



North Carolina Forest Stewardship News

Summer 2011

Troxler visits wildfires, *Praises Forest Service Crews*

By Brian Long

RALEIGH — Agriculture Commissioner Steve Troxler visited the sites of two major wildfires in eastern North Carolina recently to learn firsthand how N.C. Forest Service crews are fighting the blazes.

The Forest Service became part of the N.C. Department of Agriculture and Consumer Services on July 1. Troxler visited the Juniper Road Fire in Pender County and the Simmons Road Fire along the border



of Bladen and Cumberland counties. He attended a strategy session, met with incident commanders and viewed damage caused by the fires. In Pender County he also did a flyover of the fire. More than 230 firefighters combined were battling the two fires, which began last month.

"These crews have been working long hours in the heat to protect homes and land, and I wanted to thank them personally for their dedication," Troxler said. "I saw homes that wouldn't be standing if not for the work of these firefighters."

The Juniper Road Fire has burned more than 31,000 acres since lightning started it June 19. The fire is 85 percent contained, and crews were continuing to secure and extinguish hotspots along the perimeter. "The size of the Juniper Road Fire is unbelievable," Troxler said.

The Simmons Road Fire has burned more than 5,400 acres since it began June 20, also the result of a lightning strike. The fire has destroyed three homes and 16 outbuildings. It is 95 percent contained at this time, and crews continuing to secure and extinguish hotspots along the perimeter.

Both fires are burning in organic soil, which can reach depths of 8 feet or more. Ground fire is difficult to fight because it creeps underground, drying out vegetation until it reaches a point of combustion. Fire can smolder in the ground for months, until there is a soaking rain.





New Guide to Reducing Catastrophic Fire in Mixed Conifer Forests in the West

IMMEDIATE RELEASE
Tuesday, May 10, 2010

Santa Fe, NM— Fire and smoke are a natural, healthy part of many Western forests. The Forest Guild announces a new guide for forestry professionals to help them to manage fire in mixed conifer forests.

The guide highlights the challenges of living and working in forests where historically, fires may have naturally occurred every 8 to 25 years. The increased density of younger trees in mixed conifer forests during the past century has greatly increased the risk of larger, more severe fires.

Principal author Dr. Zander Evans states, “With more and more year-round and second homes being built in these forests, it is critical that forest managers have the most up-to-date information. This guide will help managers overcome the challenges of trying to reduce the risk to humans, houses, and ecosystems from fires that have the potential to burn severely over vast areas.”

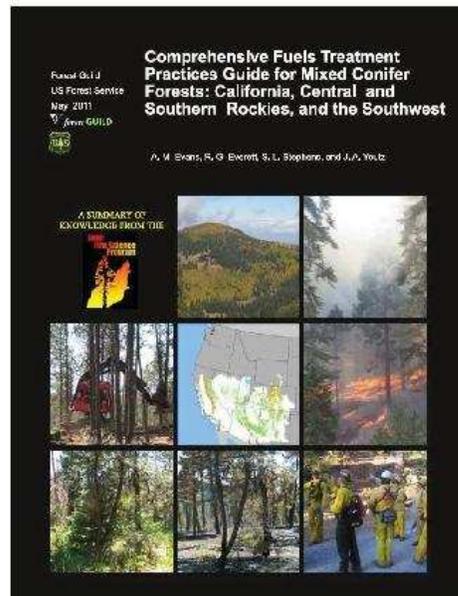
The guide also provides suggestions to help integrate wildlife concerns, such as protecting spotted owl habitat, with forest thinning projects to reduce the threat of those large, severe fires.

Collaboration has become a necessary part of land management and new programs such as Landscape Conservation Cooperatives and the Joint Fire Science Knowledge Exchange Consortia encourage alliances including land managers and local residents to talk and work together to forge greater agreement on forest management objectives.

The report can be downloaded from the Forest Guild’s website:
www.forestguild.org/mixed_conifer.html

The **Forest Guild** is a national organization of more than 800 foresters, natural resource professionals, and supporters who practice and promote ecologically, economically, and socially responsible forestry as a means of sustaining the integrity of forest ecosystems and the human communities dependent upon them.

For more information, contact Dr. Zander Evans zander@forestguild.org or 505-470-9725



American Tree Farm System's New Website

ATFS has a new website that is filled with outstanding information about the Tree Farm Program and woodland ownership in general.

