timbered and cutover areas. The present Conservation Commission, however, has already fully equipped seven of the eleven fire protection districts, into which the northern part of the state has been divided, and in another year the other four districts will be added. I believe that the Commission is deserving of a great deal of praise. It has made more real constructive progress than had been made in the history of the state up to the time of its appointment.

The Forest Crop Law is an equitable one, and fair to all parties concerned. No one benefits at the expense of another. It makes it possible for the owner of cutover lands to hold those lands for a future crop of timber at a cost which will show him a profit when the crop is harvested. The state receives 10% of the stumpage value of the crop when harvested, plus an income tax, and plus a possible estate tax. It would seem that the state is adequately protected.

The president of one of the paper mills stated to me recently that for successful operation, a paper mill needed three things: wood, water, and customers. The Forest Crop Law makes it possible for the state of Wisconsin to provide the wood to keep these mills in operation and retain within the borders of Wisconsin this great industry. The growing of trees on denuded and cutover lands will increase and insure the water supply for power by retarded run-off, decreased evaporation, and the prevention of erosion. It is, therefore, possible for the state of Wisconsin to give the paper mills two of the three things necessary for their continued operation, and under those conditions the paper mills should be able to provide the third necessary condition, the customers.

ITS APPLICATION TO THE TOWNS

By R. B. Goodman

Supervisors and assessors are particularly concerned with the tax problems of their respective towns. This is especially true of the more thinly populated districts in forested and cutover regions of the northern counties. Expenditures for town roads and schools are the compelling items and to keep these items of the town budget within the procurable tax revenue requires careful figuring. In many of our northern towns the remaining mature forests, heretofore an increasing source of revenue, are being logged with consequent reduction of tax revenue. Cutover and burned over unsettled areas
UNBALANCED TOWN BUDGET

A township of forest and wild land on which five new settlers have located farms (shown in black). These settlers created the following tax revenue and town expense for ten year period:

**Revenue**

Five farms, 320 acres (cleared land about 80 acres)
- Assessed for land ........................................... $3,200.00
- Assessed for improvements ............................... 1,500.00
- Assessed for personal property ........................... 500.00
- Total assessed value ..................................... $5,200.00

Tax rate 5 per cent; annual tax, $260.00; for ten years $2,600.00

**Expenses**

- Construction fifteen miles of new town road .......... $7,500.00
- School for twenty pupils .................................. 1,000.00
- Road maintenance $30.00 per mile, or $450.00 per year; for ten years ................. 4,500.00
- School operation ten years at $800.00 ............... 8,000.00
- Total expense for ten years ............................. $21,000.00

Expense to town of five farms is over eight times tax revenue. In many cases farms so located are eventually abandoned, and meagerly cleared homesteads have to bear an increased tax if the necessary roads are to be built and the rural schools maintained,
with the result that these cutover lands become tax delinquent and the less successful farms are abandoned.

To meet this situation by reducing the tax to land owners, who would practice forestry on their lands, and at the same time preserving substantially the present tax revenue to the towns is the purpose of the forestry crop law, and it is quite generally so accepted by the northern towns. The town officers realize that it is selective in its application. The land to be entered is published. The assessor is notified and a hearing is held in the locality by the Conservation Commission to ascertain all the facts and the town officers may appear. This selective application of the law makes it advisable for the towns themselves to know what parts of their area it would benefit the town as a whole to have entered and what parts of their area they advocate devoting to agricultural settlement. This can be learned only by considering also what portions of the town are better adapted to farm settlement than forestry.

This is not entirely a matter of topography and soil in detail, although average topography and soil conditions over a broad area must be considered; but the controlling factor is actual, successful and somewhat contiguous farm settlement. These settled areas of the towns have occurred through a process of natural selection based on both topography, soil and economic considerations, and these are the areas with the greatest development of roads and schools. There is in all of these towns available cheap land within these partly occupied areas. Additional farm ownership in these areas will tend to increase the assessed value of the town more than their presence will increase town expenditures. Whereas, indiscriminate new settlement on the undeveloped portions of the town creates a deficit in the budget. The accompanying diagram "Unbalanced Town Budget," illustrates this situation.

This is the situation which the intelligent administration of the Forest Crop Law will do much to alleviate from the standpoint of the towns, for fortunately the practice of forestry on extended areas involves neither the building of town roads nor schools. Practically the only town expense created is its share of fire prevention and suppression, and there is the further gain to the towns of the maintenance of industries which are dependent upon the forests, and the incidental, but perhaps equally profitable, recreational advantages.