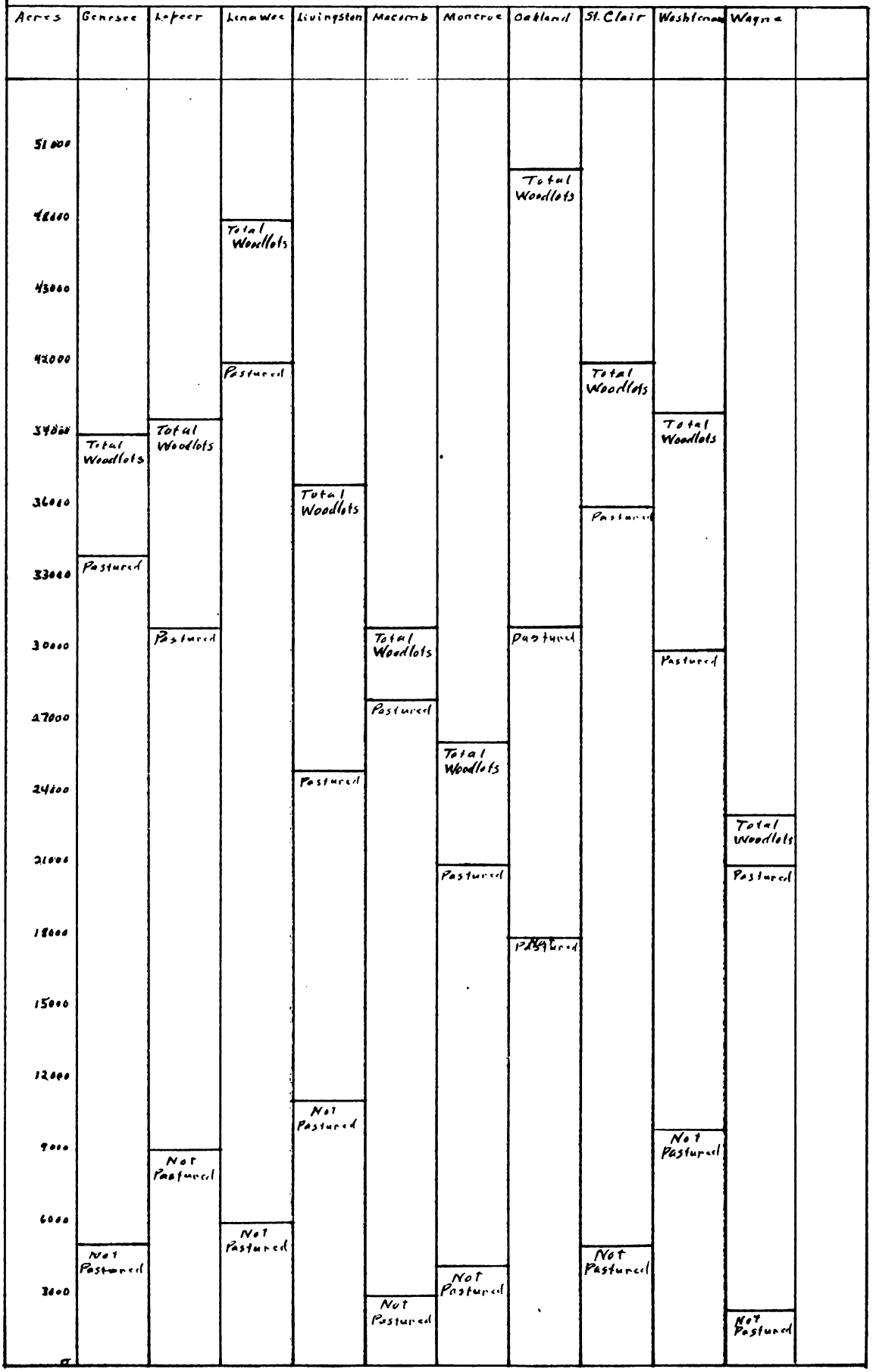
Total Woodlot Acreage Per County
Acres Grazed
Acres Not Grazed
1925 Census

North East District

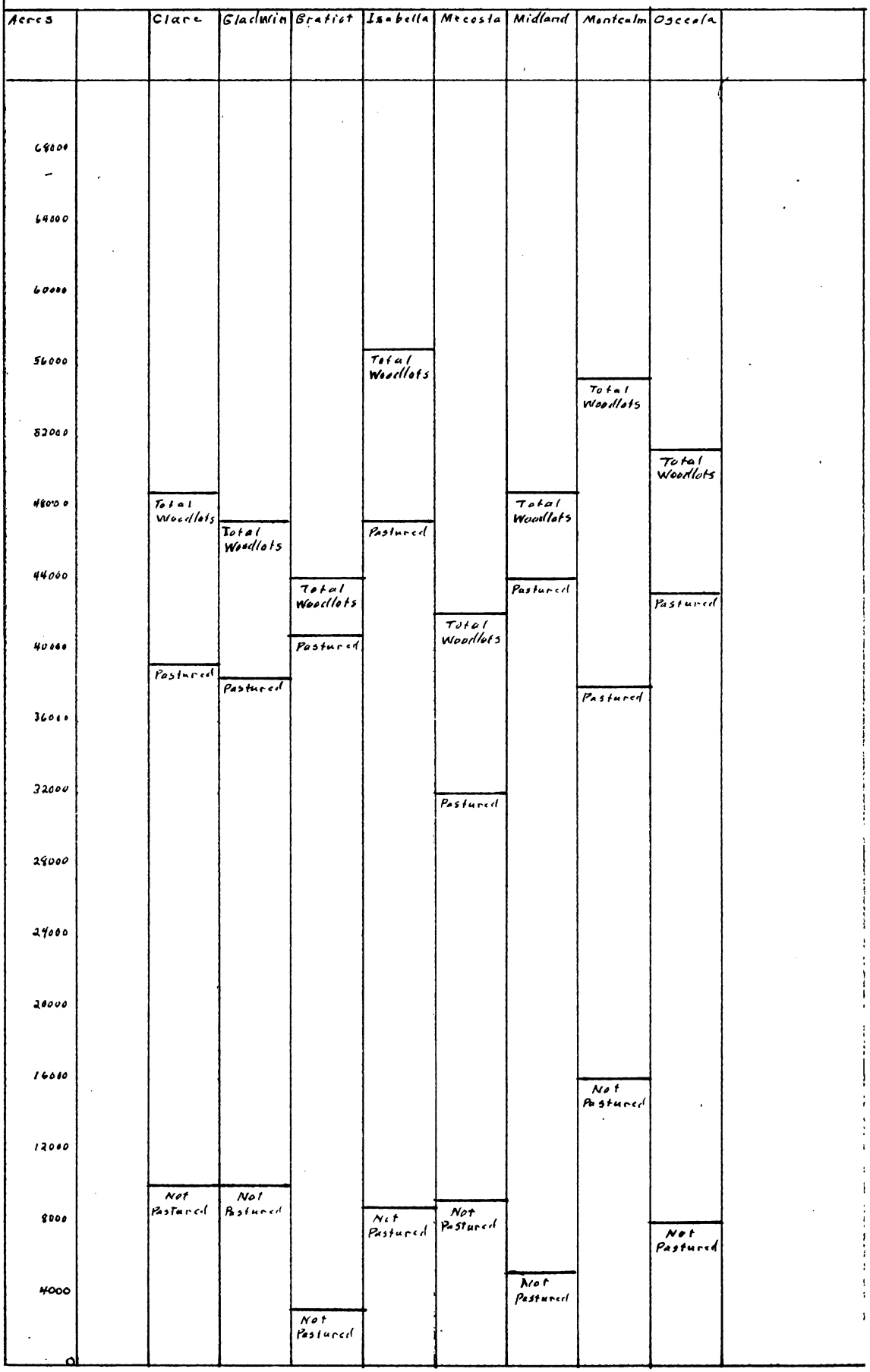


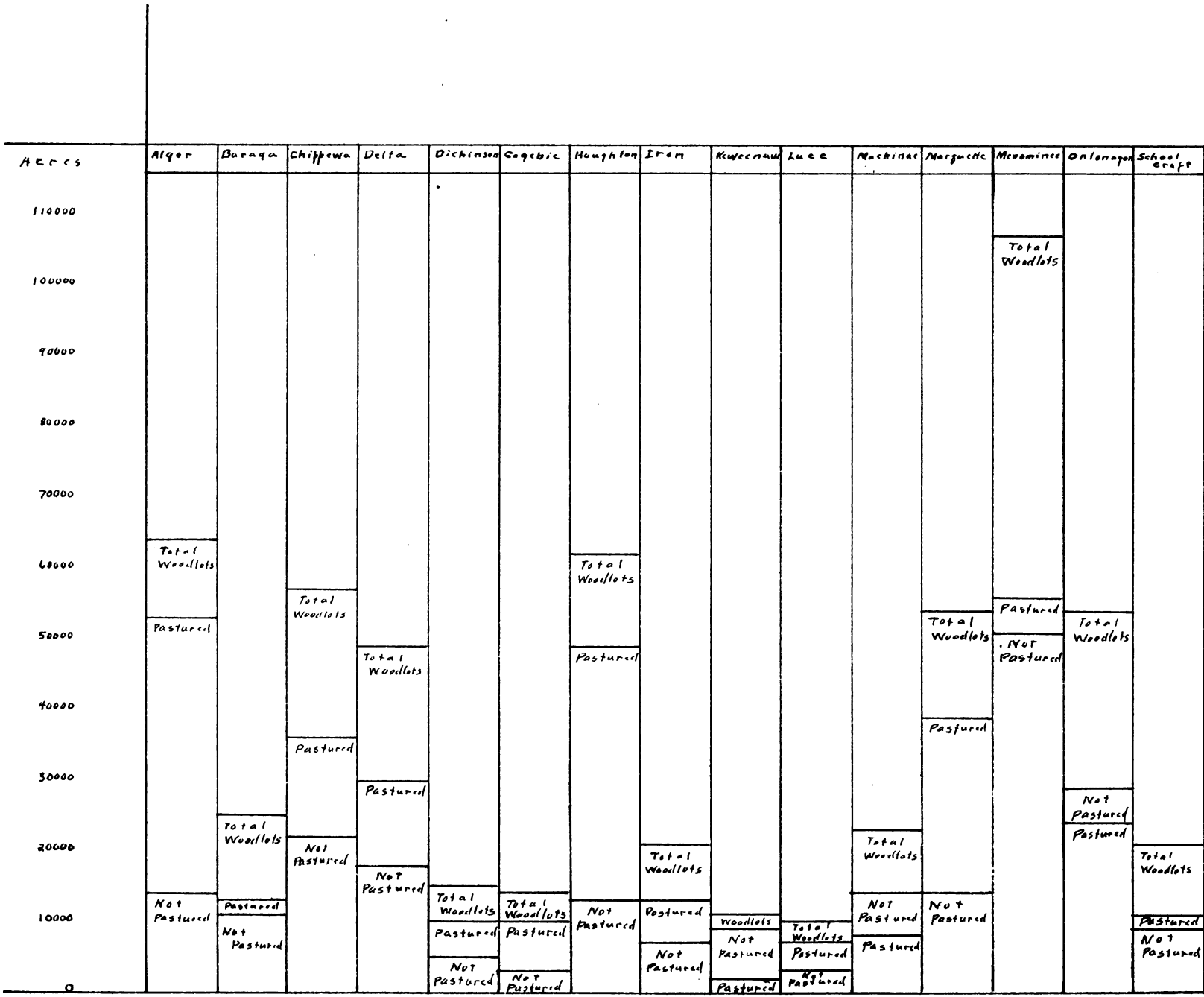
Total Woodlot Acreage Per County 1925 Census
Acres Grazed
Acres Not Grazed

South East District



Total Woodlots Acreage Per County 1925 Census
Acres Grazed
Acres Not Grazed
Central District





Upper Peninsula
Total Woodlots
Per
County, Showing
Acres Grazed And
Not Grazed.
1925 Census

Seligman, in his "Essays in Taxation", defines a tax as "a compulsory contribution from the person to the Government to degray the expenses incurred in the common interests of all without reference to special benefits conferred."

The importance of taxation is ably expressed by Professor Fairchild of Yale: "Next perhaps to war, taxation is the most powerful instrument of government, capable if unwisely used of destroying individuals, communities and industries."

MAXIMS OF TAXATION.

A number of years ago one of the world's formost economists in Public Finance gave the world four great maxims of taxation. Adam Smith in his "Wealth of Nations" states the following four maxims of taxation:

1. "The subjects of every state ought to contribute towards the support of the government, as nearly as possible in proportion to their respective abilities; that is, in proportion to the revenue which they respectively enjoy under the protection of the state."

2. "The tax which each individual is bound to pay ought to be certain andnot arbitrary. The time of payment, the manner of payment, the quantity to be paid, ought to be clear and plain to the contributor, and to every other person."

3. "Every tax ought to be levied at the time, or in the manner in which it is most likely to be convenient for the contributor to pay it."

4. "Every tax ought to be so contrived as both to take out and to keep out of the pockets of the people as little as possible over and above what it brings into the public treasury of the State."

GENERAL THEORIES OF TAXATION.

The Benefit Theory.

The followers of this school of thought believe that the protection of live, liberty and property is the benefit we receive from the government. As subjects of the State we should pay for these benefits. The benefit we receive varies, generally as the property of the subject varies. This theory

is known as the benefit theory, as it attempts to estimate the benefit conferred and to tax in proportion to these benefits.

The Faculty Theory.

This school of thinkers believe the subjects of a State should contri- to the state in accordance with their ability to pay. This ability is supposed to be indicated by wealth and income.

"Leave them as you find them" Theory.

Taxes should be so assessed that the financial status of the tax-payer bears the same relation to that of his fellow citizens after as before payment of taxes.

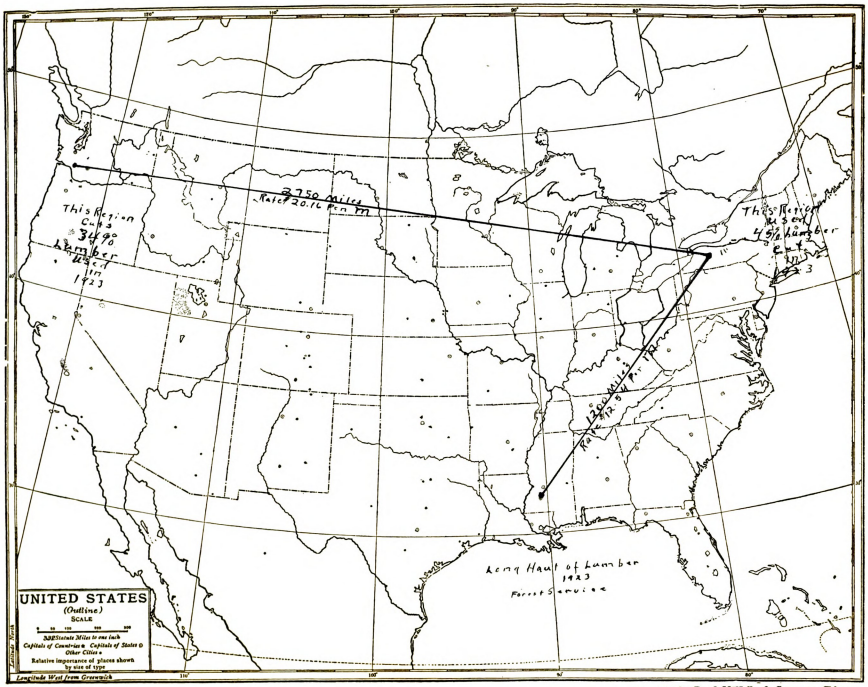
FEDERAL TAXATION.

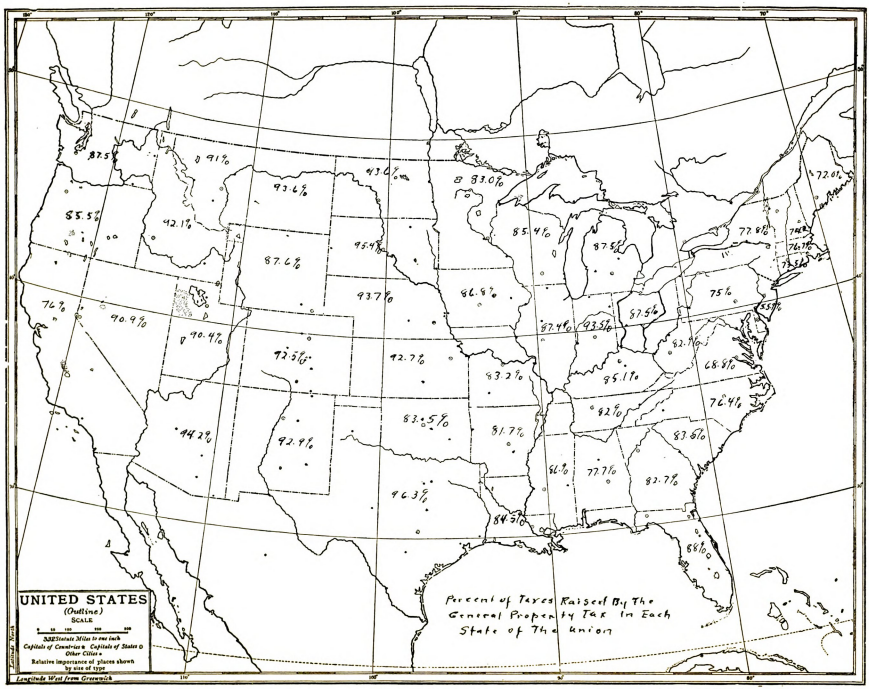
Constitutional Limitations.

The Federal Constitution provides for direct apportionment of taxes among the several States according to their respective numbers and for uniform duties, imports and excises throughout the United States. Another provision of the Constitution is that no State shall without the consent of Congress levy any imports or duties on imports or exports except what may be absolutely necessary for executing its inspection laws.

The Federal Constitution thur restricts the powers of taxation of both the state and Federal Government. Most of the Federal Government taxes are indirect while those of the state are direct. The Federal Government has adopted the policy of direct taxation in times past but up to the present income tax law theses attempts proved futile. The present income tax has proven successful in many respects.

Insofar as this study of woodland taxation is concerned, we may disregard the indirect Federal taxes. The State and local taxes under the general property tax system is the one big tax upon all property in the United States. The following map from the U. S. D. A. Year Book 1924 illustrates the importance of this tax. In Michigan 87.5% of all tax revenue in 1922 was derived





from the general property tax. This is the important tax upon all forest property in the state of Michigan.

Michigan Tax System.

Constitutional Provisions.

The Constitution of 1850 made it mandatory upon the legislature to provide a uniform rate of taxation except on property paying specific taxes. The assessment of all property in the State shall be at cash value, this being the value that could be obtained from the property at a free and voluntary sale.

This means that one and the same system should be applied to all property except that property that is specifically taxed already, and all such property should be put on the assessment roll by the Supervisor for what it is actually worth in money. The system established by the legislature is now known as the general property tax. The legislature may impose specific taxes byt these must be uniform upon theclasses upon which they operate.

Bureau of Census Report.

General Property Tax.

All property real and personal within the jurisdiction of the State, not expressly exempted, is subject to taxation by the State and and local governments. This excludes all buildings and property under the jurisdiction of the Federal Government. Property is divided into two great groups known as real and personal.

Real property contains all lands within the State, and all buildings, and factories thereon. Real property is generally expressed as land and the things semi or permanently attached thereto. This type of property bears the greatest burden of taxes for State and local subdivisions. It is the one easiest to find and hardest to hide.

Personal Property.

All credits of every kind belonging to inhabitants of the State, over and above the amounts owed by them; all shares in corporations, organized under the laws of the State, when the property of such corporations is not

exempt or is not taxable in itself, or when the personal property is not taxed, all shares in banks within theState, at their cash value, after deducting the assessed value of real property of the banks; all shares of foreign corporations, except National banks, owned by citizens of the State; all interests owned by individuals in lands, the fee of which is in the State or the United States; all buildings and improvements upon leased lands except where the value of the real property is also assessed to the lessee or owner of such buildings and improvements; tombs and vaults for hire and the stock of any corporation owning them; all other personal property not herein enumerated and not specially exempted by law; all nursery stock and trees; all produce seeds and grain on hand, stored in warehouse or mill and in transit, owned within theState; the personal property of all gas and coke companies, natural gas companies, electric light, water works, and hydraulic companies, assessed in the township or city where the principal works are located, the mains, pipes and wires of such companies being assessed as personal property in the township, village or city where located. The personal property of street railroads, plank roads, cable or electric railroad, or transportation companies, bridge companies, and all other companies not required to pay a specific tax to the State in lieu of all other taxes, assessed in the township, village or city where the principal business office is situated; the tracks, roads or bridges of any such company are held to be personal property and may be assessed in the township, village or city where located, used or laid. Possessory claims to homestead lands are assessed as personal property.

The exemptions are as follows:

1. All public property.

2. Property of library, benevolent, charitable, educational and scientific institutions.

3. Houses of public worship and parsonages.

4. Cemeteries.

5. Property of State and local agricultural societies.

6. Parks and armories.

7. Property of posts of the Grand Army of the Republic, and the Woman's Relief Corps; and personal property of Sons of Veterans, Union Veterans, Unions and all Young Men's Christian Associations, Woman's Christian Temperance Union Associations, Young People's Christian Unions, and similar associations.

8. Fire apparatus of organized companies.

9. All property of the Woman's Auxiliary Society of the University of Michigan.

10. All State, County Township, City, village and school district bonds.

11. Property of persons who, in the opinion of the supervisor and the board of review, by reason of poverty, are unable to contribute toward the public charges.

12. Real Estate owned as a homestead by a soldier or sailor of the Federal Government who served in the Civil, Spanish-American or Mexican wars, or wife or widow of such, to the value of $1,000.

13. Pensions receivable from the United States.

14. Bona fide debts.

15. Property of Indians who are not citizens.

16. The library, family pictures, school books, one sewing machine used and owned by each individual or family, and wearing apparel of each individual.

17. Household furniture, provisions and fuel to the value of $500.

18. Working tools of any mechanic to the value of $100.

19. Personal property owned and used by any householder in connection with his business to the value of $200.

20. All mules, horses and catttle not over one year old, all sheep and swine not over six months old.

21. All forestry reserve lands are exempt from taxation except for

the maintainence of roads and schools.

22., Private forest reservations are exempt from all taxation over and above the value of $1 per acre; timber may be cut and removed therefrom upon payment of a license fee of 5% of appraisal value.

Sec. 3.

Assessments.

In general, there is but one complete assessment roll for State, county and municipal taxes, but incorporated villages and certain cities may cause a separate roll to be made up for their own taxation. There is no State assessment. The actual cash value of all property in the State subject to the general tax law, is determined annually by the State board of equalization. This forms the basis of the apportionment of the State tax, each county paying such a proportion of the tax as the equalized value of the county bears to the total equalized value of the State, irrespective of the annual local assessment upon which the tax is actually collected. The township, ward of city is the unit, and the initial assessment is made by the township supervisors (elected annually) or, where a city charter otherwise provides, by some assessor or board of assessors. In villages an assessment is made by an assessor and taxes for strictly village purposes only are levied thereon, all other taxes levied on property situated in an incorporated village being spread upon the tax roll for the township in which the village is located.

The assessment of all property is made annually. Property is assessed to the owner or person in possession, and personal property in general follows the situs of that person except in specified cases in which on account of liability to evasion, the situs of the property itself is preferred. The supervisor must require a sworn statement from every person "of full age and sound mind", both as to the quantity and value of his property; and he may require persons claiming to have no property to take oath to that effect. The value assigned to the property by the owner is

not taken as conclusive, it being the duty of the supervisor to make the valuation at the cash value, or selling price, where the property is. The assessment proper is completed by the township or city board of review, which after correcting the roll, is required formally to approve it.

Wilful neglect or refusal to furnish a statement of property owned or in control of a person, member of a firm, or efficer of a corporation, is deemed a misdemeanor and is punishable by imprisonment for not less than 30 days or more than six months, or by a fine of $100 to $1000 or both.

Corporations in general are assessed precisely as individuals, but certain classes of corporations are assessed upon their property by the State board of assessors. The assessment made by this board is not apportioned among the townships or counties and is made the basis only for those taxes which are levied by the State board of assessors.

A. Public utilities.

B. Mines and minerals

C. State and National banks.

D. Steam vessels.

Sec. 4.

Equalization.

There is no equalization, so called, between individuals. Excessive assessments and undervaluation may nowever, be corrected by the township board of review or by the State board of tax commissioners.

The board of review for each township is composed of the supervisor and two tax paying landholders elected for two years one in each alternate year.

The State board of tax commissioners consists of three members appointed by the Governor for a full term of six years, and including the Governor, who is a member ex officio, forms the State board of assessors. The board exercises general supervision over supervisors and other assessing officers, advises them of their duties, receives all complaints as to pro-

perty liable to taxation that has not been assessed, and furnishes the State board of equalization an estimate of the actual cash value of taxable property of each county.

The county board of supervisors of each township and city in the county, equalizes annually between townships, wards, or cities in their county, making such additions and deductions on the toal value of property so as to produce relatively an equal and uniform valuation. The assessment roll after it leaves the hands of the board of review is not amended except by the board of State tax commissioners.

The state board of equalization which consists of the auditor general, commissioner of agriculture, and the three members of the State board of tax commissioners, annually equalizes the valuation of all property in the state, except that paying specific taxes, by adding to or deducting from the aggregate valuation of taxable real and personal property such amounts as produce relatively equal and uniform valuations between the several counties. This forms the basis of the apportionment of the State tax.

The State board of tax commissioners has powers superior to those of the board of equalization. It has power on its own motion, after investigation or upon receipt of a written complaint from any taxpayer to order a public hearing at which the supervisor and the interested parites are present and may change individual assessments, add property omitted, and, when the assessment of all property in a given district is complained of, make a general review of the roll.

Sec. 5.

Tax rates.

The state board of assessors annually determines the average rate of taxation in the State upon property other than that assessed by the board. The rate is determined by dividing the total advalorem taxes raised for State, county, towhship, school and municipal purposes by the actual cash value of all

property in the State subject to such taxes. The rate so found is applied to property subject to taxation by the State board.

The amount to be raised for county purposes is levied by the county board of supervisors and apportioned among the townships and cities.

In the townships the amount to be raised by taxation is fixed by the inhabitants at the town meeting. If the town meeting fails to fix the amount, the township boards may make the levy.

The city council is empowered to impose such taxes as may be necessary for municipal purposes, exclusive of taxes for schools and school-houses, and not to exceed by a general tax 1 ¼% in any one year.

Sec. 6.

Collections.

In general, all taxes, state or local, except those called "specific", are collected by the township or city treasurers, who are elected annually. The taxes due from taxpayers become a debt to the State, county, city or township and secured by a lien on the property, attaching on the first day of December. Taxes are delinquent on the 10th of January, when collection fee becomes 5½%. After the 10th of January, the treasurer makes a personal demand on each taxpayer who is delinquent, and in case payment is not made he collects by seizure and sale. The township treasurer is required to return to the county treasurer as delinquent all taxes which he is unable to collect.

Sec. 7.

Poll Taxes.

No State or county poll tax - Township may impose one.

Sec. 8.

The inheritance tax is raised by the State for educational purposes and for the payment of the interest and principal of the State debt. The rate if 5% upon the clear market value and payable at the time the property is transferred. Certain cases are taxed at one percent only when transfer is between man and dependent relatives.

Sec. 9.

Corporation Taxes.

Most corporations are taxed under general property tax. Special provisions are made in the case of certain public-service corporations, insurance companies, river improvement companies, and kindred organizations, The taxes and valuation on these is made by the State Board of assessors.

Sec. 10.

The State imposes a great many busniess, occupational, professional, and miscellaneous licenses, taxes and fees.

Sec. 11.

There is no State income tax.

Sec. 12.

The State at present levies a tax on gasoline, revenue from which is to be used for raod construction.

Present Michigan Tax Organization.

The smallest taxing district in the State of Michigan is the school district. The amount to be spent is voted on at the annual school meeting and this when spread on the tax roll becomes the school tax for the year. In some special cases the school board has the power to levy taxes. This would be one of the heaviest taxes on the people of the State to-day if it were not for the primary school fund which is paid back to the school district in propertion to the number of children of school age in the district. Even with this great help the school taxes are very high in the State. In but very few counties of the State the state pays back more to the county as primary school money than it receives as state tax from the county. The primary school fund is a great help to the schools of the state and in many districts is the thing that keeps them in exinstence. This is especially true in the cut-over sections of the State.

The next larger political unit is the towns and cities. The money to be spent is voted by the people generally theugh in the city council in

some cases may vote to spend money for certain definite things. Thus again in either case the people themselves vote their own taxes either directly or by representation and delegated power. The municipal andcity taxes are very high in a good many cases. Municipal taxes affect forest taxation only in very small, unincorporated places where the town does not function but relies upon the township government. In such cases the municipal taxes are nearly nil. Some cities have special tax assessors.

The next larger political subdivision is that of the town-ship. The annual town meeting votes the amount of money to be spent in the insuing year and for what purposes. Thus again we see the people vote their own taxes.

The township supervisor elected by the people and responsible to them is the assessing officer of the towhship. He holds office at the pleasure of the people whose property he has to value and assess.

We have at this place another unit of our tax system coming in and that being the township board of review. This board is composed of the supervisor who assessed the property and two tax payers elected by the people. This board listens to complaints from the tax payers and equalizes the value placed on different properties of individuals of the township.

The supervisor elected by the people of the towhship with the rest of the supervisors of the county makes what is known as the county board of supervisors. This board votes the amount to be spent by the county and apportions this along with the State tax out to the townships, where the supervisor spreads it out among the different tax payers in accordance with their total valuation. Again we see that the people vote their own expenditures through their elected supervisor and thus vote their own taxes.

The political unit next in size is that of the State itself. The State legislature votes the expenditures of the state and thus set the amount to be raised by the state in taxes. The members of the legislature are elected directly by the people of each district and are directly responsible to the people of that district. So again the people through their direct representa-

tives vote their own expenditures and thus set the State tax.

The state board of equalization is made up of the Auditor General, Commissioner of Agriculture and the three members of the State tax commission. This board used to meet once in five years but now they meet once a year. It is the duty of this board to receive the report of the State tax commission as to the extimated true value of each county of the State. This board equalizes the State tax among the various counties of the State on their equalized valuation. The representatives of each county are given a chaneeto tell their "tale of woe" at the meeting of this board. This board publishes the record of the meetings of the state board of equalization. The board of equalization was established in 1851.

State Tax Commission.

The state tax commission was established in 1899.to bolster up the general property tax decay. It consists of three members and a secretary appointed by the Governor with the consent of the senate. The members of this commission hold office for a term of six years. The duty of the commission is to:

1. Have and exercise general supervision over local assessors and tax officials.

2. Confer with and advise the assessing officers as to their duty.

3., To receive all complaints as to property liable to taxation that has been improperly assessed or not assessed at all.

4. Require from any officers in the state any information desired in regard to taxation.

5. Furnish the state board of equalization at each session an estimate of the taxable value of all the various counties of the State.

6. See that the tax laws of the state are enforced.

7., Act as a board of assessors and set a value upon public utilities and other corporations paying a specific tax.

8. Find the average tax rate for the state and apply this to the

value of the concerns paying a specific tax.

9. Publish a report of the findings of the commission.

Lutz in his book entitled "Public Finance" states that: "The state tax commission has been largely responsible for most of the progress which American State and local taxation has made in every direction. The beginnings of centralized tax administration may be traced far back into the nineteenth century, but the first of the modern tax commission with general supervisory powers appeared in Indiana in 1891. At the present time some kind of central administrative board exists in every State, and in about forty states these boards or commissions possess supervisory powers over the local tax officials".

The Theory of the General Property Tax.

The general property tax is based on two broad principles, as is ably expressed by Lutz in his "Public Finance".

1. "Every citizen should contribute to the support of the Government in proportion ot his ability to pay."

2. "Property in general, or viewed as a homogeneous mass, is a universally adequate measure of ability to pay."

The first of these is generally accepted as a good sound principle of taxation today. Though in some cases we know it is not desirable to use proportionate rates. But taken as a whole the first principle is today accepted as a sound basis of taxation.

The fault of the general property tax lies in the second principle which states that property is a universal indication of a man's ability to contribute in taxes to the Government. The principle likely held true and was adequate under a much simpler economic condition as in our own Colonial times. In a pioneer community a citizen's money and resources are generally invested in land and buildings. So in such cases the amount of property he owned came near to measuring his ability to pay. But as the community advances property becomes less and less indication of the real ability to pay.

General Property Tax.

Ely in his "Outline of Economics" ably states, "Thegeneral property tax is the key to the revenue system of our state and local governments, and by far the most important tax collected in the United States." In theory this tax is levied upon all real and personal property except that payinga specific tax or is exempted by law or State consitution. This tax is the real backbone of the entire revenue system of the State, county, township and school district. It is the tax under which most of our forests and forest lands are taxed in Michigan. This tax is used in every State in the Union as the main and foremost tax for State andlocal revenue. This tax is also used in Switzerland, Prussia and Holland, but generally as an auxiliary tax and not the main one".

Lutz in his "Public Finance" states, "The general property tax has been used in many countries during the primitive stages of their economic development."

E. R. Seligman in his "Essays in Taxation", states " It is not surprising, therefore, that traces of the general property tax has been found in antiquity and various European countries during the medieval period."

The general property tax in the United States dates back to the Colonial period in which it first started as a specific tax but the list of things to be taxed grew each year and it soon became a great deal easier to state the things that were not to be tased rather than those to be taxed, and thus it gradually became a general tax. The way this came about is well illustrated by an extract from the Laws of Ohio, Act XXlX, March 14, 1831:

"All lands and lots with the buildings and structures thereon; all capital employed in merchandise and by exchange brokers; all grist, oil, and saw mills; all manufactories of iron, glass, paper, clocks and nails; all distilleries, breweries and tanneries, all iron, brass and copper foundries; all money loaned at interest; all stocks or capital invested in steam boats;

all pleasure carriages with two or four wheels; all horses, mules, asses and meat cattle of three years old and upwards."

Finally, in 1846, the form of the tax law was changed by the introduction of the following statment: "All property whether real or personal, within this State, and all moneys and credits of persons residing therein, unless exempted, shall be subject to taxation."

Thus we see the specific tax evolved into a general tax.

Administration of the General Tax in Michigan.

The Supervisor of each towhship in the State as soon after election as possible, is to ascertain the taxable property of his district, the person to whom it should be assessed and their residence. Each person of "full age and sound mind" is required to make out a statement under oath as to the amount and value of his taxable property.

The township supervisor then or before the first Monday in June makes up the assessment roll. This shows the name of each person or firm liable to taxation in his township with a full description of all real property and the value of all personal property.

The assessment roll thus made up is reviewed by the township board of review and each assessment is looked over and weighed by this board.

This board again meets the second Monday in June to hear the requests and objections of any taxpayer of the district in regard to his valuation.

The assessment roll after having been sighed by the board of review is taken by the supervisor to the June session of the county board of supervisors. This board examines the assessment rolls of the various townships to see if they have been equally and uniformly assessed at their true cash value. If in the judgment of this board a township is over or under valued in relation to the others they may make a correction so that all town-

ships shall bear equally the tax burden in propertion to their wealth. If a supervisor of one of the townships thinks his district is not fairly equalized he may apply to the State tax commission and they shall investigate the charges.

The state legislature in its sessions determines the amount of money to be spent for state purposes for the year. This is the only state body who can vote taxes.

The state tax commission makes up an estimated value for each county of the state. This is tested and sent to the state board of equalization before its annual meeting.

The state board of equalization at its annual meeting distributes the State tax to the various counties according to their total taxable valuation. The amount of State tax to be levied in each county is then turned over to the Auditor General.

On or before the first day of September the Auditor General shall make a record of the amount of State tax to be raised by each county. He shall notify the county board of supervisors before their October meeting the amount of state tax apportioned their county by the state board of equalization.

The county board of supervisors shall at their October meeting determines the amount of money to be raised for county purposes. This and the State tax shall then be apportioned to the different townships in accordance with their total taxable value as was passed by the board of supervisors.

The supervisor apportions out the total taxes for all purposes to the individual tax payers in accordance with their total taxable wealth as passed by the local board of reviews.

A copy of the tax roll is turned over to the township treasurer with a command to collect and keep the township share of taxes and turn over to the county treasurer the county and state share before the tenth day of January.

The county treasurer takes out the county taxes and forwards the State taxes to the State.

Forfeited Tax Land.

The title to forfeited tax land is acquired by the state under the present tax laws as follows: The towner having failed to pay taxes within the time prescribed by law, the land is returned to the county treasurer by the township treasurer, and in the spring following the year for which the tax was levied, this land is returned by the county treasurer to the Auditor General of the State, who applies, early in the year following, to the circuit court in chancery of the county where the land is located. He states this land is delinquent for taxes and asks the court to fix the amount due and direct a sale if the amount is not paid before a certain date. Thus the land is offered for sale in May of the third year. If at this sale the land is not bid in by individuals it is bid into the Sate by the county treasurer and is so returned to the Auditor General.

It then remains subject to redemption by the owner for one year. If it is not redeemed within the year, it becomes State land and goes on the State tax land list. At this point the original owners title is cut off, the State becomes the absolute owner. The Auditor General them bids all land that has been delinquent over five years to the State. During this long five years of delinquency trespass and fire can destroy all the surface natural resources before the State receives the land back.

Property for taxation purposes under the general property tax is divided into two large classes, real and personal. Real property being land and all permanent and semi-permanent improvements thereon, while personal property is movable. Real property is assessed at its place of geographical location while personal property is assessed at the residence of the owner. Real property is hard to cover up and hide due to the fact it is permanent or semi-permanent, while personal property is movable and can escape its just share of the tax burden.

In the first report of the tax commission published in 1900 it is

stated, "For many years the legislature has wrestled with questions pertaining to the assessment of personal property" while every state and civilized country has come to know that there is but one class of property that can always be found; that can not evade the assessor, and that is real estate.

In 1923 real property was paying 80% of the general property tax and personalproperty only 20%. And taken over a period of years 1905 to 1923 this percentage has not varied over 5%. There is at the present time a vast amount of personal property that escapes its just share of the tax burden. Forest land and forest growth is of course real property and can not be hidden or be shifted away when the assessor makes up the tax rodl. While if this same assessor had to value the Reo Automobile plant he might be able to value the real property but he would have no idea of what the value of the plant's "good will" would be and very likely would forget all about such a thing. While to the owners of the Reo plant this good will is very valuable. The average township supervisor has very little idea of the real value of a going concern and especially if it is at all large, but he can come fairly close to the value of lands and especially farm and idle lands. The average assessor is not used to thinking in large sums of money as is required in valuing large corporations. Thus in many ways, as Lutz able states in his "Public Finance" "this has made the general property tax a regressive tax, bearing more lightly as the size of the property increases." Local boards of equalization were extablished to help correct this but these boards do very little except a lot of "log Rolling".

There are many methods of tax evasion in existence to-day but the tax exempt bonds and securities are by far the most widely used. All Federal, State and local Government bonds are exempt from taxation and this of course makes them a rather desirable investment. Many local governments and especially cities and villages have been able to sell their bonds so easily that they have piled up a large and burdensome debt for their taxpayers. And, as in most cases, where money is easy to obtain, it was easy to spend and in a great many cases it was

spent unwisely.

Another favorite method of tax evasion is the migration of the owner of large amounts of intangible property to the states more lenient in taxation of this type of property. These people often maintain two residences and can designate which of the two is their legal residence, and thus be taxed under the more lenient of the two.

Another grave evil of the general property tax is stated in the repot of the tax commission in 1900:

"There are few States having similar methods forthe equalization of property but what ascribe their gravest evils to the baneful effects resulting from such apportionments. The evils of undervaluation of psoperty in Michigan may be traced almost invariably to apportionments for state and county taxes.

" For years there has been no uniformity of assessment in valuation of property in this state. Each supervisor and assessing officer has applied such rules as he has been pleased to make for himself. Assessments have varied from 8% to 100% of actual value, while in some localities real estate has been assessed at more than 100% of its just valuation."

"In ninety-nine cases out of every one hundred where the property of a town or city has been generally assessed at but a fraction of its true valuation, such under assessments are traceable to an effort to get even or the best of a county or State equalization, or both."

"Men are elected supervisors by their local constituents and it is but natural that they shall do what they can oto protect and serve them. Many of these assessing officers merely copy old tax rolls that have been used by the former supervisor.

"Under the guise of equalization a public robbery has been committed and honesty stamped with the seal of infamy. If ousted and tried,

the jurors who must sit in such cases are the very ones who have received the benefit of the wholesale swindling, and it would be almost if not quite impossible to secure a conviction before such a jury."

In 1896 the State created the office of State tax statistician to investigate taxation and methods employed in the state and report to the Governor. His report, which is very interesting, shows that in 1896 and previous to that, the state was struggling with the problem of undervaluation in taxation. It was only three years after this report that the State legislature created the tax commission to help bolster up the general property tax.

In this report the state statistician says that the practice of not assessing large blocks of property held by corporations is illegal and produces a great injustice and hardship. The intentional omission from the tax roll of a township of $80,000 personal property and the assessment of real property of one township at only one quarter of its cash value invalidates state and county taxes levied upon lands in other townships which were assessed at full cash value."

He makes the following statement: "The supervisor is a constitutional officer. He takes the same constitutional oath as the Governor and judges of our courts. It is equally as binding on him as upon them. Yet, if the Governor or judges should discharge their duties with such gross disregard of law and justice as is everywhere conspicuous and undeniable as in the assessment of property, there would be an immediate and probable just demand for their impeachment."

Lutz in his "Public Finance" states: "The first source of trouble and most difficult to eliminate is to be found in the original assessment. The locally elected assessor, working in a small district for a limited period of thirty to ninety days each year, for a small compensation and without the benefit of such technical methods for ascertaining the value of specialized kinds of property as are known and available, is expected to discover and list all of the property owned by each resident of the district. A diligent and

able man may cover his territory thoroughly enough to make a fair assessment of the tangible property, although the magnitude of the task increases rapidlu with the growth of urban centers and the spread of large concerns into more than one district. The fact that the assessor frequently holds his job at the will and pleasure of those who have voted for him makes rather unlikely the display of an unpleasant degree of inquisitiveness with regard to much of this property. But neither industry nor ability will uncover large amounts of intangible property unless the owners thereof are willing to have it disclosed. As the volume of intangible property increases, the problem of complete assessment becomes progressively difficult. Many instances are known in which the successive assessors have simply copied the records of their predecessors instead of assessing all property on the basis of their own independent inspection and appraisal."

With all these defects of the general property tax administration coming before the legislature and the demand for more and more State tax money, the legislature created the State tax commission in 1899 to help bolster up and correct the defects of the general property tax. To-day this commission has supervisory powers over the local assessors and often holds reviews in different townships or even counties where they deem it necessary and correct the valuation as their findings determine. This commission has eliminated a great many of the defects and has accomplished wonderful results with their funds and available men.