The website is found at: <http://www.treefarmssystem.org/>

The arrangement is easy to follow and among many other important content areas, there is content on [The Women's Group](#), [Family Activities](#) in Environmental Education, [Policy and Advocacy](#), and [Eco-System Services](#). A couple items are the links to the [newsletters](#), and [newsblog](#) that contains timely news items in American Forest Foundation programs and outreach. Go on out there and take a look around!

Mark Your Calendar!

The **North Carolina Tree Farm Annual Meeting and Field Tour** is scheduled for **October 11-12, 2011** in Wilmington, NC at the Wilmington Hilton in conjunction with the NCFA Annual Meeting Oct 12-14.

FOREST LANDOWNER WORKSHOP SCHEDULED IN BRASSTOWN

RALEIGH, NC (JUNE 24, 2011) - The North Carolina Tree Farm Program will be hosting a workshop for forest landowners in cooperation with North Carolina Division of Forest Resources, North Carolina Wildlife Resources Commission, Natural Resource Conservation Service, North Carolina Cooperative Extension and the Southern Appalachian Multiple-Use Council at the Brasstown Community Center, Brasstown, NC.

The workshop will take place on **Thursday, September 15th and start at 9:00 a.m.** Registration for the workshop will start at 8:00 a.m. at the Brasstown Community Center. A free lunch will be served during the program. Sponsors for the lunch are Valwood Forest Products, Evergreen Packaging, Columbia Forest Products and the Cook Brothers Lumber Company.

Advance registration is requested by calling Clay County Cooperative Extension Office at (828) 389-6305 to reserve a spot and assist in planning the event.

The morning program will take place at the Brasstown Community Center and include topics such as managing forests for wildlife and timber production, tax strategies and estate planning, and a review of state services. After the catered lunch, the workshop will head to the woods, visiting a local Cherokee County forest landowner who is actively managing his property for wildlife and timber. Transportation will be provided to the outdoor portion of the workshop. The workshop will conclude by 4:00 p.m.

The North Carolina Tree Farm program is a state volunteer organization that is funded by the American Tree Farm System within the American Forest Foundation in Washington, DC and other local supporters such as the North Carolina Sustainable Forestry Initiative State Implementation Committee. Volunteers include forest landowners, foresters and staff from the private, state and non-profit organizations. Thanks to the efforts of these volunteers, there are over 950 Certified American Tree Farms in North Carolina. The website for the North Carolina Tree Farm program is www.nctreefarm.org.

If you have any questions about this workshop, please contact Steve Henson at the SAMUC at (828) 506-4786.

What's that tree? Try Smithsonian's new app to see

AP Associated Press



AP – W. John Kress, director, Consortium for Understanding and Sustaining a Biodiverse Planet, curator and ...

By BRETT ZONGKER, Associated Press Brett Zongker, Associated Press – Wed Jun 8, 11:42 am ET

WASHINGTON – If you've ever wondered what type of tree was nearby but didn't have a guide book, a new smartphone app allows users with no formal training to satisfy their curiosity and contribute to science at the same time. Scientists have developed the first mobile app to identify plants by simply photographing a leaf. The free iPhone and iPad app, called Leafsnap, instantly searches a growing library of leaf images amassed by the Smithsonian Institution. In seconds, it returns a likely species name, high-resolution photographs and information on the tree's flowers, fruit, seeds and bark.

Users make the final identification and share their findings with the app's growing database to help map the population of trees one mobile phone at a time.

Leafsnap debuted in May, covering all the trees in New York's Central park and Washington's Rock Creek Park. It has been downloaded more than 150,000 times in the first month, and its creators expect it to continue to grow as it expands to Android phones.

By this summer, it will include all the trees of the Northeast and eventually will cover all the trees of North America. Smithsonian research botanist John Kress, who created the app with engineers from Columbia University and the University of Maryland, said it was originally conceived in 2003 as a high-tech aid for scientists to discover new species in unknown habitats. The project evolved, though, with the emergence of smartphones to become a new way for citizens to contribute to research.

"This is going to be able to populate a database of every tree in the United States," Kress said. "I mean that's millions and millions and millions of trees, so that would be really neat."

It's also the first real chance for citizens to directly access some of the science based on the nearly 5 million specimens kept by the U.S. National Herbarium at the Smithsonian's National Museum of Natural History. The collection began in 1848 and is among the world's 10 largest plant collections.

Kress said it will allow users to easily learn about the plant diversity in their yards and parks. It also includes games and could be used to build lessons or scavenger hunts for schools.

