

TABLE 16.—ASSESSED VALUATION OF REAL ESTATE PER ACRE AND THE PROPORTION OF LAND DELINQUENT OR STATE OWNED IN FOUR SELECTED AREAS, JACKSON COUNTY, FLORIDA, APRIL 1, 1941.

Area	Total Acres in Area	Value per Acre of Real Estate		Percent of Area State-Owned	Percent of Area State-Owned or Tax Delinquent
		Tax Delinquent	Not Tax Delinquent		
I	37,790	\$3.19	\$3.15	0.62	6.04
II	40,520	3.14	3.07	1.21	5.36
III	35,670	2.29	2.37	1.43	17.98
IV	38,400	1.61	1.42	9.66	30.58

Because land varies in productiveness and location, it varies in the purposes for which it can be most profitably used. In the past, Florida's land taxation policy has tended to ignore this fact and as a result the most profitable use of the less fertile lands has been discouraged. The use of an annual ad valorem rather than a severance-yield tax frequently results in all timber of any value being cut from large areas of land. The land then reverts to the State through tax delinquency. This land, with much of its tax base thus destroyed, is then of little value until another crop of timber has reached the stage where it pays someone to purchase it from the State and again repeat the process. In the meantime, the State receives little or no revenue from such lands. This same condition also discourages the best timber management.

Some states have gone far towards solving this problem for the benefit of both the public and the landowners. Under the system used, a very small tax is collected annually for such lands. The bulk of the tax is deferred until the timber has reached the most profitable stage for cutting. A severance tax is then charged on all timber cut. This plan works for the benefit of all concerned.

SUMMARY

For 100 years Jackson County has had an average increase in population of 297 persons per year. The negro population has been relatively constant since 1890.

There were 581 farms in Jackson County in 1860 and 3,585 farms in 1940. The average size farm in 1940 was 99.6 acres.