The result of the system of State supervision in increasing assessments, especially of personal property, is shown in the table below.

Assessed Valuation of Property in Michigan, 1890 - 1908.

Year	Real Estate	Personal	Total.
1899	825,858,711	142,330,376	968,189,087
1901	1,019,968,833	315,141,085	1,335,109,918
1902	1,086,816,327	331,435,531	1,418,251,858
1903	1,187,387,028	349,968,710	1,537,355,738
1904	1,182,238,299	347,731,051	1,529,969,350
1905	1,229,108,648	345,314,122	1,574,422,770
1906	1,243,066,836	355,868,770	1,598,935,606
1907	1,290,164,227	364,207,665	1,654,371,892

Mr. Geo. E. Ewing owns a 40 acre woodlot in S. E. ¼ of N. W. ¼ of Sec. 26, Byron Township of Kent County. From the tax receipts the following data is collected:

Year	Valu	State	County	Twp.	Road R'pr.	School	Hwy. Imp.	Spec. Road	Co. Road	Drain	Byron Ctr. Road	Byron C.Rd. As	Total
1895	600	1.71	1.43		.92	1.99							
1896	600	1.20	1.37		.79	1.74				.77			
1897	600	1.41	1.26		1.36	1.87							
1898	600	1.26	1.14		.84	1.45							
1899	600	2.16	.85	.59	.86	1.80							
1900	1200	2.44	1.53	.96	1.42	2.82							
1901	1000	3.20	1.25	.35	1.18	3.35							
1902	1230	2.10	1.56	.15	1.53	2.29							
1903	1250	3.03	1.83	.99	1.66	2.57							
1904	1250	2.21	1.84	.59	3.51	1.25							
1905	1250	2.89	1.50	.42	3.00	2.70							
1906	1250	2.64	1.66	.30	4.33	1.25							
1907	1250	3.77	1.34	.40	6.23	1.25							
1908	1250	3.14	1.71	2166	3.13	2.93	3.38			1.09			
1909	1250	4.38	2.30	1.56	3.13	4.19	1.88			25.65			
1910	1250	3.44	1.54	1.63	3.13	1.31	3.13						
1911	1250	4.64	1.83	1.44	3.75	1.84	2.50	.84					
1912	1250	4.03	2.11	1.98	3.75	1.58	2.50	.12		..46			
1913	1250	6.09	2.50	1.41	3.60	1.51	2.44	.93	1.19		2.34		
1914	2500	5.00	3.17	8.11	3.61	3.27	7.10			39.90			
1915	2500	7.68	5.28	4.28	3.60	1.50	2.40	4.80					
1916	2500	5.25	4.90	4.25	5.05	2.65	1.90	7.83					
1917	2500	6.75	5.80	2.65	7.55	3.45	2.58	5.35					
1918	2500	6.25	7.95	1.95	4.88	2.63	3.30	4.40		6.06			
1919	2500	10.73	9.20	3.05	7.30	3.15	3.15				3.61		
1920	3000	11.52	7.89	3.12	6.15	5.79	3.09		5.10		3.46		
1921	3000	11.46	9.72	3.33	7.38	5.82	2.85	3.31	9.72		3.32		
1922	3000	9.75	8.25	3.30	7.35	7.17		11.85	3.09		3.18		
1923	3000	9.00	7.50	3.90	7.20	3.30	4.20	2.58	12.63		3.04		
1924	3000	6.72	7.68	3.33	7.52	5.52	2.46	3.66	12.39		2.90		

Year	Carlyle Road Assessment	Carlyle Road Total	Byron C. Road Ass. Dist. #33	Byron C. Road Total	Ross Road 34	Ross Road Total	Byron C. Rd As. 34	Byron Road Total	Grad er	Total
1895								.92		6.05
1896								.79		5.87
1897								1.36		5.90
1898								.84		4.69
1899								.86		6.26
1900								1.42		9.17
1901								1.18		9.33
1902								1.53		7.63
1903								2.16	.50	10.58
1904								3.51		9.40
1905								3.00		10.51
1906								4.33		10.18
1907								6.23		12.99
1908								6.51		18.04
1909								5.01		43.09
1910								6.23		14.18
1911								7.09		16.84
1912								6.37		16.53
1913								10.50		22.01
1914								10.71		70.16
1915								10.80		29.54
1916								14.78		31.83
1917								15.48		34.03
1918								12.58		37.42
1919								14.56		40.69
1920								17.80		46.12
1921			1.17					27.75		58.08
1922	1.60				16.62			43.69		72.16
1923			1.54					31.19		54.89
1924			1.48					30.21		53.46
										767.73

Forest crop is very similar to agricultural crops, the chief difference between them being in the period required to reach maturity. The raising of trees is a long time investment. In the case of young growing stock taxes and over-head costs such as planting, protection and care must be paid each year. All these costs are figured at compound interest until there is an income sufficient to take care of them. Money increases rapidly at compound interest. An investment at 6% must double every 12 years to make a profit. In mature forests where some of the products may be harvested annually the interest and charges may be charged off each year, thus reducing the heavy increase due to the compound interest.

Governmental Costs.

The state tax commission in their 1923-1924 report states that average per capita tax for local government purposes in 1923 was $42.01, while the per capita tax for state governmental purposes in 1923 was $4.36. In 1913 per capita tax for local governmental purposes was $14.94 while for state governmental purposes it was $3.06. This of course shows that both state and local expenditures increased over the 10 year period but the local expenditures increased much more than did the state. In 1913 the state received 16.99% of the total tax levied and in 1923 only 9.41%. The average percentage of increase in taxes levied during the ten years 1913-1923 was 236.36%. The state tax increased 86%, county tax 180%, township 101%, school tax 329%, highway tax 210%, county road tax 404%, general city taxes 287%, and village taxes 161%. The taxable wealth of the state over the same period increased 153%. Thus the local tax budgets have increased more rapidly than has the taxable wealth of the state.

Of the total property tax levied for 1923, for state purposes over 64% was borne by the ten industrial counties, Calhoun, Genesee, Ingham, Jackson, Kalamazoo, Kent, Muskegon, Oakland, Saginaw, and Wayne; 9.55% was borne by the nine semi-industrial counties; 5.06% by the 6 mining counties of the

upper peninsula and 14.51% by the 20 agricultural counties; while the remaining thirty eight counties located in the northern part of the state carried on 6.5% of the total tax levied for state purposes. In 1913 the same groupes of counties paid respectively of the state tax 45.23%; 11.33%; 10.45%; 21.23% and 11.66%. This shows that the industrial counties are paying more and more of the state burden each year while the poor land counties of the north dropped nearly a half in ten years.

United States Department of Agriculture Year Book for 1924.

1. Taxes on farm property in the United States increased about 140% from 1914 to 1923.

2. Value of farm products increased only 58% between 1914 and 1923.

3. Greater part of farmers tax is levied on real estate.

4. In actual practice, not all property is subject to the general property tax.

5. A large volume of property escapes taxation becasue of legal evasions as public and semi-public property.

6. A lot of property escapes bacause the assessing officer can not find it.

7. Only a small percent of the intangible personal property is assessed and really amounts to a voluntary contribution on the part of the owner as he could avoid payment if he chose to do so.

8. Nor is there any close appreach to full cash value and equality of taxation between classes of property which are assessed.

9. Personal property put to industrial use is frequently favored in valuation in order to attract capital from competitive political units.

10. The class of property most subject of all to complete evaluation is real estate, yet even here great variations in assessment appear.

11. While many factors contribute toward bringing about different assessment levels between local districts, the wide use of the property tax base for state and county taxation promotes a competition between local districts for

lowest possible assessment.

12. The outstanding feature of our present tax system is the failure of the general property tax to accommodate itself to the change that has taken place. The general property tax fails to reach the newer and diversified forms of wealth as efficiently as it reaches real estate. The result is that the property tax, once general in character, has come perilously close to degenerating into a tax solely on real or tangible property and lost its character as an approximate measure of personal ability to pay.

13. Almost everywhere property used in agricultural stands out as the most ill-vavored of all classes when the tax is considered in relation to earnings.

14. The ultimate burden of the tax depends upon the extent to which it can be shifted.

15. It is generally held that taxes on farm land are not shifted to any appreciable degree in the form of higher prices of goods sold.

16. It is held by most economists that under actual conditions the tax on agricultural land is rarely shifted to the consumer.

17. Property tax has two points in its defense: it is of such a nature as to make possible the most accurate forecasts of its annual yield; it is a tax which can be made to yield more or less with comparative ease.

The state board of tax commissioners in their 1923-1924 report state that if the constitutional provisions and laws of the state relating to the assessment of property had been strictly adhered to the highest possible degree of equality and justice would have been attained. But this has not been the case as property has been assessed in the state at ratios varying from 25% to over 100% of the actual value. This of course puts an unjust burden on some while others are not paying their just share. The weakness of the present tax system is in administration, and not in the system itself.

The state law states "in determining the value the assessor shall also consider the advantages and disadvantages of location, quality of soil, quan-

tity and value of standing timber, water power and privileges, mines, minerals, quarries or other valuable deposits known to be available therein, and their value." Thus the assessor has no other redress but to assess timber lands at its full value of soil and crop.

In the reviews of six counties by the State Tax Commission in 1923 and 1924 it was found that all six were under valued by the local officers.

Ely in his book entitled "Outline of Economics" sums up the defects of the general property tax as follows:

1. Unjust apportionments.
2. Inequality between real and personal, rural and city property.
3. A temptation toward dishonesty.
4. Fundamentally defective.
   a. An incongruous mixture of real and personal taxes.
   b. The distinction between real and personal property is artificial, inequitable, and illogically applied.

W. A. Rowles in the report of the National Tax Association for 1916 states that the general property tax works an injustice, because it lacks two essential characteristics: equality and universality. Its inequality arrises from the unfair assessment of property. It is not universal for it permits the concealment of property and fails to reach the salaried and professional classes having little or no property. It perverts the conscience of the people; it fosters dishonesty and places a premium on perjury; it represses the economic development of the state as it throws unjust burden on some classes of property. It is impracticable and is unsound in theory.

In the same book C. J. Orbison states that the township supervisor as we find him in most states to-day is an impediment on the road of progress. He is a most important person, he can make or loose for the state millions of dollars. The supervisor should be taken out of politics and an especially trained man who can be employed thruout the year should take his place.

The present system has produced some undesirable conditions such as underassessment due to the inability of the supervisor to reach the property and in many cases he is trying to shift some of his share of the state and

county burden to some other district or county. In the case of large corporations the local supervisor generally has little knowledge of their value and lacks authority to require full knowledge of their affairs. Often they are inclined to try to favor local industries due to local influences.

Under the general property tax the farmers' woodlot and the land it occupies is taxed as one; namely real estate. Under this system there is no way to tell how much value is placed on the land and how much on the timber. Some supervisors will assess timber as wild land while another will carefully estimate its value. The complaint usually made is that our present methods of taxation forces the owners to cut and therebydiscourage the holding of woodlots. The fundamental fallacy of the general property tax in woodland taxation lies in the fact that each year's growth from the start is taxed over and over again until cut and harvesed while in other agricultural crops the crop is harvested and if taxed is only taxed once. It is like taxing a field of corn at its full value each day thru the growing season. In the case of an 80 year old tree the first years growth has paid eighty taxes instead of one as would a stalk of corn. The general property tax has a tendency to place an excessive burden upon invested wealth which is increasing in value. This makes the owner advance the tax money many years ahead of the time he may receive a return as in the case of young forest property.

In the Lumberman for December 1924 Russel Hawkins worked out a table showing the increase in investment on a 1000 acre forest of Douglas Fir using five cents per acre per year tax, at interest of 6%.

Lumberman for December 1924.
Edited by George Cornwall
Russel Hawkins, Pres. of Whitney Co. Ltd.
Garibaldi, Oregon.

1000 a. Year	- Douglas Fir - tax 5¢ per a. plus interest	account end of yr. 5¢ plus int.	Oregon cost per A. end of each year.
1.	53	53.0	.053
2.	56.18	109.18	.109
3.	59.55	168.73	.168
4.	63.12	231.85	.231
5.	66.91	298.76	.298
6.	70.93	369.69	.369
7.	75.19	444.88	.444
8.	79.70	524.58	.524
9.	84.48	609.06	.609
10.	89.55	698.61	.698
11.	94.92	793.53	.793
12.	100.61	894.14	.894
13.	106.65	1000.79	1.00
14.	113.05	1113.84	1.11
15.	119.83	1233.67	1.23
16.	127.02	1360.69	1.36
17.	134.64	1495.33	1.49
18.	142.54	1637.87	1.63
19.	151.09	1788.96	1.79
20.	160.15	1949.11	1.95
21.	169.76	2118.87	2.11
22.	179.95	2298.82	2.29
23.	190.74	2489.56	2.49
24.	202.19	2691.75	2.69
25.	214.32	2906.07	2.90
26.	227.17	3133.24	3.13
27.	240.81	3374.05	3.37
28.	255.26	3629.31	3.62
29.	270.57	3899.88	3.89
30.	286.80	4186.68	4.18
31.	304.00	4490.68	4.49
32.	322.24	4812.92	4.81
33.	341.57	5154.49	5.15
34.	362.06	5516.55	5.51
35.	383.78	5900.33	5.90
36.	406.80	6307.13	6.30
37.	431.20	6738.33	6.73
38.	457.07	7195.40	7.19
39.	484.49	7679.89	7.67
40.	513.56	8193.45	8.19

The Michigan State Forestry Department has figured its river woodlot, consisting of hardwoods, is growing at the rate of 3½% and the average acre contains 26 cords.

In the Michigan Tradesman for July 23, 1924, Professor A. K. Chittenden, Head of the Department of Forestry of Michigan State College, states that studies show that second growth hardwoods 30 years old average 25 standard cords per acre and at 40 years of age, 32 standard cords.

Professor P. A. Herbert of the Forestry Department of Michigan State College in the hearing of Senate Resolution Committee (Senate Resolution 398) gives the following table for the economic maturity of the Lake States Hardwood .

Economic Maturity of Lake States Hardwoods

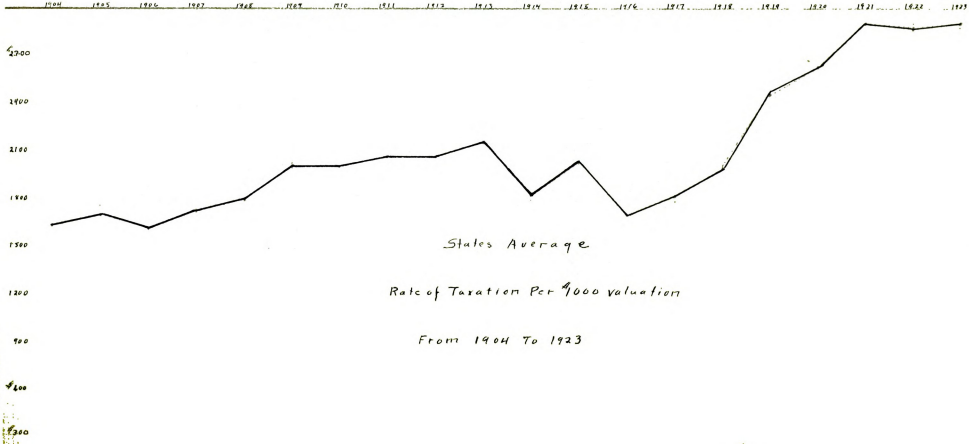
P. A. Herbert (Senate Resolution 398)

Object	D. B. H.	Age sugar maple	Age Beech	Age Red Oak	Age Bass-wood	Age White ash
Cordwood	5"	33	40	22	25	22
Post	6"	40	50	26	30	26
Pulp	8"	50	65	34	38	36
Ties	11"	70	95	46	50	52
Saw	16"	125	150	75	70	75

	Tax Rate Per 1000 Valuation 1923	Assessed Valuation 1923	Value of Real Estate Exempt From Tax 1923
Alcona	$36.90	8,917,445	254210
Alger	51.16	13,222,229	1383866
Allegan	26.65	44,965,366	2130925
Alpena	33.30	16,145,065	1775850
Antrim	42.17	7,965,786	663247
Arenac	35.30	7,310,712	319080
Baraga	59.44	7,108,271	440850
Barry	29.77	24,633,916	1339500
Bay	31.13	78,619,438	11628950
Benzie	41.60	5,039,737	301860
Berrien	36.78	68,644,298	5785653
Branch	26.15	28,274,300	1806796
Calhoun	28.26	75,367,614	7911534
Cass	31.63	25,395,442	1222439
Charlevoix	47.59	12,625,488	1143530
Cheboygan	40.33	10,206,269	1233325
Chippewa	37.52	22,734,367	9140320
Clare	37.65	7,334,172	499390
Clinton	29.52	31,252,825	2211434
Crawford	32.89	4,092,590	940520
Delta	53.23	20,307,290	3002405
Dickinson	46.53	24,968,880	1894663
Eaton	29.35	36,753,410	2829285
Emmet	35.43	15,540,635	1637110
Genesee	31.83	196,921,850	17535185
Gladwin	32.02	8,199,381	460788
Gogebic	41.77	42,834,983	4296350
Grand Traverse	37.27	15,655,400	2986734
Gratiot	22.30	49,181,178	2939357
Hillsdale	27.32	34,218118	2252890
Houghton	29.77	63853068	5273880
Huron	27.87	37121831	2050050
Ingham	22.88	173284313	22085733
Ionia	29.74	36214895	4493722
Iosco	33.54	9175707	859700
Iron	37.87	39968881	2856734
Isabella	31.03	24742765	2471500
Jackson	21.77	112841540	10802135
Kalamazoo	32.15	104995970	12127800
Kalkaska	39.60	4566960	225805
Kent	27.45	281396768	43408060
Keweenaw	13.38	16428921	398930
Lake	52.45	2782269	163778
Lapeer	27.62	31252636	2,790655
Leelanau	35.70	6444429	437733
Lenawee	25.14	72867350	5261700
Livingston	28.32	24628933	1322220
Luce	27.20	9147310	1272566
Mackinac	37.42	8936552	558945
Macomb	23.26	91270946	4723660
Manistee	32.38	17597702	1910760
Marquette	31.48	67094801	5832150
Mason	31.36	19904328	1570440
Mecosta	28.69	15959970	1331160
Menominee	40.94	21675514	2627819
Midland	36.41	16601904	851338
Missaukee	49.66	4432364	275313
Monroe	26.37	51146490	1714650
Montcalm	22.37	35492630	1514590
Montmorency	31.03	3239038	288707
Muskegon	33.71	81794695	8098559
Newaygo	28.91	20012626	1068650
Oakland	40.20	146849497	19131269
Oceana	31.76	12794921	761595
Ogemaw	38.56	6687022	367552
Ontonagon	44.68	15972930	952930
Osceola	31.65	12477135	791348
Oscoda	36.95	2286924	339453
Otsego	29.08	5942435	539160
Ottawa	24.64	55249396	4531100
Presque Isle	34.20	8993690	923870
Roscommon	42.02	2370900	203677
Saginaw	31.47	124972123	14414880
Sanilac	26.75	37352915	1289388
Schoolcraft	35.95	11341956	1063945
Shiawassee	31.24	40542727	3944275
St Clair	26.90	108597705	7490309
St Joseph	26.91	35115628	2333395
Tuscola	29.84	33341969	1181150
Van Buren	35.44	32566869	2094250
Washtenaw	27.68	87519993	31637475
Wayne	26.50	2664168414	180277293
Wexford	37.48	16380321	1372715

	State Taxes 1923	County Taxes 1923	Township Tax 1923	School Tax 1923
Alcona	$12396	$48967	$10115	40566
Alger	32334	171267	28863	256800
Allegan	125455	113400	50697	437479
Alpena	39606	113394	8572	129863
Antrim	20007	58372	21270	125997
Arenac	17893	36498	10033	64426
Baraga	21536	76200	16053	168232
Barry	78206	95007	26758	245479
Bay	192411	242512	27367	933375
Benzie	12327	30253	13009	86248
Berrien	242652	257675	60125	867446
Branch	98786	83090	29980	220684
Calhoun	316452	292499	33353	1175399
Cass	78199	46511	37894	242283
Charlevoix	31752	76024	18003	243033
Cheboygan	27283	50721	18800	137230
Chippewa	76498	199997	22315	355010
Clare	18390	36002	12931	93564
Clinton	98133	189212	30526	251692
Crawford	9299	32023	8690	58141
Delta	60878	255343	35470	415110
Dickenson	55403	156052	24896	401818
Eaton	124932	728112	32177	346704
Emmet	37406	96525	18681	195941
Genesee	520499	272942	49988	1987078
Gladwin	21324	50675	11852	70549
Gogebic	196678	395948	36324	1019820
Grand Traverse	38385	62635	16307	214810
Gratiot	136912	101602	29781	382458
Hillsdale	116381	119350	34075	276864
Houghton	213921	331467	36396	868614
Huron	115031	88568	41834	252071
Ingham	432962	271492	39177	1657437
Ionia	114541	108265	36156	379183
Iosco	22003	37200	16444	106268
Iron	110252	200909	39730	634673
Isabella	72736	140505	20727	188298
Jackson	322348	298369	51777	862630
Kalamazoo	326928	335142	46139	1316326
Kalkaska	11327	29686	15498	67437
Kent	807278	669481	76106	3233216
Keweenaw	49793	35000	24380	66226
Lake	6111	27565	14759	48716
Lapeer	89502	269112	43349	248223
Leelanau	15431	29443	19059	77183
Lenawee	228961	145450	58114	496750
Livingston	73440	608999	32634	229718
Luce	22981	53009	11151	93021
Mackinac	22116	64000	21415	88173
Macomb	218231	178630	80176	625681
Manistee	42784	89994	23467	216327
Marquette	184220	311998	24446	707581
Mason	46331	46783	20483	247149
Mecosta	39116	63150	19723	170104
Menominee	59123	145883	26029	288798
Midland	46886	84096	16985	190022
Missaukee	12349	45028	14549	73788
Monroe	198035	171584	33713	286802
Montcalm	86916	150027	29782	268989
Montmorency	8004	16198	7865	39215
Muskegon	304107	263841	30021	969515
Newaygo	47919	69326	28317	183777
Oakland	506480	598739	176604	2217056
Oceana	35388	57620	24083	150087
Ogemaw	16234	52550	17788	67367
Ontonagon	43505	91066	58079	242854
Osceola	31564	45500	19170	142870
Oscoda	6270	9000	5743	39636
Otsego	14725	21592	9983	58461
Ottawa	159304	127944	33615	492379
Presque Isle	21856	60003	13212	119148
Roscommon	5502	22790	9600	31273
Saginaw	353652	384661	57267	1256489
Sanilac	130166	240000	45270	236449
Schoolcraft	30072	61141	10807	143235
Shiawassee	130801	291763	30794	427584
St. Clair	262700	193564	47876	800801
St. Joseph	106178	97000	24003	349737
Tuscola	111442	132749	41777	244989
Van Buren	97790	127411	48386	374742
Washtenaw	287882	188918	37735	808896
Wayne	6519260	4791514	193131	15884602
Wexford	39850	80000	16763	246624
Total				

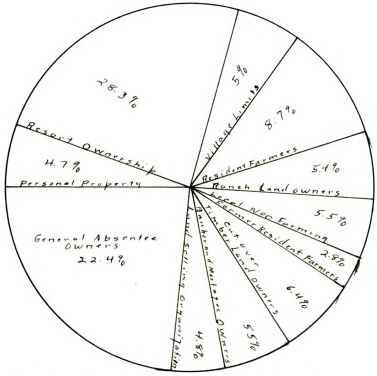
Counties	Population 1920 Census	Valuation As Assessed in 1925	Valuation As Recommended By State Tax Department 1925	Valuation As Equalized By The State Board of Equilization 1924	Valuation As Equalized By Board of Supervisors 1925
Alcona	5912	4613108	4450000	4445000	4482000
Alger	7983	12757363	11650000	11605000	12262000
Allegan	37540	45154698	51750000	50018000	42000000
Alpena	17869	16946935	16500000	16165000	16946000
Antrim	11543	7603100	7175000	7176000	7587600
Arenac	9460	7228275	6425000	6418000	5830176
Baraga	7662	8845310	9750000	8678000	8694000
Barry	21383	23797855	30825000	30810000	22500000
Bay	69548	79559192	77550000	77025000	76570800
Benzie	6947	4914914	4875000	4851000	4914914
Berrien	62653	71464927	105700000	104325000	70855922
Branch	23997	28270361	39100000	37098000	27085529
Calhoun	72918	97431994	129750000	128014000	97431994
Cass	20395	24684848	31000000	30713000	24684848
Charlevoix	15788	11878024	12200000	12187000	11878024
Cheboygan	13991	8919780	9800000	9786000	8598000
Chippewa	24818	27332690	30550000	30493000	27562690
Clare	8250	6714891	6575000	6596000	6030270
Clinton	23110	31377755	39200000	39109000	30055046
Crawford	4649	3596688	3300000	3332000	3597000
Delta	30409	19693155	24250000	23887000	20131613
Dickinson	19456	34386008	31500000	25350000	34386008
Eaton	29377	36466202	49700000	49725000	34022560
Emmet	15639	14701670	14975000	14908000	14950975
Genesee	125668	195864150	226700000	223763000	229748796
Gladwin	8827	8036321	7650000	7649000	7578002
Gogebic	33225	67941189	79500000	78988000	67941189
Grand Traverse	19518	15989220	15400000	15278000	15990000
Gratiot	33914	48633101	53675000	53625000	36000000
Hillsdale	28161	32861298	45100000	45094000	32861298
Houghton	71930	41271545	60125000	73125000	40846545
Huron	32786	37338610	46000000	45825000	37402956
Ingham	81554	185486679	196000000	185250000	185739594
Ionia	33087	36553159	45600000	45338000	37332901
Iosco	8199	8526359	7870000	7893000	6785648
Iron	22107	42802858	46000000	44460000	42802858
Isabella	22610	22756490	28200000	28275000	22788060
Jackson	72534	116546770	133250000	130708000	130000000
Kalamazoo	71225	112574730	133750000	130163000	113896985
Kalkaska	5577	3725436	4000000	4063000	3352003
Kent	183091	303552779	359685000	349931000	303552779
Keweenaw	6322	1186718	1450000	1560000	1138727
Lake	4437	2853695	2200000	2192000	2852695
Lapeer	25782	30248745	35100000	35100000	27000000
Leelanau	9061	6339558	6350000	6344000	6195300
Lenawee	47767	73590314	92300000	91248000	73586758
Livingston	17522	24872675	29550000	27250000	22000000
Luce	6149	8659075	9000000	9159000	8635000
Mackinac	8026	8709672	8850000	8775000	8575932
Macomb	38103	102722258	98250000	92138000	102722258
Manistee	20899	16982261	16500000	16575000	17347261
Marquette	45786	66022699	73050000	73856000	66022000
Mason	19831	16876167	17585000	17550000	14910491
Mecosta	17765	14859915	14050000	14030000	12944870
Menominee	23778	21979031	24550000	23564000	21500000
Midland	17237	17043985	19100000	18525000	16297058
Missaukee	9004	4080238	4400000	4429000	3978000
Monroe	37115	52393215	79650000	78000000	52493215
Montcalm	30441	33544199	31200000	31175000	33908952
Montmorency	4089	3073738	2870000	2871000	2600000
Muskegon	68362	91473136	87600000	83850000	80000000
Newaygo	17378	18883293	17200000	17187000	16849992
Oakland	90050	229165163	246500000	221325000	215819150
Oceana	15601	12804843	14040000	14040000	12038385
Ogemaw	7786	5573505	5820000	5823000	5000000
Ontonagon	12428	14134753	15500000	16088000	12003053
Osceola	15221	11699075	11700000	11700000	10000000
Oscoda	1783	2339280	2240000	2249000	2250000
Otsego	6043	5512890	5275000	5282000	5613000
Ottawa	47660	58444345	64950000	64350000	58444345
Presque Isle	12131	9140882	8750000	8726000	9140882
Roscommon	2032	2488735	1975000	1973000	2576733
Saginaw	100286	131355574	149650000	142838000	125000000
Sanilac	31237	37036665	47775000	47775000	36974665
Schoolcraft	9977	10876797	10700000	10786000	10906797
Shiawassee	25924	39470374	52225000	52163000	50166127
St. Clair	58009	110242842	107275000	106275000	110242842
St. Joseph	26818	34570330	43000000	42413000	34464330
Tuscola	33720	33218886	43875000	43875000	33257891
Van Buren	30715	32688099	39600000	38973000	32000000
Washtenaw	49520	94733260	123700000	117000000	95141262
Wayne	1177645	3520688562	3423000000	3163373000	3520688562
Wexford	18207	16241429	16000000	15844000	18769876
Total	3668412	6948318253	7361080000	7007917000	6930036335



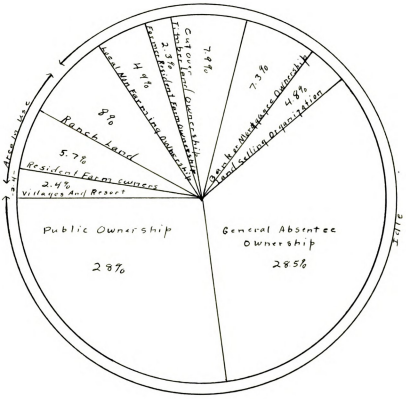
States Average

Rate of Taxation Per $1000 valuation

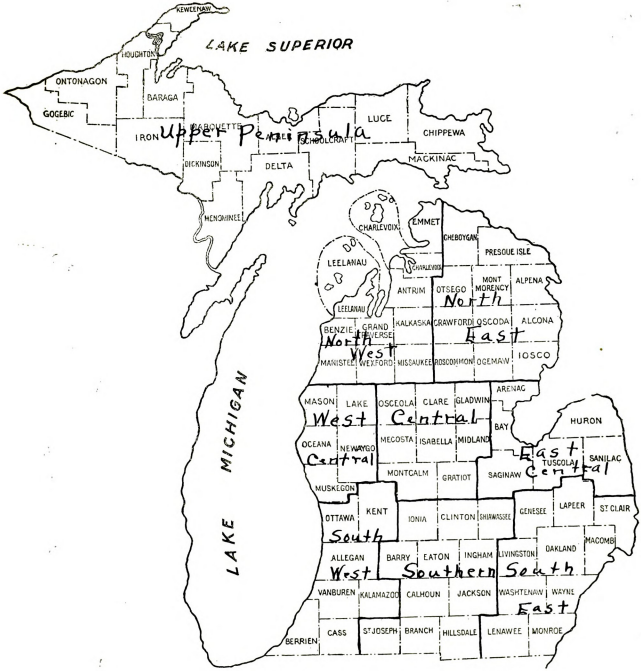
From 1904 To 1923



Tax Payers of Roscommon County 1924
Land Economic Survey



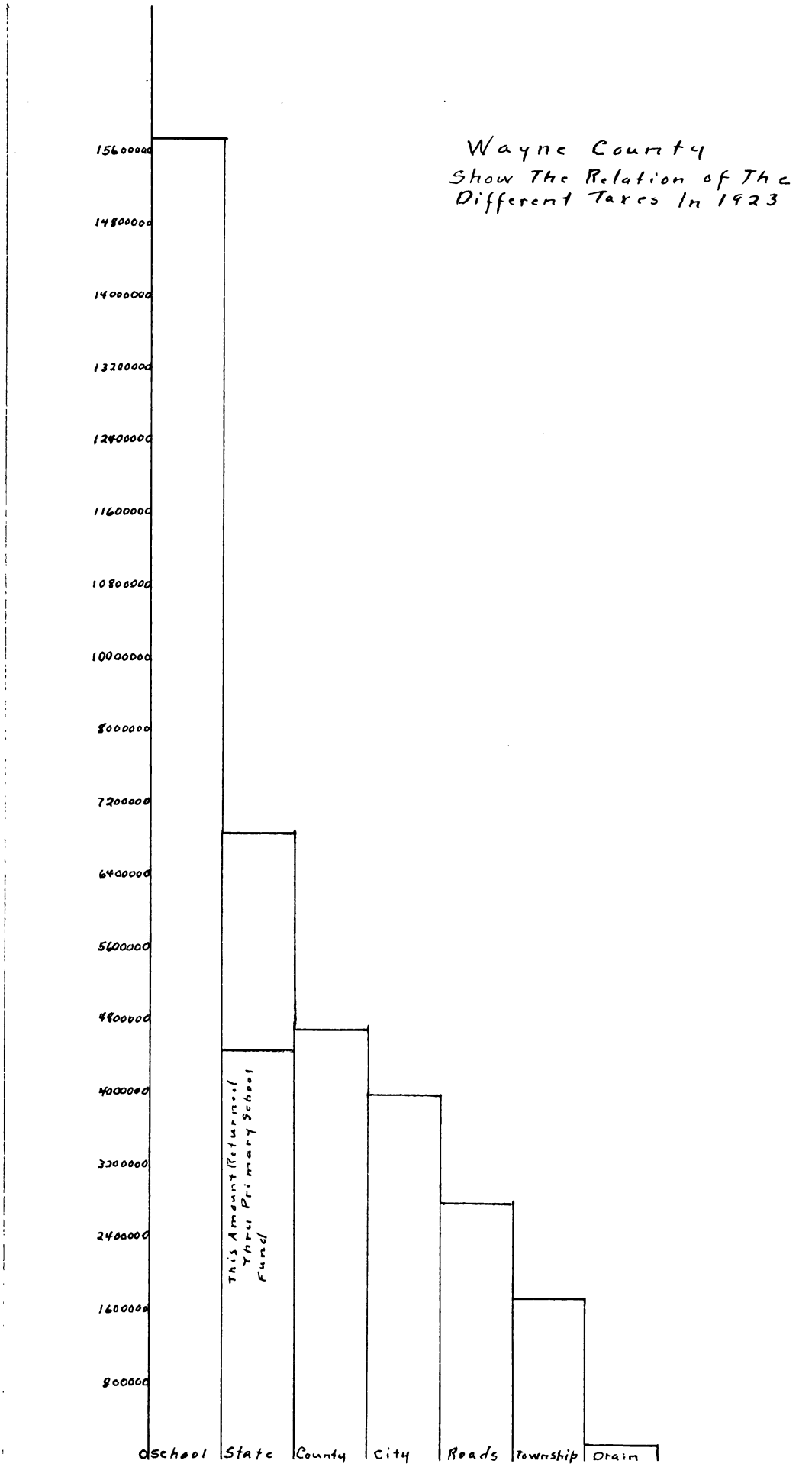
Land Ownership In Roscommon County 1924
Land Economic Survey



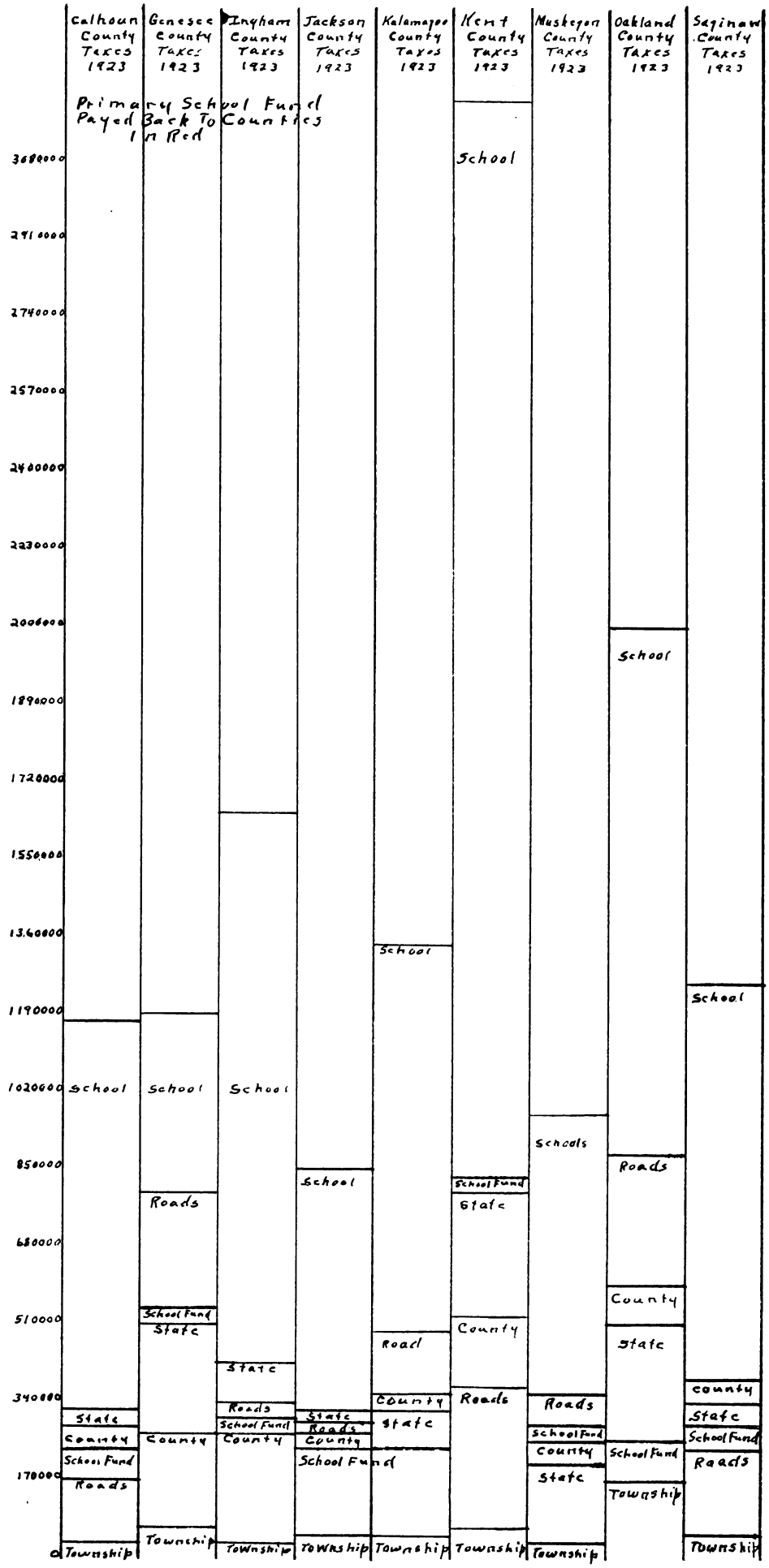
Woodlot Region of The State of Michigan
From
"Selling Woodlot Products on Michigan Farms"

		Acres Government Census 1920	Acres All Tame 1922	Acres Pasture Permanent Woodlots 1922	Percent Pasture Permanent Woodlot 1922	Acres Pasture Left 1922	Acres Crop Harvested Equals Acres 1922
Alger	Upper Peninsula	588800	547439	7494	1.3	12153	18299
Baraga		588800	584393	6159	.1	2732	29257
Chippewa		1086720	968794	4938	.4	11727	31863
Delta		798160	662050	3691	.4	5917	13111
Dickinson		946640	488516	1062	.2	6297	29191
Gogebic		725120	763393	2248	.3	873	17220
Houghton		652160	603186	11930	1.7	11174	43525
Iron		768000	795411	9129	1.0	2766	33649
Keweenaw		399560	332939	764	.2	69	8294
Luce		598800	467189	11338	.1	3979	9000
Mackinac		668160	562712	7463	1.1	4676	16493
Marquette		1196800	1173991	10687	.8	8416	47960
Menominee		672800	622326	15922	2.5	17807	144505
Ontonagon		853120	692226	2359	.2	1173	47998
Schoolcraft		772480	734716	3568	.4	6481	21991
Antrim	North West	300480	306469	21601	7.0	23169	45810
Benzie		200640	196760	16923	6.3	32397	18124
Charlevoix		263040	240611	22664	8.8	30497	45369
Emmet		310960	289417	16866	5.4	21239	92198
Grand Traverse		294880	280758	23938	7.6	38940	35293
Kalkaska		266720	240504	8185	2.4	20615	20821
Leelanau		216320	208867	20374	9.2	21645	20669
Manistee		396640	343331	17611	5.0	21288	21717
Missaukee		372480	349821	7263	2.1	20396	69833
Wexford		369280	347247	12573	3.4	29584	46659
Alcona	North East	437760	397475	3578	1.3	7109	43963
Alpena		377760	343596	5984	1.4	6281	72931
Cheboygan		490640	369444	9371	2.0	17395	37214
Crawford		368000	298335	9643	1.3	2811	8494
Iosco		369800	232393	7195	2.0	11975	38431
Montmorency		389640	302214	6168	1.7	4199	17330
Ogemaw		371200	341751	7958	2.1	21231	89112
Oscoda		368640	231832	5170	1.4	1559	22497
Otsego		337920	324188	10524	3.1	8921	20443
Presque Isle		937920	335133	9928	2.1	9863	68281
Roscommon		249920	238251	12811	3.8	2459	13380
Lake	West Central	370560	359215	6356	1.8	21556	94121
Mason		316160	326919	5923	2.0	28136	49962
Muskegon		322560	473325	21311	6.6	39232	46661
Newaygo		544640	535937	43574	8.0	61698	96493
Oceana		397520	338988	27927	6.9	67989	50918
Clare	Central	372960	348118	5447	1.5	10182	188157
Gladwin		332160	323322	720	.2	7150	75149
Gratiot		379520	369594	26672	7.2	99946	96063
Isabella		360640	365541	19713	4.0	96925	65557
Mecosta		365440	342423	17989	4.8	10328	76558
Midland		339560	332667	10318	3.0	13221	73219
Montcalm		463360	448878	34994	8.1	68390	89898
Osceola		349280	357274	24964	6.6	49497	90898
Arenac	East Central	239360	233614	2425	1.0	8325	67387
Bay		289520	276116	10685	3.6	37821	92163
Huron		696640	537193	20599	3.8	96915	71532
Saginaw		629760	547142	36418	7.0	83789	78165
Sanilac		626640	607361	11815	1.9	108558	63931
Tuscola		524720	511356	26772	5.9	74350	77324
Allegan	South West	533120	511144	30344	5.7	104936	83983
Berrien		360160	342581	20286	5.6	63931	36291
Cass		315520	303594	31129	10.0	92899	25693
Kalamazoo		359680	327912	21937	6.5	73217	33349
Kent		550160	511146	90389	7.3	98616	65963
Ottawa		361600	348401	16581	4.6	72658	31651
Van Buren		394880	349267	21351	5.9	71696	96097
Barry	Southern	358640	349917	33539	10.6	67299	39457
Branch		318080	314170	21757	6.7	38339	59238
Calhoun		443520	426211	31102	6.9	75749	69233
Clinton		365440	336180	27263	7.5	76593	36949
Eaton		359960	336441	26117	7.7	98050	60571
Hillsdale		377561	378357	36662	7.9	88731	36421
Ingham		353921	338640	25919	7.2	52776	98078
Ionia		370560	359373	28127	7.7	69419	35398
Jackson		432960	412413	38165	7.5	78649	79855
St Joseph		321920	389983	18766	5.9	67934	29641
Shiawassee		356480	317736	25934	7.3	81980	49677
Genesee	South East	419200	397783	27416	6.7	49596	37556
Lapeer		462320	419767	33215	8.8	65369	73879
Lenawee		578520	464136	31156	6.7	78733	47782
Livingston		363520	310958	34326	9.2	56435	47932
Macomb		303080	273604	24955	8.1	44278	20118
Monroe		346720	341417	21730	6.1	52488	21017
Oakland		567040	521687	51435	8.9	104251	33709
St Clair		664160	623302	27065	4.2	94397	46731
Washtenaw		450560	438449	38499	8.6	72260	53384
Wayne		396800	373288	17816	4.5	57015	16432

