To Illustrate, 10,000 Undeveloped and Unimproved Eighty Acre Tracts of Cut Over Land: would be fairly assessed at $300 each, with a total of $3,000,000. If taxed at a 3 per cent rate it would mean a State revenue of $90,000.00. If, on each one of these eighty acre tracts, a new settler were placed, he, with his home and other improvements would easily increase the assessed valuation of each tract to $1000.00, or $10,000,000 in all. If taxed at a 3 per cent rate, it would mean a State revenue of $300,000, or a gain of $210,00 in over the same amount of unimproved land, and would be more easily paid because dead property has been turned into producing property to bear the tax. Permit us to cite a case. The City of Marinette has lost in population and her assessed valuation is stationary. The County of Marinette, outside of the City, has gained in population nearly 10,00, when the loss of the City is taken into consideration. Much timber during the last ten years has been cut. Yet the assessed valuation, outside of the City has increased over 300 per cent, during that time. One settler, speaking of it said, that when he bought his land he paid $6.00 taxes, but since he has made his farm he paid $60.00 taxes, but he had become a prosperous farmer and paid the $60.00 easier than he paid the $6.00.

The foregoing shows a benefit to the State in taxation for only one year. If that benefit be multiplied by ten or fifteen years' taxes, the result is so large that it appears incredible. Yet the only question, that can be raised, is with reference to the number of new settlers that will be brought in. The list furnished the Secretary of State of the new settlers that came to Wisconsin within the last five years amounting to over 2,000 through the sporadic efforts of a few land sellers, shows what can be accomplished by a large organization, such as the Wisconsin Advancement Association, co-operating with the State through its Board of Immigration.

How many new settlers will the State Board of Immigration need, to bring, or assist in bringing, for a return to the State of the $10,000 or $15,000, a year, which she is asked to appropriate for publicity work, not only to keep her own sons at home, but to bring industrious settlers here.

From the figures just given it will be seen that the average increase of taxation from an unimproved to an improved tract of land is $21.00. This would require the taxes of 715 new settlers for one year or the taxes of 140 new settlers for five years. Nor does that include the new stores, cheese factories, canning factories, warehouses and other things necessary in time to meet the demand of these new settlers. According to the new interest that has been created for Northern Wisconsin during the last two months by the advertising work of the Advancement Association
we can safely predict an increase to Northern Wisconsin of at least 10,000 new settlers with their families in a few years.

It is the clear view of situations like the foregoing, based upon experience, that induces other states, and large real estate companies to spend hundreds of thousands and even millions of dollars for publicity work, as a business investment.

A Wisconsin Legislature with the spirit of such Western or Southern men, would with earnestness, consider as a business proposition, and probably pass without much opposition, the bill pending before this Legislature to make the clearing of cut over lands in Northern Wisconsin, a State reclamation proposition, in the same manner that Western and Southern States have appropriated hundreds of thousands of dollars to reclaim their arid and swampy regions. It has been demonstrated that dead, non-producing property, when improved, will in time yield in taxes, besides the State's charge and first lien for the cost of the improvement, more than the original charges.

It is respectfully submitted that the total State expenditure for 1900 for educational, penal and charitable institutions was $2,890,000 while in 1910, it was $7,258,000, making an increase of over 200 per cent in ten years. During that same period, the State increased only 13 per cent in population, showing that this increased burden of taxation, though cheerfully borne, was largely placed upon the same property that paid the 1900 taxes. It must be clear to men of public affairs that the people will not get relief from this ever increasing burden of taxation by retrenchment, such as proposed in the abolishment of the State Board of Immigration. The legislature must adopt a policy, if possible, that will turn dead property, into producing property and thereby increase for the owners, and for the purpose of taxation, the market value of such property.

NECESSITY OF PRIVATE LAND OWNERS CO-OPERATING WITH THE STATE.

When this Association was organized its promoters believed that the State would, for its development work, appropriate a sum equal to that privately subscribed, $50,000. The platform of the Republican party, before election, which refers to the opening up of Wisconsin's undeveloped area, gave us reason to hope for that appropriation. Many members were induced to join the Association upon these representations. It took months to convince many Lumber Companies, and other large land owners, to join with their acreage upon an assessment basis of one cent an acre. These Companies thought that this association, like the other two that had been previously organized, for similar purposes, would fail. They realized, however, that their co-operation with their money