

cotton planted on inherently poor soils. The soil of 19 fields was classed as excellent. The yield of lint cotton on these fields was 308 pounds per acre. The soil on 90 of the fields was classed as good and the yield of lint cotton on these fields averaged 252 pounds per acre. The soil of 22 fields was classed as fair. Yields of lint cotton per acre on these fair soils averaged 210 pounds per acre. The average per acre yield on the 131 farms was 253 pounds.

REAL ESTATE TAXATION

The problem of real estate taxation is very complex. It is difficult to assess agricultural land in accordance with its productive capacity. Usually the more productive land is undervalued and the less productive land is overvalued. This results in the over-assessment of poor land, which in turn results in much tax delinquency. It is safe to assume that lands are over-assessed if in certain areas there is a predominance of tax delinquency.

If land remains delinquent very long the State takes title, thereby loses a source of revenue, and becomes the owner of much poor land. The problem of equitable real estate taxation is as much that of the State as it is of the individual landowner. The initiative of any reform must be taken by the taxpayers.

The map in Fig. 7 shows the extent of tax delinquent or State-owned land in Jackson County on April 1, 1941. It shows that tax troubles are greater in some areas than in others. Excessive tax delinquency is not caused by a decadent agriculture. Tax troubles are caused by excessive levels of valuations. Four areas of about equal size have been marked on the map. Areas I and II include some of the better agricultural land in the county while the lands included in areas III and IV are not as productive. Land in area IV is assessed for about half the assessed value of the land in areas I and II. Land in area III is assessed for two-thirds the assessed value of land in areas I and II (Table 16). Apparently actual values are of a much greater difference than are assessed values. It is evident that the land in areas III and IV is over-assessed as compared with other areas. Not only tax assessors fail to recognize the true differences in land values, but also many farmers have made the same mistake in buying farms.

Jackson County has some good farm land and also some land better suited to forest and recreational uses than to agriculture.