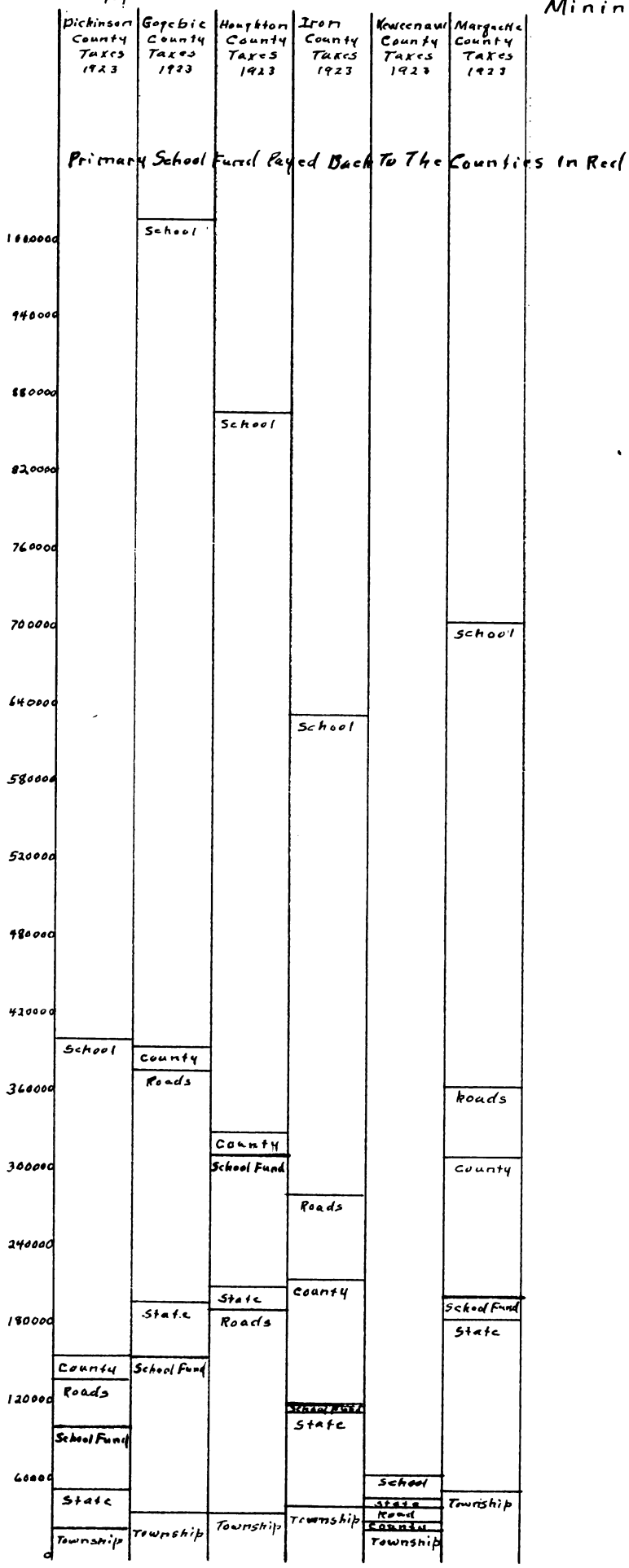
Michigan Crop Report 1922


Wayne County
Show The Relation of The
Different Taxes In 1923
15600000
14800000
14000000
13200000
12400000
11600000
10800000
10000000
8000000
7200000
6400000
5600000
4800000
4000000
3200000
2400000
1600000
800000
0
This Amount Returned Thru Primary School Fund
School
State
County
City
Roads
Township
Drain

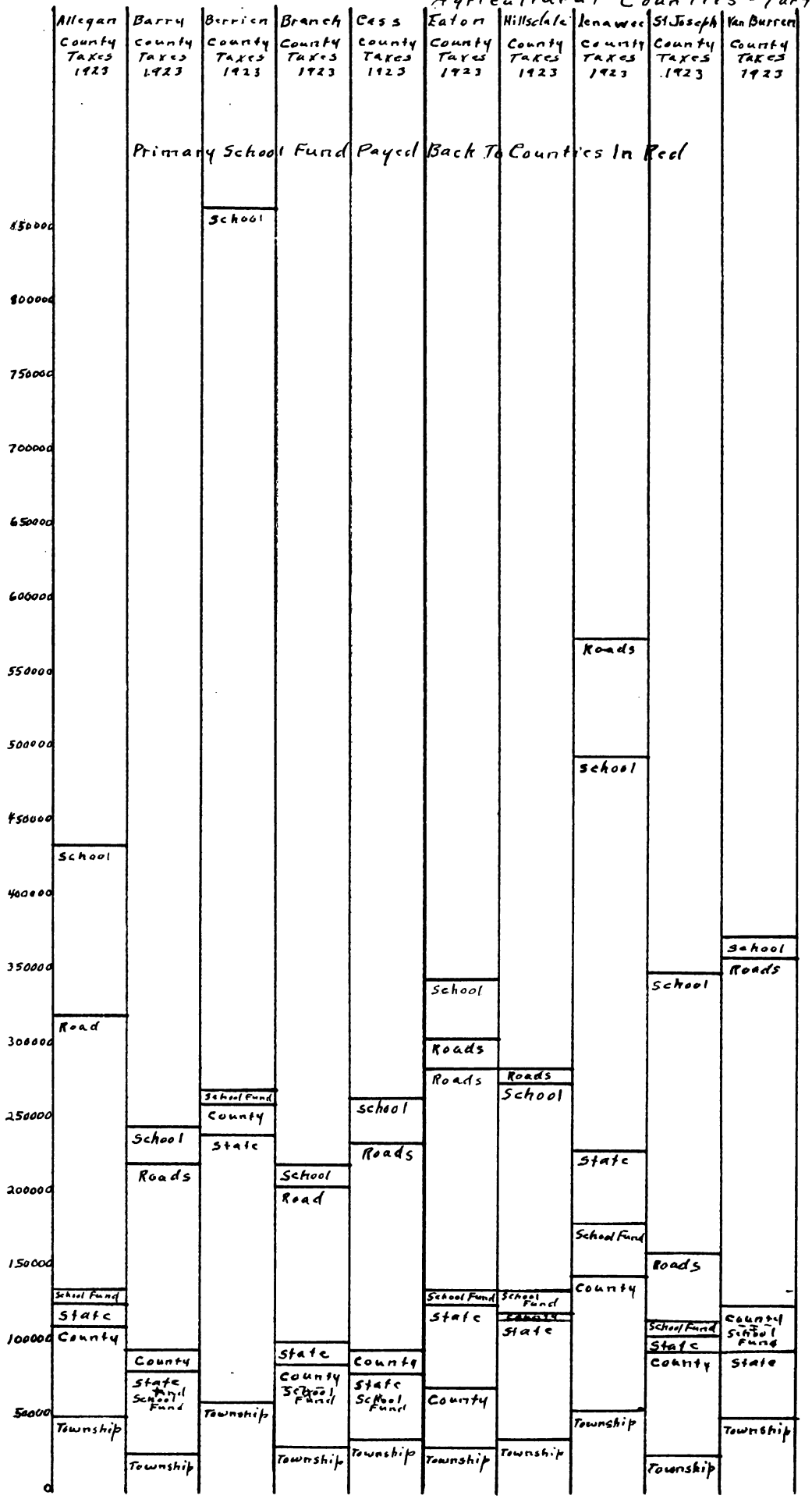
Industrial Group of Counties



Mining Group of Counties



Agricultural Counties - Part I

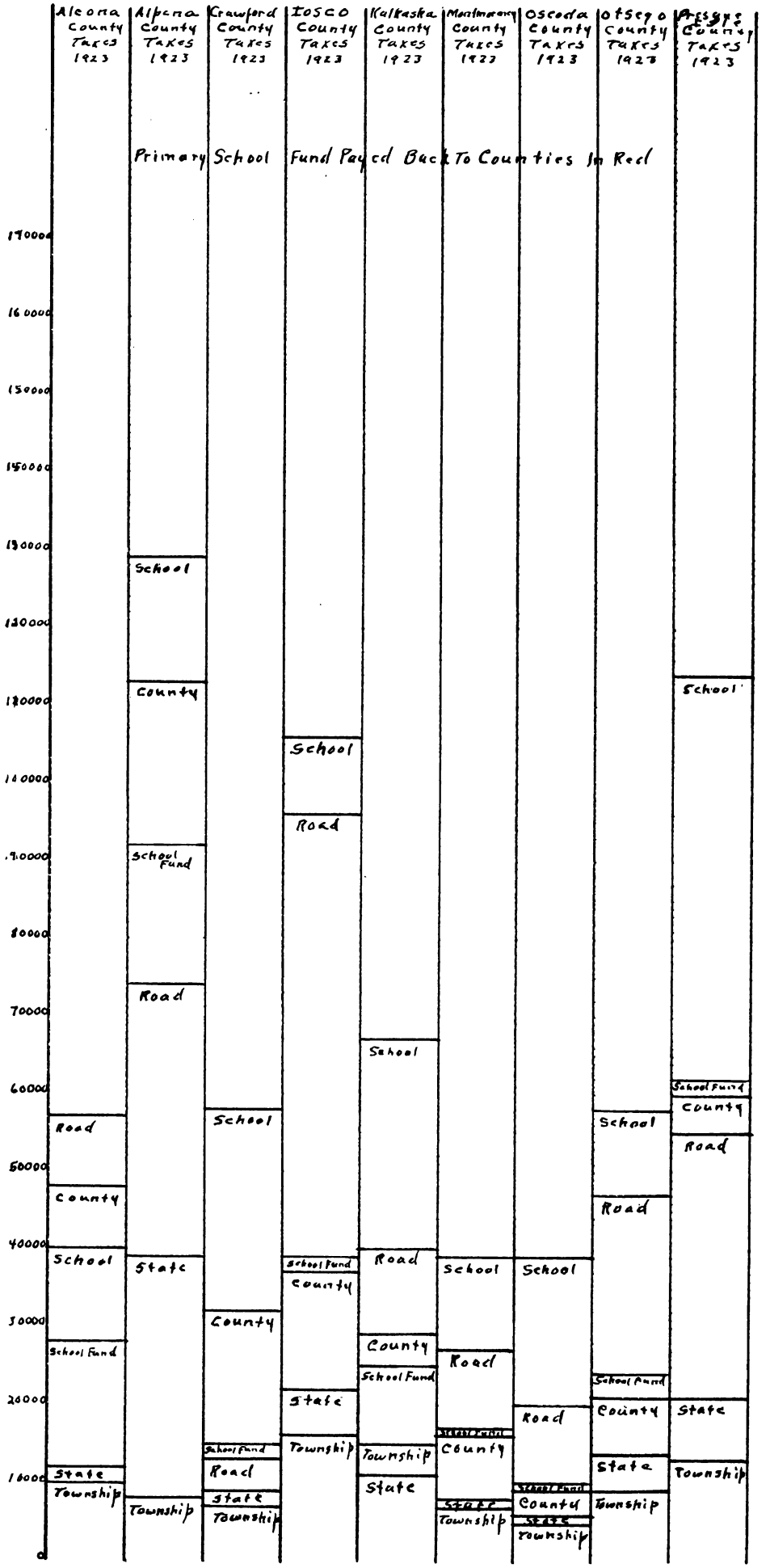


Part of Upper Peninsula

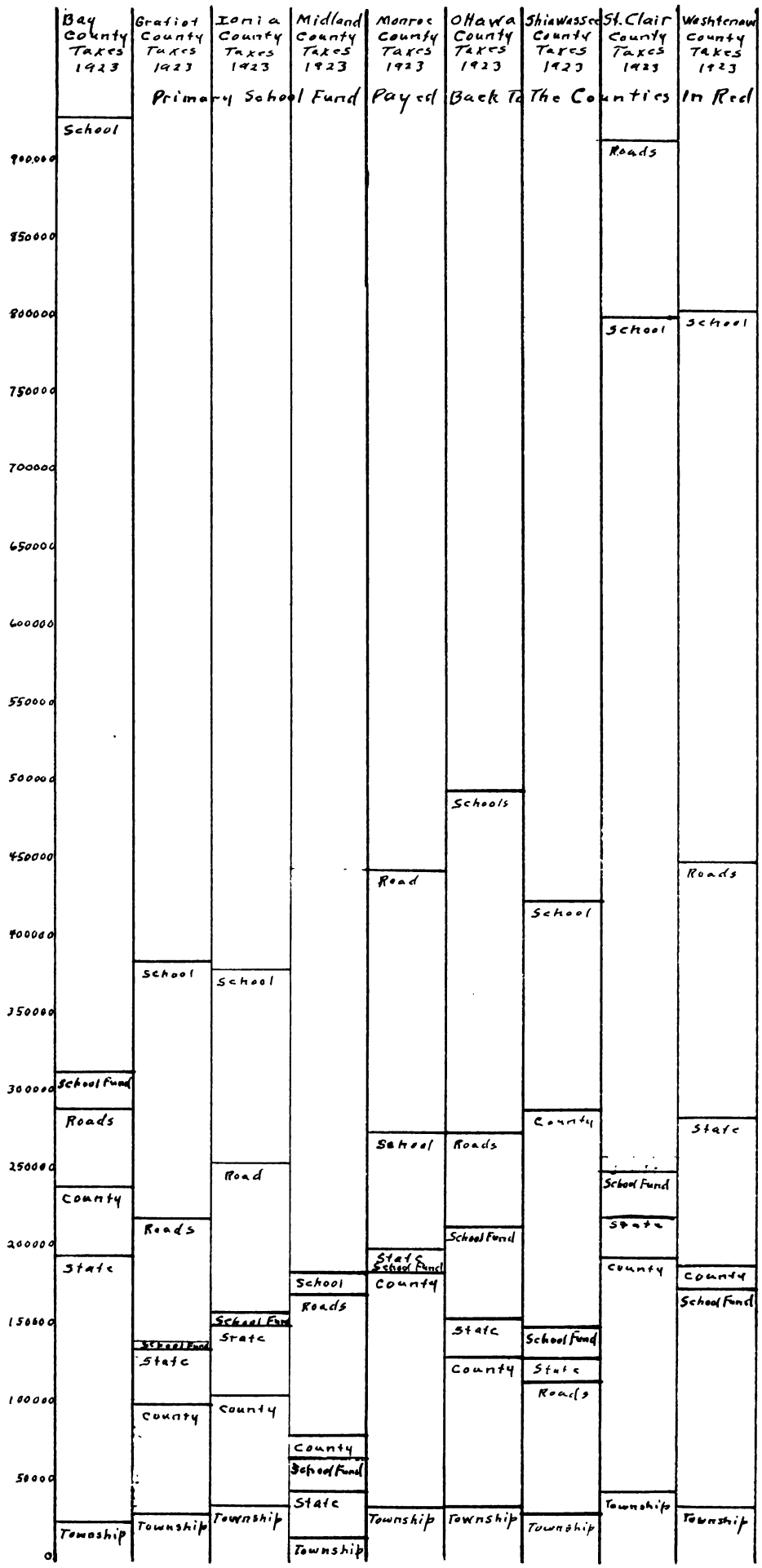
Payroll Back To The Courtics In Red

	Alger	Baraga	Chippewa	Delta	Luce	Mackinac	Menominee	Ontonagon	Schoolcraft
		Primary	School	Fund					
400000				School					
375000									
350000			School						
325000									
300000									
275000							School		
250000	School			County				Road	
225000								School	
200000			County						
175000			Roads				Roads		
150000	County	School		School Fund					
125000				Road			County		School
100000		Roads					School Fund		
75000	Roads		School Fund		School	Roads		County	
50000		County	State	State	County	School	County	School Fund	Road County
25000	School Fund	School Fund			Road		State	Township	
	State			Township		School Fund		State	School Fund
	Township	State	Township		School Fund	State	Township		State
		Township			State	Township			Township
					Township				

North Point Lower Peninsula



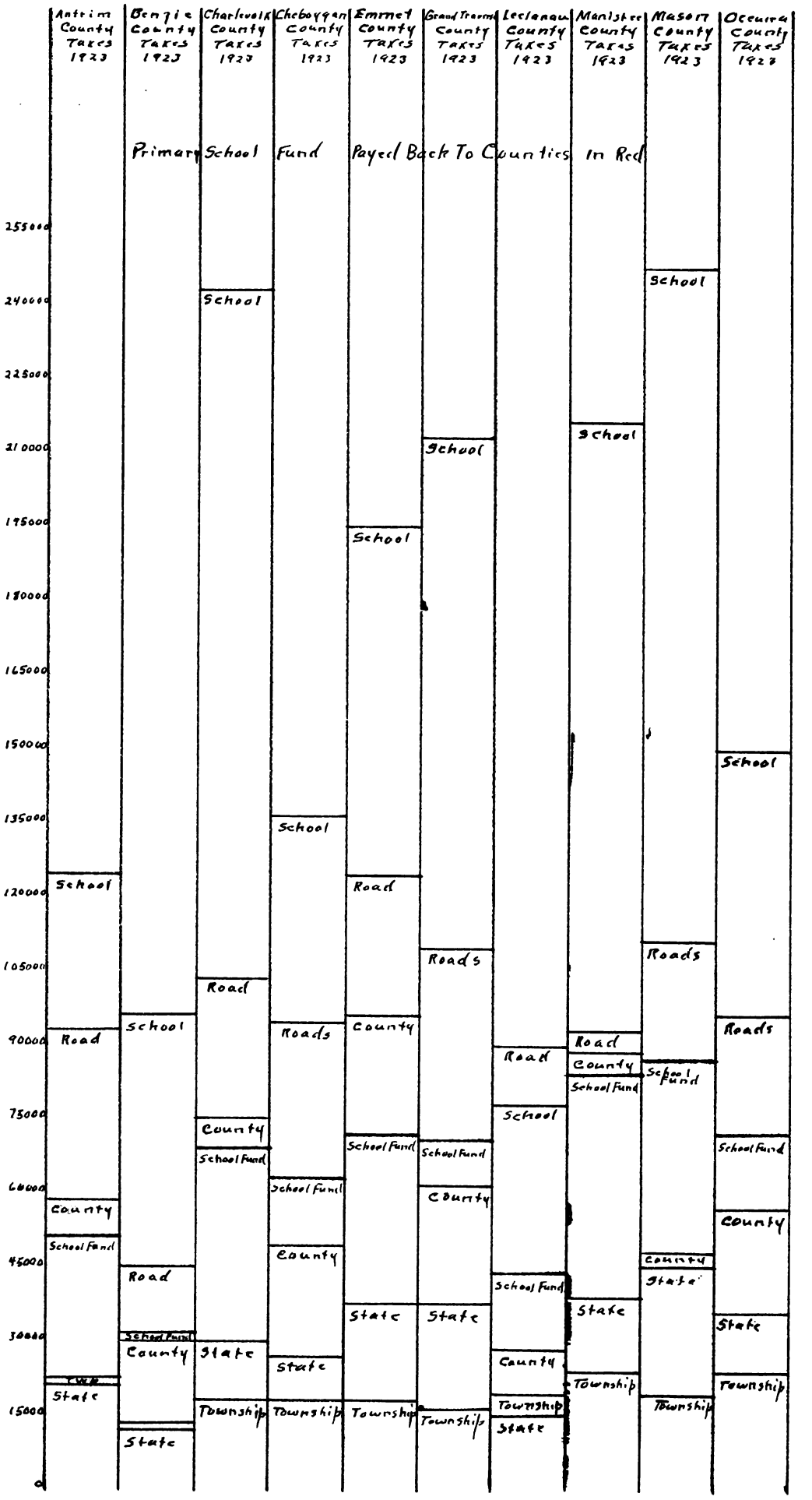
Semi Industrial Group of Counti



Primary School Fund Payed Back To Counties In Red

	Arenac County Taxes 1923	Clare County Taxes 1923	Gladwin County Taxes 1923	Lake County Taxes 1923	Missaukee County Taxes 1923	Newaygo County Taxes 1923	Ogemaw County Taxes 1923	Osceola County Taxes 1923	Roscommon County Taxes 1923	Wexford County Taxes 1923
300000										
280000										
260000										
240000										School
220000										
200000										
180000						School				
						Road				
160000										
140000								School		
120000										
100000								Road		
	Road	School				County				
80000		Roads					Road			Road
			Road							County
			School		School	School Fund				School Fund
60000	School						School			
					Roads					
			County				County			
40000	School Fund	School Fund		School	County	State		County		State
			Primary	Road						
	County	County	School Fund		School Fund		School Fund	School Fund		
								State	School	
				County		Township			Road	
20000									County	
	State	State	State	School Fund	Township		State Township	Township		Township
	Township	Township	Township	Township	State				School Fund Township	
				State					State	

North West Lake Shore Counties



Agricultural County I

Primary School Fund Payed Back To The Counties In Red

	Clinton County Taxes 1923	Huron County Taxes 1923	Isabella County Taxes 1923	Lapeer County Taxes 1923	Livingston County Taxes 1923	Macomb County Taxes 1923	Mecosta County Taxes 1923	Montcalm County Taxes 1923	Sanilac County Taxes 1923	Tuscola County Taxes 1923
700000										
640000						Roads				
600000										
560000						School				
520000										
480000										
440000										
400000		Roads								
360000										
320000										Roads
280000				Roads						
					School			School		
240000	School	School		School						School
	Roads		Roads						School and Roads	
200000					Roads	School Fund				
	County					State				
160000			School			County	School	Roads		
		School Fund								School Fund
120000			County					County	School Fund	County
	School Fund	State						School Fund	State	
	State		School Fund	School Fund						State
80000		County		State			Road	State		
				County	School Fund	Township	School Fund			
					State		County			
					County					
40000				Township			State		Township	Township
	Township		State		Township			Township		
0		Township	Township				Township			

Relation of Local Taxes To State Taxes – Percent of State Burden Payed By Each Group

Percent: 100, 90, 80, 70, 60, 50, 40, 30, 20, 10, 0

Industrial Group
10 counties

Total Tax

Local Taxes

Percent State Tax

Percent of State Tax Payed By Group

Counties
Calhoun
Genesee
Ingham
Jackson
Kalamazoo
Kent
Muskegon
Oakland
Saginaw
Wayne

Semi Industrial Group
9 counties

Local Taxes

State Taxes

Percentage of State Tax

Counties
Bay
Gratiot
Ionia
Midland
Montcalm
Ottawa
Shiawassee
St. Clair
Washtenaw

Mining Group
6 counties

Local Taxes

State Taxes

Percentage of State Taxes

Counties
Dickinson
Gogebic
Houghton
Iron
Keweenaw
Marquette

Agricultural Group
20 counties

Local Taxes

State Taxes

Percentage of State Tax

Counties
Allegan
Barry
Berrien
Branch
Cass
Clinton
Eaton
Hillsdale
Huron
Isabella
Lapeer
Lenawee
Livingston
Macomb
Mecosta
Montcalm
Sanilac
St. Joseph
Tuscola
Van Buren

Remaining 38 Counties

Local Taxes

State Taxes

Percentage State Tax

Counties
Alcona
Alger
Alpena
Antrim
Arenac
Baraga
Benzie
Charlevoix
Cheboygan
Chippewa
Clare
Crawford
Delta
Emmet
Gladwin
Grand Traverse
Iosco
Kalkaska
Lake
Leelanau
Luce
Mackinac
Manistee
Mason
Menominee
Missaukee
Mont Morency
Newaygo
Oceana
Ogemaw
Ontonagon
Osceola
Oscoda
Otsego
Presque Isle
Roscommon
Schoolcraft
Wexford

HISTORY - EUROPE

In the year 1300 some of the northern countries of Europe passed laws to regulate the amount of forest lands thatcould be cut each year, and in the 12th century a number of laws were passed regulating the cutting and shipping of forest products. The French Revolution was due partially to unwise forest laws.

HISTORY OF STATE FORESTRY

C. R. Tillotson of the Forest Service in the Timberman for April 25, 1925 sums up the efforts of the State in a very able manner.

"Efforts to protect by legislation the property rights of the Commonwealth in timber lands were made as early as Colonial times by New Hampshire and Massachusetts. The real need of definite and sustained forestry effort was not evident until much later. In 1867 the Agricultural and Horticultural Society of Wisconsin was invited by the Legislature to appoint a committee to report on the disastrous affects of forest distruction. In 1869 Maine Board of Agriculture appointed a committee to report on a forest policy. This led to the Act of 1872,"For the encouragement of the growth of trees", exempting from taxation for twenty years, land planted to trees.

Following the great influx of settlers to the prairie states, laws regarding the trees on the highways and for the encouragement of timber planting either under bounty or exemption from taxation were passed in Iowa, Kansas and Wisconsin in 1868, Nebraska and New York in 1869, Missouri in 1870, Minnesota in 1871, Nevada in 1873, Illinois in 1874, and Dakotas and Connecticut in 1875. Nearly one million acres of trees were planted in the prairie regions alone."

The original forest area of the United States as estimated by the forest serivce in its bulletin - "Idle Land and Costly Timber", was 820,000,000 acres or nearly one half of the total land area. In 1924 about 30% of the original stand was still uncut, and this contained 1,600 billion board feet merchantable saw timber. About 75% of the remaining virgin and 60% of all timber lies west of the Great Plains.

A woodlot is a tract of wooded land smaller than a forest, and usually connected with a farm. Most of our farm woodlots have descended directly from the virgin forest which originally covered the land. In New England some woodlots are in the seventh generation from this virgin forest our first settlers viewed as their natural enemy.

IMPORTANCE TO FARMER.

The farm woodlot is very important to the farmers of the United States, and as yet very few fully realize the value or benefit. The farm woodlot

A. Supplies timber - posts - fuel.

B. Acts as a windbreak

C. Protects the soil from errosion.

D. Furnishes employment in the winter

E. A place for recreation.

F. Improving the appearance of the farm

G. Builds up the soil

H. Stores up moisture

I. Prevents floods.

J. Makes poor land productive.

Mr. A. B. Graham in the Report of the Michigan Forestry Commission for 1900 states, "In southern Michigan there should be a state stimulant to the growing of timber, applied thru the partial remission of the taxes on land devoted to the growing of forests until they become productive." Also Mr. O. P. Gulley states, "Areas planted to forest trees should be exempt from taxation until they become a source of profit to the owners. The public receives the benefit, why not help to carry the burden." This seems to be the first definite written expression and though on the subject of woodlot taxation in Michigan.

The state legislature passed a bill in 1903 which provided, under certain restrictions, that a farmer might set aside his woodlot, the area

of which could equal as much as one quarter of the total farm area, and for tax purposes this woodlot so set aside was to be valued at one dollar per acre. The bill, however, was vetoed by the Governor Bliss on the belief the Act was unconstitutional, as all lands in the State must be taxed on a fair and equal basis and at a fair cash value. The bill thus failed to become a law and the first attempt of Michigan in forest tax reform ended without a law upon the statutes. This proposed Act seemed to have failed to create much interest or comment in the farm paper and press of that time, but nevertheless it was a step forward and showed that the Legislature at least considered it a problem even as early as 1903.

Then again on the other hand, Mr. C. B. Cook of Owosso in the report of the Michigan Forestry Commission 1907-08 expresses another view point.

"I will say that I have no kick on the taxes, because on my woodlot there are a thousand hard maple which I tap annually, and which affords me one of the nicest incomes that my farm produces. We also secure all of the fuel we use on the farm."

There seems to have been a divided opinion among the owners of wood lots as to the burden of taxes upon this property. Some of them failed to fully utilize and realize the possibilities of the woodlot while others made the best use possible, thus cutting down the burden of taxes upon this type of property.

In the 1907-8 report of the Michigan Forestry Commission that body states their recommendations as follows:

"For the woodlot the rule should be: fair and equitable assessment of the land, i. e. as bare or wild land, just as other land similar in quality and situation is valued without reference to its crop: having an assessment of the woodlot separate from the rest of the farm: the rate of taxation to be a fair fixed average: and under explicitly definite limitations as to use and treatment of the land.

In both cases there should be the right of appeal from town board to the state tax commission or wome other general state authority, having the right of revision."

This act contains a great many of the features advocated in the foregoing recommendations, and appears to be an out growth of this report.

The next attempt at reform in the taxation of forests came in 1911 and was more successful than that of 1903, becoming Public Act 135 of 1911.

Mr. Foster introduced the bill in Senate on January 11, 1911 and it then became Senate Bill Number 21 and entitled "A bill to encourage private forestry, the care and management thereof, and to provide for the exemption from taxation such private forest reserves." The bill was referred to the Committee on Forestry and state lands. It was reported out on February 1st. with the following amentment, by striking out all of section eleven after the word "for" in line seven and inserting in lieu thereof "such part of its value as is over and above one dollar per acre shall be exempt from all taxation." Mr. Foster moved the Senate concur in the amendment and the motion prevailed.

The bill was then ordered printed and again referred to the Committee on Forestry and Public Lands. This committee again reported on the bill February 23rd with the following amendments:

1. By inserting in line 3 of Section 5 after the word "until" the words, "at least 90% of."
2. By inserting in line 1 of Section 8, before the word "Ash"the "Varieties of."
3. By inserting in line 1 of Section 8, after the word "hemlock" the word "beech."
4. By inserting in line 2 of Section 8, after the word "butternut" the word "ironwood, cedar."

Mr. Foster again moved the Senate concur in the Amendments and the motion prevailed. On March 7th, the Committee of the whole had the bill un-

der consideration and amended it as follows:

1. By inserting as new Section after Section 10 to stand as Section 11, and to read as follows:

Section 11.

The said Board of Agriculture shall also present the form of application and contract to be filed with the Treasurer of the County wherein such application shall be made and form of notice by the Treasurer to Supervisor or other assisting officer.

2. By renumbering Section 11 to stand as Section 12.

3. By inserting in line 8 of renumbered Section 12 after the word "taxation", the following proviso:

Provided, when any owner of a forest reservation provided for in this bill shall desire to cut and harvest trees in said reservation, he shall notify the tax assessor of this district of his said intention, whereupon the said assessor shall before the cutting thereof, estimate the cost value of the timber on the stump so to be cut and harvested, and shall issue a license to cut and remove said timber, which license shall be in effect upon payment to the Collector of this district of a fee of five per cent of such appraised valuation. The Assessor shall notify the Clerk and Tax Collector of his district of the issuance of such license. If any timber is cut or removed without payment of such license fee, it shall be the duty of the Tax Collector to levy upon such timber for collection of such license fee in manner provided by law for collection of personal taxes. Section 6 and 7 of this Act shall govern the cutting and replanting of trees under this provision.

The Senate concurred in the recommendations.

On March 9, 1911 Senate bill 21 was read a thir time and passed unanimously. The House received Senate bil 21, March 10th and it was referred to the Committee on Public Lands and Forestry Interests. This Committee

reported the bill out April 11th without amenting it and recommended it be passed. The Committee of the whole on April 17th amended and passed Senate bill Number 22 amended by inserting in Section 1 after the word "Acres" the words, "where at least one half is improved and devoted to Agricultural purposes."

The bill passed the house April 18th as follows:

Yeas 52

Nays 23.

The Act was then returned to the Senate on April 18th and Mr. Foster moved the Senate concur. The vote was as follows:

Yeas 30

Nays 0

The bill as passed by the Senate and House was presented to the Governor for approval April 25th. On April 26th the Governor signed the Senate bille Number 22 making it Act 135 of the Public Acts of 1911, or the Foster Act.

PUBLIC ACT 135 (FOSTER ACT)

An act to encourage private Forestry, the care and management thereof, and to provide for the exemption from taxation of such private forest reserves.

The people of the Stateof Michigan enact:

Section 1:

Upon any tract of land not exceeding one hundred sixty acres where at least one half is improved and devoted to Agricultural purposes in this State there may be selected by the owner or owners thereof, as a private forest reservation, a portion thereof not exceeding one-eighth of the total area of said tract, upon filing with the treasurer of the County in which it is located a description of such forest reservation as is hereinafter provided.

SECTION 2:

If such selection is an original forest, containing not less than one hundred seventy trees in each acre, it shall become subject to this act as herein provided.

SECTION 3:

If any land owner shall plant not less than one hundred seventy trees on each acre of selected private forest reservation and shall cultivate and maintain the same for three years, then it shall become subject to this Act as herein provided.

SECTION 4:

Upon any tract selected as a private forest reservation which contains one hundred or more original forest trees on each acre, the owners may plant a sufficient number of forest trees which shall make up the required one hundred seventy forest trees per acre, when the same shall become subject to this Act as in Section three.

SECTION 5:

No land owners shall receive the benefit of this Act who shall permit cattle, horses, sheep, hogs or goats to pasture upon such reservations until at least 90% of said trees are four inches in diameter.

SECTION 6:

Whenever any tree or trees shall be removed or die, the owner, in order to avail himself of the provisions of this Act, shall plant other trees in place of such trees as may be removed or die, and protect such trees until they arefour inches in diameter, and shall at all times maintain the full number of trees per acre as required by this Act.

SECTION 7:

Subject to rules and regulations as may be established by the State Board of Agriculture, not more than one-fifth of the total number of trees in any private forest reservation shall be removed in any one year, excepting such trees as may die naturally, when other trees shall be planted.

SECTION 8:

The varieties of Ash, Hemlock, Beech, Maple, Pine, Oak, Hickory, Basswood, Elm, Locust, Chestnut, Walnut, Butternut, Ironwood, Cedar, Larch, Tulip-tree, Mulberry, Osage Orange, Sassafras, Catalpa and such other trees as the State board of Agriculture may recommend shall be considered forest trees within the meaning of this Act.

SECTION 9:

It shall be the duty of the Supervisor or Assessor in each Township to keep a record of all prevate forest reservations within his Township as certified to him by the Treasurer of said County, and he shall require the owner or his agent to subscribe under oath the extent and description of the land selected as private forest reservation, and that the number of trees is as required by this Act, and that he will maintain the same according to the intent of this Act.

SECTION 10.

The said Board of Agriculture shall also prescribe the form of application and contract to be filed with the Treasurer of the County wherein such application shall be made, and form of Notice by Treasurer to Supervisor or other Assessing officer.

SECTION 11:

It shall be the duty of the Supervisor or Assessor to personally examine the various private reservations when the real estate is assessed for taxation, and to note upon his return the condition of the trees, and that same are properly planted and continuously cared for in order that the intent of this Act may be complied with. If the said private reservation is properly planted and continuously cared for such part of its value as is over and above one dollar per acre shall be exempt from all taxation, provided, when any owner of a forest reservation provided for in this Act shall desire to cut and harvest trees in said reservation, he shall notify the tax Assessor of his district of his said intentions whereupon the said Assessor shall befor

the cutting thereof, estimate the cash value of the timber on the stump so to be cut and harvested, and shall issue a license to cut and remove said timber, which license shall be in effect upon payment ot the tax Collector of the district a fee of five per cent of such appraised valuation. The Assessor shall notify the Clerk and tax Collector of his district of the issuance of such license. If any such timber is cut or removed without payment of such license fee, it shall be the duty of the tax Collector to levy upon such timber for collection of such license fee in the manner provided by law for collection of personal taxes. Section six and seven of this Act shall govern the cutting and replanting of trees under this provision.

Approved April 25, 1911.

In the report of the Public Domain Commission, 1915 it is stated:

"In the passage of the above Act, the Legislature no doubt had in mind the throwing of such safe guards around the proposition to exempt property from taxation as would not permit of the exemption of any woodlot, unless certain rules and regulations prescribed in the Act were followed. However, in view of the fact that the farmers of the State have not availed themselves of the provisions of this Act, it is conclusive evidence that the Act is too complicated and contains too many restrictions to make it popular with the Farmer.

From time to time after the Foster Act became a law the question arose as to whether or not it was constitutional. In an inquiry to the Attorney General in 1917 he replied: "The right of the Legislature to exempt particular classes of property from taxation is too well established to need any extended consideration. In accordance with the general principles that the Court has repeatedly applied in such cases, I believe that the exemption extended by Act 135 of 1917 is valid. Of course, the right to entirely exempt from taxation must be deemed to carry with it the right to make a partial exemption.

It is my opinion also that the clause imposing a license tax or fee for the privilege of cutting the timber on any private reserve is valid. The owner of any such land establishing a reserve thereon and taking advantage of the exemption from taxation would scarcely be in a position to assail the license tax clause. In so far as its operation is concerned, I do not think that it can be assailed because of the imposition of the license tax."

There has never been a test case involving this Act, but as is stated above, the right of the Legislature to exempt particular classes of property is well established and upheld by the Courts, so I believe there is little doubt but what the Act was constitutionally valid and would be held so by the Courts.

This act was almost a dead letter upon the Statute books of the State, and only one woodlot owner was ever known to have been granted an exemption under this Act. This was due to a great many causes such as general undervaluation of woodlots at this time, lower tax rates, thus making the burden less pronounced than at the present time. Then also the Legislature in passing this Act placed so many safeguards around it as to make it unattractive to the woodlot owner, such as, limiting the area, number of trees per acre, maintaining plantations three years before applying, prohibiting grazing, planting to replace missing trees, limiting the cut made each year, cutting tax and and an application to be filled out, fear of the Assessor raising the value on the other property of the owner to counteract the exemption, and resentment toward Government control, all worked together to make this Act unattractive to the woodlot owners.

Although faulty in many respects, nevertheless, it was a step forward and helped establish the principles of forest taxation.

Let us look at some of the comments of the people of that time upon this Act. A comment of the M. A. C. Forestry Department in 1912: "The Foster Act passed without much struggle, but it is not an ideal law. Section 1

provides woodlots must not be pastured, and most people would rather pasture than have the tax reduction. Section 12 provides the Assessor must grant permit and estimate the cash value of the timber to be cut. When this is done for a small quantity of wood, such as is cut from Michigan woodlots for home use, it makes the law very cumbersome. Very few people are taking advantage of this law and this office has not had more than a dozen inquires regarding it."

In the report of the State Tax Commission for the years 1913-1914, we find the following recommendation to the Legislature: Amend Act No. 135 of the Public Acts of 1911 for the encouragement of Farm Forestry by removing the restrictions on the use of the products in such forests for strictly farm purposes."

The examiners of the Board of State Tax Commissioners have not reported a single instance where advantage has been taken of this Act and on inquiry as to reasons for failure to do so, have been told that the requirements of the Act in many ways were such that they could not be complied with.

The requirements of application are not only puzzling to the Applicant and difficult to be complied with, but are of little apparent benefit to the Treasurer and Assessing officer in determining whether it should be exempt as a farm Forest. The provisions as to cutting prevent the owner from cutting and removing anything, whether posts to fence a field, or wood for fuel, or timber for a building, or a stick for any purpose, without first notifying the Supervisor of his intention to cut the same, and paying to the Treasurer a fee of 5% of the appraised valuation.

The farm woodlot is as much a part of the farm as the farm or pasture, and must be drawn upon many times a year, and the use of its products for strictly farm purposes should be as free and unrestricted as is the use of other parts of the farm as long as the requirements as to the number of trees of original or second growth is not violated. The restrictions as they now exist make it impossible to so use it. From the view point of revenue the

fee of 5% of appraised value would not pay the necessary per diem of the Supervisor, Treasurer and Clerk, all of whom are brought into every transaction.

The Journal of Forestry of October 1917 makes the following comments in regard to the Foster Act of 1911:

"This legislation resembles the Pennsylvania law in that it provides for private Forest Reserves but it is peculiarly foolish in making 170 trees, original or planted, the basis of the benefit. Various other conditions appear silviculturally unsound, such as the limitation to a cut of only 20% of the number, such as admitting Mulberry, Osage Orange , Sassafras, and Catalpa as satisfying the law. The benefit consists in valuing such reserves at not more than $1.00 per acre for tax purposes."

Thus the effect of the Foster Act was moral rather than concrete and actually was almost a dead letter upon the statute books of the State.

Between 1911 and 1917 there was no action taken on woodlot or Forest Taxation, but in 1917 coal became scarce and the people began to take interest in the woodlots.

The next step in woodlot taxation came in 1917 at which time Act 135 of the Public Acts of 1911 was revised and simplified.

On March 7th, 1917 Mr. John Schmidt, Representative of Osceola County introduced House Bill 366 entitled, "An Act to encourage private forestry, care and management thereof, and to provide for exemption from taxation of such private forest reserves, and to repeal all Acts or parts of Acts inconsistent with the provisions of this Act."

This bill was referred to the Committee on Public Lands and Forest interests. On March 8th the committee reported the bill out with recommendations that it be passed. The report was accepted and the bill referred to the committee of the whole. On March 13th the committee of the whole reported this bill and recommended the following amendment:

1. By striking out line 5 of Section 1, the words,"one-sixth" and inserting in lieu thereof the work "one-fourth". The amendment was adopted by the committee of the whole. On March 19th the bill came up for the final reading but Mr. Crawford moved to amend the bill by,

1. Striking out line 2 of section 1, the words "one-half" and inserting there in the words "one-fourth." The motion did not prevail and the Amendment was not adopted. Mr. Eaton moved to amend the bill by,

1. Strikingout line 5 of Section 1, the words "and in no case over forty acres." The motion prevailed and the amendment was adopted. The bill was then passed.

Yeas 66

Nays 0

On March 19th the House of Representatives transmitted to the Senate House bill number 366. The bill was referred to the committee on Forestry interests and S ate Lands. On April 4, the committee reported the bill back with the following amendment:

1. By striking out section 2 and renumbering Sections 2,3,4,5,6,7,8,9, 10,11, and 12. The report was accepted. On April 5, the Senate resolved itself into a committee of the whole and considered the bill. On April 6, the bill was passed by the Senate.

Yeas 28

Nays 0

On April 12, the bill was presented tothe Governor for his approval. On April 19, the Governor sent the house word he had approved the bill. House bill 366 then upon the signature of the Governor became Act 86 of the Public Acts of 1917.

ACT 86 OF THE PUBLIC ACTS 1917.

This is an act to encourage private forestry, care and management thereof, and to provide for exemption from taxation of such private forest reserves, and to repeal all Acts or parts of Acts inconsistent with the

provisions of this Act.

