

STRENGTH FOR THE STOMACH

A Philadelphia Man Tells What

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FAIRCHILD HAS A NEW MESSAGE

A NEW MESSAGE

Yale Professor Tells Some Interesting Things About Forest Land Taxation.

Before an audience of lumbermen and others interested in forestry problems, Professor F. R. Fairchild of Yale spoke last evening at the Commercial club on the relation of taxation to forest con-

Dr. Fairchild showed that without im-
posed taxes on forest lands a present
taxed under the general property
tax all over the United States. After
calling attention to the weaknesses of
the American general property tax, it
was shown that timber lands have a
special case against the property tax.
Taxes must be based either on wealth
or on income, but in the case of for-
ests we tax both. We tax the farmer

they are harvested and out of the way every year. The forest owner cannot harvest his crop each year. He must leave it on the land, where the same trees are taxed over and over again.

Lax Methods Save Owners.

Heretofore, in most parts of the country, the general property tax has

not been very strictly enforced against timber lands. Under valuation and tax assessment have usually saved the forests from an excessive burden of taxation. But this condition is not likely to last much longer. There is a marked tendency toward stricter enforcement

the law and heavier taxation some states seem to have already passed the early stage of lenient taxation. The state of Washington would seem to be in this class. Unless our laws are changed, forest owners must prepare to face an excessive burden of taxation, which is insupportable under the strict en-

The United States is at a crisis in its forest management. Hitherto we have exploited the forests with little regard to the future. This cannot last long. Soon we must begin to conserve our timber supply to provide for re-

Tax Hastens Cutting.
The annual property tax on both land

and trees has the tendency to hasten the cutting of mature timber; it puts a heavy burden on the owner who would provide for reproduction, and it adds enormously to the costs and risks of growing new timber.

After describing the laws of some of

our states which provide for tax exemptions, bounties, rebates, etc., and explaining the causes of the failure of these laws to produce important results, the speaker outlined certain principles which should be the basis of any correct system of forest taxation.

The forest taxation must be fair both to the forests and to the public treasury. The best method is the tax on the yield when cut, land and trees being exempt from all taxes till the timber is cut. This method escapes the complicated problems of the rate of interest and the future prices of timber. It eliminates

the element of risk from the tax problem, and, most important of all, it will be a stimulus to economical handling of our present timber supply and the practice of conservative forestry. With proper care for administrative details, it will be fair to the public revenue.

Another Plan of Reform.
Another plan of tax reform involves the separation of land and trees; the land being assessed as bare land or merely at a nominal value, the trees being exempt till cut, and then paying

certain part of the yield. This method continues many of the evils of the present system and is distinctly inferior to the single tax on yield. When, for practical reason, it is the only reform that can be obtained, it should not be discouraged, but will give some measurement and may be a stepping

In conclusion the speaker referred favorably to the plan of granting special concessions in taxation to forest owners in return for the conservative management of their holdings under direction of the state. The bills drawn up by

the editor of the Timberman and at present before the legislatures of Washington and Oregon were referred to as good examples of this policy.

FRANK ERVIN SAYS

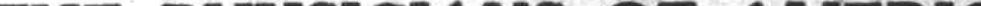
WIFE DECEIVED HIM

Frank Ervin objects to being husband No. 2 when his wife is not divorced from No. 1. For this reason he has be-

Refusing to grant that her name is Irvin, he sues her under the name of Laura Reimers. But he admits that he married her in San Mateo, Cal in No-

He said that more than six months had elapsed and she was free to do as she pleased.

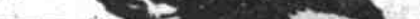
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valued at \$4000, which was in-
dited by his mother, three brothers
and sister. J. Kraemer, Robert Bertine
and H. Montgomery have been named as
claimants.