The People of the State of Michigan enact:

SECTION 1:

Upon any tract of land not exceeding one hundred sixty acres, where at least one-half is improved and devoted to Agricultural purposes in this Sate, there may be selected by the owner or owners thereof, as a private forest reservation, a portion thereof not exceeding one-fourth of the total area of said tract, upon filing with the Treasurer of the County in which it is located a description of such forest reservation as is hereinafter provided .

SECTION 2:

If any land owner shall plant not less than twelve hundred trees on each acre of selected private forest reservation, then it shall become subject to this Act herein provided.

SECTION 3:

Upon any tract selected as a private forest reservation which is partially stocked with forest trees, the owner may plant a sufficient number of forest trees to assure a spacing of approximately six by six feet on the open areas, when the same shall become subject to this Act as in Section 2.

SECTION 4:

No land owner shall receive the benefit of this Act who shall permit cattle, horses, sheep, hogs or goats to pasture upon such reservation until at least ninty percent of the trees are two inches in diameter, and then only under such rules and regulations as may be made by the State Board of Agriculture.

SECTION 5:

The forest reservation shall at all times be kept fully stocked with forest trees under such rules and regulations as may be made from time to time by the State Board of Agriculture, and shall at all times be maintained as a woodlot.

SECTION 6:

Whenever any trees are removed from such private forest reservation, provision shall be made for complete restocking with forest trees under such rules and regulations as may be made by the State Board of Agriculture.

SECTION 7:

The varieties of Ash, Hemlock, Beech, Maple, Pine, Oak, Hickory, Basswood, Elm, Locust, Walnut, Butternut, Ironwood, Cedar, Larch, Tulip-tree, Mulberry, Osage Orange, Sassafras, Catalpa and such other trees as the State Board of Agriculture may recommend shall be considered forest trees within the meaning of this Act.

SECTION 8:

It shall be the duty of the Treasurer of each County to keep a record of all private forest reservation within such county as the same may be selected by the owner or owners thereof under this Act: and said Treasurer shall, on or before the first Monday in April in each year, certify to the Supervisor or Assessor of each Township a description of the selected private forest reservation therein, and the name of the owner or owners thereof.

SECTION 9:

It shall be the duty of the Supervisor or Assessor in each Township to keep a record of all private forest reservationwithin his Township as certified to him by the Treasurer of said County, and he shall require the owner or his agent to subscribe under oath the extent and description of the land selected as a private forest reservation and that the number of trees is as required by this Act and that he will maintain the same according to the intent of this Act.

SECTION 10:

The said Board of Agriculture shall also prescribe the form of application and contract to be filed with the Treasurer of the County wherein

such application shall be made and form of notice by Treasurer to Supervisor or other assessing officer.

SECTION 11:

It shall be the duty of the Supervisor or Assessor to personally examine the various private reservation when the real estate is assessed for taxation, and to note upon his return, the condition of the trees and that same are properly planted and continuously cared for, in order that the intent of this Act may be complied with. If the said private reservation is properly planted and continuously cared for in accordance with the provisions of this Act, such part of its value as is over and above one dollar per acre shall be exempt from all taxation: PROVIDED: when any owner of a forest reservation provided for in this Act shall desire to cut and harvest trees in said resermation, except for firewood or building material for the domestic use of said owner or his tenant, he shall notify the Tax Assessor of his district of his said intentions and after such trees are cut, and before their removal from the land, the owner shall make an accurate measurement or count of all the trees cut, and file with the Assessor a true and accurate return of such measurement or count, and the variety and value of the trees so cut. The Assessor shall forthwith assess the stumpage value of the timber so cut and shall issue a license to remove said timber, which license shall be in effect upon payment to the Collector of Taxes of the district of a fee of five per cent of such appraised valuation. The Assessor shall notify the Clerk and Tax Collector of his district of the issuance of such license. If any such timber is removed without paymentof such license fee, it shall be the duty of the Tax Collector to levy upon such timber for collection of such license fee in the manner provided by law for collection of personal taxes. If the owner of any such forest reservation desires at any time to withdraw his land from such classification, or fails to comply with the provisions of this Act, the Tax Assessor of his district shall estimate the cash value of the timber on the stump and the owner shall pay a fee of five per cent of such appraised

valuation: and, on his refusal or neglect to make such payment, the Tax Collector shall levy upon such timber for collection of such fee in manner provided by law for the collection of personal taxes.

SECTION 12:

All Acts or parts of Acts inconsistent with the provisions of this Act are hereby repealed.

Approved April 17, 1917.

To this Act the State Board of Agriculture has passed the following Regulations:

REGULATION 1:

No animals may be pastured upon private forest reservations.

REGULATION 2:

A newly established forest, whether planted or of natural growth, should contian at least 1,200 trees well distributed to the acre. When the forest is ten years old, there should be not less than 500 trees well distributed to the acre: and when twenty-five years old there should be not less than 250 trees well distributed to the Acre. The above stocking must be maintained either by planting or by natural grown seedlings.

REGULATION 3:

Unless provision has been made for a new growth of trees by natural seeding, all artificial reforesting shall be done by means of planting small trees except in the case of nut trees, which may be planted from seed. To insure a well stocked stand by natural seeding, openings of over a quarter of an acre must not be made. Unless a sufficient stand of young growth of desirable species comes up naturally within two years after cutting small trees must be planted. Fail places must be planted with small trees. It is not sufficient to plant one tree for each large tree removed. The reforesting must consist of a fairly uniform distribution of small trees over the area so as to assure a spacing of approximately six by six feet. The Department of Forestry of the Michigan Agricultural College shall be considered the authority on forest management under this Act.

REGULATION 4:

Spruce and Fir trees shall be considered forest trees within the meaning of this act. The State Board of Agriculture has the right to amend or change the above regulations at any time.

INQUIRY INTO ACT 86 of 1917

1925.

1. O.J.Blackmer	-	Ionia	Feb. 12
2. Jim Freeman	-	Freesoil (Mason)	Feb. 10
3. Vern Leach	-		Feb. 12
4. John Kohen	-	R.4 Belding	" "
5. Fred Beaten	-	R.4 "	" "
6. C.C.Chickering	-	R.1 "	" "
7. Geo. "	-	R. 4 "	" "
8. B.A. "	-	R.4 "	" "
9. H.E. Parson	-	Mesick	March 9
10. Allen Dayton	-	PawPaw	Feb. 21
11. Henry Wessner	-	R.2 Manistee	March 2
12. Chester Cornell	-	R.4 Reed City	Mar. 4
13. J.A.Hunter	-	Mears	" 3
14. Mrs.S.O.Spiers	-	8733 Arcadia Ave. Detroit	" 3
(180 a. farm - 8a. of woods - cut 30 yrs. ago).			
15. H.Machan	-	1805 Wash. Blv.Blig. Det.	Mar.4
16. G.P.Glynn	-	Olivet	Feb. 27
17. Chas. Wohoban	-	Battle Creek	Feb. 27
18. P.J. Hoffmaster	-	Lansing	Feb. 18
19. E.W.Sims	-	Chicago	Feb. 23
20. Fred Adolph	-	St. Clair	Feb. 24
(80 acres of wildland)			
21. Harold Stinson	-	Fillmont	Feb. 2
(Co.Agent 25 circulars)			
22. O.L.Boynton	-	1714 Donald St.,Flint	Feb.18
(150 a. wildland Grand Traverse Co.)			
23. A.Jones	-	Flint	Feb.16
24. Wm. MacKenzie	-	Manton N.B.	Feb.16
25. L.W.Stanton		Detroit	Jan. 31
26. Lewis Sherburn	-	Decatur	Jan.29
27. H.C.Coble	-	R.2 Watervelht	Feb.2

28. W.W.Brown	-	Flint	Feb.5
29. G.C.Tennant	-	Rose City	Jan. 24
30. J.E.French	-	R.4 White Cloud	Jan. 19
31. W.H.Ranson	-	Sault Ste.Marie	Jan. 22
32. J.A.Sherman	-	Iron Mountain	Feb.16
33. W.H.Crawford	-	(Box 466)Gr.Haven (20 acres woodlot)	Jan.23
34. R.L.Friday	-	New Baltimore, St.Clair Co. (100 acres of second growth 35 yrs.old)	Jan.23
35. H.H.Greeves	-	R.1, Ionia	Jan.22
36. Jefferson Woodward		Birch Run	Jan.22
37. Harry Weller	-	R.2 Twin Lake	Jan.23
38. S.C.Summer	-	Sheridan	Jan.24
39. W.S.Preson	-	Stanton	" 24
40. W.C.Sterling	-	Monroe	Jan.28
41. G.N.Dean	-	Shelbyville (130 a. not pastured for 20 yrs. raised valuation every 5 yrs. - 20 yrs. ago - 800 now 3000 woods 2 miles from farm)	Jan.27
42. J.A.Gordon	-	Battle Creek	Jan.10
43. A.M.Leighten	-	White Fall	Jan.19
44. H.D.Clarke	-	Grand Rapids	Jan.19
45. Miss Nettie Belknap		R.1, Erie	Jan.19
46. Chris Peterson	-	R.2 Goodrich	Feb. 16
47. John D. Wilson		Ionia	Jan.20
48. H.E.Cobb		R.2 Watervaliet	Jan.15
49. F.Baldwin		R.2 Onandaga	Jan.17
50. G.W.Bliss		Gaines	Jan.17
51. J.S.McIntosh		Bay City	Jan.21
52. R.M.Stewart		Tipton (120 a. swamp timber)	Jan.21
53. Mrs.Vernie Ganity		Gladwin (80 a. woodlot).	Jan.15
54. Howard Gaff		Muskegon	Jan.15
55. Wellit Arnold		Ludington	Jan.16

56. C.J.Freeman	-	Mesick	Jan.13
57. Chas. Groff	-	R.4 Belding	Jan.9
58. Clark Trowbridge	-	R.1.	Mar. 17
59. Jim Freeman	-	Freesoil	---

1 9 2 4.

1. L.F.Livingston	Marquette	Dec. 22
2. Sen. Horton	Fruit Ridge	Dec.12
3. W.E.Fulkerson	R.2 White Cloud	Dec.6
4. Geo. Thorburn	R.2 Mason	Oct.27
5. E.F.Manning	R.2 Ravenna	July 25
6. J.J.Miller	Benton Harbor	Oct. 2
7. A.G.Bovay	Jackson	Oct.1
8. Allegan Co.	Treasine (25)	Apr. 24
9. Earl Allen	Clinton	Apr. 22
10. J.D.Boane	Berrien Springs	Mar. 28
11. C.O.Bratt	Montgomery	Aug. 9
12. Mrs. Kneale	Brownson Kingsley	Feb. 28
13. H.E.Bullock	Chicago	Aug. 4
14. W.N.Clark	Co.Agent Ewen	Feb. 18
15. Geo. A. Dean	Shelbyville	Apr. 26
16. A.H.Drapker	R.2 Shepperd	July 1
17. Co. Agent	Paw Paw	Apr. 16
18. Co.Agent Chatham		Feb. 16
19. H.A.Hertzger	Detroit	Mar.21
20. B.Horn	Budgeman	Mar.17
21. Chas. Kerr	Ashley	Mar.22
22. E.F.Kline	Alpena	July 28
24. J.E. Mann	Concord	Aug. 7
25. Orrie Merrihew	Weedman	Mar.13
26. Dr. A.O.Miller	Reed City	Mar.26
27. J.A.Miller	Mt.Clemens	Jan.29
28. E.S.Mills	Mancelonia	July 16
29. A.T Shafer	Sparta	Aug. 4
30. Hugh Scott	Northpart	July 1
31. Donald T. Sayre	South Lyons	Jan.6
32. Herman Wagbo	Northport	June 10

1924 - continued

33. H.A.Wasson	Gregory	Sept. 3
34. Harry Weddicomb	Gr.Rapids	Apr. 26
35. O.T.Wright	Jonesville	Apr. 22
36. Allegan Co.Treasurer (25)		Apr.19
37. Frank Craker	Omena	Mar.14

1 9 2 3.

1. H.G.Uhl	Chicago	Sept. 17
2. W.H.Addis	Ortonville	Mar.7
3. Thos. Armstrong (no address)		Mar.13
4. C.E.Atwater, Co.Agent	Traverse City	Dec.7
5. K.W.Bailey	Holly	Aug.20
6. J.W.Michener	Turner	Mar.9
7. J.R.Bettis	Sparta R.1	Apr.30
8. C.T.Bolander, Co.Agent	Howell	Apr.4
9. E.A.Benjamin	Custer	Aug. 13
10. E.A.Sprowl	"	" "
11. Clyde Cady	R.3, Grass Lake	Apr.25
12. Helena Campbell	R.1, Birch Run	Jan.30
13. A.F.Carls	R.4, Sturgis	Jan.12
14. A.C.Carton	(State Dept.)	May 9
15. Geo. S. Cook	Brooklyn	Mar.12
16. W.N.Dillar	Sand Creek	Oct.16
17. Co. Treasurer	Jackson	Apr.16
18. L.L.Drake, Co.Agent)		June 27
19. J.H.Dye	Roscommon	Sept.10
20. T.J.Fish	Hart	Jan.13
21. H.B.Graves		July 5
22. S.C.Jenks	Shelby	June 6
23. Jacob Kolbfleisch	R.1, Levering	Mar. 21
24. Bearch, Co.Treasurer		July 16
25. Chas. Koehler	R.3, Muskegon	Jan.30
26. John MacRae	Bay City	Apr. 7
27. A.W.Michener	Turner	Mar.19
28. M.E.Miller	Greenville	Mar.16
29. H.R.Mosnat	Chicago	Apr.10
30. C.F.Nelson	R.1, Traverse City	Mar.16
31. Leon Ocoback	R.4, Hudsonville	Feb.17

1923 - continued

32. Andrew Olson	Holton	Dec. 28
33. Andrew Olson	"	Sept. 18
34. Livingston Co.Treasurer		Mar.21
35. E.C.Potter	Williamston	June 22
36. Co.Treasurer, Ogemaw		May 17
37. Rossman Bros. Lakeview		Mar.5
38. Wm. H. Ruesink	Adrian	June 1
39. G.A.Schesle	R.5, Jackson	Feb.16
40. M.E.Ryan	R.3, Bangor	Mar.28
41. Alvin Ruppert	Akron	Mar.14
42. J.M.Smith	Mancelona	Apr.4
43. Marquette Co. Treasurer		Feb.15
44. C.G.Swanson	Stephenson	May 3
45. T.A.Trevethan	Chassell R.1	Mar.20
46. Chas. Ward	Coldwater	July 6
47. G.W.Tuttle	Gemfosk	June 7
48. Chas. T.Voorheis	Albion	Apr.3
49. Treasurer, Ogemaw Co.		---
50. O.K.Kroft	Arcadia	Aug. 17

1 9 2 2

1. Johannes Anderson	R.2, Holton	Jan.18
2. R.T.Beckwith	Ovid	Mar.16
3. J.F.Fournier	Alger	Apr.13
4. Co. Agent, Hastings		Apr. 13
5. Geo. Bristol	Almont	Apr. 19
6. W.A.Cameron	"	Dec.19
7. A.B.Cook	Owosso	Feb.8
8. Chas. R. Dean	Vermontville	Apr.1
9. Samuel Dean	R.1, Grayling	Sept.25
10. County Treasurer	Paw Paw	Mar.10
11. T.R.Ekesser	R.7, Lansing	Feb.15
12. R.S.French	Flint	Mar.25
13. G.Gilbert	R.3, Olivet	Aug. 28
14. J.O.Gilbert	Wayne	Jan.3
15. J.B.Lunny	Hillman	Apr.3
16. S.P.Jacob	Grass Lake	Feb.15
17. Simon Kern	Allegan	June 5
18. D.R.Kerkpatrick	Reed City	Mar.14
19. G.H.King	Greenville	Mar.10
20. Frank Mankey	R.3, St.Johns	Apr.3
21. Lee Merryfield	Dundee	Mar.27
22. O.N.Travis	Bad Axe	Mar.2
23. A.F.Naghe	Lake Odessa	Jan.4
24. Rossman Bros.	Lakeview	Feb.14
25. Wm. Reemer	Tompsonville R.1	Mar.20
26. L.S.Schenway	R.5, Adrian	Dec.8
27. H.L.Seeley	Fenwick	Mar.2
28. Elgy Simmons	R.1, Allegan	Mar.9
29. Claude Shurman	Almont	Apr.19
30. M.J.Smith	Springport	Apr.3
31. V.R.Smith	Adams R.1	Mar.24

1922 - continued

32. Co. Treasurer, Presque Isle		Mar.4
33. O.N.Travis	Bad Axe	Mar.2
34. Bert J. VanAss	Byron Center	Mar.21

1 9 2 1

1. W.H.Bristol	Almont	Mar.29
2. E.T.Brown	Marion	Aug. 21
3. Robt. Brown	Bad Axe	July 2
4. M.H.Daniels	Okemos	Apr.1
5. J.C.Grettenberger	Okemos	Apr.1
6. E.A.Darling	R.1, Fenville	Mar.16
7. G.E.Everett	R.9, Jackson	July 7
8. Chas. Gowan	R.4, Scottville	Apr.8
9. Chas. F.Groff	Orleans	Oct. 29
10. D.O.Kline	R.2 Grand Blanc	May 25
11. Huron Co. Treasurer		Apr. 19
12. A.E.Stratton	Otsego	Dec.8
13. Delos A Towle	Montcalm	Mar.16
14. Verne Woodberry	Laingsburg	Apr.9
15. Wm. B.Hatch	Ypsilanti	June 9

1 9 20

1. Wm. H. Bailey	Hart #1	June 6
2. Bertha Beal	Adrian	Jan.8
3. Miss Vialo Dirath	Chicago	Jan.30
4. A.E.Kinsey	Dowagiac	Feb.23
5. J.W.Smith	Walewalete	Apr.6
6. R.J.Einsberger	"	" 6

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1. E.C.Levenworth	Grand Rapids	Mar.4
2. L.LaRocke	R.1, Traverse City	" "
3. Albert Actman	Hamilton	July
4. J.H.Gillitte	Niles	Mar.15
5. Wm. J. Gilkey	Plainwell	Aug. 4
6. John Eggle	Cadillac	June 6
7. R.J.Crawford	Armada	Aug. 4
8. Ira Benton	Breedsville	June 16
9. G.R.Bogan	Rosebush	May 22
10. R.J.Cole	Kalamazoo	Dec.2
11. Clarence Carpenter	Bronson	May 15
12. W.A.Cameron	Almont	Jan.9
13. Elwood Banine	Vandalice	Apr.8
14. C.D.Mason	Cadillac	June 6
15. J.B.Martin	Gr.Rapids	June 6
16. H.J.Koopman	Falworth	Feb.12
17. Wm. C.Howe	East Jordan	Mar.8
18. H.W.Sandt	Suttons Bay	Mar.4
19. G.A.Lun	Armada	Aug.4

1 9 1 8

1. A.T. Kiger	Berrian Springs	Oct. 18
2. H.D.Ingoll	Plymouth	Nov. 7
3. Frank H. Hoffman	Carlton	Oct. 23
4. J.M.Haven	Bloomingdale	Oct.29
5. E.H.Chaney	Rockwood	Nov. 12
6. Nick Alfen	Carlton	Dec.13
7. L.O.Vaught	Jacksonville,Ill.	Nov. 25
8. O.N.Travis	Bad Axe	Dec.16
9. C.P. Reid	Howell	Oct.23
10. Geo. Munro	Welhnshing	Oct. 30
11. R.E.Manow	Bellaire	Sept.24

1918 - continued

12. Chast. T. Voorhies	Albion	Apr.7
13. Wm. F. Wahl	Centerville	Nov.24
14. E.A. Wilson	Berwyn, Ill.	Feb.14
15. W.J.Guthrie	R.1, Mendon	Dec.30
16. Vera Grunan	Pontiac	Jan.17
17. Mrs.F.McGuffie	Morenci	Oct.
18. I.H.Kenyan	Quincy	Dec.27
19. Lambert DeVries	R.4, Zeeland	Mar.11
20. Chas. M. Fuller	Hudson	Nov. 19
21. J.H.Gillitte	Niles	Nov.7

1917

1. G.H.Brant	Fennville	Jan.2
2. Chas. T. Voorhies	Albion	Dec.31
3. W.B.Tibbits	Hesperia	Jan.11
4. Walter Gospill	Ypsilanti	Dec.12
5. J.M.Cascorn	Carlton	Aug.30

1916

1. Carl Clark	Detroit	Nov. 24
2. J.R.Kawkins	Addison	Jan.21
3. Carl Shull	R.4, Hart	Feb.3

1915

1. Miss Wood	Shelby	Mar.23
2. C.A.Wanner	Hart	Apr.21
3. C.A.North	Pottersville	Jan.25

1914

1. Eugene Boyle	R.2, Buchanan	Dec.12

1913

1. F.E.West	Alma	Oct.1
2. A.O.White	Fremont	Oct.12
3. B.F.Lyons	Homer	Dec.8

1913 - continued

4. H.D.Sanford	Parma	Dec.8
5. Mr. Clappk	Galesburg	Dec.8

(Joseph Kinghan, South Branch ask if there was an act Dec.23, 1910
Baker replied No.

Owners Under Act 86 of 1917

Ingham County

J.C.Guttenberger	Meridian Twp.
E.P. Kerney	" "
W.A.Milton	Alaiedan "
Mrs. Dora Foler	Wheatfield
Wm. Kartz	Delhi

Jackson County

Clyde Cady	Napoleon
L. Whitney Walkins -	
Geo. Cook -	

Allegan County

Simmon Kern	Monterey

Van Buren County

Elgy Simmons	Pine Grove

Lapeer County

George Bristol)	Almont
)	
Wm. Bristol)	

Calhoun County

Chas. T. Vorhees	Lee
G.P.Glynn	"
Geo. S. Cook	Lepansha
Glen Vorhees	Lee

Emmet County

A.J.Kolbflisch	Carp Lake

Isabella County

Geo. & Orris Merihew	Thermon

Alpena County

J.B.Lunney	Ossineke

Antrim County

(D.D.Buell (Thos. "	Warner Twp.

Ottawa County

Gerrett TenBroke	Robinson Twp.

Leelanaw County

F.H.Hoserot Co.	Leelanaw
J.C.Kalchik	"

St. Joseph County

W.F.Wahl	Florence

Muskegon County

Andrew Olson)	Holton
Charley ")	
E. & A. Manning	?

Oceana County

J.C. Wallace	Weare
W.H.Bailey	Elbridge
S.J.Stiffenson	"
E. Millen	"
T.J.Fish	Hart
Rider Bros.	Hart
A.C.Kocher	Shelby
Hardin Near	"
E.A.Clayes	"
Rider Bros.	"

Ionia County

Chas. F. Geoff	Orleans
J.M.York	Eastan
E.D.Lambertson	Orleans
A.N.Hall	Ionia
" " "	Ronald

Montcalm County

Rossman Bros.	Winfield
Geo. B. King	Eureka
G.T. Hermbecker	Winfield

Mecosta County

Harry Weddicamp	Big Rapids

Newaygo County

Henry Hertzer	Everett ?

Eaton County

Minnie E. Gilbert	Walton

Gratiot County

Chas. Ken	Elba

Lake County

Clark Trowbridge	Dover

THE WOODLOT TAX ACT 86 OF 1917.

In Oceana County ten woodlot owners have applied for tax reduction on their woodlots under Act 86 of 1917. Nine of them have been accepted, one being rejected, due to lack of proper description of the property as required by the law.

In the Township of Weare, Mr. E. A. Benjamin applied for tax exemption on 13 acres of woodlot, March 31, 1921. This was described as part of the SW¼ of NW¼, Sec. 27. The farm consisted of 240 acres of which 205 were under cultivation. The woodlot was a natural growth of beech and maple. Part of the wood lot is merchantable as cordwood, logs and tan bark. The owner states in answer to an inquiry that the Act reduced his taxes $26.00 and it is working out well in his case, though he is in fear the local officers will raise his total valuation to counteract the exemption.

The records of the County Treasurer shows that in 1922 the valuation of Mr. Benjamin's property was reduced from $9000 to $8300, in other words,a reduction of $700 on 13 acres or $53.00 per acre. The woodlot was listed and taxed separately on a valuation of one dollar per acre. The valuation on all the other farms in Section 27 remained stationary from 1920 to 1924, thus showing that Act 86 of 1917 had reduced Mr. Benjamin's valuation and was working as the law intended. The taxes on the woods for 1924 was $30.00 on 13 acres.

The woodlot owners in the Township of Elbridge have applied for tax reduction under Act 86 of 1917 and have been accepted.

Mr. S. J. Steffenson filed his application March 29, 1921, on 15 acres in the N. 60 acres of the E½ of SE¼, Section 26, Township 15, R. 16. The reservation consists of 15 acres off the South side. The total farm area consists of 60 acres of which 40 is under cultivation. The woodlot consists of a natural hardwood growth with the age of the trees from five to fifty years. The area is stocked with about one thousand trees per acre. Mr. Steffenson sold the farm and woodlot to the present owner, Mr. E. Millen who started to harvest the

Oceana County
Weare Township
Section 27
E.A. Benjamine Forest Reserve

J.C. Wallace (E.A. Benjamine) 160

1920: $9000 = $56.17
1921: 9000 = 176.18
1922: 8300 = 213.18
1923: 8300 = 197.91 } 147a
1924: 8300 = 167.91

Forest Reserve

1921: $13.32
1922: 13.34
1923: 13.34
1924: 13.30

C. Kirk 80

1920: $5400 = $114.98
1921: 5400 = 110.68
1922: 5400 = 121.66
1923: 5400 = 87.71
1924: 5400 = 85.86

D. Benjamine 80

1920: $5400 = 131.72
1921: 5400 = 118.65
1922: 5400 = 121.66
1923: 5400 = 99.73
1924: 5400 = 96.66

O'Brien 79a

1920: $2400 = $54.48
1921: 2400 = 52.38
1922: 2400 = 56.32
1923: 2400 = 54.18
1924: 2400 = 48.44

S. Griner 80a

1920: $7000 = $149.06
1921: 7000 = 152.18
1922: 7000 = 157.71
1923: 7000 = 116.34
1924: 7000 = 111.13

20a

1920: $700 = $14.96
1921: 700 = 15.21
1922: 700 = 15.76
1923: 700 = 11.63
1924: 700 = 11.13

M. Griner 20

1920: $500 = $18.63
1921: 500 = 17.37
1922: 500 = 18.66
1923: 500 = 13.30
1924: 500 = 12.72

Weebee 40

1920: $3200 = $83.47
1921: 3200 = 78.25
1922: 3200 = 84.65
1923: 3200 = 72.25
1924: 3200 = 55.18

V. Griner 76a

1920: $2200 = $42.63
1921: 2200 = 127.54
1922: 2200 = 144.98
1923: 2200 = 122.59
1924: 2200 = 107.08

40a

1920: $2400 = $54.16
1921: 2400 = 52.18
1922: 2400 = 54.97
1923: 2400 = 58.93
1924: 2400 = 38.16

Oceana County
Elbridge Township
Section 26
Millen Forest Reserve

R. Southwick 40a

1920= 1000 = $33.65
1921= 1000 = 35.33
1922= 1000 = 32.00
1923= 1000 = 29.70
1924= 1000 = 30.80

A. Cox 40a

1920= 900 = $26.92
1921= 900 = 23.49
1922= 800 = 23.60
1923= 800 = 23.28
1924= 800 = 24.64

R.C. Southwick 40a

1920= 600 = $20.18
1921= 600 = 17.60
1922= 600 = 19.20
1923= 600 = 17.96
1924= 600 = 18.50

P. Pettigrove 80a

1920= 2900 = $94.23
1921= 2900 = 83.57
1922= 2900 = 87.60
1923= 2800 = 81.84
1924= 2800 = 86.24

A. Hills 40a

1920= 2500 = $80.77
1921= 2500 = 73.75
1922= 2500 = 80.00
1923= 2500 = 72.75
1924= 2500 = 77.01

R. Southwick 40a

1920= 300 = $10.08
1921= 400 = 11.75
1922= 400 = 12.80
1923= 400 = 11.64
1924= 400 = 12.30

L. Randal 40a

1920= 600 = $20.18
1921= 600 = 17.60
1922= 600 = 19.20
1923= 600 = 17.96
1924= 600 = 18.50

E. Werich 80a

1920= 4000 = $134.60
1921= 4000 = 117.32
1922= 4000 = 128.00
1923= 4000 = 117.40
1924= 4000 = 123.20

M. Green 159a

1920= 5500 = $185.01
1921= 5500 = 161.33
1922= 5500 = 177.00
1923= 5500 = 160.05
1924= 5500 = 169.41

Millen 60a

1920= 2400 = $80.77
1921= 2000 = 58.66
1922= 2000 = 64.00
1923= 2000 = 58.30
1924= 2200 = 85.10

Reserve

1921= 15 = $.44
1922= 15 = .55
1923= 15 = .49
1924= No

Negake 20a

1921= 600 = $23.57
1922= 600 = 17.60
1923= 600 = 19.20
1924= 600 = 18.50

trees without knowing it was under the special Act. the present owner then became subject to the five per cent cutting tax which amounted in this case, to $140.00. As a result, the woodlot has been taken from under this Act.

In 1920 the valuation in the farm and woodlot was $2400. In 1921 after the woodlot was accepted the valuation dropped to $2000, a reduction of $400 on 15 acres, or $26.66 an acre. The woodlot was listed and taxed separately from the farm from 1921 to 1923, with the taxes ranging from .49 to $.50 on the 15 acres. In 1924 there was no special item for the woodlot and the farm valuation jumped to $2600.00. The woodlot was removed from Act 86 in 1923, thus causing the increase in valuation.

The other land owners valuation remained stationary thru the period 1920 to 1924 except Mr. R. Southwick in the SE¼. This property increased in valuation from $3000 in 1920 to $4000 in 1921, and remained the same until 1924.

Thus Act 86 reduced the valuation on Mr. Millens property while his woodlot was under the Act and when the woodlot was removed and placed under the general property tax the total valuation on the farm and woodlot increased. This proves Mr. Millen received some tangible benefit of listing his woodlot under Act. 86 of 1917.

The other woodlot under Act 86 of 1917 in Elbridge Township, is owned by Wm. H. Bailey. He applied for tax reduction January 10, 1921, on 20 acres of woodlot. The farm and woodlot consists of 80 acres, of which 45 acres is under cultivation. The woodlot consists of a natural growth of hardwoods of about 30 years of age, with seven hundred trees per acre. This reserve was described as 20 acres in W½ of NW¼ of NE¼ of Section 34, T 15 N., R. 16 W. In an inquiry to Mr. Bailey he stated he could see little difference in his valuation before and after coming under the Act.

The County Treasurer's records show that Mr. Bailey's valuation on 80 acres of farm and woodlot was $1600 in 1920. In 1921 after the woodlot had been accepted under this Act, Mr. Bailey's valuation was reduced from

$1600 to $800, a reduction of $800 on 20 acres, or $40.00 per acre of woodlot.

The woodlot was valued and taxed separately from 1921 to 1924 and the taxes on the twenty acres averaged between $.60 to $.68.

In the NW¼ of the Section, Mr. F. Grings valuation remained constant from 1920-1924. Mr. G. Shaffer was reduced from $1000 in 1920 to $800 in 1921, and remained the same thru 1924. Mr. Shaw shows a reduction of $100 1920-1921, and constant thru 1924. Mr. E. Lewis valuation remained constant 1920-1924. Robt. McCarty's valuation remained constant 1920 to 1923, with a reduction of $100 in 1924. Mr. J. Porter received a $200 reduction in valuation 1920-1921, and then remained constant thru 1924.

In the NE¼ of the Section, Mr. Kinsman's valuation was advanced from $1800 to $2000, 1920-1921, and remained constant 1921 - thru 1924. Mr. Bailey's valuation 1920 was $1600 and in 1921 it was reduced to $800 and remained constant thru 1924 on the NE¼ of NE¼, while on the SE¼ of NE¼ the valuation remained constant, $1800 from 1920 thru 1924.

Mr. A. Kinsman's valuation was $2200 in 1920 and advanced to $2500 in 1921, remaining the same until 1924 when it was reduced to $2400.

In the SW¼ of the Section Mr. R. McCarty's valuation remained constant from 1920 thru 1924, while Mr. B. Cole's was reduced from $3200 in 1920 to $3000 in 1921 and remained constant thru 1924.

In the SE¼ of the Section Mr. W. J. Cole's and Mr. R. McCarty's valuation remained constant 1920 thru 1924, while Mr. C. Smith's was reduced from $4400 in 1920 to $4200 in 1921, and then remained constant thru 1924.

Even tho' Mr. Bailey failed to realize it, he received a reduction in valuation of $800 on 20 acres of woodlands or $40 per acre of woodlot. This was by far a greater reduction in valuation than was received by anyone else in the Section. On the NE¼ of the NE¼ his valuation was reduced just one-half, and at the time of listing the Supervisor must have believed the twenty acres of woodlot was equal in value to the twenty acres of farm land. Mr. Bailey saved in actual taxes on this assumption, $22.88 in 1921, $24.92 in 1922,

Oceana County
Elbridge Township
Section 34
Wm. H. Bailey Forest Reserve

Gring 40a

1920 = $600 = $20.18
1921 = 600 = 17.46
1922 = 600 = 19.20
1923 = 600 = 17.46
1924 = 500 = 15.41

J. Wambough 40a

1920 = $1,000 = $33.65
1921 = 800 = 23.49
1922 = 800 = 25.60
1923 = 800 = 23.28
1924 = 800 = 24.64

E. Werich 40a

1920 = $1800 = $60.57
1921 = 2000 = 58.66
1922 = 2000 = 64.00
1923 = 2000 = 58.20
1924 = 2000 = 61.60

Wm. H. Bailey 40a

1920 = $1600 = $57.21
1921 = 800 = 23.49
1922 = 800 = 25.60
1923 = 800 = 23.28
1924 = 800 = 24.36

Reserve

1921 = 20 = .61
1922 = 20 = .68
1923 = 20 = .60
1924 = 20 = .62

N. Shaw 20a

1920 = $500 = $16.84
1921 = 400 = 11.75
1922 = 400 = 12.80
1923 = 400 = 11.64
1924 = 400 = 12.30

E. Lewis

1920 = $500 = $16.84
1921 = 500 = 14.68
1922 = 500 = 16.00
1923 = 500 = 14.55
1924 = 500 = 15.41

A. Kinsman 40a

1920 = $2200
1921 = 2500
1922 = 2500
1923 = 2500
1924 = 2400

Wm. H. Bailey 40a

1920 = $1800 = $57.21
1921 = 1800 = 52.82
1922 = 1800 = 57.60
1923 = 1800 = 52.38
1924 = 1800 = 55.44

Robt. McCarty 20a

1920 = $700 = $27.57
1921 = 700 = 20.55
1922 = 700 = 22.40
1923 = 700 = 20.37
1924 = 600 = 18.50

J. Porter 20a

1920 = $600 = $20.18
1921 = 400 = 11.75
1922 = 400 = 12.80
1923 = 400 = 11.64
1924 = 400 = 12.30

Robt. McCarty 80a

1920 = $4000 = $134.60
1921 = 4000 = 117.32
1922 = 4000 = 128.00
1923 = 4000 = 116.40
1924 = 4000 = 123.20

W. J. Cole 40a

1920 = $2800 = $104.22
1921 = 2800 = 82.17
1922 = 2800 = 89.60
1923 = 2800 = 81.48
1924 = 2800 = 86.24

Robt. McCarty 40a

1920 = $2000 = $67.30
1921 = 2000 = 58.66
1922 = 2000 = 64.00
1923 = 2000 = 58.20
1924 = 2000 = 61.60

Bert Cole 80a

1920 = $3200 = $107.68
1921 = 3000 = 87.98
1922 = 3000 = 96.00
1923 = 3000 = 87.30
1924 = 3000 = 92.40

C. Smith 80a

1920 = $4400 = $148.05
1921 = 4200 = 123.18
1922 = 4200 = 134.40
1923 = 4200 = 122.22
1924 = 4200 = 129.36

$22.68 in 1923, and $23.74 in 1924, or a total of $94.22 in the four years on this 20 acres of forest.

In the Township of Hart two woodlot owners have applied for tax reduction on their woodlots. One was accepted and one rejected.

Mr. H. W. Mitchell applied for tax reduction on his 18 acre woodlot March 31, 1923. The woodlot was located in the S½ of the NE¼ of Section 29, T 15 N, R 17 W. The farm and woodlot consists of 68 acres of which 50 acres are undercultivation. The woodlot consists of a natural growth of Basswood, Maple, Elm and Beech, with about 2500 board feet of logs now merchantible. The trees are from 5 to 50 years old and about 1000 per acre. Mr. Mitchell's application was rejected by the Supervisor because he believed the woodlot was not properly described on the Application and thus could not make the entry on his books. So Mr. Mitchell decided he could take care of the woodlot without the aid of the Act.

Mr. T. J. Fish applied for tax reduction on his 16 acre woodlot January 20, 1923. The woodlot is described as the W½ of the SE¼ of Section 32, Hart Township. The farm and woodlot consists of 80 acres o f which 64 acres are under cultivation. The forest is of both natural and planted trees, of trees 20-30-years of age with a stocking of 1200 trees per acre. The land was cut clean in 1902 except a few seed trees, and pastured until 1908. The woodlot consists of Maple, Beech, Elm, Ash and Basswood. The trees average 4" - 8" in diameter and 25 to 45 feet high. The owner thins out a number each year to relieve the crowded trees. He stated that the Act had not reduced his taxes very much.

The County Treasurer's records show that Mr. Fish's woodlot was valued and assessed separately at one dollar per acre in 1923 and 1924. The valuation on the farm and woodlot in 1922 was $4800.00, and in 1923 after the woodlot was listed the valuation dropped to $4700 in 1924 while the vaulation of the other landowners in the section remained the same from 1922 thru 1924 except in the case of Mr. Billings, whose valuation jumped from $3600 in 1922 to $4000

Oceana County
Hart Township
Section 32
T. J. Fish Forest Reserve

G. Ulrich 20a

1920 = $1300 = $30.33
1921 = 1300 = 28.88
1922 = 1300 = 37.43
1923 = 1300 = 33.50
1924 = 1300 = 38.25

O Guenthier 40a

1920 = $2000 = $46.64
1921 = 2000 = 44.44
1922 = 2000 = 57.58
1923 = 2000 = 51.54
1924 = 2000 = 58.84

J. Dunn 20a

1920 = $1000 = $23.32
1921 = 1000 = 22.22
1922 = 1000 = 28.79
1923 = 1000 = 25.77
1924 = 1000 = 29.42

Pratt 60a

1920 = $3500 = $99.23
1921 = 3000 = 66.66
1922 = 3000 = 86.37
1923 = 3000 = 77.31
1924 = 3000 = 88.26

J. Borman 48a

1920 = $2100 = $59.36
1921 = 2000 = 44.44
1922 = 2000 = 57.58
1923 = 2000 = 51.54
1924 = 2000 = 58.84

C. Sabin 40a

1920 = $3100 = $72.29
1921 = 2200 = 48.88
1922 = 2100 = 60.46
1923 = 2100 = 54.12
1924 = 2100 = 61.79

T J Reed 40a

1920 = $2300 = $53.65
1921 = 2300 = 51.10
1922 = 2300 = 66.22
1923 = 2300 = 59.27
1924 = 2300 = 67.67

F. Billings 40a

1920 = $3600 = $83.94
1921 = 4000 = 88.88
1922 = 4000 = 115.16
1923 = 4000 = 103.08
1924 = 4000 = 117.68

Rider Bros 43a

1920 = $3800 = $88.63
1921 = 3000 = 66.66
1922 = 3000 = 86.37
1923 = 3000 = 77.31
1924 = 3000 = 88.26

Sabin 15a

1920 = $1000
1921 = 800
1922 = 800
1923 = 800
1924 = 800

T. J. Fish 80a

1920 = $4800 = $111.95
1921 = 4800 = 106.66
1922 = 4800 = 138.20
1923 = 4700 = 121.12
1924 = 4700 = 138.27

B. Leclard 40a

1920 = $3400 = $79.30
1921 = 3500 = 77.78
1922 = 4000 = 115.16
1923 = 4000 = 103.08
1924 = 4000 = 117.68

McGill 33a

1920 = $1700 = $37.77
1921 = 2100 = 46.67
1922 = 3800 = 60.46
1923 = 3800 = 97.93
1924 = 3800 = 111.80

Montgomery 30a

1920 = $2500 = $58.31
1921 = 2000 = 44.44
1922 = 2000 = 60.46
1923 = 2000 = 60.00
1924 = 2000 = 60.00

Delmater

1920 = $600
1921 = 600
1922 = 1000
1923 = 1000
1924 = 1000

J. Eelkker 40a

1920 = $2500 = $64.20
1921 = 2800 = 65.31
1922 = 2500 = 71.98
1923 = 2500 = 64.44
1924 = 2500 = 72.55

Reserve

1923 = $16
1924 = 16

in 1923 and 1924. Thur Mr. Fish received a reduction of $100 in valuation on 16 acres of woodlot. The Act, in this case, does not seem to be working very well, or the Supervisor of the Township places a very low value on second growth timber. But as Mr. Fish stated, the reduction in valuation and taxes were slight.

In the township of Shelby four woodlot owners have applied for tax reduction on their woodlots. Rider Bros applied for tax reduction April 23, 1921, on 5 acres in the W½ of NW¼ of NE¼ and 10 acres in the E½ of NE¼ of NE¼ of Section 6. The woods consist mostly of second growth hardwoods with a few now merchantable.. Mr. Rider stated he could see but little difference in the taxes. after listing the woodlot.

The records of the County Treasurer show that on the W½ the valuation was $1000 in 1920 and after listing the woodlot of 5 acres the valuation was reduced in 1921 to $850, of $150, thus making a reduction in valuation of $30 per acre of woodlot. This valuation remained constant thru 1924. On the E½ the valuation in 1920 was $3700 and after listing the 10 acre forest reserve the valuation was reduced in 1921 to $3450, or a reduction of $250 on 10 acres. This made a reduction of $25 in valuation per acre of woodlot, The valuation remained constant thru 1922, but in 1923 the valuation was raised to $4450 and remained the same thru 1924. This was due to an improvement of the farm. In both the E½ and W½ the woodlots were listed separately and valued separately from 1921 thru 1922.

While all the rest of the land owners valuation remained constant from 1920 thru 1924, except Mr. Bender's which was $4500 in 1920 and raised to $5800 in 1921 and remained constant thru 1924.

On the E½ and W½ to-gether, Rider Bros. received a reduction of $400 in valuation on 15 acres of woodlots even tho' they thought the Act only gave them a slight reduction.

In 1923 the taxes paid by Rider Bros. 30 acres valued at $4450 was a follows:

	1923.
State	$12.37
County	20.07
Township	4.01
Road Repair	4.48
School plus 1 mill	49.13
Highway Repair	4.81
Good Roads	7.21
Cemetery	.72
Bond plus interest	9.62
Library	1.11
TOTAL	113.86

The school tax was the largest item and biggest burden followed by the County, road and State tax.

Mr. E. A. Calyes applied for tax reduction on his 8 acre woodlot January 8, 1920. The farm and woodlot is located in the NE¼ of the SE¼ of Section 8. The farm consists of 60 acres of which 50 acres are under cultivation. The trees are from 1 to 50 years old, with about 2000 per acre, the predominating species being Maple and Beech, of which some are merchantable as logs and cordwood. Mr. Clays states the Act reduced his valuation and is working out satisfactorily.

The County Treasurer's records show that his valuation on the E½ of the NW¼ of the SE¼ was $880.00 in 1919. in 1920 after placing the woodlot under the Act his valuation was $600, or a reduction of $250. Thus he received a reduction of $31.33 per acre for the woodlot. The valuation remained constant 1920 thru 1924. The woodlot was listed and taxes separately on the valuation of $1 per acre from 1920 thru 1924.

The other land owners of this Section remained constant except Mr. B. Crowl whose valuation was advanced from $4100 in 1919 to $4500 in 1920,

Oceana County
Shelby Township
Section 6
Rider Bros. Forest Reserve

C. Worden 37a

	$
1920=	900
1921=	900
1922=	900
1923=	900
1924=	900

B.S. Carver 80a

	$
1920=	1500
1921=	1500
1922=	1500
1923=	1500
1924=	1500

Rider Bros. 78a

	$
1920=	1000
1921=	850
1922=	850
1923=	850
1924=	850

	$
1920=	3700
1921=	3450
1922=	3450
1923=	3450
1924=	3450

Reserve

	$
1920=	0
1921=	5
1922=	5
1923=	5
1924=	5

Reserve

	$
1920=	0
1921=	10
1922=	10
1923=	10
1924=	10

G. Bender 37a

	$
1920=	1500
1921=	1500
1922=	1500
1923=	1500
1924=	1500

R.C. Tuely 40a

	$
1920=	450
1921=	450
1922=	450
1923=	450
1924=	450

A. Andrews 40a

	$
1920=	1500
1921=	1500
1922=	1500
1923=	1500
1924=	1500

A. Worden 37a

	$
1920=	800
1921=	800
1922=	800
1923=	800
1924=	800

C. J. Johnson 76a

	$
1920=	2000
1921=	2000
1922=	2000
1923=	2000
1924=	2000

M. Bender 120a

	$
1920=	4500
1921=	3800
1922=	3800
1923=	5800
1924=	5800

C. J. Schmeding 40a

	$
1920=	1700
1921=	1700
1922=	1700
1923=	1700
1924=	1700

S. Hallack 27a

	$
1920=	400
1921=	400
1922=	400
1923=	400
1924=	400

and then remained constant thru 1924.

Mr. Clayes stated he was being benefited by the Act and that it was working out quite satisfactorily.

The taxes for the different Governmental functions on the 12 acre farm valued at $600 was:

State	1.67	Highway improvement	.65
County	2.71	Good Roads	.97
Township	.54	Cemetery	.10
Road Repair	.65	Bond and Interest	1.30
School plus 1 mill	19.03	Library	.15
		TOTAL	$27.77

The school tax is very, very high, and the biggest burden on the property. The County, Road and State tax follows next in order.

Oceana County
Shelby Township
Section 8
E. A. Clays Forest Reserve

A. B. Lee 40a

1919: $2600
1920: 2600
1921: 2600
1922: 1900
1923: 1900
1924: 1900

J. A. Blake 40a

1919: $1200
1920: 1200
1921: 1200
1922: 1200
1923: 1900
1924: 1900

B. Crowl 60a

1919: $4000
1920: 4800
1921: 5000
1922: 5000
1923: 5000
1924: 5000

M. Ladson

1919: $2000
1920: 2000
1921: 2000
1922: 2000
1923: 2000
1924: 2000

A. Norton 77a

1919: $3500
1920: 3500
1921: 3500
1922: 3500
1923: 3500
1924: 3500

C. Cheevier 80a

1919: $5500
1920: 5500
1921: 5500
1922: 5500
1923: 5500
1924: 5500

M. Burmeister 77a

1919: $4500
1920: 4500
1921: 4500
1922: 4500
1923: 4500
1924: 4500

D. Wildley 77a

1919: $1400
1920: 1400
1921: 1400
1922: 1400
1923: 1400
1924: 1400

A. Norton 20a

1919: $850
1920: 850
1921: 850
1922: 850
1923: 850
1924: 850

E. A. Clays 60a

1919: $850
1920: 600
1921: 600
1922: 600
1923: 600
1924: 600

1919: $3000
1920: 3000
1921: 3000
1922: 3000
1923: 3000
1924: 3000

Reserve

1921: $ 8
1922: 8
1923: 8
1924: 8

Mr. A. C. Kocher applied for tax reduction on his 5 acre woodlot, March 5, 1920. The farm and woodlot is located in the E½ of the NW¼ of Section 2. The total area of farm and woodlot is 60 acres of which 55 are under cultivation. It is a natural forest with trees from 1 to 50 years of age, and a stocking of about 2000 trees per acre. Part of it is merchantable as saw logs and cordwood. The owner states the Act reduced his valuation very little.

The records in the County Treasurer's office show that Mr. Kocher's valuation was $3600 in 1920 and after taking advantage of the Act his valuation for 1921 was $3300, or a reduction of $300. For every acre of woodlot he received a reduction of $60 in valuation. The valuation remained constant from 1921 thru 1924. From 1920 thru 1924 the woodlot was listed and taxes separately from the rest of the property on the valuation of $1.00 per acre.

Mr. Kocher was the only land owner in the Section to receive a reduction in valuation between 1919 and 1920. Even tho' he did not realize it his valuation was reduced sixty dollars per acre for the woodlot and the Act was working better than he realized.

The taxes on the 55 acres of farm land valued at $3300 in 1923 were:

State	9.17	Highway Improvement	3.56
County	14.88	Good Roads	5.35
Township	2.97	Cemetery	.54
Road Repair	3.56	Bond plus interest	7.13
School plus 1 mill	31.42	Library	.82

TOTAL $79.41

Oceana County
Shelby Township
Section 2
A.C Kocher Forest Reserve

A. Woodland 60a

1919 = $3900
1920 = 3900
1921 = 3900
1922 = 3900
1923 = 3900
1924 = 3900

A. Kocher 60

1919 = $3600
1920 = 3300
1921 = 3300
1922 = 3300
1923 = 3300
1924 = 3300

C. Kocher 20

1919 = $1700
1920 = 1700
1921 = 1700
1922 = 1700
1923 = 1700
1924 = 1700

H. B. Hobby 40a

1919 = $1200
1920 = 1200
1921 = 1500
1922 = 1500
1923 = 1500
1924 = 1000

W. Garnett 31a

1919 = $700
1920 = 700
1921 = 700
1922 = 700
1923 = 700
1924 = 700

1919 = $1500
1920 = 1500
1921 = 1000
1922 = 1000
1923 = 1000
1924 = 1000

W. W. Davey 60a

1919 = $1500
1920 = 1500
1921 = 1500
1922 = 1500
1923 = 1800
1924 = 1800

Forest Reserve

1920 = $5
1921 = 5
1922 = 5
1923 = 5
1924 = 5

H. Hanson 20a

1919 = $1600
1920 = 1600
1921 = 1600
1922 = 1500
1923 = 1500
1924 = 1200

O.L. Davey 30a

1919 = $950
1920 = 950
1921 = 800
1922 = 800
1923 = 800
1924 = 800

G. Usick 30a

1919 = $950
1920 = 950
1921 = 900
1922 = 900
1923 = 900
1924 = 900

F. Perry 60

1919 = $1800
1920 = 1800
1921 = 1900
1922 = 1900
1923 = 1900
1924 = 1900

J. Koselky 40

1919 = $1400
1920 = 1400
1921 = 1400
1922 = 1400
1923 = 1400
1924 = 1400

S. Ward 80a

1919 = $4,500
1920 = 4,500
1921 = 4,500
1922 = 4,500
1923 = 4,500
1924 = 4,500

C. Benson 40a

1919 = $2600
1920 = 2600
1921 = 2600
1922 = 2600
1923 = 2600
1924 = 2600

1919 = $850
1920 = 850
1921 = 850
1922 = 850
1923 = 850
1924 = 850

Mr. Hardin Near applied for tax reduction on his twenty acre woodlot January 14, 1920. His property is located on the E½ of the NE¼, and the E½ of the SW¼ of the NE¼, Section 22. The farm consists of 100 acres of which 60 acres are under cultivation. The woodlot is of natural growth, thirty years old, with about 1200 trees per acre. The woodlot is located on a very rough piece of land and is second growth Maple and Beech. At the present time there are about 2500 board feet of Beech merchantable.

Mr. Near states that the Act instead of decreasing his valuation, has increased his total valuation. Land valuations have not raised in the locality, and he has made no improvements which ould have counteracted the lowered valuation due to the Act. The Supervisor in going over the tax records with Mr. Near acknowledged that he had not lowered the valuation, and thought he had forgotten to do so at the time the woodlot was listed as it now stands Mr. Near has been paying full taxes all the time and yet if he were to harvest any of the trees or reject the provisions of the Act, he would have a great deal of trouble getting out of paying the 5% cutting tax, so as Mr. Near states, it has been harmful rather than helpful in his case.

The County Treasurer's records show that Mr. Near's valuation in 1919 was $6500, and that after he had made application for tax reduction on the woodlot, his valuation remained the same for 1920. In 1921 the valuation was raised to $7000, while all the rest of the land owners in this Section remained stationary from 1919 thru 1921. Mr. Near's valuation remained stationary from 1921 thru 1924.

The woodlot was listed and taxed separately at a valuation of $1 per acre on the Township tax roll, even tho the Supervisor tole Mr. Near he had forgotten to take into consideration the fact that his woodlot was under this special Act. The special listing started in 1921 and continued thru 1924.

The other land owners valuation in the NE¼, NW¼ & SE¼ remained statary 1919 thru 1924, while Mr. Near with his woodlot under the Tax Reduction

Act with no improvements on the property was advanced five hundred dollars.

In the SW¼ Mr. J. Near's valuation in 1919 was $2500 and remained the same thru 1922, but in 1923 it was advanced to $2800, and remained stationary thru 1924. Mr. Hume's valuation in 1919 was $1200, in 1922 his was reduced to $1000, and again reduced to $800 in 1924.

The records show that Mr. Near received no benefit from the Act and actually his valuation remained the same or was advanced even tho his woodlot was listed and taxed separately.

In 1923 Mr. Near's taxes on a 100 acre farm valued at $7000 was divided as follows:

State	19.52	Highway Improvement	7.58
County	31.66	Good Roads	11.37
Township	6.32	Cemetery	1.13
Road Repair	7.58	Bond and interest	15.16
School plus 1 mill	98.07	Library	1.76
		TOTAL	$210.15

The School tax is by far the heaviest burden, then the County, Road, and State Taxes. The State tax is only a very small burden compared to the total tax levied.

Oceana County
Shelby Township
Section 22
H. Near Forest Reserve

J. Morningstar 80a

1919	$5000 =	$94.70
1920	5000 =	112.10
1921	5000 =	105.05
1922	5000 =	126.30
1923	5000 =	142.56
1924	5000 =	143.35

O. Near 30a

1919	$2100 =	$39.78
1920	2100 =	47.04
1921	2100 =	44.46
1922	2100 =	50.51
1923	2100 =	59.91
1924	2100 =	60.23

Bearse 10a

1919	$600 =	$11.37
1920	600 =	13.44
1921	600 =	12.84
1922	600 =	14.43
1923	600 =	17.13
1924	600 =	17.22

H. Near 100a

1919	$6500 =	$123.12
1920	6500 =	145.62
1921	7000 =	147.89
1922	7000 =	168.40
1923	7000 =	199.58
1924	7000 =	200.69

N. Adams 80a

1919	$4500 =	$84.80
1920	4500 =	100.52
1921	4500 =	95.35
1922	4500 =	108.41
1923	4500 =	128.32
1924	4500 =	129.65

1919	$600 =	$11.37
1920	600 =	13.44
1921	600 =	12.84
1922	600 =	14.43
1923	600 =	17.13
1924	600 =	17.22

Reserve

1921	20 =	$.42
1922	20 =	.49
1923	20 =	.57
1924	20 =	.60

J. Near 40a

1919	$2500 =	$47.36
1920	2500 =	56.02
1921	2500 =	53.01
1922	2500 =	72.15
1923	2800 =	79.85
1924	2800 =	79.85

E. Vandershade 60a

1919	$2300 =	$43.56
1920	2300 =	51.52
1921	2300 =	49.27
1922	2300 =	55.31
1923	2300 =	65.60
1924	2300 =	65.76

F. De Ross 60a

1919	$2800 =	$53.02
1920	2800 =	62.71
1921	2800 =	58.95
1922	2800 =	67.34
1923	2800 =	79.85
1924	2800 =	80.28

F. Ten Herder 100a

1919	$3200 =	$66.62
1920	3200 =	71.69
1921	3200 =	67.50
1922	3200 =	76.96
1923	3200 =	91.28
1924	3200 =	91.74

T. Hume 40a

1919	$1200 =	$23.74
1920	1200 =	22.40
1921	1200 =	21.39
1922	1000 =	24.05
1923	1000 =	23.16
1924	800 =	22.94

F. De Ross

E. Dykest 20a

1919	$1500 =	$28.42
1920	1500 =	33.62
1921	1500 =	32.13
1922	1500 =	36.08
1923	1500 =	42.79
1924	1500 =	43.04

CLINTON COUNTY.

In Clinton county we fine two applications filed for tax reduction on woodlots under Act 86 of 1917. One application was filed by Mr. R. L. Beckwith of Ovid, Michigan, and the other by Mr. Charles Clark of Grand Ledge, Michigan.

The application on file from Mr. Beckwith is dated March 10, 1925, but in looking at the township assessment rolls I find that Mr. Clark received an exemption in 1922 and only for that one year. So it is very evident that Mr. Clark's application now on file is for the re-exemption of his woodlot.

The first entry on the township tax roll is found in 1922 and reads as follows: E½ of NE¼ of SW¼, 20 acres valued at $20 and a special entry is carried through for each tax item. In 1923 there is but one entry, the entire farm and woodlot. Mr. Beckwith paid this taxes under protest as the record shows for this year. In 1924 the taxes were paid but not under protest.

Mr. Beckwith states that the State tax commission would not let the Supervisor accept the woodlot more than the one year, which of course as shown by the record was 1922. The reduction in 1922 valuation was noted by Mr. Beckwith and in answer to an inquiry in 1924 he said the act had reduced his valuation for the one year.

In looking at the plot of the landowners in this section and their valuation per farm and per acre for the years 1919 to 1924 inclusive we receive a much clearer vision of the actual facts.

Mr. Beckwith's valuation on 120 acres was $8,800 in 1921 or $73.33 per acre. In 1923 it was reduced to $7,800 or $66.66 per acre. This is a reduction of $1,000 in valuation and in taxes a reduction of $38.34. The valuatinn has remained constant from 1922 to 1924 with slight reduction of taxes each year.

The farm on the north of Mr. Beckwith's is owned by L. D. Green and consists of 107 acres. The valuation on this farm in 1921 was $7,000 or $65.42 per acre, 1922 it remained the same, 1923 the valuation was reduced

to $6,200 or $57.94 per acre and remained the same last year. Thus when Mr. Beckwith received a reduction in valuation the farm on the north remained at the same valuation.

The farm on the east of Mr. Beckwith's belonging to Mr. Lloyd Montague contains 80 acres and the valuation for 1921 was $5,200 or $65 per acre, in 1922 it was reduced to $5,100 or $63.75 per acre, 1923 it was reduced to $4,800 or $60 per acre and remained the same for last year. Thus Mr. Montague's valuation was reduced slightly each year, the years 1921 and 1922 show a reduction of $100 on 80 acres while Mr. Beckwith in the same years had a recudtion of $1,000 on 120 acres.

Another landowner on the east of Mr. Beckwith's is Mr. Roy Huyck, who owns a 40 acre farm. In 1921 the valuation on this farm was $1,600 or $40 per acre, 1922 it was the same, 1923 it was $1,500 or $37.50 per acre and remained the same for last year. Thus while Mr. Beckwith received a reduction in valuation Mr. Huyck's farm remained at the same valuation.

Mr. Beckwith's application now on file at the County Treasurer's office is dated March 10, 1925, but it was sent to the wrong persons and when it finally reached the county treasurer's office the date was April 10, 1925. This of course made it too late to be entered upon this year's assessment roll.

The county treasurer upon receipt of the application wrote to the supervisor of Victor township, giving him the description of the woodlot and a note to take the necessary steps to enable the man to have the exemption allowed under this act.

Mr. Beckwith's application reads as follows:

Application made March 10, 1925 and the land described as E½ of NE¼ of SW¼, Section 2, Victor township. The total area of the farm was 120 acres of which 95 are cultivated. The woodlot consists of 20 acres of natural growth, with an average age of 40 years with 300 trees per acre.

Mr. Beckwith in an inquiry stated that the predominating species was hard and soft maple, basswood, white oak and hickory, and some of it was mer-

Clinton County
Victor Township
Section 2
R. L. Beckwith Forest Reserve

I. D Green 107a

1919	$6500	$129.81
1920	7000	227.57
1921	7000	234.71
1922	7000	235.95
1923	6200	211.04
1924	6200	186.77

N. L. Nichols 40

1919	$2000	$39.94
1920	2200	71.52
1921	2200	73.76
1922	2000	76.88
1923	1800	29.81
1924	1800	77.32

Lewis Nichols 147a

1919	$7000	$295.67
1920	11000	328.26
1921	10500	345.16
1922	10,000	352.07
1923	9,000	357.61
1924	9,000	279.73

R. L. Beckwith 120a

1919	$7000	$139.79
1920	8800	268.09
1921	8,800	295.07
1922	7,800	256.08
1923	8,000	252.01
1924	8000	217.20

Loyd Montague 80a

1919	$4,600	$139.92
1920	5,200	141.20
1921	5,200	173.30
1922	5,100	174.35
1923	4,800	169.05
1924	4,800	91.86

R. A Huyck 40a

1919		
1920		
1921	$1600	$53.65
1922	1600	52.92
1923	1500	47.27
1924	1500	40.74

Earl Montague

1919	$1800	$48.88
1920	2000	58.62
1921	2000	61.61
1922	1900	67.06
1923	1800	56.02
1924	1800	35.95

1919	$2800	$68.55
1920	3200	113.72
1921	3200	108.64
1922	3200	107.61
1923	3000	100.25
1924	3000	93.09

chantable as logs. In this inquiry in 1924 he stated he was afraid the act would not work out well because the local officers would take into consideration the vact the owner has access to the woodlot for his own use, and this would also hold true if it was used as a sugar bush. The assessor for these reasons would consider the rest of the farm was worth more and raise the valuation upon the cultivated land and buildings.

Thus in the case of Mr. Beckwith act 86 of 1917 did reduce his valuation and taxes while he was under the act. And he must have been quite satisfied or he would not make application again to have his woodlot listed under this Act.

The application of Mr. Charles Clark of Grand Ledge was filed with the county Treasurer January 23, 1922. The woodlot was located in Section 13 of Eagle township. It was described as 12 acres off the north end of the W½ of SW¼ of Section 13 and the West 20 acres of the SW¼ of SW½ of Section 13. The total farm area was 132 acres of which 90 acres was under cultivation. The forest was both natural and planted with an approxmiate age of 12 years for the planted stock and 50 years for the natural. The average number of trees per acre ranges from 300 to 500.

The Supervisor stated the county treasurer in office at that time failed to report the application to him so he knew nothing of it until this year. He talked with Mr. Clark about the matter and the owner decided to wait and put an application in under the Pearson Act.

The woodlot contains 32 acres with the predominant species of maple beech, basswood and elm. There are about 300 thousand board feet of logs and railroad ties besides the cordwood. The woodlot has not been pastured in 16 years.

The owner states the supervisor told him in 1924 the law did not apply to small landowners but only to large ones so he was not eligible under this act. The application for exemption on Mr. Clark's woodlot was never accepted and of course in that case he received no benefits from Act 86

of 1917. It is, however, interesting to note the taxes and the amount of each that influenced Mr. Clark in making application. It will be noted in the following chart the taxes which in the last few years have been bearing hardest on both the farm and the woodlot.

Beckwith, Ovid, Michigan.

Area of Farm and Woodlot, 120 acres.

Section 2, Victor Township.

Year	Valuation	State tax	County tax	Twp. tax	Road repair tax	School tax	High. Imp.	County Road	Covert Road	Total
1911	$4200	$14.66	$7.86	$5.15	$12.60	$12.43				$55.53
1912	4200	12.89	6.80	6.03	16.80	17.09				59.63
1913	4200	19.82	8.23	5.17	10.50	19.03	4.20	8.40		75.35
1914	7000	13.79	11.41	2.94	14.00	9.80		7.00		58.94
1915	7000	21.14	10.87	3.43	14.00	14.07	7.00	5.25		75.67
1916	7000	14.21	12.46	5.18	21.00	15.40	7.00	8.75		84.00
1917	7000	18.90	13.86	5.04	24.50	21.28	10.50			94.08
1918	7000	17.64	13.79	4.69	24.50	15.33	10.50			86.45
1919	7000	29.19	19.46	12.04	24.50	20.02	14.00	20.58		139.79
1920	8800	35.02	36.26	114.40	30.80	39.51	8.80	21.30		286.09
1921	8800	36.26	47.08	121.44	30.80	33.09	4.80	17.60		295.07
1922	7800	25.12	51.09	92.82	23.40	44.85	15.60			256.08
1923	8000	24.88	49.28	80.25	16.00	46.58	16.00	19.02		252.01
1924	8000	20.96	20.44	72.56	8.00	41.52	16.00	12.16	22.50	217.20

Charles Clark, Grand Ledge.

Area of Farm 91 acres.
Section 13, Eagle Township.

Chart of the different taxes for the years 1919 to 1924, inclusive, valuation being $4,000 forthe years 1919 to 1922, inclusive and $3,600 for 1923 and 1924.

Year	1919	1920	1921	1922	1923	1924
State Tax	$16.68	$16.36	$16.92	$13.08	$11.70	$9.36
County Tax	11.12	17.00	22.00	26.68	23.41	20.38
Township Tax	5.23	6.64	5.68	11.48	8.42	16.70
Road Repair Tax	10.80	10.60	11.00	6.92	6.77	2.52
School Tax	8.64	11.96	14.48	14.64	14.00	15.23
Highway Improvement	19.60	7.72	12.24	9.44	13.03	10.80
County Road	5.40	9.00	2.76	8.00	10.75	11.76
Covert Road					2.98	2.82
TOTAL	83.83	81.03	90.32	85.00	89.30	83.21

In Ionia County five land owners have filed application for tax reduction on woodlots under Act 86 of 1917. Of the five, four have been accepted and one rejected upon the owners own request.

Mr. E. D. Lambertson filed application Dec. 10, 1918 on a 20 acre woodlot located in the NE¼ of Section 31 Orleans Township. The total farm area consists of 160 acres of which 120 acres are under cultivation. The woodlot consists of natural reproduction with 300 to 500 trees per acre ranging from seedlings to mature trees. Maple and Elm predominate with merchantable timber in the form of cordwood and logs.

In an inquiry Mr. Lambertson stated that the Act had reduced his taxes about .07%. The county treasurer's records show that Mr. Lambertson's valuation was $10,000 on both the farm and woodlot and after taking advantage of the tax reduction act his valuation was $9,350 a reduction of $650 or $32.50 per acre of woodlot. From 1919 thru 1924 Mr. Lamberton's valuation remained stationary. A note on the county books along with a description of the property states that Mr. Lambertson receives a $650 reduction in valuation under Act. 86 of 1917 and this is carried thru and entered each year by the supervisor.

The valuation of the other land owners in this section has remained stationary 1918 thru 1924. Thus Mr. Lamberson was the only land owner to receive a reduction in valuation over this period and the Act is working satisfactorily only in his case.

Ionia County
Orleans Township
Section 31
E.D. Lambertson Forest Reserve

R. Chickering 55

1917 =	$2800
1918 =	2800
1919 =	2800
1920 =	2800
1921 =	2800
1922 =	2800
1923 =	2800
1924 =	2800

B.A. Chickering 80

1917 =	$2500 =	$59.97
1918 =	2500 =	59.54
1919 =	2500 =	58.96
1920 =	2500 =	70.40
1921 =	2500 =	99.44
1922 =	2500 =	93.96
1923 =	2500 =	80.44
1924 =	2500 =	79.71

1917 =	$1,000
1918 =	1,000
1919 =	1,000
1920 =	1,000
1921 =	1,000
1922 =	1,000
1923 =	1,000
1924 =	1,000

E. D. Lambertson 160

1917 =	$10,000 =	$171.31	
1918 =	10,000 =	170.07	
1919 =	9,350 =	152.55	Forest Reserve Written on Township Tax Records
1920 =	9,350 =	188.00	
1921 =	9,350 =	265.74	
1922 =	9,350 =	251.08	
1923 =	9,350 =	214.86	
1924 =	9,350 =	212.90	

S.D. Chickering 58a

1917 =	$4000 =	$68.52
1918 =	4000 =	68.02
1919 =	4000 =	67.38
1920 =	4000 =	80.44
1921 =	4000 =	- - -
1922 =	4000 =	107.39
1923 =	4000 =	91.91
1924 =	4000 =	91.08

E.S. Woolbridge 115

1917 =	$6,700 =	$114.76
1918 =	6,700 =	113.94
1919 =	6,700 =	112.89
1920 =	6,700 =	143.72
1921 =	6,700 =	190.34
1922 =	6,700 =	179.89
1923 =	6,700 =	153.46
1924 =	6,700 =	152.57

W. J. Warren 160

1917 =	$12,000
1918 =	12,000
1919 =	12,000
1920 =	12,000
1921 =	12,000
1922 =	12,000
1923 =	12,000
1924 =	12,000

Mr. A. N. Hall made application in 1925 for tax reduction on his 40 acre woodlot under Act 86 of 1917. The application failed to state the exact date of filing. Ten acres of the woodlot is located in Section 7 Ionia Township and 30 acres in Section 20 Ronald Township. The total farm area consists of 150 acres of which 110 are under cultivation. The woodlot consists of both natural and planted stock ranging in age from seedlings to 60 year old trees.

The County Treasurer's tax records show no reduction in valuation up thru 1924. The supervisor of Ronald township states that Mr. Hall's application was never certified to him by the County Treasurer and the only knowledge he had was thru Mr. Hall at the time of the June meeting of the board of supervisors at which time it was too late to enter on the 1924 tax roll. The application was filed too late by Mr. Hall to take effect in 1924.

The supervisor of Ionia Township states that the woodlot of Mr. Hall is all "OK" but the application was filed a little too late to be effective in 1924.

Thus the effect of Act 86 of 1917 cannot be determined until after the 1925 assessment. Tho' both supervisors state that the woodlot was all right except the application was filed too late and looks as tho Mr. Hall would receive a reduction in valuation on the woodlot as the act intends.

Mr. G. D. Wilson made application March 1, 1925 for tax reduction on his 40 acre woodlot under Act 86 of 1917. This is described as 10 acres in E5/8 of N½ of NE¼ section 15 and 30 acres in E½ of SE¼ of section 10 and an 80 acre farm N½ of NW¼ of Section 14 in Ionia Township. Total area of the farm is 190 acres with 140 under cultivation. The woods average about 15 years of age with 1200 per acre.

The county treasurer's tax records fail to show Mr. Wilson was accepted under the act. The supervisor states that the application was rejected at Mr. Wilson's own request as he wished to investigate the matter a little more. And if the application is again filed next year the supervisor states he can see no reason why it will not be accepted.

Mr. C. F. Groff filed application March 20, 1918 for tax reduction on his 32 acre woodlot. This was located in the SE¼ of Section 29 Orleans Township. The total farm area consists of 160 acres of which 128 is under cultivation. The woodlot consists of natural reproduction ranging in size from seedlings to mature trees of the following species: hard and soft maple, elm, beech, red and white oak and basswood. On this woodlot there are over 1000 maple with a D. B. H. of 8" or over and would cut logs and cordwood.

In answer to an inquiry Mr. Groff states that the Act reduced his valuation but not enough and makes some of his fellow townmen sore. In his estimation the 5% cutting tax makes the act a farce and destroys the attractiveness of the Act. He also expects his valuation to be raised at any time.

The county Treasurer's tax records show that Mr. Groff's valuation was $3000 on both the farm and woodlot. After making application for tax reduction under Act 86 of 1917 his valuation was $1800 in 1919, a reduction of $1200 or $37.50 per acre of woodlot. From 1919 thru 1924 the valuation on this property remained stationary.

The valuation of the other land owners of the Section remained stationary except Mr. Woodbridge who received an increase in 1920 and then remained stationary thru 1924. Thus Mr. Groff received a reduction in valuation and Act 86 of 1917 is working out satisfactorily in this case even tho

Ionia County
Orleans Township
Section 29
C.F. Graff. Forest Reserve

C. Weadbridge 40

1917:	$2500: 42.83
1918:	2500: ----
1919:	2500: 42.12
1920:	3000: 60.34
1921:	3000: 85.24
1922:	3000: 86.55
1923:	3000: 68.79
1924:	3000: 68.31

C. Harrison 40

1917:	$2400
1918:	2400
1919:	2400
1920:	2400
1921:	2400
1922:	2400
1923:	2400
1924:	2400

C.F. Palmer 40

1917:	$4000: 109.61
1918:	4000: 103.89
1919:	4000: 107.83
1920:	4000: 139.69
1921:	4000: 127.53
1922:	4000: 171.92
1923:	4000: 192.06
1924:	4000: 195.72

C.F. Palmer 80

1917:	$5000
1918:	5000
1919:	5000
1920:	5000
1921:	5000
1922:	5000
1923:	5000
1924:	5000

C.F. Palmer 80

1917:	$6500
1918:	6500
1919:	6,580
1920:	6,500
1921:	6,500
1922:	6,500
1923:	6,500
1924:	6,500

40

1917:	$2000
1918:	2000
1919:	2000
1920:	2000
1921:	2000
1922:	2000
1923:	2000
1924:	2000

C. Holmes 80

1917:	$5600: 123.35
1918:	5600: 132.42
1919:	5600: 144.36
1920:	5600: 152.59
1921:	5600: 159.10
1922:	5600: 156.35
1923:	5600: 135.24
1924:	5600: 127.52

C.F. Graff 80

1917:	$3000: 51.40
1918:	3000: 51.03
1919:	1800: 30.33
1920:	1800: 32.30
1921:	1800: 37.15
1922:	1800: 45.36
1923:	1800: 41.37
1924:	1800: 46.97

Chas Graff 64

1917:	$2500: 76.84	
1918:	6100: 110.02	
1919:	6100: 112.37	
1920:	6100: 131.67	
1921:	6100: 178.61	80a
1922:	6100: 162.21	
1923:	6100: 133.73	
1924:	6100: 137.44	

1917: $600: 25.21
1918: Sold To Chas. Graff

Chas Doty 40a

1917:	$2000
1918:	2000
1919:	2000
1920:	2000
1921:	2000
1922:	2000
1923:	2000
1924:	2000

40

1917:	$1600 } Above
1918:	1600 }
1919:	1600 }
1920:	1600: 32.70
1921:	1600: 45.46
1922:	1600: 42.88
1923:	1600: 36.77
1924:	1600: 36.44

Forest Reserve
32 Acres
On Township Tax
Records

the owner thought he should have had a larger reduction.

Mr. John M. York filed application April 4, 1921 under Act 86 of 1917 for partial exemption of taxes on 9 acres of woodlot. This woodlot is located in the north end of J. M. York varm, consisting of 174 acres in Section 5, Easton Township. The township books state that this woodlot is under Act 135 of 1911 but by this date this Act had been superceeded by Act 86 of 1917. The woodlot consists of cherry, red and white oak, maple and elm, young growth with nothing merchantable as yet.

In answer to an inquiry Mr. York states that the act reduced his valuation and is working out satisfactorily in his case.

The county Treasurer's records show that Mr. York's valuation was $11,000 on the farm and woodlot in 1920. After making application for tax reduction under Act 86 of 1917 his valuation was $10,400 in 1921, a reduction of $600 or $66.66 per acre of woodlot. From 1921 thru 1923 his valuation remained stationary and in 1924 another $200 reduction was granted Mr. York. A note is found each year on the township tax records stating Mr. York has a reduction of $600 on the woodlot under Act 86 of 1917.

The valuation of other land owners in the section remained stationary 1920 thru 1924 except two, Mr. DeGrow and Mr. Goodwin. Mr. DeGrow received a reduction in 1923 and another in 1924 while Mr. Goodwin received a reduction in 1923.

Thus the county records show that Mr. York received a reduction in valuation and Act 86 of 1917 is working out satisfactorily in his case.

Ionia County
Easton Township
Section 5
J. M. York Forest Reserve

J. M. York — 173

1920	$11,000	$230.00
1921	10,400	301.03
1922	10,400	279.28
1923	10,400	263.40
1924	10,200	266.56

Written on Township Tax Records
$600 Woodlot Exemption

F. Hawley — 40a

1920	$2000	$41.82
1921	2000	54.40
1922	2000	51.74
1923	2000	61.28
1924	2000	62.19

F. Shindorf — 80a

1920	$4400	$91.97
1921	4400	124.90
1922	4400	120.15
1923	4400	113.20
1924	4400	115.83

H. Nichols — 60a

1920	$4500	$94.09
1921	4500	131.29
1922	4500	129.49
1923	4500	122.76
1924	4500	119.36

G.W. Bradford — 60a

1920	$4500	$94.09
1921	4500	129.86
1922	4500	126.23
1923	6400	160.07
1924	6200	169.41

100 Acres

C. Wandle — 40

1920	$1900	$39.72
1921	1900	55.27
1922	1900	53.50
1923		
1924		

G. Bradford 100a

C. W. De Gaw — 80a

1920	$4725	$98.76
1921	4725	141.79
1922	4725	140.48
1923	4700	132.75
1924	4600	133.16

F. Ellison — 40

1920	$2275	$47.53
1921	2275	61.12
1922	2275	57.98
1923	2275	41.83
1924	2275	43.81

B.E. Goodwin — 40a

1920	$3800	$79.44
1921	3800	98.19
1922	3800	114.17
1923	3200	69.47
1924	3200	77.65

In Ingham County seven woodlot owners have applied for tax reduction on their woodlots under Act 86 of 1917. Six were accepted and one rejected. Of this number three are located in the township of Meridian, one in Alaiedon, one in Wheatfield, and one in Delhi.

Mr. D. M. Rockwell, section 25 of Stockbridge Township applied for tax reduction on his 40 acres of woodlot May 29, 1919. His property is located in NW$\frac{1}{4}$ of SE$\frac{1}{4}$, also SE$\frac{1}{4}$ of SE$\frac{1}{4}$ of Section 25, also SW$\frac{1}{4}$ of section 30 and SE$\frac{1}{4}$ of NW$\frac{1}{4}$ of Section 31. The total area of the farm was 270 acres with 160 acres under cultivation. The woodlot was of a national forest growth with 500 trees per acre.

In an inquiry to Mr. Rockwell he stated that he had made an application under the woodlot tax act but had been refused due to some foolish notion on the part of the supervisor. The supervisor also states that Mr. Rockwell's application was turned down and that he is not under the tax reduction Act. Mr. Rockwell has been using the woods for pasture and also does not like so much red tape as is required by the Act.

The records of the County Treasurer show that Mr. Rockwell's valuation was not reduced but was gradually advanced as has all the land owners of these sections.

In Meridian Township Mr. J. C. Grettenberger applied fortax reduction on his two woodlots February 28, 1921. One woodlot is located in NE$\frac{1}{4}$ of Section 27, and consists of 16 acres of hardwood timber. The total farm area consists of 120 acres with 105.5 acres under cultivation. The woodlot consists of a natural forest about 25 years old with about 275 trees per acre.

The other woodlot consists of 10 acres in the SE$\frac{1}{4}$ of Section 34. The Total farm area is placed as 159 acres with 147 under cultivation. The woodlot is of a natural growth about 25 years old and with 275 trees per acre.

Mr. Grettenberger, in an inquiry, stated the Act had reduced his valuation and seemed to be working out very sitisfactorily.

Ingham County
Stockbridge Township
Section 25
D. M. Rockwell Forest Reserve

W. M. Cosgrey 80a

1918	$3000	$37.50
1919	3000	37.50
1920	3300	41.25
1921	3200	40.00
1922	3200	40.00
1923	3200	40.00
1924	2700	33.75

J. Rockwell 40a

1918	$3400	$85.00
1919	3400	85.00
1920	3800	110.00
1921	4400	110.00
1922	4400	110.00
1923	4400	110.00
1924	3800	95.00

E. Farmer 40a

1918	$3600	$90.00
1919	3600	90.00
1920	4000	100.00
1921	5000	120.50
1922	5000	120.50
1923	5000	120.50
1924	4300	107.50

Macho 80a

1918	$4,400	$55.00
1919	4,400	55.00
1920	6,800	80.00
1921	6,400	80.00
1922	6,400	80.00
1923	6,400	80.00
1924	5,500	68.75

Wm. Craig 40a

1918	$2,500	$62.50
1919	2,500	62.50
1920	2,700	80.00
1921	3200	80.00
1922	3200	80.00
1923	3200	80.00
1924	2850	71.25

Mrs. J. Craig 40a

1918	$3400	$85.00
1919	3400	85.00
1920	3700	110.00
1921	4400	110.00
1922	4400	110.00
1923	4400	110.00
1924	3750	93.75

W. Green 80a

1918	$2800	$35.00
1919	2800	35.00
1920	3000	46.25
1921	3700	46.25
1922	3700	46.25
1923	3700	46.25
1924	3200	40.00

W. Craig 40a

1918	$900	$22.50
1919	900	22.50
1920	1000	25.00
1921	1000	25.00
1922	1000	25.00
1923	1000	25.00
1924	900	22.50

C. Green 40a

1918	$1600	$40.00
1919	1600	40.00
1920	1800	45.00
1921	2000	50.00
1922	2000	50.00
1923	2000	50.00
1924	1800	42.50

J. A. Craig 80a

1918	$4,400	$50.00
1919	4,400	50.00
1920	4,400	65.00
1921	5200	65.00
1922	5200	65.00
1923	5200	65.00
1924	4,700	58.75

D. Rockwell 80a

1918	$2000	$25.00
1919	2000	25.00
1920	2400	35.00
1921	2800	35.00
1922	2800	35.00
1923	2800	35.00
1924	2400	30.00

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Meridian Township
Section 27
J.C. Grethemberger
Forest Reserve

Fogal — 40a

1920: 3300: $82.50
1921: 3300: $82.50
1922: 3300: $82.50
1923: 3300: $82.50
1924: 3000: 75.00

Hammond — 55a

1920: 6,500: $152.72
1921: 5,400: 152.72
1922: 6,900: 125.45
1923: 5,500: 120.40
1924: 5,000: 90.90

J. C. Grethenberger 12a

1920: 2700:
1921: 14600: 121.66
1922: 14600: 121.66
1923: 12,494: 104.11
1924: 11,494: 95.78

Williams — 97a

1920: 18,000: $113.40
1921: 11,000: 113.40
1922: 11,000: 113.40
1923: 14,860: 118.04
1924: 9,500: 97.13

Dammon — 71a

1920: 7,800:
1921: 7000:
1922: 7,000: 99.59
1923: 6,500: 91.54
1924: 6,000: 84.50

Wm Grethemberger 72a

1920: 6,200: 98.30
1921: 6,900: 88.95
1922: 6,900: 88.95
1923: 6,600: 76.72
1924: 8,500: 70.51

Young — 71a

1920: 5,500: 107.04
1921: 7,600: 107.04
1922: 7,600: 107.04
1923: 8,800: 96.77
1924: 6,500: 91.14

The county Treasurer's records show that Mr. J. C. Grettenberger's valuation on 120 acres of land in section 27 in 1920 was $27,000. After applying for tax reduction on the woodlot the valuation in 1921 was $14,600, a reduction of $12,400 of $886.00 per acre of woodlot. In 1923 the valuation was again reduced to $12,494 and again in 1924 to $11,494.

The other land owners of the section received an increase in valuation 1920 to 1921 except Mr. Grettenberger with his reduction of $14,600. From 1921 the valuation of all the land owners of this section have taken a steady decrease.

There is little coubt but what Mr. Grettenberger has received a tax reduction on his woodlot reserve in Section 27, and it seems to be working out quite satisfactorily.

Mr. E. P. Kenny applied for tax reduction on his 20 acre woodlot May 24, 1921. Mr. Kenny's property is located in sections 24 and 25 of Meridian Township. The total farm area consists of 186 acres of which 120 acres are under cultivation. The woodlot is a natural forest with the trees 10 to 40 years in age, and about 150 trees per acre, with oak and cherry predominating. Some of the timber is merchantable as logs and cordwood and is being harvested in 1924. Mr. Kenny states that the Act instead of reducing his taxes has increased them, and the act is not working at all, tho' he will have to pay the 5% cutting tax on products harvested.

The County Treasurer's records show that Mr. Kenny's valuation in 1921 on the NE$\frac{1}{4}$ of section 25 was $25,000. In 1922, after making application for tax reduction on the woodlot the valuation was placed at $20,000, a reduction of $500.00 of $25.00 per acre of woodlot. A notation upon the County and Township tax redords states that there is a 20 acre woodlot reserve. In 1923 the valuation was reduced to $17,630, and again in 1924 to $16,730.

While the valuation of the other land owners in this section remained stationary in 1921 and 1922 except Mr. Kenny with a reduction of $500 from 1922 thru 1924 every land owner of the section, including Mr. Kenny, has

Ingham County
Meridian Township
Section 25
E. P. Kinney Forest Reserve

Steward 134a

1920 =	$11,700 =	$97.01
1921 =	13,000 =	97.01
1922 =	13,000 =	97.01
1923 =	12,500 =	93.28
1924 =	12,000 =	89.55

Kinney 160a

1920 =	$18,000 =	$156.20
1921 =	25,000 =	156.20
1922 =	20,000 =	125.00
1923 =	17,630 =	112.02
1924 =	16,730 =	104.56

Funk 152

1920 =	$16,000 =	$105.06
1921 =	16,000 =	105.06
1922 =	16,000 =	85.52
1923 =	18,000 =	85.52
1924 =	12,000 =	79.95

Povey 158a

1920 =	$10,900 =	$69.23
1921 =	13,700 =	87.82
1922 =	13,700 =	87.82
1923 =	13,000 =	83.34
1924 =	12,000 =	75.96

Berkley 32a

Ingham County
Meridian Township
Section 24
E. P. Kinney Forest Reserve

W. Pease 80a

1920 =	$6,200 =	$100.00	Value Per Acre
1921 =	8,000 =	100.00	
1922 =	8,000 =	100.00	
1923 =	7,000 =	87.50	
1924 =	6,500 =	81.25	

W. Hadley 40a

1920 =	$2,400 =	$112.50	Value Per Acre
1921 =	4,500 =	112.50	
1922 =	4,500 =	112.50	
1923 =	4,000 =	100.00	
1924 =	3,700 =	92.45	

E. Newman 40a

1920 =	$1000 =	$50.00	Value Per Acre
1921 =	2000 =	50.00	
1922 =	2000 =	50.00	
1923 =	1600 =	40.00	
1924 =	1500 =	37.50	

C. Newman 40a

1920 =	$1900 =	$92.50	Value Per Acre
1921 =	3700 =	92.50	
1922 =	3700 =	92.50	
1923 =	3200 =	80.00	
1924 =	3000 =	75.00	

E. Belknap 80a

1920 =	$4000 =	$75.00	Value Per Acre
1921 =	5200 =	75.00	
1922 =	5200 =	75.00	
1923 =	4200 =	52.50	
1924 =	4000 =	50.00	

I. W. Lewis 80a

1920 =	3200 =	67.50	Value Per Acre
1921 =	5400 =	67.50	
1922 =	5400 =	67.50	
1923 =	5000 =	62.50	
1924 =	4500 =	56.25	

Call 172a

1920 =	$11,000 =	$63.95	Value Per Acre
1921 =	11,000 =	63.95	
1922 =	10,800 =	62.79	
1923 =	10,000 =	58.13	
1924 =	9,000 =	52.32	

F + E. Belknap 38a

1920 =	$4200 =	$184.21	Value Per Acre
1921 =	7000 =	184.21	
1922 =	7000 =	184.21	
1923 =	7000 =	184.21	
1924 =	6,700 =	176.31	

Kinney 67a

1920 =	$1,800 =	$37.31	Value Per Acre
1921 =	2,500 =	37.31	
1922 =	5,000 =	74.62	
1923 =	5,000 =	74.62	
1924 =	4,500 =	67.16	

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Ingham County
Aladin Township
Section 19
W. A. Melton Forest Reserve

Evens 270a	D. Galon 40a	Felton 94a	Grilim 52	Melton
1921: $	1921: $ 5500	1921: $	1921: $ 2,900	1921: $ 13,500
1922: 14,400	1922: 5800	1922: 9,300	1922: 3,700	1922: 7,540
1923: 16,900	1923: 5000	1923: 8,400	1923: 2,500	1923: 7,000
1924: 12,400	1924: 4500	1924: 7,500	1924: 3,700	1924: 14,800

had their valuation reduced in about the same ratio. There is little doubt but what Mr. Kenny's valuation was lowered and he did receive some benefit from the Act even tho' he thought it had raised his taxes instead of decreasing them on this peice of property in section 25.

Mr. Kenny's property in Section 24 shows another side to the question. In 1921 the valuation was $2500 and in 1922 after the woodlot was exempted in section 25, the valuation increased to $5000 while the other land owners valuation in section 24 remained stationary in 1921 and 1922, except Mr. Call who was reduced $200. From 1921 thru 1924 all land owners in this section have received about an apportional reduction in valuation.

Mrs. Dora Foler applied for tax reduction on her 22 acre woodlot March 13, 1923. The property is located in the E½ of SW¼ of section 29 of Wheatfield Township. The total area of the farm is 102 acres of which 75 acres are under cultivation. The woodlot consists of both natural and planted hardwoods from 2 to 25 years of age. Some of it is now merchantable as logs and cordwood.

The county Treasurer's records show that the application was not granted until after the 1923 tax roll was made up, the notice appearing on the township records in 1924 where it assesses 23 acres of forest reserve at the valuation of $23.

Mrs. Foler's valuation in 1923 was $9000 and after placing the woodlot under Act 86 of 1917, her valuation in 1924 was $8000 a reduction of $1000 or $3.47 per acre of woodlot.

The other land owners of this section also received reductions equalling Mrs. Foler's on the same ratio of valuation, so very little , if any, of the reduction in valuation can be placed on the woodlot Act in this case. Even tho the woodlot is listed and taxed separately, it is hard to conceive a great deal of benefit in this case from listing the woodlot.

Ingham County
Wheatfield Township
Section 29
Mrs Dora Foler Forest Reserve

Leo. Glyn 80a
1922 = $7350 = $91.87
1923 = 7000 = 87.50
1924 = 6400 = 80.00

Mrs Dora Fowler 102a
1922 = $9200 = 90.19
1923 = 9000 = 88.23
1924 = 8000 = 78.43

R. A. Lane 40a
1922 = $4000 = $100.00
1923 = 3400 = 85.00
1924 = 3000 = 75.00

W. I. Warner 80a
1922 = $5,600 = $70.00
1923 = 5,000 = 62.50
1924 = 4,600 = 57.50

F. E. Collar 104a
1922 = $7750 = $74.52
1923 = 7400 = 71.15
1924 = 6800 = 65.39

B. Fowler 40a
1922 = $2600 = $66.65
1923 = 2400 = 60.00
1924 = 2200 = 55.00

F. Fowler 114a
1922 =
1923 =
1924 =

Forest Reserve 23a
1924 = $23 = $.32

M. E. Collier 20a
1922 = $1740 = $87.00
1923 = 1600 = $80.00
1924 = $1850 = $92.50

G. Pollick 82a
1922 = $2400 = $75.00
1923 = 2100 = 69.75
1924 = 2000 = 65.66

F. Fowler

D. Pollick 30a
1922 = $1600 = $53.33
1923 = 1600 = 53.33
1924 = 1500 = 50.00

Mr. William A. Welton applied for tax reduction on his 40 acre woodlot February 8, 1922. This property is located in SE¼ and S 20 acres of the NE¼ of section 19, Alaiedon Township. The total farm area is 180 acres with 106 acres under cultivation. The woodlot is both natural and planted with trees 1 to 50 years old. Most of the trees are beech, maple, elm, and ash of which about one quarter is now merchantable.

Mr. Welton states that the Act did reduce his valuation and is working out satisfactorily in his case.

The County Treasurer's records show Mr. Welton's valuation in 1921 was $13,500 and in 1922 after applying for tax reduction on the woodlot was $9540 a reduction of $3,960 or $99 per acre of woodlot. Again the valuation was lowered to $9000 in 1923, in 1924 thirty acres in Section, 20 was valued in with the 180 in Section 19 and all valued at $14,800 so it is impossible to determine the valuation on the 180 acres in 1924.

Some of the other land owners in this section received reductions in their valuations but not nearly as much of a reduction at Mr. Welton's.

Mr. W. M. Kartz applied June 2, 1924 for tax reduction on 8 acres of woodlot. The property was located in E 97 acres of the NE¼ of section 1, Delhi Township. The total area of the farm is 97 acres of which 87 acres are under cultivation. The woodlot is of a natural forest growth with the trees averaging 35 years old and 400 per acre. It is impossible to tell at this time what effect the application has had on Mr. Kartz' valuation as it was in too late to affect the 1924 records.

Ingham County
Delhi Township
Section 1
Wm. Kertz Forest Reserve

L. Bouts 70a
1924 = $9000 = $128.57

W. Perry 30a
1924 = $3900 = $13.33

G. M. Reveles 70a
1924 = $8,600 = $122.85

H. D. Box 32a
1924 = $3800 = $118.71

Wm. Kertz 97a
1924 = $10,400 = $107.37

E. R. Johnson 30a
1924 = $4000 = $133.33

Lucy Philips 60a
1924 = $3000 = $50.00

C. Beibshimer 160
1924 = $14,400 = $90.00

J. Ernei 18a
1924 = $4000 = $222.22

W. L. Wright 30a
1924 = $3000 = $100.00

In Van Buren County there have been only two applications filed for tax reduction under the woodlot tax Act. Mr. Elgy Simmons of Pine Grove township filed both one under Act 135 of 1911 and the other under Act 86 of 1917. Mr. Simmons states that he was the first man in the state to take our a forest reserve under act 135 of 1911 and this would of course be the first reserve taken out in the state at any time. This consisted of 20 acres of white pine which Mr. Simmons states he would have been compelled to sell at a great sacrifice if it had not been for the tax reduction Act. The timber has been sold and the cutting tax paid out of the receipts.

Under Act 86 of 1917 Mr. Simmons has listed 40 acres of hardwoods, consisting mostly of oak, yellow popal, hickory, and maple. This tract was cut in 1892 and since then has been left to grow. At the present time this is about 60,000 board feet merchantable as logs and dordwood. Mr. Simmons states that the Act is working out very well in his case although the neighbors object at times as they feel he is not paying his just share of the taxes.

Both reserves are located in the SE$\frac{1}{4}$ of Section 3 Pine Grove Township, the one under Act 135 is at the north and the one under Act 86 of 1917 in the south.

The County Treasurer's records show that the reserve under Act 135 of 1911 was taken out in 1913 on 20 acres. Mr. Simmons ' valaution on farm and woodlot in 1912 was $5000 after being granted a tax reduction on the woodlot the valuation in 1913 was $3300, a reduction of $1700 on 20 acres or $85 per acre of woodlot. Then in 1914 the valuation was advanced to $5600 and remained constant thru 1921. In 1922 Mr. Simmons was granted another reserve under Act 86 of 1917 consisting of 20 acres. The valuation on the farm was in 1922, $5100, a reduction of $500 on the 20 acres or $25 per acre for the woodlot. The valuation has remained constant thru 1924. In 1914 Mr. Simmons valuation was advanced very materially but a careful examination of the valuation of the other land owners of the section shows that there was an equal advancement in nearly every case the same year. In 1913 the valuation of other landowners in

the section was advanced except Mr. Tupper's while Mr. Simmons was reduced $1700. So even tho Mr. Simmons valuation was increased in 1914 it was a great deal less than it would have been if he had not taken advantage of the tax reduction act on his woodlot.

From 1914 thru 1924 the valuation of the other land owners in this section have remained constant except a reduction of $200 in 1916 on E. and A. Simmons' farm of 72 acres and the reduction of $500 on Elgy Simmons' property in 1922 after listing the second woodlot under Act 86 of 1917. I believe Mr. Simmons has been aided in both cases by the tax reduction acts on woodlots, and Mr. Simmons states that he has been well satisfied in both cases.

Van Buren County
Pine Grove Township
Section 3
Elgy Simmon Forest Reserve

E+A. Simmons 32a

1917 =	$600 =	$8.80
1918 =	600 =	8.65
1919 =	600 =	13.35
1920 =	600 =	15.68
1921 =	600 =	17.65
1922 =	600 =	15.54
1923 =	600 =	15.80
1924 =	600 =	12.74

H. Wood 40a

1917 =	$800 =	$11.74
1918 =	800 =	11.33
1919 =	800 =	17.80
1920 =	800 =	20.91
1921 =	800 =	23.54
1922 =	800 =	20.72
1923 =	800 =	21.07
1924 =	800 =	16.94

G. Lighton 50a

1917 =	$1400 =	$20.80
1918 =	1400 =	27.75
1919 =	1400 =	33.67
1920 =	1400 =	44.83
1921 =	1400 =	43.10
1922 =	1400 =	33.99
1923 =	1400 =	42.69
1924 =	1400 =	38.63

Elgy Simmon 24

1917 =	$500 =	$7.35
1918 =	500 =	7.21
1919 =	500 =	11.13
1920 =	500 =	13.08
1921 =	500 =	14.73
1922 =	500 =	12.97
1923 =	500 =	13.19
1924 =	500 =	10.63

24a

1917 =	$500 =	$7.35
1918 =	500 =	7.21
1919 =	500 =	11.13
1920 =	500 =	13.08
1921 =	500 =	14.73
1922 =	500 =	12.97
1923 =	500 =	13.19
1924 =	500 =	10.63

E+A Simmons 72a

1917 =	$2800 =	$41.08
1918 =	2800 =	40.35
1919 =	2800 =	62.30
1920 =	2800 =	73.19
1921 =	2800 =	82.35
1922 =	2800 =	72.54
1923 =	2800 =	73.75
1924 =	2800 =	59.47

22a

1917 =	$500 =	$7.35
1918 =	500 =	7.21
1919 =	500 =	11.13
1920 =	500 =	13.08
1921 =	500 =	14.72
1922 =	500 =	12.97
1923 =	500 =	13.19
1924 =	500 =	10.63

Tompson 100a

1917 =	$3400 =	$49.88
1918 =	3400 =	48.97
1919 =	3400 =	75.65
1920 =	3400 =	88.88
1921 =	3400 =	100.03
1922 =	3400 =	88.10
1923 =	3400 =	86.22
1924 =	3400 =	72.22

1917 =	$20 =	$.31
1918 =	20 =	.29
1919 =	20 =	.45
1920 =	20 =	.53
1921 =	20 =	.58
1922 =	20 =	.52
1923 =	20 =	.53
1924 =	20 =	.46

Forest Reserve Act 135 of 1911

Elgy Simmon 143

1917 =	$5600 =	$82.15
1918 =	5600 =	80.70
1919 =	5600 =	124.60
1920 =	5600 =	146.38
1921 =	5600 =	165.01
1922 =	5100 =	150.13
1923 =	5100 =	134.33
1924 =	5100 =	104.23

} 123a

1921 =	$20 =	$.53
1922 =	20 =	.53
1923 =	20 =	.53
1924 =	20 =	.47

Forest Reserve Act 56 of 1917

Van Buren County
Pine Grove Township
Section 3
Leander Simmons Forest Reserve

L. Simmons 32

1912 =	$350 =	$6.83
1913 =	425 =	8.02
1914 =	600 =	5.37
1915 =	600 =	9.30
1916 =	600 =	10.49

Tripper 40a

1912 =	$500 =	$9.78
1913 =	475 =	10.07
1914 =	800 =	7.17
1915 =	800 =	11.09
1916 =	800 =	13.98

Norton 50a

1912 =	$650 =	$16.67
1913 =	750 =	15.01
1914 =	1400 =	11.64
1915 =	1400 =	19.27
1916 =	1400 =	25.63

Elgy Simmons 74

1912 =	$250 =	$4.89
1913 =	275 =	5.83
1914 =	500 =	4.49
1915 =	500 =	6.94
1916 =	500 =	8.74

24a

1912 =	$250 =	$4.89
1913 =	300 =	6.36
1914 =	500 =	4.49
1915 =	500 =	6.94
1916 =	500 =	8.74

E. & A. Simmons 72a

1912 =	$1400 =	$27.35
1913 =	1600 =	33.98
1914 =	3000 =	26.88
1915 =	3000 =	41.58
1916 =	2800 =	45.92

20a

1912 =	$250 =	$4.89
1913 =	300 =	6.36
1914 =	500 =	4.49
1915 =	500 =	6.94
1916 =	500 =	8.74

Day 100a

1912 =	$1500 =	$29.31
1913 =	1800 =	38.16
1914 =	3400 =	30.47
1915 =	3400 =	47.10
1916 =	3400 =	54.39

Leander Simmons 20a

1912 =	$	$
1913 =	20 =	.42
1914 =	20 =	.18
1915 =	20 =	.28
1916 =	20 =	.35

Reserve

143a

1912 =	$5000	
1913 =	3300	143a
1914 =	5600	143a
1915 =	5600	143a
1916 =	5600	143a

Three woodlow owners in Allegan County have filed application for tax reduction on their woodlots under Act 86 of 1917. Two of these applications have been refused and one accepted.

The first man to file an application was Mr. E. A. Darling on December 20, 1920. The woodlot consisted of 40 acres located on the S. W. $\frac{1}{4}$ of the SE$\frac{1}{4}$ of Section 18, Ganges Township. The farm consisted of 140 acres of which 100 acres were under cultivation. The woodlot was of both natural and planted stock with trees averaging from 1 to 40 years in age.

A copy was made and forwarded to the Supervisor on February 17, 1921, by the County Treasurer. The application was never granted by the Supervisor and no record of it appears upon the Township tax rolls.

Mr. Simon Kern applied for tax reduction on his 20 acre woodlot January 10, 1922. The woodlot was located in Monterey Township and described as North 20 acres of the W$\frac{1}{2}$ of E$\frac{1}{2}$ of the south east $\frac{1}{4}$ of section 14, and the north 12 acres of the E$\frac{1}{2}$ of the W$\frac{1}{2}$ of the SE$\frac{1}{4}$ of Section 14. The farm consists of 160 acres of which 140 acres is under cultivation. The woodlot is of a natural growth with trees from 1 to 75 years of age. It is stocked with 300 trees per acre, of which some are merchantable.

The owner has a small syrup making outfit of 300 buckets which produced 115 gallons of maple syrup in 1924. He also harvests the ripe and dead timber for his own use on the farm. Mr. Kern states that after taking advantage of the Act his taxes and valuation were reduced.

The County Treasurer's records show that Mr. Kern's valuation on the W$\frac{1}{2}$ of the E$\frac{1}{2}$ of the SE$\frac{1}{4}$ was $4200 in 1921, and after coming under the Act the valuation in 1922 was $3200, or a reduction of $1000. On the E$\frac{1}{2}$ of the W$\frac{1}{2}$ of the SE$\frac{1}{4}$ the valuation in 1921 was $4500, and in 1922 it was $4000 or a reduction of $500. On the twenty acre forest reserve Mr. Kern received a reduction of $1500 after taking advantage of the Act. From 1922 thru 1924 the valuation on both pieces of property remained stationary.

The valuation of the other land owners of this Section remained stat-

Allegan County
Monterey Township
Section 14
S. Kerr Forest Reserve

R.D. Bower 80a 1921 = $4600 = $100.31 1922 = 4600 = 78.29 1923 = 4600 = 91.75 1924 = 4600 = 96.15	1921 = $7800 = $170.67 1922 = 7800 = 132.71 1923 = 8000 = 159.60 1924 = 8000 = 167.26	Mrs E. Cleveland 130a 1921 = $10,500 = $229.01 1922 = 10,500 = 178.71 1923 = 10,500 = 209.47 1924 = 10,500 = 219.53			
		G. Seabright 15a 1921 = $1000 = $21.87 1922 = 1000 = 17.02 1923 = 1000 = 19.96 1924 = 1000 = 20.91			
		H. Kerber 55a 1921 = $1100 = $13.87 1922 = 1100 = 18.71 1923 = 1100 = 21.94 1924 = 1100 = 22.98			
E. Hoyer 80a 1921 = $7500 = $163.55 1922 = 7500 = 127.65 1923 = 7500 = 149.62 1924 = 7500 = 156.80	A. Shafer 120a 1921 = $6200 = $135.22 1922 = 6200 = 105.52 1923 = 6200 = 123.71 1924 = 6200 = 129.62	1921 = $4500 = $98.15 1922 = 4500 = 76.59 1923 = 4500 = 89.78 1924 = 4500 = 94.07	S. Kerr 80a 1921 = $4200 = $91.59 1922 = 3200 = 54.46 1923 = 3200 = 63.83 1924 = 3200 = 66.89	1921 = $4500 = $98.15 1922 = 4000 = 68.08 1923 = 4000 = 79.81 1924 = 4000 = 83.64	1921 = $4200 = $91.59 1922 = 4200 = 71.48 1923 = 4200 = 83.75 1924 = 4200 = 87.80

ionary from 1921 thru 1924 except Mr. R. D. Bower who received an increase of $200 in 1923.

The records fail to disclose any special item or assessment of the woodlot, but nevertheless Mr. Kern received a reduction in valuation of $1500 on his property after making application under Act 86 of 1917, while the valuation of all the other land owners of this Section remained stationary or were increased.

The Supervisor stated that Mr. Kern's application for tax reduction had been granted.

Mr. Leonard Stallcamp applied for tax reduction on his 32 acre woodlot March 10, 1923. The woodlot is located in Ganges Township on the S½ of the S½ of Section 31. The total area of the farm was 148 acres of which 100 acres were under cultivation. The woodlot is of a natural growth with the trees 20 to 80 years of age. The Supervisor was notified March 16, 1923 by the County Treasurer. Mr. Stallcamp stated that his valuation had not been lowered, and the Supervisor told him that his woodlot would not classify under this Act, and advised him to wait about three years until more young growth started so as to satisfy the "1200 trees per acre" clause.

The Supervisor in an inquiry stated that he was out to see Mr. Stallcamp last spring and he had made no effort to meet the requirements of the Act. He stated he might do so at some later date. So Mr. Stallcamp's application was rejected by the Supervisor, and a note placed on the original application blank in the County Treasurer's office, not to notify the Supervisor in the future on this application.

Taxes on an 80 acre farm valued at $6400 in Section 4 of Monterey Twp., Allegan County for 1924.

State	$14.65	School	$52.03
County	14.91	Highway Improvement	20.92
Township	9.86	County Roads	14.91
Road Repair	20.92	Road District	5.82
		TOTAL	$154.02

The school tax is two times the amount of any other single tax, but the road tax when added together is higher than the school tax. Thereal tax burden of this Township is School and Road taxes voted by the people themselves.

TAXES ON AN 80 ACRE FARM, MONTEREY TWP., ALLEGAN COUNTY.

Section 14, $8000 - 1924.

State	$18.32
County	18.64
Township	12.32
Road	26.16
School	39.76
Highway Improvement	26.16
County Road	18.64
Road District	7.28

TOTAL $167.28

TAXES RAISED FOR DIFFERENT BOVERNMENTAL FUNCTIONS IN MONTEREY TOWNSHIP, ALLEGAN COUNTY., 1924.

State	$2,962.41
County	3,012.15
County Road	3,012.15
Township	700.00
Township contingent	1,258.16
School	7,232.43
Highway repair	4,229.77
Highway Improvement	4,229.77

TOTAL - - $26,636.84

Muskegon County
Holton Township
Section 11
Andrew Olson Forest Reserve 1924

R. Peterson 80a 1921 = $4900 1922 = 4900 1923 = 4900 1924 = 4900	C. Sheppard 80a 1921 = $5000 1922 = 5000 1923 = 5000 1924 = 5000	R. Church 80a 1921 = $4000 1922 = 4000 1923 = 4500 1924 = 4500
W. Crockett 80a 1921 = $3300 1922 = 3300 1923 = 3300 1924 = 3300		
G Paulson 80a 1921 = $4500 1922 = 4500 1923 = 4500 1924 = 4500	A. Olson 80a 1921 = $3500 1922 = 4000 1923 = 4000 1924 = 3700	F. Walsworth 80a 1921 = $4000 1922 = 4000 1923 = 4000 1924 = 4000
B. Archer 80a 1921 = $4000 1922 = 4000 1923 = 4000 1924 = 4000	Timber Reserve Written on the Township Tax Records For 1924	

In Muskegon County three woodlot owners have applied for tax reduction on their woodlots under Act 86 of 1917. Two are located in Holton Township and the other in Ravana.

Mr. Andrew Olson applied for tax reduction on 9 acres of woodlot December 26, 1923. The total farm area consists of 80 acres of which 60 are under cultivation. The woodlot is composed mostly of oak with an average of 40 years. A few logs and cordwood are now merchantable. The woodlot is located on the NE¼ of the NW¼ of the SE¼ of Section 11, T. 12 N. R. 15 W.

The County Treasurer's records show that Mr. Olson's valuation on the 80 acres was $4000 in 1923, and after making application for relief under Act 86 the Assessor placed the valuation, in 1924, at $3900, but the Township Board of Equalization again reduced the valuation to $3700. This gave Mr. Olson a reduction of $300 in valuation, or $33.33 per acre for the woodlot.

The Township records show no special valuation or assessment for the woodlot, but under the description of the property the words a "Nine acre forest reserve" appears.

The valuation of all the other land owners of this section remained stationary, Mr. Olson being the only one to receive a reduction. It is hard to say what benefits Mr. Olson may receive in the future from the Act, but at the start his valuation was reduced as intended by the law, and all indications point that the Act will work satisfactorily in his case.

Mr. C. J. Olson of Holton Township applied for tax reduction upon his 40 acre woodlot March 12, 1924. The total area of the farm consists of 160 acres, of which 100 acres are under cultivation. The woodlot is located in the NE¼ of the NW¼ of Section 35, and consists of 40 acres of virgin Oak of which some is merchantable as logs.

The County Treasurer's records show that Mr. Olson's valuation on the NE¼ of the NW¼ was $400 in 1923, and after applying for tax reduction in March 1924 his valuation was placed as $200 for that year. The records fail to

show any special assessment of item for the woodlot. The 40 acres was reduced $200 in valuation, but the Act states that the value of the reserve shall be $1 per acre for tax purposes. So in this case the entire 40 acres should have been assessed at $40 and not $200. Although application was in a little late, it should have been granted for the year.

The valuation of the other land owners of the Section remained stationary between 1923 and 1924.

The Act reduced Mr. Olson's valuation $200, or $5 per acre for the reserve, while the intent of the law should have reduced the valuation to $40 instead of $200. Mr. Olson is receiving some benefit from the Act, but not nearly as much as he should.

Edgar and Alice Manning applied for tax reduction on their 40 acre woodlot in Ravana Township, February 9, 1925. The woodlot was described as the SW¼ of the SE¼ of Section 20 . The farm proper is located in Section 29 of this Township. The total area of the farm is 200 acres. The age of the trees average 25 to 40 years, some being merchantable at the present time.

The application was received too late to be effective in 1924 so it is not possible to determine whether they received any benefit from listing the woodlot.

Muskegon County
Holton Twp.
Section 35

C.J. Olson
Forest Reserve

Maloney 80a
1921 = $800
1922 = 800
1923 = 800
1924 = 800

C J. Olson 120a
1921 = $400
1922 = 400
1923 = 400
1924 = 200

No Special Item
For Forest Reserve

1921 = $4400
1922 = 4400
1923 = 4400
1924 = 4400

W. Swenson 200
1921 = $3 300
1922 = 3 300
1923 = 3 300
1924 = 3,300

Swenson Bros 160
1921 = $700
1922 = 700
1923 = 700
1924 = 700

1921 = $300
1922 = 300
1923 = 300
1924 = 300

1921 = $1,100
1922 = 1,100
1923 = 1,100
1924 = 1,100

Hanson 80
1921 = $1750
1922 = 2000
1923 = 2000
1924 = 2000

Muskegon County
Ravana Township
Section 29
E. A. Manning Forest Reserve

R Weinsch 80a 1924 = $900		E. A. Manning 40 1924 = $500 No Mention of The Reserve In 1924	Simon Bros 40a 1924 = $700
E. A. Manning 120 1924 = $1600		T. Feather 80a 1924 = $800	M. Hurley 40 1924 = $1100
P. Portenga 40a 1924 = $1800	1924 = $1800	1924 = $1700	L. Rollins 40 1924 = $1600
J. Wrscheski 20a 1924 = $300	M. Crane 20 1924 = $300	P. Portenga 40a 1924 = $1500	L. Rollins 40a 1924 = $900	G. Fisher 40a 1924 = $1100

Muskegon County
Ravena Township
Section 20
E. A. Manning

F. Manning 80a 1924 = $3600		F. Germguest 80a 1924 = $5200	
V. Nash 160a 1924 = $2200		C. Germguest 40a 1924 = $600	
1924 = $1500		A. White 80a 1924 = $3000	
B. Wunsch 80a 1924 = $900		E. A. Manning 40a 1924 = $400	S. Lawton 40a 1924 = $800

In Eaton County one woodlot owner has applied for tax reduction on her woodlot under Act 86 of 1917. This woodlot is located in section 13 of Walton Township and is owned by Minnie E. Gilbert.

Mrs. Gilbert applied for tax reduction on her 40 acre woodlot May 7, 1923. The property is located in the SW¼ of the SW¼ Section 13 of Walton Township. The total area of the farm was 200 acres with 150 acres under cultivation. The woodlot was of a natural forest growth with trees over 18" in diameter removed.

The township tax records in the County Treasurer's office show that from 1923 thru 1925 the valuation of all the landowners in Section 13 remained stationary except Minnie Gilbert's. In 1923 Mrs. Gilbert's valuation on 40 acres was $2000 with a tax of $72.30. The application for tax exemption on the 40 acre woodlot was filed May 7, 1923. The valuation in 1924 remained the same, $2000 with a tax of $68.96. In an inquiry to the supervisor he stated that Mrs. Gilbert's application had been accepted and that she would be exempted in 1925. The records show that a valuation of $2000 was placed against the 40 acre woodlot but no taxes were charged and a note was inserted to the effect that it was exempted under Act 86 of 1917.

The main part of the farm in located in the NE¼ of Section 24 of Walton Township. The valuation of all the landowners in Section 24 remained stationary from 1923 thru 1925. The records thus show that Mrs. Gilbert received a $2000 reduction in valuation and as far as actual taxes under the general property tax she was totally exempt on the 40 acres of timber. The farm valuation remained stationary during this period proving Mrs. Gilbert was being benefited and the act was working exceptionally well in this case.

Eaton County
Walton Township
Section 13
Gilberts Forest Reserve

N½E 80
1923: 6200 = $232.12
1924: 6200 = $313.12
1925: 6200 = $215.76

Johnson 50a
1923: 4000 = $144.60
1924: 4000 = $137.92
1925: 4000 = $139.20

Autter 77a
1923: 6000 = $134.94
1924: 6000 = $150.90
1925: 6000 = $122.94

Frost 101a
1923: 6500 = $146.20
1924: 6500 = $163.49
1925: 6500 = $133.20

Robinson 160a
1923: 6000 = $134.44
1924: 6000 = $150.90
1925: 6000 = $122.94

Sherman 80a
1923: 5000 = $112.45
1924: 5000 = $125.75
1925: 5000 = $103.45

Gilbert 40a
1923: 2000 = $72.30
1924: 2000 = $5.96
1925: 2000 = No for Exempt under Act 94 of 1911

Forest Reserve 40a

Southward 40a
1923 =
1924 =
1925 =

Eaton County
Walton Township
Section 24
M. Gilbert Forest Reserve.

Robinson 160a 1923: $10,500: $264.09 1924: 10,500: 236.16 1925: 10,500: 215.16	M. Gilbert 160a 1923: $8000: $201.20 1924: 8000: 179.82 1925: 8000: 163.82
160a 1923: $7000: $176.05 1924: 7000: 157.43 1925: 7000: 143.43	Dan Baum 100a 1923: $6500: $163.49 1924: 6500: 150.04 1925: 6500: 122.94
	G. Heisler 60a 1923: $3300: $82.99 1924: 3300: 74.21 1925: 3300: 67.62

In Lake County onewoodlot owner has applied for tax reduction on his woodlot under Act 86 of 1917. This woodlot is located in Section 26 of Dover Township and owned by Mr. Clark Trowbridge. Mr. Trowbridge applied for tax reduction on his 20 acre woodlot April 1, 1925. The property is located in the W½ of S½of the E½ of the NE¼ of section 26 of Dover Township. The total area of the farm was 80 acres with 50 acres under cultivation. The woodlot is of a natural forest growth with 1500 trees per acre ranging from 1 to 200 years in age. It is a hardwood stand of Beech, Maple and Basswood with part of it merchantable as cordwood and logs. In an inquiry to Mr. Trowbridge he states the act was working out all right in his case and he was satisfied.

The township tax records in the County Treasurer's office show that the valuation of all the land owners in Section 26 remained stationary from 1924 thru 1925 except Mr. Sutton who received a reduction from $450 to $400 on a 40 acre farm, Mr. C. Glenn received an increase from $650 to $700 on 40 acres, and Mr. Trowbridge who received a reduction from $1900 to $1500 on 80 acres.

Mr. Trowbridge's valuation on 80 acres in 1924 was $1900 with a tax of $69.30. He applied for tax reduction under act 86 of 1917 April 1, 1925, and his valuation for 1925 was $1500 with a tax of $50.84. The tax record has a note inserted, 20 acre woodlot exempt under Act 86 of 1917 but has no special entry of valuation or tax.

Thus Mr. Trowbridge received a reduction of $400 in valuation on his twenty acre woodlot by applying for tax reduction under Act 86 of 1917. The Act is working in Mr. Trowbridge's case as is shown by his own statement and the township tax records.

Lake County
Dover Township
Section 26
C. Trowbridge Forest
Reserve

H. Sutton 40 1924 = $450 = $16.41 1925 = 400 : 13.55	W. Bailey 80a 1924 = $900 = $32.83 1925 = 900 = 30.49	G McKee 80a 1924 = $1500 = $54.71 1925 = 1500 = 50.84	C. Trowbridge 80 1924 = $1900 = $69.30 (80a) 1925 = 1500 = 50.84 (60a)
W. Bailey W. Wheeler 40 1924 = $400 = $14.59 1925 = 400 = 13.55			Forest Reserve 20a 1924 = —— 1925 = No Tax or Valuation Exempt Written on Township Tax Roll.
C. Hayd 80a 1924 = $900 = $32.83 1925 = 900 = 30.49	C. Glenn 40a 1924 = $650 = $23.70 1925 = 700 = 23.71	F. Heyd 80a 1924 = $1100 = $40.13 1925 = 1100 = 37.28	
	C. Patridge 40a 1924 = $400 = $14.59 1925 = 400 = 13.55	C. Heyd 78a 1924 = $1400 = $51.09 1925 = 1400 = 47.45	

In Gratiot County one woodlot owner has applied for tax reductions on his woodlot under Act 86 of 1917. This woodlot is located in Section 9 of Elba Township and is owned by Chas. Kerr. Mr. Kerr applied for tax reduction on his 39 acre woodlot March 22, 1924. The property is 35 rods East of quarter post in Section 9, 111 rods East, south 56 rods and West 111 rods. The total area of the farm is 160 acres with 100 acres under cultivation. The woodlot is of a natural forest growth with trees 8 to 20 years old and 500 per acre. It is a hardwood tract consisting of oak, maple, beech and popal with some of the trees merchantable as cordwood.

In an inquiry to Mr. Kerr he states that he does not know whether he is receiving any benefit from the act or not and that he thinks the law should be more liberal as to the number of acres of woodlot in propertion to the farm land area.

In an inquiry to the supervisor he states that Mr. Kerr's woodlot was accepted under Act 86 of 1917 but that he does not want any more as the Township is heavily bonded and needs all the taxable property possible.

The township tax records in the County Treausrer's office show that the valuation of all the land owners in Section 9 remained stationary from 1923 thru 1925 except Mr. Kerr's. Mr. Kerr's valuation on 300 acres in 1923 was $16,700 with a tax of $711.92. He applied for tax reduction on the woodlot March 22, 1924. The valuation was reduced to $15,200 with a tax of $574.23. The valuation remained the same in 1925 with a tax of $556.92. A note was inserted in 1924 and 1925 stating that Mr. Kerr was exempted on a 39 acre woodlot under Act 86 of 1917 but there was not special entry of valuation or tax.

On the south of the NE$\frac{1}{4}$, Mr. Kerr's valuation was $1500 in 1923, $1800 in 1924 and remained the same in 1925. This being an increase of $300 in valuation, while on the 300 acres Mr. Kerr received a reduction of $1500 in valuation or $38.46 per acre of woodlot. The township tax records prove that Mr. Kerr was receiving some benefit and that Act 86 of 1917 was working out quite satisfactorily in his case.

Gratiot County
Elba Township
Section 9
Chas Kerr Forest Reserve

T. Shaw 40
1923: $800 = $33.24
1924: 800 = 33.24
1925: 800 = 29.31

D. Shaw 40a
1923: $1200 = $49.93
1924: 1200 = 47.19
1925: 1200 = 41.97

Parker 40
1923: $800 = $33.24
1924: 800 = 31.44
1925: 800 = 29.31

L. Askegrid 80a
1923: Exempted under Cutover Tax Act.
1924: " " " " " " " "
1925: " " " " " " " "

A. Whitefgrd 40a
1923: $1000 = $42.55
1924: 1000 = 43.58
1925: 1000 = 36.64

C. Kerr 80
1923: $1500 = $26.54
1924: 1500 = 27.54
1925: 1800 = 65.96

C. Kerr 300
1923: $14,700 = $711.92
1924: 15,200 = 574.13
1925: 15,200 = 556.92

26a Forest Reserve on Township Tax Records
No special Assessment or valuation

20a
1923: $500 = $20.21
1924: 500 = 17.69
1925: 500 = 18.33

In Newaygo County two woodlot owners have applied for tax reduction under Act 86 of 1917. One is located in Section 10 of Everett Township and owned by Mr. Henry Hertzer.

Mr. Hertzer applied for tax reduction on his 35 acre woodlot in 1924. The property is located in the NE$\frac{1}{4}$ of SE$\frac{1}{4}$ of section 10 Everett Township. The total farm area is 160 acres with 70 acres under cultivation. The woodlot is a hard wood tract with black and white second growth, some is mershantable as logs and cordwood.

The township tax records in the County Treasurer's office show that the valuation of all the land owners in the north half of the section remained stationary except Mr. Lenholm who received a reduction from $2400 to $2100 on 80 acres in 1924 and remained the same in 1925.

In the south half Mr. Orengberg received an increase on the north 40 acres and a reduction on the south 40 acres. His valuation on the north half in 1923 was $700, 1924 $1000 and 1925 $1100 while on the south half in 1923 the valuation was $1200 but was exempted on the taxes. In 1924 the valuation was $1000 and taxes $30.78 while in 1925 the valuation remained the same and the tax was $28.57.

The Burton Estate of 40 acres remained stationary in valuation at $425 from 1923 thru 1925.

Mr. Sutherland's valuation in 1923 was $325 on 40 acres, in 1924 remained the same and in 1925 it was reduced to $250.

Mr. Hertzer's valuation on the E$\frac{1}{2}$ of SW$\frac{1}{4}$ remained stationary at $2200 on 80 acres from 1923 thru 1925, while on the N$\frac{1}{2}$ of SE$\frac{1}{4}$ the valuation was $800 on 80 acres in 1923. After applying for tax reduction on 35 acres under Act 86 of 1917 his valuation in 1924 was reduced to $450 and remained the same in 1925. In 1924 a special tax entry is found, 35 acre woodlot under act 86 of 1917 valued fortax purposes at $35 and same in 1925. The tax on the 35 acres in 1924 was $1.09 and in 1925 it was $.97.

Even tho we find two other reductions in valuation in the south half of

Newaygo County
Everett Township
Section 10
H Hertger Forest Reserve

V. Stack 80 1923: $1500 = $39.32 1924: 1500 = 46.17 1925: 1500 = 42.86	B Stone 80a 1923: $2000 = $52.42 1924: 2000 = 61.58 1925: 2000 = 57.14	E. Lindholm 80a 1923: $2400 = 62.89 1924: 2100 = 73.85 1925: 2100 = 68.56	E. Lemire 80a 1923: $2400 = $62.89 1924: 2400 = 73.85 1925: 2400 = 68.56
J. Oringberg 80a 1923: $700 = $18.36 1924: 1000 = 30.78 1925: 1000 = 31.42	1923: $2200 = $57.60 1924: 2200 = 67.72 1925: 2200 = 62.85	H Hertger 160a 1923: $800 = $20.97 1924: 450 = 13.86 1925: 450 = 13.86 Forest Reserve 35a 1923: $ 1924: 35 = 1.09 1925: 35 = .97	
1923: $1200 = $Exempt 1924: 1000 = 30.78 1925: 1000 = 28.57		Burton Est. 40a 1923: $425 = $11.14 1924: 425 = 13.09 1925: 425 = 12.13	H. Sutherland 40 1923: $325 = $8.54 1924: 325 = 9.99 1925: 250 = 7.16

Section 10 neither one was any where near as large as was Mr. Hertzer's. And, as the valuation remained stationary on the E½ of SW¼ and was reduced nearly half on the N½ of SE¼ it proves Mr. Hertzer'is receiving some benefit and the Act seems to be working out quite satisfactorily in his case.

The other woodlot in Newaygo County listed under Act 86 of 1917 is located in Section 31 of Sherman Township and is owned by Mr. H. Steavens.

Mr. Steavens applied for tax reduction on his 12½ acre woodlot after the 1924 assessment was made. The property is located in the E½ of E½ of SE¼ of Section 31, Sherman Township. The total farm area consists of 50 acres of whidh 37.5 acres are under cultivation. The woodlot is described as 8½ acres off north end of the W½ of SW¼ and 4 acres off north end W½ of N½ of E½ of SW¼.

The township tax records in the County Treasurer's office show that all the land owners in Section 31 received a reduction in valuation between 1924 and 1925. This reduction in nearly all cases is about a $100 per $1000 valuation in 1924. While Mr. H. Steaven's valuation in 1924 was $7000 on 50 acres and with htis stated rate of reduction should have been $6300 in 1925. He applied for tax reduction in 1924 on a 12½ acre woodlot and we find this valuation for 1925 placed at $5500 a larger reduction than any other land owner in the section. A note inserted in the records for 1925 states that he has a 12½ acre woodlot exempted under Act 86 of 1917 but there is no special valuation or tax on this entry.

There is little coubt after looking at the township tax records but what Mr. Steavens' valuation has been reduced more due to the woodlot than has the other land owners of the section and the Act seems to be doing some good tho it is impossible to state the exact amount in figures due to the general reduction in valuation over the entire section.

Newaygo County
Sherman Township
Section 31
H. Stoven Forest Reserve

E. Tindall 80a 1924 = $6000 = $133.43 1925 = 5400 = 138.07			R. Dirks 80a 1924 = $6600 = $186.06 1925 = 6000 = 150.36			
G. DeHass 40 1924 = $4500 = $87.56 1925 = 4000 = 102.28	G. Stoven 40 1924 = $2000 = $45.22 1925 = 1800 = 46.00		W. Ensing 80 1924 = $8400 = $186.72 1925 = 7500 = 187.95			
G. Rider 100a 1924 = $8400 = $166.62 1925 = 7550 = 189.18	W. Stevens 20 1924 = $1600 = $31.31 1925 = 1400 = 35.08	W. Stevens 40 1924 = $4300 = $83.49 1925 = 3900 = 97.92	G. Stoven 30a 1924 = $4000 = $81.50 1925 = 3600 = 90.21	G. Stoven 20 1924 = $3000 = $58.24 1925 = 2700 = 67.66	County Farm	H. Stoven 50 1924 = $7000 = $140.22 1925 = 5500 = 137.82 Forest Reserve 1924 = 1925 = No special valuation or Tax. But a Note on the Township Tax Roll That 12.5 Acres Exempt under Act 86 of 1917

In Mecosta County one woodlot owner has applied for tax reduction on his woodlot under Act 86 of 1917. This woodlot is divided into many small parts located at different parts on the farm and found in Section 8 and9 and 17 of Big Rapids Township. The woodlots are owned by Harvy Widdicomb of Grand Rapids.

Mr. Widdicomb of Grand Rapids applied for tax reduction on his 100 acres of woodlots Nov. 26, 1921 but was not allowed until 1924. These woodlots are located as follows: S½ of SW¼ a strip of 20 acres along south side of section 8, N½ of SE¼ Section 8, SW¼ of NE¼ of section 8, SW¼ of NW¼ of section 9, that part of the N½ of NW¼ of Section 17 south of the Pere Marquette Railroad right of way, SE¼ of NW¼ Section 17 all of Big Rapids Township. The total area of the farm is 324 acres with 170 acres under cultivation. The woodlot is of a natural forest growth with trees from 15 to 150 years old and 1500 to 2000 per acre.

The township tax records in the County Treasurer's office show that Mr. Widdicomb owns 40 acres in section 7 which is farm land. All the land owners in this section received a decrease in valuation on a proportional scale in 1924, all remained the same in 1925. Mr. Widdicomb received this reduction as did his neighbors in 1923 the valuation was $2200 on the 40 acres 1924 it was $2000 and remianed the same in 1925. In section 8 Mr. Widdicomb owns three separate descriptions, two are farm lands and one is a reserved woodlot. Between 1923 and 1924 all the land owners in Section 8 received a reduction in valuation almost on the rate of $100 per $1000 valuation. The north half of Mr. Widdicomb's property in the SW¼ is not under the tax Act and in 1923 his valuation was $2800 on 45 acres, 1924 it was reduced to $2500 and remained the same in 1925. This reduction was about in the same propertion as was the reduction of the other land owners of the section.

In the south half of the SW¼ he owns a woodlot of 20 acres. In 1923 the valuation was $4000 on the 40 acres. The woodlot was accepted under Act

86 of 1917 in 1924 and his valuation was reduced to $2600 and remained the same for 1925. The records show also an entry in 1924, 20 acre woodlot valued at $20 also in 1925 but no tax is charged against the entry.

In section 9 all the land owners received a reduction averaging about a $100 per $1000 valuation. Mr. Widdicomb owns the W½ of NW¼ and NW¼ of the SW¼. On the W½ of NW¼ the valuation in 1923 was placed at $3100. In 1924 a 15 acre woodlot was accepted under Act 86 of 1917. The valuation in 1924 was placed at $2600 or a reduction of $500 and remained the same in 1925. While the valuation of Mr. Dunkle's property which is located south of Mr. Widdicomb's was in 1923 $3000 or nearly equal to that of Mr. Widdicomb's, in 1924 his valuation was placed at $2700 or a reduction of $300, showing that Mr. Widdicomb received a larger proportionate reduction than the other land owners of this section. In 1924 we find an insert in the records stating that Mr. Widdicomb was exempt on 15 acres of woodland under Act 86 of 1917.

Thus Mr. Widdicomb received a reduction of nearly one half in valuation after listing his woodlot under Act 86 of 1917. This is by far a greater proportionate reduction than any other land owner received in this section. And the actual records show that Mr. Widdicomb was receiving a benefit from Act 86 of 1917 and it seems to be working out real well in his case on this woodlot.

In the SE¼ Mr. Widdicomb owned 120 acres in 1923 valued at $5000, in 1924 he evidently sold some of this as he was assessed only on 87 acres and the valuation was placed at $3000 which remained the same for 1925, thus showing he received a reduction as had all the other land owners of this section, and also a note to this effect in 1925. But the supervisor failed to place a valuation or tax against the woodlot.

On the NW¼ of SW¼ Mr. Widdicomb's valuation was placed at $1400 in 1923, reduced to $1300 in 1924 and remained the same for 1925. Thus it gave a reduction at almost the average rate of $100 per $1000 valuation as was all the other landowners of this section.

In section 16 all the land owners received a reduction in valuation averaging $100 per $1000 valuation between 1923 and 1924 and then all remained stationary in 1925.

Mr. Widdicomb owns 30 acres in SE¼ of NW¼ and W½ of the NE¼. The valuation on the SE¼ of NW¼ was placed at $2000 in 1923. In 1924 a five acre woodlot was placed under Act. 86 of 1917 and the valuation was $1500 a reduction of $500, this valuation remained the same for 1925.

The other two land owners in the Section whose valuation was $2000 in 1923 but received the general reduction of $100 per $1000 valuation or was reduced to $1800 in 1924 and remained the same in 1925, thus showing that Mr. Widdicomb received a much larger proportionate reduction in valuation than any other land owners in the Section on this piece of property. A note was also inserted in the tax records to the effect that in 1924 a 5 acre woodlot was exempt under Act 86 of 1917.and also in 1925.

The records thus prove that Mr. Widdicomb received a higher proportionate reduction in valuation than any other land owner in this section. There is little coubt but what he was receiving a benefit from Act 86 of 1917 and it was working very well in this case.

In the W½ of the NE¼ the part south of the Pere Marquette railroad was vlaued at $3300 in 1923, reduced $100 per $1000 in valuation to $3000 in 1924 and remained the same in 1925. On this part Mr. Widdicomb received the average rate of reduction per $1000 valuation that all the landowners of this section received.

The 24 acres north of the Pere Marquette Railroad was valued at $1200 with a tax of $30.75 in 1923, in 1924 the words exempt under Act 86 of 1917 were inserted and the same for 1925. In 1924 there was no valuation or tax on this 24 acres. Thus Act 86 of 1917 gave Mr. Widdicomb a reduction of $1200 on his 24 acre woodlot and was working very satisfactorily.

In every case where Mr. Widdicomb had a listing of any land under

Act 86 of 1917 on his 324 acre farm that part received a larger proportionate reduction in valuation showing that Act 86 of 1917 was working out very satisfactorily in all his small woodlots.

Mecosta County
Big Rapids Township
Section 8
H. Widdicomb Forest Reserve

A. Andersen
1923: $1200 = $35.56
1924: 1104 = 28.57
1925: 1100 = 32.96

W. Massey 20a
1923: $600 = $12.88
1924: 850 = 14.28
1925: 850 = 11.23

E. Strait 40a
1923: $1900 = $34.35
1924: 1800 = 41.50
1925: 1600 = 33.69

C. Strait 120a
1923: $7000 = $150.73
1924: 6300 = 164.72
1925: 6300 = 137.65

T. Hoff 20
1923: $500 = $13.78
1924: 750 = 19.90
1925: 750 = 15.31

J. Strait 20
1923: $500 = $17.29
1924: 750 = 19.90
1925: 750 = 15.31

E. Strait 20a
1923: $700 = $16.60
1924: 1600 = 33.50
1925: 1600 = 33.69

A. Coates 40a
1923: $1300 = $31.00
1924: 1200 = 37.12
1925: 1200 = 24.57

E. Anderson 55a
1923: $3200 = $33.99
1924: 3500 = 65.12
1925: 3500 = 71.50

H. Widdicomb 87a
1923: $5000 = $107.63 } 120a
1924: 3000 = 77.90 } 172a
1925: 3000 = 61.37 }

H. Widdicomb 45a
1923: $2800 = $60.29
1924: 2500 = 64.93
1925: 2500 = 51.07

1923: $4000 = $86.14 — 60a
1924: 2500 = 67.93 } 40a
1925: 2500 = 51.12 }

Whitney Bros 40a
1923: $600 = $17.29
1924: 750 = 19.46
1925: 750 = 15.32

1923: }
1924: 20 = } No Valuation or Tax on Township Records
1925: 20 = }

A. Strouse 30a
1923: $2000 = $43.07
1924: 1900 = 46.69
1925: 1900 = 38.77

Mecosta County
Big Rapids Township
Section 7
H. Wieldi comb Forest Reserve

C. Harter 38a 1923: $2200: $47.38 1924: 2000: 51.86 1925: 2000: 40.86	G. Williams 80a 1923: $2200: $47.38 1924: 2000: 51.86 1925: 2000: 46.86	G. Van Gilder 80a 1923: $4600: $99.02 1924: 4600: 119.28 1925: 4600: 93.99	W. Massey 40a 1923: $2600: $55.97 1924: 2400: 62.40 1925: 2400: 49.02
			E. Johnson 20a 1923: $1300: $28.00 1924: 1300: 33.73 1925: 1200: 24.51
			O. Lingren 20a 1923: $1200: $25.86 1924: 1100: 28.60 1925: 1100: 22.46
J. Colevette 138a 1923: $4000: $86.14 1924: 3600: 93.41 1925: 3600: 73.54		K. Dixon 80a 1923: $4300: $92.58 1924: 4300: 111.42 1925: 4300: 87.84	G. Peterson 40a 1923: $2800: $60.31 1924: 3600: 93.44 1925: 3600: 73.12
			H. Widdicomb 40a 1923: $2200: $47.39 1924: 2000: 51.86 1925: 2000: 40.86

Mecosta County
Big Rapids Township
Section 9
H. Widdicomb Forest Reserve

H. Widdicomb 80a
1923 = $3100 =
1924 = 2600 =
1925 = 2600 =

Forest Reserve 15a
1923 = $
1924 = 15 = No Tax
1925 = 15 = No Tax

W. White 40a
1923 = $600 = $12.89
1924 = 550 = 14.28
1925 = 550 = 11.23

W. Sherman 35a
1923 = $1200 = $25.86
1924 = 1100 = 28.60
1925 = 1100 = 22.46

W. Sherman 19
1923 = $1200 = $25.86
1924 = 1100 = 28.50
1925 = 1100 = 22.46

W. White 15a
1923 = $380 = $8.17
1924 = 350 = 8.87
1925 = 350 = 7.14

F. Wentland 41a
1923 = $1200 = $25.86
1924 = 1100 = 28.60
1925 = 1100 = 22.46

C. Christie 80a
1923 = $4650 = $100.03
1924 = 4000 = 103.74
1925 = 4000 = 81.72

40a
1923 = $1400 = $30.15
1924 = 1300 = 33.71
1925 = 1300 = 26.59

J. Dunkel 80a
1923 = $3000 = $64.58
1924 = 2700 = 70.01
1925 = 2700 = 55.16

Sanford 80a
1923 = $5600 = $120.58
1924 = 5100 = 132.26
1925 = 5100 = 104.16

C. Biglow 80a
1923 = $4600 = $87.50
1924 = 4000 = 90.30
1925 = 4000 = 70.52

Mecosta County
Big Rapids Township
Section 17
H. Widdicomb Forest Reserve

A. Strouse 50
1923: $2000 = $42.06
1924: $1800 = $36.69
1925: $1800 = $36.77

H. Widdicomb 30a
1923: $1200 = $30.75
1924: Exempt
1925: " " "
No Valuation or Tax

J. Ickler 37a
1923: $1400 = $35.84
1924: $1250 = $26.39
1925: $1250 = $29.54

E. Taylor 10
1923: $250 = $5.33
1924: $250 = $5.28
1925: $250 = $5.91

1923: $3300 = $84.47 77a
1924: $3000 = $87.18
1925: $3000 = $70.97

J. Ford 40a
1923: $400 = $7.96
1924: $300 = $7.47
1925: $200 = $4.94

H. Widdicomb 30
1923: $1200 = $43.06
1924: $1500 = $39.02
1925: $1500 = $30.64

Forest Reserve 5a
1923: -
1924: 5 Acres - No Valuation
1925: " " " " "

1923: $5250 = $149.20 58
1924: $5300 = $127.09
1925: $5300 = $125.92

B. O'dell 80a
1923: $2200 = $56.32
1924: $2000 = $52.11
1925: $2000 = $49.26

E. Reed 60a
1923: $2000 = $51.19
1924: $1900 = $50.31
1925: $1900 = $40.53

J. Stockwell 40a
1923: $1000 = $25.58
1924: $700 = $26.18
1925: $900 = $37.25

E. Reed 40a
1923: $2400 = $61.42
1924: $2300 = $60.75
1925: $2200 = $57.18

E. Spingler 60a
1923: $3200 = $81.92
1924: $2900 = $84.26
1925: $2900 = $87.33

In Lenawee County three woodlot owners applied for tax reduction on their woodlots under Act 86 of 1917. These woodlots are located in Madison, Adrian, Rollin and Franklin Townships and one is owned by Mrs. Laura Shumway, one by S. N. Wisner, and two by Geo S. Cook.

Mrs. Shumway applied for tax reduction on her 15 acre woodlot Feb. 15, 1923. It is described as the south 15 acres of west 42½ acres of the E½ of NW¼ of section 35 of Madison Township. The total area of the farm was 162½ acres with 100 acres under cultivation. The woodlot was of a natural forest growth with trees on 5 acres about 32 years old and on 10 acres 1 to 150 years of age. The stand is composed of black oak, white oak and hickory with some of it merchantable as cordwood and logs.

In an inquiry to Mrs. Shumway she states that the Act reduced her valuation and she has no fault to find.

The township tax records in the County Treasurer's office show that all the landowners in section 35 received a reduction in valuation in 1923 and all have remianed stationary from 1923 thru 1925. In most cases this reduction was about $100 per $1000 valuation but a few run a little higher as in the case of A. Johnson and J. Vallentine.

Mrs. Shumway's valuation in 1922 was placed at $2800 on 43 acres. In 1923 she placed her 15 acre woodlot under Act 86 of 1917 and the valuation was reduced $1000 or to $1800. From 1923 thru 1925 the valuation remained stationary as was the case with all the other land owners of the section.

Mr. A. Myners valuation in 1922 was just a little lower than Mrs. Shumway's and in 1923 it was reduced just $200 which made it $2500. From 1923 thru 1925 the valuation remained stationary on this property.

In 1923 a special entry appears on the tax records as follows: L. Shumway's 15 acre forest reserve valued at $15 with a tax of $.34, 192 and 1925 the valuation remains the same with a tax of $.30 each year.

Lenawee County
Madison Township
Section 35
L. A. Shumway Forest Reserve

J. Valentine 80

1922	$8200	$177.36
1923	7500	164.78
1924	7500	150.99
1925	7500	144.53

L. Shumway 43a

1922	$2800	$60.56
1923	1800	39.55
1924	1800	36.23
1925	1800	34.69

Forest Reserve

1922	$	$
1923	15	.34
1924	15	.30
1925	15	.30

W. Ellecey 80a

1922	$5800	$125.47
1923	5300	116.45
1924	5300	106.69
1925	5300	102.13

A Johnson 53

1922	$4300	$93.02
1923	3800	83.49
1924	3800	76.49
1925	3800	73.23

C. Calvin 65a

1922	$4700	$101.68
1923	4200	92.27
1924	4200	84.55
1925	4200	80.94

J. Rapp 45a

1922	$3800	$82.18
1923	3500	76.90
1924	3500	70.46
1925	3500	67.44

E. Harsh 160a

1922	$15,500	$335.28
1923	14,000	300.00
1924	14,000	281.82
1925	14,000	269.78

E. Sponsell 77a

1922	$7000	$151.41
1923	6500	142.81
1924	6500	130.85
1925	6500	125.26

H. Myers 35a

1922	$2700	$79.97
1923	2500	77.63
1924	2500	72.98
1925	2500	78.18

Mrs. Shumway received a greater proportional reduction in valuation than any other land owners in this section after listing her woodlot under Act 86 of 1917. And as she states the Act reduced her valuation and was working very satisfactorily. This is also shown by the township tax records that she is receiving some benefit from Act 86 of 1917.

Mr. S. N. Wisner applied for tax reduction on his 20 acre woodlot May 12, 1925. The property is described as beginning in the center of section 11 of Franglin Township, north 80 rods, west 30 rods, south 110 rods, east 30 rods and north 30 rods. The total area of the farm is 204 acres with 180 acres under cultivation. The woodlot is of a natural forest growth with an average age of 25 years and a stocking of 300 trees per acre. The tract consists of oak, elm, basswood, hickory, beech and maple. From 7000 to 10,000 board feet per acre is now merchantable.

The township tax records in the County Treasurer's office show that half the land owners in Section 11 received a reduction in valuation between 1923 and 1925. The other half the valuation remained constant. Mr. P. Geiger received a reduction of $200 on a valuation of $3400, Mr. M. Sacket $100 on $5600, Mr. G. Service $100 on $2700, and Mr. M. Lamkin $100 on $2100.

Mr. Wisner owns the NW$\frac{1}{4}$ of NW$\frac{1}{4}$, S$\frac{1}{2}$ of NW$\frac{1}{4}$, SW$\frac{1}{4}$ of SW$\frac{1}{4}$ and SW$\frac{1}{4}$ of SE$\frac{1}{4}$. In 1923 the valuation of the NW$\frac{1}{4}$ of NW$\frac{1}{4}$ was placed at $2600 and remained constant thru 1925. In the SW$\frac{1}{4}$ of SW$\frac{1}{4}$ the valuation was placed at $1700 in 1923 and remained constant thru 1925. In the SW$\frac{1}{4}$ of SE$\frac{1}{4}$ the valuation was placed at $1200 in 1923 and remained constant thru 1925.

In the S$\frac{1}{2}$ of NW$\frac{1}{4}$ the valuation was placed at $8200 in 1923. Mr. Wisner placed his woodlot of 20 acres under Act 86 of 1917 in 1925 and the valuation in 1925 was reduced to $6700, a much greater proportionate reduction th an that of any other property owner in this section. Also an entry appears on the tax roll, S. N. Wisner's 20 acre forest reserve under Act 86 of 1917 valued at $20 with a tax of $.59.

The records show that Mr. Wisner was receiving some benefit and that

Lenawee County
Franklin Township
Section 11
S.N. Wisner Forest Reserve

S.N. Wisner 40a
1923 = $26.00 = $61.10
1924 =
1925 = 2600 = 62.23

P. Geiger 40
1923 = 3400 = $79.90
1924 =
1925 = 3200 = 68.13

M. Socket 80
1923 = $56.00 = $131.60
1924 =
1925 = 5500 = 117.28

G. Service 40a
1923 = $27.00 = $63.46
1924 =
1928 = 2600 = 62.23

90a
1923 = $82.00 = $96.05 (110a)
1924 =
1925 = 6700 = 130.54 (90a)

Forest Reserve
1925 = 20 = $37

E. Updyke 40
1923 = $26.00 = $61.10
1924 =
1925 = 2600 = 56.45

C.L. Wisner 40
1923 =
1924 =
1925 = 1200 = 25.19

H. Moore 40
1923 = 2000 = 47.00
1924 =
1925 = 2000 = 42.44

90a
1923 = $60.00 = $230.32 (130a)
1924 =
1925 = 2000 = 43.30 (50a)

S. Wisner 40
1923 = $17.00 = $39.94
1924 =
1925 = 1700 = 33.14

E. Allen 40a
1923 = $14.00 = $32.90
1924 =
1925 = 1400 = 27.26

S.N. Wisner 40
1923 = $12.00 = $46.57
1924 =
1925 = 1200 = 33.50

M. Lamkin 40
1923 = $21.00 = $49.36
1924 =
1925 = 2000 = 38.96

the Act has reduced his valuation. Act 86 seems to be working out quite satisfactorily in his case.

Mr. C. L. Wisner's valuation was $6000 on 130 acres in 1923 and reduced to $2000 on 50 acres in 1925. Both the valuation and acreage were reduced about on4-third so there is little change in actual valuation in his case.

Mr. Geo. S. Cook applied for tax reduction on this two woodlots March 21, 1923. The one is located in Section 5 of Rollin Township and consists of 20 acres. The other is located in Section 5 of Adrian Township and also consists of 20 acres. The one in Rollin Township is described as 20 acres in the north west corner of NE$\frac{1}{4}$ section 5 of Rollin Township. The total area of the farm is 159 acres with 125 acres under cultivation. The woodlot consists of a natural forest growth with trees averaging about 25 years of age and about 250 per acre.

The Township tax records in the County Treasurer's office show that the valuation of all the land owners of section 5 remained stationary or advanced between 1922 and 1923 except Mr. Cook's and his was reduced.

In 1924 Mr. J. Landson's valuation was reduced $300 on a $4600 valuation on the W$\frac{1}{2}$ of NW$\frac{1}{4}$ and $500 on a $8500 valuation on the E$\frac{1}{2}$ of NW$\frac{1}{4}$, while on East 60 acres of the N$\frac{1}{2}$ of the SE$\frac{1}{4}$ it was reduced $100 on a $1500 valuation. Mr. A. F. Degreen was reduced $100 on a $1200 valuation and A. and C. Degreen's was reduced $100 on a valuation of $2200.

Mr. Cook's valuation in 1922 was placed at $10,000. In 1923 he applied under Act 86 of 1917 for tax reduction on 20 acres of woodland. In 1923 his valuation was reduced to $9000, a reduction of $50 per acre of woodland. In 1924 his valuation remained stationery. An item appears on the tax records in 1923, a 20 acre forest reserve under Act 86 of 1917 valued at $20 with a tax of $.55 This valuation remained stationary thru 1924 with a tax of $.55 on the 20 acres. Mr. Cook's valuation was reduced and Act 86 of 1917 is working as intended in his case.

Lenawee County
Rollin Township
Section 5
Geo Cook Forest Reserve

66a J Landon	80a J Landon	140a Geo Cook	Forest Reserve 30
1922: $4600 = $121.21	1922: $8500 = $222.42	1922: $10,000 = $273.50 (1800)	1922: $ / $
1923: $4600 = $127.98	1923: $8500 = $240.55	1923: $7,000 = $242.14	1923: 26 = .55
1924: $4300 = $124.30	1924: $8000 = $234.83	1924: $7,000 = $248.23	1924: 20 = .55

35a E Wilson	18a F Branch	57a E Campbell	65a J Landon
1922: $1900 = $49.22	1922: $1900 = $49.22	1922: $4600 = $131.27	1922: $1500 = $41.02
1923: $1900 = $51.87	1923: $1800 = $51.87	1923: $2000 = $144.07	1923: $1500 = $43.22
1924: $1800 = $51.42	1924: $1800 = $51.42	1924: $3000 = $139.90	1924: $1400 = $1.96

20a A L DeGreen	35a A E DeGreen	40a B Simmons	40 E B Simis
1922: $1200 = $33.13	1922: $2200 = $60.17	1922: $2700 = $77.57	1922: $2700 = $73.85
1923: $1200 = $34.77	1923: $2200 = $63.41	1923: $3000 = $86.54	1923: $2700 = $77.98
1924: $1200 = $34.46	1924: $2100 = $58.96	1924: $3000 = $82.74	1924: $2700 = $74.47

Lenawee County
Adrian Township
Section 5
Geo. Cook Forest Reserve

W. Cook 13a

1922 = $650 = $19.44
1923 = 600 = 14.67
1924 = 600 = 24.24
1925 = 600 = 11.45

G. Cook 30a

1922 = $1900 = $56.75
1923 = 1700 = 52.40
1924 = 1700 = 68.52
1925 = 1700 = 32.45

R 20

Forest Reserve Applied For In 1923
No Mention of Forest Reserve on The Township Tax Records

G. Cook 65a

1922 = $4000 = $119.48
1923 = 4000 = 113.77
1924 = 4000 = 130.14
1925 = 4000 = 76.36

G. Cook 60

1922 = $3100 = $107.10
1923 = 2700 = 84.75
1924 = 2800 = 84.10
1925 = 2800 = 53.45

H. Kenty 30a

1922 = $2600 = $92.15
1923 = 2400 = 72.44
1924 = 2400 = 73.76
1925 = 2400 = 45.82

R. Kerr 30

1922 = $1500 = $57.32
1923 = 1400 = 48.03
1924 = 1400 = 48.57
1925 = 1400 = 26.73

D + T. Ryan 40a

1922 = $4000 = $114.48
1923 = 4000 = 97.86
1924 = 4000 = 116.10
1925 = 4000 = 76.36

T. Ryan 25a

1922 = $1500 = $44.82
1923 = 1300 = 31.81
1924 = 1000 = 25.38
1925 = 1200 = 22.91

G. Hash 95a

1922 = $6000 = $148.56
1923 = 4700 = 133.34
1924 = 4700 = 136.66
1925 = 4700 = 89.74

E. Smead 40

1922 = $4000 = $138.42
1923 = 3600 = 106.43
1924 = 3600 = 108.73
1925 = 3600 = 68.72

C. Warner 40

1922 = $2400 = $41.04
1923 = 2200 = 72.18
1924 = 2200 = 73.20
1925 = 2200 = 42.00

L. Anderson 40a

1922 = $2800 = $83.64
1923 = 2600 = 63.61
1924 = 2600 = 68.96
1925 = 2600 = 49.36

D + T. Ryan 20

1922 = $1100 = $32.85
1923 = 1000 = 24.46
1924 = 1000 = 32.27
1925 = 1000 = 19.09

In Montcalm County four woodlot owners have applied for tax reduction on their woodlots under Act 86 of 1917. These woodlots are located in Winfield, Eureka and Bloomer Townships. They are owned by Rossman Bros., Geo. B. King, Geo. L. Hermbecker and Char. R. Herrick.

Rossman Bros. applied for tax reduction on their 40 acre woodlot under Act 86 of 1917 March 7, 1923. It is described as SW¼ of SE¼ of section 13 of Winfield Township. The total farm area consists of 360 acres with 200 acres under cultivation. The woodlot is of a natural forest growth with trees ranging from seedlings to maturity and has never been pastured. The woods consist mostly of beech and maple and has some cordwood now merchantable.

In an inquiry to Rossman Bros. they state Act 86 of 1917 reduced their valuation and taxes and is therefore working out very satisfactorily in their case.

The township tax records in the County Treasurer's office show that in the north half of section 13 the valuations of all the landowners remained stationery from 1922 thru 1925 except Mr. J. Edgar's in the N½ of the NE¼ and Rossman Bros.' in the NW¼. Mr. Edgar received a $500 reduction on $12,000 in 1923 and a $500 reduction on $11,500 in 1925. While Rossman Bros.' valuation in 1922 was $10,400, 1923 reduced to $10,000 remained stationary thru 1924 and in 1925 was reduced to $9,200.

In the south half of section 13, Mr. Larson's valuation was reduced from $400 to $300 in 1924, Mr. Bird's valuation was $7000 in 1922, 1923 reduced to $6,800 and in 1925 reduced to $6,500. Mr. R. Edgar's valuation remained stationery at $800 from 1922 thru 1925.

Rossman Bros.' valuation on the E½ of SW¼ was placed at $6,800 in 1922, $6,600 in 1923 and 1924 and reduced to $6,000 in 1925. While on the W½ of SE¼ the valuation was placed at $7,000 in 1922, in 1923 Rossman Bros. applied for tax reduction on a 40 acre woodlot under Act 86 of 1917 and the valuation was reduced to $5000 or $50 per acre of woodland. The valuation

Montcalm County
Winfield Township
Section 13
Rossman Bros Forest Reserve

Rossman Bros 360a

1922 = $10,400 = $143.30
1923 = 10,000 = 159.00
1924 = 10,000 = 146.00
1925 = 9,200 = 147.11

J. Edgar 120a

1922 = $12,000 = $202.44
1923 = 11,500 = 194.82
1924 = 11,500 = 178.97
1925 = 10,000 = 146.80

1922 = $3400 = $57.35
1923 = 3400 = 57.60
1924 = 3400 = 52.90
1925 = 3,400 = 49.91

1922 = $3,400 = $57.35
1923 = 3,400 = 57.60
1924 = 3,400 = 52.90
1925 = 3,400 = 49.91

R. Edgar 40

1922 = $800 = $13.49
1923 = 800 = 13.55
1924 = 800 = 12.45
1925 = 800 = 11.75

1922 = $6,800 = $114.71
1923 = 6,600 = 111.80
1924 = 6,600 = 102.70
1925 = 6,000 = 88.08

1922 = $7000 = $118.09
1923 = 5000 = 84.70
1924 = 4,800 = 74.69
1925 = 4,500 = 66.08

S. Bird 80a

1922 = $7000 = $118.09
1923 = 6,800 = 114.71
1924 = 6,800 = 105.81
1925 = 6,500 = 95.44

F. Larson 40

1922 = $400 = $6.74
1923 = 400 = 6.78
1924 = 300 = 4.67
1925 = 300 = 4.40

Forest Reserve 40a

1922 = $
1923 = 40 = .68
1924 = 40 = .62
1925 = 40 = .59

was again reduced in 1924 to $4,800 and again in 1925 to $4,500.

In 1923 we find an entry to the effect that Rossman Bros. have a 40 acre forest reserve under Act 86 of 1917 valued for tax purposes at $40. This entry appears in 1923, 1924 and 1925 with, of course, the same valuation The tax in 1923 was $.68, 1924 .$.62, and 1925 was $.59 on 40 acres.

Rossman Bros in answer to an inquiry stated Act 86 of 1917 had reduced their valuation and taxes, also it was working out very satisfactorily in their case. The township tax records also show Rossman Bros.' valuation and taxes were reduced, thus Act 86 of 1917 iw working out very satisfactorily in this case.

Mr. G. L. Hermbecker applied for tax reduction on his 36 acre woodlot under Act 86 of 1917, July 27, 1923. It is described as NE¼ of NE¼ section 5 of Winfield Township. The total farm area consists of 160 acres. The woodlot is af a natural forest growth with trees of all ages and a stocking of 500 trees per acre. The woodlot is conposed of beech, maple and elm of which some is now merchantable as logs and cordwood.

The township tax records in the County Treasurer's office show that only three land owners in Section 5 received a reduction in valuation in 1924. Mr. R. Carr received a $200 reduction on a valuation of $7000 on his property in the N½ of SE¼., Mr. H. H. Yankee received a $200 reduction on a valuation of $5600 on his property in the S½ of SW¼.

Mr. Herbecker's valuation was placed at $14,600 on the NE¼ in 1923. In 1924 he listed his woodlot under Act 86 of 1917 and his valuation was reduced to $10,840 or a reduction of $94 per acre of woodlot. In 1925 this valuation was again reduced $10,640 or a reduction of $200. The township records have an entry which states that Mr. Hermbecker has a 40 acre forest reserved valued at $40 under Act 86 of 1917 in 1924 and 1925.

In 1925 Mr. A. Waldo recieved a reduction of $400 on a valuation of $5400 on his property in the N½ of NW¼ and $400 on a valuation of $5200 on the SE¼ of NW¼. Mr. McManus received a reduction of $200 on a valuation

Montcalm County
Winfield Township
Section 5
G. L. Heimbecker Forest
Reserve.

A. Waldo 120a 1923: $5400 = $150.66 1924: 5400 = 159.89 1925: 5000 = 154.35		G. L. Heimbecker 168	Forest Reserve 40 1923: $ 40 = $ .64 1924: 40 = .71 1925: 40 = .71
J. McManus 80 1923: $3800 = $109.82 1924: 3800 = 116.32 1925: 3600 = 111.14	1923: $5200 = $145.08 1924: 5200 = 153.97 1925: 4800 = 148.18		
1923: $2800 = $51.41 1924: 2800 = 45.33 1925: 2800 = 49.81	E. Jacks 40a 1923: $2000 = $36.72 1924: 2000 = 32.38 1925: 2000 = 35.58	R. Carr 80a 1923: $7000 = $121.52 1924: 6800 = 110.09 1925: 6500 = 115.65	
H. H. Yankee 80a 1923: $5600 = $97.22 1924: 5400 = 87.42 1925: 5000 = 88.45		L. L. Reger 80a 1923: $8000 = $138.88 1924: 8000 = 129.52 1925: 7500 = 133.44	

of $3800 on his property in SW¼ of NW¼. Mr. R. Carr received a reduction of $300 on a valuation of $6800 on his property in the N½ of SE¼. Mr. L. Kezer received a reduction of $500 on a valuation of $8000 on his property in the S½ of SE¼. Mr. H. Yankee received a $400 reduction on a valuation of $5400 on his property in the S½ of SW¼.

The records thus show that Mr. Hermbecker received a much larger reduction in valuation than any other land owner in section 5 and he also received a reduction in 1925 on the W½ of the NE¼. Thus Act 86 of 1917 is working out very satisfactorily and Mr. Hermbecker is receiving a benefit from listing his woodlot under this Act.

Mr. G. B. King applied for tax reduction on his 20 acre woodlot March 20, 1923. It was described as the north 20 acres of the E½ of NW¼ of section 14 of Eureka township. The total farm area consists of 160 acres of which 140 acres are under cultivation. The woodlot is of a natural hardwood forest growth with trees averaging 25 years of age and 300 trees per acre. About 50% of the stand is now merchantable.

In an inquiry to Mr. King he states that the Act reduced his valuation and that it is working out very satisfactorily in his case.

The township tax records in the county treasurer's office show that Mr. G. King was the only landowner in the section 14 to receive a reduction in valuation. Mr. King's valuation was placed at $16,800 in 1922. After applying for tax reduction under Act 86 of 1917 the valuation was reduced to $14,500 a reduction of $2,300 or $115 per acre of woodlot. Mr. King's valuation was again reduced $2000 in 1924 and raised $1000 in 1925. An entry appears on the tax records to the effect that a 20 acre woodlot valued at $20 under Act 86 of 1917 is exempted. In 1925 we find the first taxes placed against this valuation.

The other landowners of the section received reductions in valuation s between 1923 and 1925 but Mr. King also received the same reductions besides the one in 1923, when he placed his woodlot under Act 86 of 1917.

Montcalm County
Eureka Township
Section 14
G. B. King Forest Reserve

K. King 80a

1922 : $8400 : $73.09
1923 :
1924 : } Sold To G. King
1925 :

G. King 80

1922 : $8400 : $73.09
1923 : 14,500 : 200.11 } 160a
1924 : 13,000 : 150.72
1925 : 13,000 : 170.30

H. Worfel 54a

1922 : $6500 : $64.23
1923 : 6500 : 89.71
1924 : 6000 : 58.36
1925 : 6000 : 78.60

Sanderson Lake

D. Fisher 51a

1922 : $3500 : $34.57
1923 : 3500 : 48.37
1924 : 3000 : 32.68
1925 : 3000 : 39.30

G. Popplewell 160a

1922 : $13,200 : $130.43
1923 : 13,200 : 182.16
1924 : 12,000 : 128.16
1925 : 9,000 : 117.90

E. Strokes 80

1922 : $10,000 : $98.80
1923 : 10,000 : 138.00
1924 : 9,000 : 113.04
1925 : 8,000 : 104.80

D. Fisher 80

1922 : $7000 : $68.92
1923 : 7000 : 124.30
1924 : $200 : 103.00
1925 : $200 : 104.90

The records thus show that Mr. King's valuation was reduced after he applied for tax reduction and the act is working out very satisfactorily as Mr. King stated in the inquiry. Thus Mr. King is receiving a benefit from listing his woodlot under Act 86 of 1917.

Mr. C. R. Herrick applied for tax reduction on his 17 acre woodlot in the spring of 1925. It is described as starting at NE corner of the SW¼ of section 19 of Bloomer township, 40 rods south, then west 68 rods, then north 40 rods and East 68 rods. The total farm area consists of 120 acres. The woodlot is of a natural hardwood forest, with trees 1 to 100 years old and from 200 to 500 trees per acre. Part of it is now merchantable and the property would make a wonderful sugar bush.

The township tax records show that between 1924 and 1925 every land owner received a reduction in valuation but on careful study of the plot of section 19 it reveals the fact that Mr. Herrick after placing his woodlot under Act 86 of 1917 received a much larger reduction in proportion to valuation than any other land owner of this section.

Mr. Herrick's valuation in 1924 was placed at $13,000 and in 1925 was reduced $2,800 to $10,200. But as the other oandowners also received reductions all of this was not due to the woodlot. Taking the E½ of NE¼ we find Mr. J. Moran's valuation is about one-half that of Mr. Herrick's. So taking the $700 reduction on this valuation and multiplying by 2 we can get an approximation as to what the reduction in valuation would have been with out the exempped woodlot. This then would make a reduction of about $1,400 for the woodlot or about $80 per acre of woodlot.

An item appears on the tax records to the effect that Mr. Herrick has a 17 acre woodlot valued at $17 under Act 86 of 1917. The records thus show that Mr. Herrick's valuation was reduced after placing his woodlot under this act and he is receiving a benefit from Act 86 of 1917.

Montcalm County
Bloom Township
Section 19
C. R. Herrick Forest Reserve

J. Buckley 40 1924 = $3400 = $50.02 1925 = 3100 = 52.86	I. Left 40a 1924 = $3200 = $47.06 1925 = 2900 = 49.44	B. Hare 80a 1924 = $8200 = $120.72 1925 = 7000 = 119.35	J. Moran 70 1924 = $7000 = $102.97 1925 = 6300 = 107.42
80a 1924 = $8800 = $129.47 1925 = 7900 = 133.69			
C. R. Herrick 120a 1924 = $13,000 = $191.33 1925 = 10,200 = 173.99 Forest Reserve 17a 1924 = —— 1925 = Township Tax Roll, 17a Tax Exempt under Act 86 of 1917.		T. Shaward 80a 1924 = $8000 = 117.68 1925 = 7200 = 122.75	L. Sloan 80a 1924 = $7,500 = $110.33 1925 = 6,700 = 114.22
Evens 40a 1924 = $5000 = $73.53 1925 = 2500 = 42.64			

In Jackson County three woodlot owners have applied for tax reductinn on their woodlots under Act 86 of 1917. These are located in the Townships of Norvell, Napoleon and Columbia.

Mr. L. Whittney Watkins applied for Tax reduction on his 195 acre woodlot under Act 86 of 1917 on April 13, 1923. The property is located in Sections 11 and 14 of Norvell Township. It is described as the S½ of the SE¼ of section 11, 10 acres off the East end therefor containing 70 acres, also that part of the N½ of section 14 lying north of the stream known as Marsh Creek and north of the highway except the NW¼ of the NW¼ of said section 14 containing about 125 acres, in all about 195 acres.

The total area of the farm is 1400 acres, with 1250 acres under cultivation. The woodlot is of a natural forest growth, with 800 to 1200 seedlings and mature trees per acre.

The township tax records in the County Treasurer's office show that from 1922 thru 1925 only two landowners in section 11 received a reduction in valuation. The valuation of Mr. Wm. Hoag, whose property is in the E½ of NE¼ was reduced from $4300 to $4000 in 1924 and remained stationary thru 1925. The other reduction was granted to L. Whittney Watkins on the S½ of the SE¼. In 1922 Mr. Watkins valuation was placed at $600 on 70 acres. In 1923 he applied for tax reduction under act 86 of 1917 and his valuation was placed at $100 a reduction of $500 on the 70 acres. This valuation remained stationery thru 1925.

The records show about the same condition in Section 14. Two landowners received a reduction in valuation, Mr. O. Heckerman in NW¼ of NW¼ and L. Whittney Watkins on the E½ of the NW¼ and W½ of NE¼.

Mr. Heckerman's valuation was reduced in 1925 from $800 to $600. Mr. Watkins' valuation on 160 acres was placed at $1200 in 1922. In 1923 he applied for tax reduction under Act 86 of 1917 and his valuation was placed at $300, a reduction of $900 on 90 acres of woodland.

Jackson County
Norvell Township
Section 11
L. Whitney Watkins
Forest Reserve

E. Marhle 40a
1922: 3600: 44.49
1923: 3600: 34.97
1924: 3600: 48.69
1925: 3600: 61.91

E. Marlhe 60a
1922: 5400: 96.70
1923: 5400: 81.11
1924: 5400: 74.49
1925: 5400: 92.89

E. Marlhe 80
1922: 7000: 128.45
1923: 7000: 145.14
1924: 7000: 96.63
1923: 7000: 124.40

W. W. Hoog 80a.
1922: 4300: 77.03
1923: 4300: 64.50
1924: 4000: 95.16
1925: 4000: 78.88

F. Hyndman 40a
1922: 3500: 62.71
1923: 3500: 53.58
1924: 3500: 48.38
1925: 3500: 66.21

10a
1922: 1300
1923: 1300
1924: 1300
1925: 1300

10a
1922: 900
1923: 900
1924: 900
1925: 900

J. F. Muller 160
1922: 1200: 214.92
1923: 1200: 166.08
1924: 1200: 165.48
1925: 1200: 206.40

J. F. Muller 40a
1922: 1000: 17.91
1923: 1000: 15.02
1924: 1000: 13.79
1925: 1000: 17.20

W. Hoog 40a
1922: 400: 7.15
1923: 400: 6.07
1924: 400: 5.52
1925: 400: 6.89

L. W. Watkins 70a
1922: 600: 1.45
1923: 100: 1.17
1924: 100: 1.26
1925: 100: 1.93
} A Forest under Act 56 of 1917

J. Arnold, Inc.
1921: 300
1922: 300
1924: 300
1925: 300

This valuation remained the same in 1924 but was advanced to $700 in 1925.

Act 86 of 1917 reduced Mr. Watkins valuation as intended in both sections and seems to be working out very satisfactorily in this case.

Mr. Clyde Cady applied for tax reduction on his 19 acre woodlot April 27, 1923. The property is located in Section 31 of Napoleon Township. It is described as that part of the E½ of E½ of the SE¼ of Section 31 lying north of the L. S. and M. S. Railroad.

The total area of farm is 140 acres of which 120 acres is under cultivation. The woodlot is of a natural forest growth with trees ranging from seedlingsto maturity with an average of 250 trees per acre. Some of this timber is now merchantable as logs and pulpwood, In an inquiry to Mr. Cady he stated that the Act was working out all right in his case and that he was satisfied.

The township tax records in the County Treasurer's office show that in 1922 Mr. Cady's valuation was placed at $900 on 19 acres. In 1923 after applying under Act 86 of 1917 his valuation was reduced to $19 on 19 acres. This remained stationary thru 1925. In 1922 a value of $2000 was placed on Mr. Cady's 40 acres in Section 29 and this remained stationary thru 1925. The descriptions of property in this section are so inaccurate it is impossible to plot the owners and taxes. But there is little doubt but what Mr. Cady is receiving a benefit from listing his woodlot under Act 86 of 1917 and as he himself states it was working out quite satisfactorily in his case.

Mr. Geo. Cook applied for tax reduction on his 20 acre woodlot under Act 86 of 1917 in 1923. The preoperty is located in Section 18 of Columbia Township and described as the S½ of SE¼ of NE¼. The total area of the farm was 100 acres of which 80 acres are under cultivation. The woodlot is of a natural forest growth with the trees averaging 25 years of age and 250 per acre.

In an inquiry to Mr. Cook he states that his valuation was reduced and the Act was working out well in his case. The township tax records in the

County Treasurer's office show that Mr. Cook's valuation was placed at $600 on 40 acres. In 1923 he applied for tax reduction on 20 acres of woodland and his valuation was reduced from $600 to $320 on the 40 acres. This valuation remained stationary thru 1925. While on 60 acres in section 60 the valuation was placed in 1922 at $1200 and remained stationary thru 1925.

The descriptionson the Tax roll are so inaccurate it is impossible to plot the owners valuation and taxes in this case. But there is little doubt but what Mr. Cook is receiving some benefit from listing his woodlot under Act 86 of 1917 and as he states himself he is very well satisfied with Act 86 of 1917.

In Lapeer County two land owners have listed their woodlots under Act 86 of 1917. Geo. Bristol owns 20 acres of non merchantable hard wood in Almont Township. The other is owned by Wm. Bristol consisting of 25 acres of non merchantable hardwood. Geo. Bristols woodlot was accepted in 1921 and Wm. Bristols 1920. They both state that at first they received a little benefit but at present it is doubtful if they are receiving much benefit.

In Calhoun County, four landowners have taken advantage of Act 86 of 1917. Three are located in Lee Township and one in Lepawsha.

Mr. Chas. T. Vorhees applied for tax reduction on his 34 acre woodlots. It is described as "5 acres on south side of the W 1/2 of N.E. 1/4 of the S.E. 1/4 Sec. 25. and 17 acres on E. side of the S.E. 1/4 of the N.E. 1/4 Sec. 25 and 12 acres in S.E.Cor. N.W.1/4 of N.E.1/4 Sec. 25 of Lee Township". The woodlot consists of hardwoods with some merchantable as cord-wood, logs and pulpwood. The owner states that the act reduced his taxes and that it was working out satisfactorily in his case.

Mr. G.P.Glynn applied for tax reduction on his 10 acre woodlot in 1922. It was described as the "N.E.1/4 of N.W.1/4 of S.E.1/4 of Section 7 of Lee Township". It is a hardwood stand with some merchantable as cord-wood and logs. Mr. Glynn states that the Act did not reduce his taxes or valuation on his woodlot as a gravel road was put thru in 1923 and road tax was levied against the property.

Mr. Vern Vorhees applied for tax reduction on his 18 acre woodlot located in Lee Township in 1921. The woodlot is a hardwood stand with some merchantable as logs and cordwood. The owner states that his taxes and valuation was lowered by taking advantage. Mr. Vorhees also states that he is satisfied and the Act is working out very satisfactorily in his case.

Mr. Geo. S. Cook applied for tax reduction on his 40 acre woodlot located in the N.W. 1/4 of S.E. 1/4 of Sec. 5 of Lekausha Township. In an inquiry the Supervisor states that the woodlot is assessed on a valuation of a $1 per a. or $40 a. of woodlot equals $40 in valuation and that it is placed on the township tax records as 40 a - $40.00.

In Emmet County one landowner has applied for tax reduction on his seven acre woodlot. Mr. Jacob Koldflisch's woodlot is located in the S.W. corner of the S.E. 1/4 of the S.E. 1/4 of the S.E. 1/4 of Sec. 28 in Carp Lake Township. The woodlot consists of a national forest growth with the trees 10 to 15 years old and 1200 to 14000 per acre. The total farm area consists of 80 acres with 40 acres under cultivation.

Mr. Koldfleisch states that Act 86 of 1917 reduced his valuation and the act is working out very satisfactorily in his case.

In Isabella County one landowner has applied for tax reduction on his woodlot under Act 86 of 1917. Geo. and Orrie Merrihew applied for tax reduction on their 20 acre woodlot in 1924. They estimate that they have 50,000 bd. ft. hemlock, 2500 bd. ft. maple and 1000 cords of wood now merchantable. The woodlot is located in Sherman Township. They state that Act 86 of 1917 reduced their taxes and is working out satisfactorily in their case.

In Alpena County one woodlot owner has applied for a tax reduction on his woodlot. It belongs to J.B.Lunney and consists of 80 acres located in Ossineke Township. It consists of a natural growth of balsam and poplar and some is now merchantable as pulp wood. Mr. Lunney states that the supervisor raised his valuation rather than lowering it. The supervisor states that Mr. Lunney has pastured the land all the time and has made no attempt to plant the open spaces. So in this case it looks as tho the owner had not lived up to the meaning of the Act and the Supervisor had ignored rather than refused the application.

In Antrim County three woodlot owners have applied for tax reduction on their woodlots under Act 86 of 1917.

Mr. E.S.Mills applied for tax reduction on his 40 acre woodlot in 1919 and was exempted until 1924 when it was found by the new supervisor that he had misrepresented his property and was not entitled to an exemption. So it was again placed in the tax roll at full value again. The woodlot is located in S.E. 1/4 of S.E. 1/4 of Sec. 9 of Custer Township. The whole trouble lies in the fact the farm and the woodlot are not contigeous. The Act evidently must of been working out quite satisfactorily to Mr. Mills as he appealed to every

body from the Atty. General, Tax. Comm. and the State Board of Agri. to be placed again under the Act.

Thos. and D.W.Buell applied for tax reduction on their 100 acre woodlot in 1925. The county treasurer states that the exemptions are on file and will be accepted. The woodlot is located in Warner Township and when the owners answered the inquiry it was too early to know the results of placing the woodlot under the Act.

In Ottawa County two woodlot owners have applied for tax reduction on their woodlots, Leon Ocoback and Gerrett TenBroke.

Mr. Osoback's woodlot is located in Sec. 22 of Jamestown Township and consists of a 30 acre woodlot on a farm of 160 acres. The application was made March 3, 1923 and the supervisor states that he told Mr. Osoback that he would have to keep cattle out and etc. and that he said "Well let it go". So the supervisor has been assessing it at full value.

Mr. Gerret TenBroke applied for tax reduction on his woodlot in Robbinson Township last year but have so far been unable to receive a reply as to how it was working out in his case.

In Leelanaw County two woodlot owners have applied for tax reduction on their woodlots under Act 86 of 1917.

Mr. J.C.Kalchick applied for tax reduction on his 24 acre woodlot in 1925. The woodlot is located in Leelanaw Township and consists of a natural hardwood stand with some of the trees now merchantable. Mr. Kalchick states that the Act reduced his taxes and that he thinks it is working out satisfactorily in his case.

The Francis H. Haserot Co. applied for tax reduction on their 40 acre woodlot in 1925. The woodlot consists of a natural hardwood stand with about 50% non merchantable. At the time the inquiry was answered they did not know how the Act was going to work out in their case.

In St. Joseph County one woodlot owner has applied for tax reduction under Act. 86 of 1917. Mr. W.F.Wahl applied for tax reduction on his 20 acre woodlot located in Florence Township. The woodlot consists of a natural hardwood stand and is mostly all young oak with very little merchantable. Mr. Wahl

working out very satisfactorily in his case.

That in order to encourage the practice of forest culture in this state when the owner or owners of any land which has been denuded of trees, or any other land the assessed value of which shall not at the time of application exceed the sum of Five Dollars per acre, shall contract in writing with the Commission of Forestry to plant or grow upon the said land suitable and useful timber trees in such manner as they shall prescribe to protect the said land from fine and to maintain the trees so planted as grown upon it in a live and thrifty condition for a period of ten years and to cut or remove from the said land within that time no tree or trees except as permitted in the said contract; it shall be lawful for the State Tax Comm. and they are hereby authorized upon recommendation of the commission of Forestry to exempt such land from taxation for the period of 10 years next thereafter in which the said land is to be so maintained. At the end of said ten years or any time within that period that the owner or owners of said land shall fail to maintain it in all respects according to the written agreement entered into by him and upon which the said land is exempted from taxation, the said land shall be restored to the tax roll and shall be taxed the same as other similar lands.

RULES

The owner may withdraw said land in whole or in part at any time after the expiration of 5 years and must not use said land so that it will mititate against the growth of the timber thereon. The owner must use reasonable diligence to protect the timber growing on said lands against fire. He shall not cut, turpentine or otherwise utilize the standing timber on said lands before the withdrawal of the same as auxiliary state forests, except in accordance with the rules formulated by the State Commission of Forestry and paying the privilege tax upon the value of the timber or timber products harvested.

The auxiliary State Forest shall not be taxed or assessed for taxation

directly or indirectly by any authority and that if said land is taxed or assessed for taxation it shall be assessed and valued as if the ownership of the timber had been severed from the land and that no taxes of any character shall be assessed against said timber.

CONNECTICUT

Woodlands and lands suitable for forest planting may be classified for purpose of taxation upon application to the State Forester provided the land is not worth more than $25 per acre. The State Forester has to examine the land before it can be admitted under the Act. Land with timber more than 10 years old is taxed at the local rate on a valuation not to exceed 10 mills. The land and timber to be taxed separate as established by the assessor at time of classification.

After the woodlot has been classified for 50 years a revaluation is to be made and subject to the same valuation of 10 mills the woodlot may remain under the act for another 50 years. The harvested timber is subject to a graduated yield tax. Land classified - 1 - 10 years shall pay a 2% yield tax, from 11 - 20 years A 3% tax.

From 21 - 30 yrs. A 4% "

From 31 - 40 " A 5% "

From 41-50 years A.6% tax.

and over 50 years 7% cuttingtax.

The owner must provide reasonable protection and must not graze. The state forester may cancel classification when the owner fails to comply with the Act and a forfeit must be paid. Timber for domestic use is free of tax. The owner may appeal to the courts from the decisions of the State Forester.

The State Forester states the law is not satisfactory because classification is only made when applied for by the owner and it is not applicable to all forest land.

CANADA - ONTARIO
EXEMPTION OF WOODLOTS FROM TAXATION

The council of any township may by law exempt in whole or part from municipal taxation including school rates, lands in the township being "woodlands". But such by laws shall not exempt more than one acre in ten and not more than twenty five shall be held under a single ownership.

Woodlands shall be lands having more than 400 trees per acre of all sizes or 300 trees over 2" D.B.H. or 200 over 5" D.B.H. or 100 over 8" D.B.H. of one or more of the following species: White or red pine, white or Norway Spruce, hemlock, tamarac, oak, ash, elm, hickory, basswood, tulip, black cherry, walnut, butternut, chestnut, hard maple, soft maple, cedar, sycamore, beech, black locust or calalpa or other varieties as may be set apart by the bylaws of the council. This land is to be used for the purpose of growing trees and cannot be used for grazing.

The owner is required to make application to the clerk of the township before the first day of February.

The township assessor is to personally examine the woodlet to see if it meets the requirements. He can make the owner make a statutory declaration to the effect said woodlot fills the requirements of the Act. The Assessor then reports to the township clerk the name of the owner and area entitled to exemption and the year it first goes into effect.

If at any time the council finds the woodlot is being grazed by live stock or it is not being used for the sole purpose of growing trees they may direct the exemption shall cease and it shall be put back on the assessment roll for the next year for all taxes remitted during the five years immediately preceding the date it goes back on the assessment roll.

For fraudulent returns by owner or assessor knowingly made, a fine of $300.00 or six months in jail or both at the discretion of the Court may be made additional to any other punishment made by law. This also applies to fraudulent declaration or application.

The forester in charge states he knows of no case in the last five years

while he has been in office of any owner availing themselves of the advantages of this Act. The trouble lies in the first line and sixth word "May". It seems contrary to human nature to exempt taxes of any kind and most of our municipalities are anxious to get all the revenue they can.

Iowa

The State of Iowa passed a bill in 1908 entitled an "Act to Encourage Planting of Forest and Fruit Trees".

A tract of land of not less than one acre and not more than five acres may be set aside as a permanent forest reservation.

This tract of land must contain 200 planted or natural forest trees per acre. This number of trees must of been upon the area two years before the listing of forest. Ground with farm buildings shall not be recognized as part of any such reservation.

The owner shall not remove more than one fifth of the total number of trees on the reservation in any one year except where the trees die naturally.

Forest trees shall consist of the following species: ash, black cherry, walnut, butternut, catalpa, coffee tree, elm, blackberry, hickory, honey loctus, mulberry, oak, sugar maple, larch and other coniferous trees and all other forest trees introduced into the state for experimental purposes. In artifical groves, willow, bolelder, soft maple, cottonwood and other popals shall constitute forest trees when used for protection borders if they do not exceed two rows around the plantation. Soft maple and box elder may also be used as nurse trees if they do not exceed 100 per acre.

The trees of a forest reservation shall be in groves not less than four rods wide. When the trees of a forest reserve are removed or die the owner must plant within one year enough trees to fullfill the requirements of this Act.

The owner shall not graze the forest reservation.

If the forest reservation fulfills the conditions of this Act shall be assessed at one dollar per acre. In all other cases where trees are planted with out regards to area for forest, fruit, shade, ornamental or windbrake purposes the assessor shall not increase the valuation of the property because of such improvements.

If the owner of a reservation violates any of the provisions of this Act within the two years preceding the making of an assessment the assessor shall not list any tract belonging to the owner for the ensuing two years.

The Assessor shall make the owner give a sworn statement of the facts when

making application for a forest reservation. The assessor shall make a special report to the County Auditor of all reservations made in the county. The county auditor is to keep a record of all reservations and report before the 13th day of November to the State Horticultural Society.

The secretary of the State Horticultural Society shall be the State Forestry Commissioner without salary. He can appoint deputies for each county who shall serve without pay. They shall make an annual report on forestry matters and operation of this Act.

In 1924 there was 19 ,120 acres of original forest and 126 acres of artificial forest under this Act. Mr. G.F.MacDonald, Prof. of Forestry, Iowa State College states this Act is very faulty in many respects but is however better than no law at all.

INDIANA

The state of Indiana passed an Act in 1921 entitled "An Act to Encourage Timber production and to protect water sheds by classifying certain Lands as Forest Lands, and prescribing a method Appraising Funds thus classified for purposes of taxation".

Under this Act the stocking of trees per acre is prescribed by law according to the age of the trees. Trees of different age are credited with occupying different square feet of space in the forest. There shall be no open spaces in the forest. If a tree dies or is removed the vacancy shall be filled by planting and it shall be fully stocked. A plantation may be spaced 8' by 8' and a nurse crop used for two years. The State Forester may authorize the planting of additional trees and indicate where and how they shall be planted. The owner has three years to plant the area after it has been classified under the Act. Native forest land shall be deemed to be fully stocked when it contains 1000 timber trees per acre, exclusive of pomaceous trees. If coppice shoots are counted only one shall be counted per stump. The following trees are excluded as forest trees, dogwood, water-beech, ironwood, red bud, sassafras, persimmon, pawpaw, black haw and Willow. The State Forester shall be the final authority on what constitutes a stand of trees.

All tracts of forests classified under this Act shall be assessed at $1 per acre.

Any one wishing to make application shall apply to the State Forester for two blanks. The land is to be surveyed by Metis and bounds and located by an established corner. Two plots of the survey shall be made in ink on a scale of 100' to the inch. One plot and application blank is filed with the State Forester, the others with the County Auditor, The township assessor shall appraise the land and this shall be forwarded with the applications when signed by the assessor. There shall be three signatures on the application, the owner, the surveyor and assessor, and witnessed by two legal voters. If the area is accepted by the State Forester he shall notify the County Auditor at once and it shall then be entered upon his books as a classified

forest.

The surveyor shall not charge more than the legal rate for land surveys of similar character.

The land classified under this act shall be appraised at the time cash value including any mineral, stone, oil or gas value it may have. The timber shall not be considered in making an appraisal for tax purposes. All the land in the section of which the classified land is a part shall be also be appraised at this time at true cash value exclusive of buildings and other improvements. Each quarter section is to be appraised separately and so designated. These assessments are to be entered upon the application blank. If the appraisal of the township assessor is not satisfactory to the owner he may appeal to a board consisting of the assessor, auditor and treasurer of the county whose decision shall be final.

The expense of the survey is borne by the owner of the land, while the expense of the appraisals is borne by the county.

The only limit on area is that the land to be classified must contain over three acres.

The land to be classified cannot contain any dwellings or other buildings except sugar camp or a saw mill. The woodlot cannot be grazed except by domestic fowls.

If the classified land is sold the purchaser is not released from this Act.

The boundaries of this tract of land shall be marked by four signs to be furnished by the state department of conservation.

If after the land has been classified any oil, gas, stone, coal or mineral is obtained it is to be assessed at once and placed on the tax duplicate.

Special permits for special management not inconsistant with the provisions of the act shall be granted by the State Forester and filed with the County Recorder.

The State Forester shall inspect the classified land at any time and shall when possible have the owner go with him. He shall at this time point out any improvements needed and give the owner a written report. A record

shall be kept in the office of the State Forester of all inspections.

The owner may withdraw his land from classification at any time by writing to the State Forester for withdrawal blanks. The property is again appraised in the same manner as when making application. The standing timber shall not be assessed. If the assessment by the township assessor is not satisfactory to the owner he may appeal to the board as in making application.

Upon withdrawal the owner pay an unearned increment tax. This shall be the last appraisal less the first appraisal. Twenty five per cent goes to the state, fifty percent to the County and twenty five percent to the township.

If the State Forester finds the provisions of the Act are not being carried out and the owner refuses to do so he shall file withdrawal proceedings against the owner.

The owners of classified tracts are required to report once a year to the State Forester on specified blanks. Any false statements upon this report shall be deemed a misdemeanor and punishable by a fine of not more than $250 to which may be added 6 months imprisonment.

Up to Oct. 1, 1925 - 241 land owners with 13,133 acres have classified under this Act in Indiana.

LOUISIANA

The law permits the owner of land valued at not less than $3 or more than $8 to enter into a contract with the Dept. of Conservation for the purposes of taxation. The contract requires the owner to plant, protect and practice forestry on this land.

The owner must make application, furnish a description and plot off the land to the Conservation Dept. and the Police Jury in which the land is located. The land is inspected and the Police Jury sets a value on the land which shall for tax purpose remain the same for 10 years. It is then re-assessed for another 5 years and at the end may again be re-assessed for another 5 years. At the end of this period it is returned to the regular tax roll at a value similarto like lands of the district.

On Jan. 1, 1924 - 12 contracts had been entered into with a total of 141,845 acres. Three of the contracts were with large land owners -

Urania Lumber Co.	-	28,000 A.
Great Southern Lbr.Co.	-	53,000 A.
Crossett " "		57,691 A.

and the rest was small landowners of 80 acres or more.

MAINE LAW

The Auxiliary State Forests includes all areas owned by corporations or individuals either planted or covered by natural tree growth and listed with the state land agent. Plans or description must be filed with the application. Provided however that in any one year not more than 10% of the area of the township can be admitted as part of the auxiliary state forests if the assessors of said township file a protest with the landagent within 10 days from date of application. If this listed land in while or part becomes more valuable for other purposes it may be withdrawn by paying back taxes from date of listing for full value of the timber and the expense of administration.

Any plans for cutting or cultivation prepared by the owner and approved by the State Land Office may be pursued by the owner.

If the owner desires to cut he shall file an application with the state land agent giving location of tract; who is going to cut, stumpage price per thousand board feet. A permit is then granted good for one year from date unless the owner desires to use the products for use upon hisown farm in the ordinary course of good husbandry. If any of the land has been cleared for agricultural purposes it is to be reported before April fifteenth and from then on it is to be taxed as other farm land unless planted again to trees. No white pine under 10" DBH shall be cut unless necessary for clearing of roads or yards or too thick for profitable growth. At least three pine seed trees must be left on each acre.

The assessor for the purpose of taxation shall appraise only the land, and the pine trees more than 16" DBH hemlock, spruce and cedar more than 12" DBH and all other species irrespective of size provided the land is not appraised at a value to exceed $5.00 per acre, independent of any great ponds therein.

The owner when the products are not used on his own farm shall pay a tax to the State Treasurer if the reserve is located in an unencorporated place and to the city and township if in an incorporated place. The tax is graduated and if cut:

First year	- 1/2%
Second "	- 1%
Third "	- 1-1/2%
Fourth	- 2%
Fifth	- 2-1/2%
Sixth	- 3%
Seventh	- 3-1/2%
Eighth	- 4%
Ninth	- 4-1/2%
Tenth	- 5% and there after.

On the stumpage value before the first day of April. The value of the stumpage is to be determined by the assessor. A lien is automatically pladed on the logs and lumber until the tax is paid.

If the owner fails to make returns of the amount harvested it shall be certified by the State Land Agent to the assessor. The assessor estimates the amount cut and assesses it. The owner is barred of his right of appeal unless he can satisfy the court that he was unable to make such returns.

The state credits the county with an amount which shall bear the same ratio as the rate of the county tax bears to the rate of the state tax.

Any person, firm or corporation making false returns knowingly shall be punished by a fine not exceeding one thousand dollars.

The State Forest Commissioner states this Act was passed in 1921 after considerable discussion. But for some unknown reason only four or five land owners have taken advantage of this law. It is doubtful whether any very large acreages will be set aside as auxiliary forests.

The old Maine law provided that land from which the primitive forest had been removed and which was successfully reforested for three years with no less than 640 trees to the acre shall be exempt from taxation for 20 years providing the stand is kept alive and in a thriving condition during this period. The law is practically a dead letter. Up to Oct. 22, 1924 only five land owners had taken advantage of this Act.

I.

Land and growth not over $25 per A.

Contain not more than 20 chds. per A.

Stocked with young growth so that the yield will be 20,000 bd. ft. soft wood or 8,000 bd. wood.

Apply to assessor to be classified.

Application to have disc. of land so as to be able to accurately identify.

II.

In 30 days assessor to decide if tract fulfills law and notify owner.

Value tract as to land _____.

Owner to accept or reject in 10 days.

Then a certifidate which is to be issued by assessor to owner.

Owner records this with Reg. of Deeds.

Land to appear on Tax roll under classified forest land.

Valuation and tax annually shall not include value of forest trees growing thereon.

When area sold the obligations pass on to new owner.

III.

Standing timber not taxed.

Products tax 6% on stumpage value.

1/10 of this to state.

Owner can cut each year $25 stumpage. Value if for own use or tenants.

Buildings on tract taxed as real estate.

Subject to special assessments.

Owner to make sworn statement each year as to wood cut.

IV.

When assessor thinks there is 25,000 bd. ft. soft, 10,000 of hd.wood he notified owner that in two years he has to pay 6% cutting tax and goes back to Gen. Property Tax.

Owner can reduce in this two years to below amt. and stay under act. for 5 yrs. then if req. of Act not fulfilled can collect back taxes.

Withdraw by paying land tax and 6% cutting tax, this to be decided in 30 days by assessor.

When land becomes too valuable for forest assessor can withdraw land on 30 day notice, owner can protest to State Tax. Comm.

V.

State Forester to settle dispute as to volume and elgibility of law.

VI.

Fine of $10 to $500 and be withdrawn from Act.

FORESTRY ALMANAC
MASSACHUSETTS

This law provides that any owner of forest land valued on the tax list for the preceding year at not more than $25 per adre, containing not more than 20 chds. per acre, but promising a yield of 20,000 bd. ft. for soft woods and 8,000 bd. ft. for hardwoods per acre, may apply for classification by the assessors. The assessors inspect the land, value it as land alone and certify their findings. The standing growth on the land is not taxed, but it shall pay a tax of 6% on the stumpage value of all timber cut from it, except that the owner may cut up to $25 worth annually for his own use without taxation.

When the classified land has attained an average growth per acre of 25,000 bd. ft. for soft woods and 10,000 bd. ft. for hardwoods, the owner is notified that at the end of two years it will be subject to the 6% tax. The owner may reduce the stand, but at the end of 5 years from date of cultivating the land must meet the original requirements for classification. Land may be withdrawn from classification on payment of the 6% products tax. Appeal on questions of elgibility for classification to the state forester is allowed and fine is imposed for failure to comply with terms of this Act.

Up to Dec. 1923, 60 woodlots with 6500 acres had been accepted.

NEW HAMPSHIRE

The forest tax act is limited to woodlots not exceeding 50 acres. Owners of forest land not exceeding in value $25 per acre promising a yield of 25,000 board feet per acre may apply for classification. When the application is approved the land alone is taxed regardless of the timber growth. The obligations of classification pass with the title of the land. The owner can harvest up to $50 worth of stumpage each year for his own use without being taxed. When the stand has reached 25,000 bd. feet per acre the owner is notifed that he will be taxed at the local property rate at the end of 2 years. The owner can reduce the stand if he so desires. An appeal can be made to the state forester by either the owner or assessor .

MASSACHUSETTS

The owner of forest land valued at not more than 20 cords per acre, but promising a yield of 20,000 bd. ft. of soft woods or 8000 bd. feet of hardwoods per acre, may apply for classification to the assessors. The assessor must inspect the land, value it as land alone and certify their findings. The timber is not taxed but pays a 6% cutting tax when harvested except the owner may cut up to $25 worth each year for his own use without being taxed.

When the average growth reaches the promised returns the owner is notified that within 2 years it will be subject to a 6% tax. The owner may reduce the stand but at the end of five years the land must meet the original requirements for classification.

NEW YORK

New York state has three forest tax acts, two of them relate to reforested lands and one to woodlots. These laws either exempt the land and crop from assessment and taxation until such a time as a revenue is available or reduce the assessment to the value of the land only for a period of years.

The conservation law section 57 applies to any waste denuded or wildlands of 5 acres or more not suitable for agricultural crops and not assessed at more than $5 per acre.

The owner must apply to the Conservation Commission upon receipt they examine said land. The applicant must give a definite description of the land he desires to place under the Act along with a certificate from the township assessor.

The conservation Commission submits an agreement to the owner for reforesting which specifies the number and kind of trees that should be planted. The owner shall plant said trees within one year and file an affidavit to this effect as proff of the planting.

The Conservation Commission then cause an inspection and if satisfied shall execute a certificate to the County Treasurer to the effect that this land is entitled to the benefits of this Act.

Lands so selected are to be assessed at the same valuation as they were before planting. The purpose is to prevent the raising of the assessment due to the planting of trees on this land. The growing stock is exempt from taxation but the land is assessed at its original value. The contract becomes on obligation on the part of the State as long as the owner complies with the law and become inevocable during the 35 year period.

TAXATION OF REFORESTED LANDS

The purpose of this law is to encourage reforesting of waste and denuded lands. The law applies to tracts of not less than 1 or more than 100 acres of land, which shall be planted for forestry purposes. If land is bare 800 trees must be planted per acre, if covered with brush or forest growth 300 may be under planted per acre. This Act applies to forest planted since Apr. 10,1909 and applied for before Apr. 10,1913. The land must be more than 20 miles from a city of the first class, 10 miles from a city of the second class, 5 miles from a city of the third class and 1 mile from a city of the fourth class. If the land ceases at any time to be used exclusively for forestry purposes the benefits of this Act shall no longer apply.

The owner must file proof of the planting with the township assessor and also one with the conservation dept. of the state. If the Conservation Dept. is satisfied this land meets the requirements, they notify the township treasurer who places it on the tax roll for reduction or exemption of taxes. On open land planted the owner receives an absolute exemption for a period of 35 years from time of planting. On existing forests of brush under planted the owner shall be assessed at 50% of the assessed value of such land exclusive of any forest growth for a period of 35 years from time of under planting. After 35 years the land shall be assessed at its true value and taxes paid for five years but the timber shall be exempt until harvested. When a cutting is made the owner has to pay a 5% cutting tax with a penalty of 3 the tax if owner fails to pay in a certain time.

TAXATION OF WOODLOTS

The purpose of this Act is to encourage the maintenance of woodlots and initiate the practice of forestry be private owners. The Act applies to any tract not over 50 acres covered by forest growth, if 20 miles from a city of the first class, 10 miles from a city of the second class, 5 miles from a city of the third class and 1 mile from a city of the fourth class.

The owner must make application to the Conservation Commission, supplemented with plot and description of the woodlot. The woodlot is then inspected and a plan of management is submitted to the owner if he agrees to carry out the provisions of the Act and the management plan the Act provides that the growing stock is exempt from the annual tax. The assessment in no case shall exceed $10 per acre on the land.

The reduction applies as long as the owner fulfills the agreement. When cutting of live trees is to be made except for domestic use an agent of the Conservation shall designate the trees that should be removed. When timber is harvested the owner must pay a 5% cutting tax, with a penalty of 3 times the tax for failure to do so within a certain time.

OHIO (1925)

"An Act to provide for the taxation of forest lands, to promote the production of timber, provide for the utilization of idle and low grade Agricultural lands, and to encourage the general practice of forestry among private owners".

Forest land shall consist of areas of land with mature, second growth, sprout or planted forests. The area shall not be less than three acres. The stand must be fully stocked and if planted it shall be space at least 8' by 8'. The following species are classed as forest trees, ash, basswood, birch, catalpa, chestnut, elm, locust, maple, popal, oak, tulip, pine, spruce, larch, hemlock and other species approved by the State Forester. The State Forester shall be judge of the stocking.

Forest land which the owner declares devoted exclusively to timber growing under this Act shall be taxed at 1/2 the local rate upon the time and actual value of the land as determined by the assessor. In filing the value of this land it must be the same as similar land in the vicinity and the value of the timber shall not be considered. All improvements and values other than agriculture shall be assessed and taxed at full rate and full value.

The owners declaration of forest land has to be approved and certified by the state forester and a copy filed with the County Auditor. The application does not become effective for six months after application and the state forester has to act upon it in this time.

Forest land listed under this Act may be withdrawn by certification to the County Auditor by the owner. The auditor computes the difference in the amount of tax which would have been due at the rates for the years for which the recovery is sought together with legal interest had such land been taxed at full rate. These taxes shall not be computed for more than 10 years preceding the date of withdrawal, and no tax shall be applical because of withdrawal on land which has been classified for twenty five years or more.

If the owner does not exercise reasonable care in protection or violates

the rules of the State Forester he he liable for recovery of taxes and removal from classification.

All products removed and used by the owner on his own land in the same taxing district and used in an improvement having a taxable value shall not be subject to a stumpage tax. All other material harvested shall pay a 3% cutting tax on the gross stumpage value. The owner shall be for May 1 make a statement on blanks furnished by the state tax commission as to the stumpage removed and value. The blank and the tax shall be sent to the County Auditor. One half this tax goes to the county the other half to the state to be used by the division of forestry of the Ohio Experiment Station. A fine of $50 to $500 or imprisonment of 30 days to six months or both is imposed for failure to report the gross stumpage cut each year.

All rules regulations, forms and blanks shall be prepared by the State Forester and approved by the tax commission.

PENNSYLVANIA

Pennsylvania has 3 laws relating to forest taxation. One law creates auxiliary forest reserves and the owners of forest lands may apply to a commission for exemption under this Act. The Commission may examine this land and certify it to the county. The county may place the land in the reserve if the owner agrees to care for the trees and obligate him self by filing bonds to cover recovering of the last tax in event of failure to comply with provisions of the Act. When the trees become merchantable the ones that are suitable to cut are marked. If the owner follows the rules and replants the open place the woodlot remains under the Act.

The tax on this is provided for in another law. The land is rated in value at not more than $1 per acre unless there is underlying assets which are rated separately.

When the timber is harvested the owner must furnish a bond to 20% of the estimated value of the timber and pay a 10% cutting tax within 90 days. The reserves are subjected to an annual tax per acre of 2 cents for schools 2 cents for roads and charges made payable by the state.

Up to Oct. 28, 1924 about 25 landowners with 20,000 acres have taken advantage of these acts due to the fact forests are not excessively taxed in Pennsylvania.

PORTO RICO

In 1925 the legislature enacted an Act for the reduction of taxation on lands being held for reforestation. In order to secure the benefits of this law the owner must plant at least two acres of bare land before July 1, 1930. There shall at least be 1500 trees per acre and correctly distributed. The owner must agree to care and cultivate the plantation for a period of 5 years. Lands classified must be inspected by the forest service at least once a year. If the plantation is accepted it shall be assessed at $250 per acre for five years.

RHODE ISLAND
PLANTATIONS

Whenever there shall have been planted one or more acres of land worth $25 per acre or less to trees of the following species - chestnut, hickory, oak, maple, larch, pine, ash, catalpa, locust, basswood, beech, hemlock, spruce, tulip, cedar, sycamore or walnut with five hundred trees per acre the owner may file an affidavit. This is filed with the tax assessor of the township. The plantation trees and land if in good condition shall be exempt from all taxation for fifteen years. The plantation is to be managed under a forest working plan approved by the state commissioner of forestry while it is tax exempt. This Act is limited to 300 acres owned by one person or corporation.

The State Forester states there are very few who have availed themselves of the provisions of this Act. The Governor recommended a revisal tax system in message of Jan. 7, 1913 but nothing was ever done.

A very few land owners have taken advantage of this special Act.

SOUTH DAKOTA

Land owners who have planted not less than 800 trees per acre with at least 200 alive may apply to the county with a description of the land for a tree bounty. This bounty is $5 per acre on not over 12 acres. This bounty may be collected each year for 10 years.

VERMONT - 1923

The State of Vermont in 1923 passed a bill entitled, An Act to Encourage Reforestation. This bill states that all immature timber grown from transplanted seedlings shall be exempt from taxation for thirty years from time of hansplanting. The owner must not cut such timber before the thirty years has expired. The owner must file a sworn statement of the location and acreage of the tract with the town clerk for public record. If the owner cuts any of the timber before the expiration of the thirty years he is to pay the town treasure a sum equivalent to an assessment of taxes at the rate in force for that year in the township where the timber is located based on the market value on the stump.

Land on which plantations are growing shall be taxed on its value as land alone.

The state foresters of Vermont states that very few people have taken advantage of this Act and he estimates the number would be about 15 with a total of about 30 acres. The law is not popular and will not work because the listers simply shift the value of the plantation to the pasture land or other property which the owner might own.

In 1912 two forest taxation acts were enacted in Vermont. One is entitled an "Act Relating to the Taxation of Young Timber", the other, "An Act to Exempt Reforested Lands from Taxation and to Promde the Growth and Maintenance of Wood and Timber Lots".

The Act relating to taxation of young timber contains the following provisions. The owner must make application to the state forester. This application must be accompanied by such descriptions of the land as the State Forester may require. The State Forester is to examine the land and if it is accepted he files a certificate of classification in his own office, one with the town clerk and one with the owner.

Land fully stocked with forest trees not over 15 years old except a few scattered old trees areas partially stocked and planted to assure a 6' by 6' spacing over the entire area and open land planted to forest trees of at least

1000 per acre may be classified under this act. The trees planted must be of the following species: Ash, basswood, oak, maple, white Scotch or Norway pine, European larch, white or Norway Spruce or other species approved by the State Forester. The State Forester has to approve the manner in which the trees are planted. This land must be outside of limits of a city or village.

If the land is accepted for classification it shall be taxed annually at the local rate on the land value only which is established at the time of listing and not to exceed $3 per acre. This valuation is to be maintained until the year 1950. In 1950 the bare land is again re-valued and taxes levied each year at the local rate for 50 years on this valuation. When a cutting is made a tax of 10% is levied on the gross stempage cut.

Classification as forest land for the purpose of taxation can continue as long as proper forest conditions are maintained. Use of the land for pasture, destruction by fire and failure to plant, removal of trees and use of land for other purposes in the opinion of the State Forester shall be grounds for the cancellation of classification. When requested by the town listers or on when he deems it necessary the State Forester can examine the land and if it is not full filling the provisions of the law he may cancel the classification by sending notice to the owner and the town clerk. Whenever the classification is cancelled the owner shall pay a tax on the stempage value amounting to 1/2 of one percent per year for the entire number of years the land has been classified. This tax is in addition to any annual or yield tax which may have been paid.

All products used for domestic use, thinings to improve the stand whose stumpage value does not exceed the cost of removal are not subject to the yield tax. When any commercial products are to be cut the owner must file a sworn statement with the State Forester and Town lister a statement of the quantity and stumpage value which has been cut. If the stumpage value seems too low the State Forester shall determine the value. If the owner is not satisfied with the value place by the State Forester he may refer it to a

committee consisting of the first selectmen, the town clerk and State Forester whose decision shall be final.

This Act applies only to land planted to forest trees prior to Jan.1,1913.

The State Forester states that probably 100 acres have been classified under this Act in the past nine years.

Also in 1912 "An Act to Exempt Reforested Lands from Taxation and to Promote the Growth and Maintenance of Wood and Timber Lots".

The owner of over five acres of wild, waste or partially denuded land outside of village or city limits on which there is some trees, the trees to be over 15 years old may apply to the town lister for separate classification for taxation provided the land is unsuitable for cultivation.

The application shall be made in duplicate giving a brief description of the land, its area, character, location and any other information the State Forester may require. The application is filed with the town lister who makes a personal inspection of this land. If the lister is satisfied that such land is suitable for growing forest trees he shall designate such lands as forest lands and set them in the grand list at the valuation fixed at the last quadrennial appraisal. This is to continue as long as the land is maintained as a wood and timber lot and be taxed at this rate until 1950. In 1950 a revaluation of both land and timber shall be made and this subject to an annual tax at the local rate for a period of 50 years from the date of revaluation.

If the owner desires to cut live trees from this listed land except for his own buildings, domestic use or for his tenant he shall notify the town-lister at least 30 days before he desires to harvest. After the trees are harvested and before they are removed the owner must make an measurement and file this together with a description of the variety and value of such trees in the town clerks office. The listers shall appraise the stumpage value of the timber cut. The owner before the timber is removed shall pay the town treasurer 1/10 of 1% of this value for each year his land has been classified but in no case shall the tax exceed 7% of such valuation. If the owner fails to give notice or fails to pay the tax he shall be liable to a penalty of three times the amount of tax to be recovered by action on this statute.

When in the opinion of the lister the trees are mature or if the land is not being used as a wood or timber lot, he shall notify the owner. If the owner does not cut such trees in three months and pay the town treasurer the amount of tax, the town may recover it by legal action. There after the land shall again be taxed under the general property tax.

If the lister and the owner cannot agree on the different phases of this law the question shall be submitted to a special board consisting of the chairman of the board of selectmen, townclerk and the State Forester whose decision shall be final. This Act shall take effect Jan. 1, 1915.

This Act and the other 1912 Act are nearly alike in that they both try to shift some of the burden of taxation in point of time, from a yearly to a periodic stipend. The wild or waste land act provides for no increase in assessed values until 1950 and provide for a harvest tax of 1/10 of 1% but never to exceed 7%. The State Forester states that perhaps 20,000 acres have recently been classified under this Act.

The State of Wisconsin passed a tax exemption Act in 1915 which applies to forest tree plantations.

The owner of any tract of land who will set apart a certain portion not to exceed 40 acres for forest culture and plant at least 1200 forest trees per acre shall be exempt from taxation for a period of 30 years. The trees are to be kept alive and in a healthy condition. A statement of such plantings shall be made to the assessor, which shall be verified by him at the annual assessment. After the trees have been planted 10 years the owner may thin the plantation to 600 trees per acre.

The owner in making application for exemption should give a description and plot of the land in the plantation. A copy is to be filed with the town clerk and the other with the State Conservation Commission at Madison on or before the first day of May.

The Conservation Commission upon a written complaint may determine whether the plantation conforms with the rules and regulations. If it does not the commission is to file a statement to that effect with the town clerk and the plantation shall cease to be exempt until the conditions are brought within the conditions of this Act.

The Exemption shall not apply to land within two miles of an incorporated city or village except upon the written approval of the Conservation Commission.

In consideration of the public benefit to be derived from the planting, cultivation and growth of such trees, the exemption of such land from taxation as herein provided shall be continued and is hereby assured and the right to such exemption shall be inviolable and inevocable as a contract obligation of the state as long as the owner fully complies with this Act, not exceeding a period of 30 years.

The owner who intends to plant a tract of land so as to secure the exemption privileges may have the value determined in advance of such planting by township board of review. To procure such a determination the owner shall file an application with the township clerk, declaring his intentions, a description of the land and a request that the valuation be determined. The Board of Review shall determine the value of this land at their first meeting. They

may summon witnesses and take testimony under oath. They may visit such lands and may adjoin the matter such time as may be necessary in order to secure needful information in regards to the value of such tracts. If the determination of value is $10 per acre or less, it shall be final for all purposes of the Act provided the land is planted within two years. If the board determines the value to be over $10 per acre the owner may again make application in subsequent years.

If the owner desires to have the valuation determined without delay he may do so by stating this in his application and depositing enough money to pay for one days compensation for the board of review.

The townclerk shall record the determination of the board of reveiw along with a description of the land.

If the owner fails to have his valuation determined first but plants forest trees and then applies and his land is valued over $10 per acre by the board of review he may appeal to the State Dept. of Conservation in writing. The Conservation Commission is to hold hearings in the township at certain date and the expense to be paid by the owner of the plantation. Notice of these hearings must be posted 10 days before hearings. The findings of the Commission and written approval of the State Tax Commission shall be final. The owner may apply again in subsequent years.

After the exemption is granted it is to run for 30 years provided the owner keeps the plantation within the requirements of the Act. This Act applies to corporations, co-partnerships and association of persons as well as to individuals.

CONCLUSION.

In young immature stands of timber, where it is impossible to obtain an annual return the general property tax works a great hardship on the owner. This is due to the fact that taxes and carrying costs mount up at a rappid stride when charged against the investment at compound interest. The same is true of any long time investment that does not return a yearly revenue.

In old stands of timber where some of it is merchantable, a yearly revenue may be obtained by removal of part of the mature timber. In this case taxes and carrying charges my be charged off each year, thus eliminating heavy cost of compound interest. In such cases, providing a market is available the general property tax does not work such a great hardship as a great many owners believe. Even with Michigan producing less forest products than we consume it is very often a difficult matter ot find a ready market for woodlands. When this condition exists for a mumber of years it, of course, puts this type of woodlands in the same class as far as compound interest on taxes and carrying costs are concerned.

The real tax burden on all property in the state is due to the extra activities of the local governments as school, roads, county and township. In most of the countries of the state the state pays back thru the Primary School fund more or as much as it receives from the county in state taxes. The school, township, and a large percent of the road expenses are voted directly by the residents themselves. The county expenses are voted by the County Board of Supervisors, elected directly by the tax payers themselves. The state tax is but a very small portion of the total tax levied. Yet the people themselves complain about the high taxes and want the state legislature to do something to relieve them, while, in reality, they are the only ones who can relieve the burden. Any great relief from the tax burden must come thru a reduction in expenses of the local governments and it is highly improbable that they can materially reduce their expenses in the near future.

In nearly every case Act 86 of 1917, known as the Woodlot Act was working out quite satisfactorily and in the few cases where it was not, it was due to a misunderstanding either on the part of the owner or the supervisor. Very few woodlot owners who are eligible have taken advantage of it. This is, of course, likely due to a good many reasons but as this study shows a great many of them are unfounded. The Act is of course weak in some points. Probably the foremost weakness is the lack of power on the part of some responsible person or board to force the supervisor to accept a woodlot that fulfills the provisions of the Act. The Act is also weak in the fact that it calls only for an inspection by the local supervisor when out making the assessment. In most of cases the supervisor calls at the hose, asks a few questions and never gets out of his car. This is, of course, far from an inspection. The inspection should be conducted by a man who is familiar with woodlot management and able to give expert advice as to future care. Also there is nothing to prevent the supervisor from lowering the valuation on the woodlot and just adding that much more on the rest of the farm. But with these weaknesses, I believe Act 86 of 1917 is working out as satisfactorily as most any such Acts in other states to-day and deserves to be used more by the farmers of this state.

By far the larger percentage of the woodlots of the state are mature or all age stands with some mature merchantable timber. In such cases, with proper fire protection, proper management and the sale of the annual growth each year or two, the general property tax does not work the hardship as pictured in many cases. The real burden falls on the young growing non-merchantable stands. There is, of course, no doubt but what the general property tax is faulty and obsolete in may respects but I believe that in many cases in woodland taxation the burden is over-rated. In the young immature stands the whole problem hinges on a few cardianl principles of Economics. When the supply becomes scarce the demand will increase, with the increase in demand comes an increase in price and when the price reaches such a level that it is

economically possible to grow a crop of timber and receive a fair margin of profit the people will then start to plant and care for the young growth. There are of course other factors entering in as land utilization, beauty and increased selling price of the land but the whole thing hinges on the lucrativeness of the investment. Then at this time will come a demand for better protection and management of existing woodlands.

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