For Colleen Greene, an avid hiker and a librarian at California State University, Fullerton, the app immediately caught her eye on an educational website for its potential to engage citizen scientists and especially students. She has already downloaded the app and started trying to use it, even though it won't cover all West Coast trees for some time.

"If we lug our wildflower and track finder books out with us, something like this is much more engaging and much more portable," she said. "For young people, for young adults, students, I could see them just eating this up."

There's just one catch for her — a demonstration video shows a girl plucking a leaf off a tree to take a snapshot with the app. That's a violation of "leave no trace" principals for outdoor stewardship and illegal in many parks, including national parks, Greene said.

"You know, one or two leaves may be not such a big deal, but if it's a popular, highly used app, I would think it could eventually cause some issues," she said.

At the Smithsonian, Kress said the app is an important tool because learning about the environment is the first step in conserving it.

"We are of course concerned about the impact we have on nature, but as educators and scientists, we think the value of helping people learn more about the environment outweighs the small impact of plucking a few leaves," he said. It can be used without plucking leaves off of trees, as well. To identify a tree, it works best if users place a leaf on a white background to photograph.

Engineers used facial recognition technology to devise an algorithm that could identify a leaf by its shape and features. The image is uploaded to a server, and within seconds it returns a ranking of the most likely tree species a user has found, along with other characteristics to help confirm the tree's identity.

Users make the final identification.

To create a reliable database as the app's backbone, the team started by photographing leaves from the Smithsonian's vast collection of specimens. It became clear, though, that they would need images of living specimens for the application to work correctly. A nonprofit group called Finding Species was called in to capture thousands of images of leaves for the app.

Beyond finding answers about the world of trees, even casual users can contribute to scientific research. Images and tree identifications are automatically sent with mapping information from the phone to Leafsnap's database. Scientists said that data could eventually be used to map and monitor the growth and decline of tree populations.

The iPad version also includes a feature called "Nearby Species" to show all the trees that have been labeled by others near a user's location.

Such a reinvented field guide, as simple as a Google search, wouldn't have been possible just a few years ago before the emergence of smartphones, said computer science Professor Peter Belhumeur, who directs Columbia University's Laboratory for the Study of Visual Appearance and helped create the app.

"People often think of technology as alienating us from other people or the outside world," Belhumeur said. "I hope that this technology helps connect us with our natural environment."

Other apps have been developed to identify songs from short clips recorded on a smartphone or to find restaurants. More science apps could be on the way as well.

Belhumeur said his son, William, already is thinking of apps they could create to identify fish or bugs. Smithsonian scientists are exploring such possibilities with butterflies and other critters, Kress said.

Scientists also are getting requests to expand the app's capabilities to cover trees in France, Morocco, Thailand and elsewhere.

"We want to spread this, not across the United States, but across the world," Belhumeur said.

It's just a matter of collecting and photographing all the tree species native to a region.

Leafsnap cost about \$2.5 million to develop, funded primarily by a grant from the National Science Foundation. It will cost another \$1 million to expand it within the next 18 months to cover all the trees of the United States, involving about 800 species.

Leafsnap: <http://leafsnap.com/>

Brett Zongker can be reached at <http://twitter.com/DCArtBeat>

Non-Native and Invasive Forest Plants Workshops for Landowners

Workshop Regional Locations and Dates in North Carolina

- Sandhills, Lower Piedmont, Uwharries: August 19, 2011 - Moore County Extn. Ctr., Carthage
- Western North Carolina: September 13, 2011 - Crowne Plaza, Asheville
- Coastal Plain of North Carolina: October 18, 2011 - Duplin County Extension Ctr., Kenansville
- Northeastern North Carolina: February 7, 2012 - Sen. Bob Martin Center, Williamston
- Piedmont (includes urban forestry issues): May 1, 2012 - Bur-Mil Park, Greensboro
- Northern Blue Ridge: May 8, 2012 - Wilkes County Community College, Wilkesboro

Registration using the Internet is located at this web page: www.ncsu-feop.org/NNI or call Kelley McCarter at N.C. State University, phone number 919-515-9563.

Biofuels Industry Spotlight

In April 2010, the Biofuels Center of North Carolina launched the Biofuels Wiki to provide an international, collaborative, industry-focused approach to knowledge about biofuels on the Internet. This website provides a virtual online encyclopedia about renewable transportation fuels, the feedstocks making up those fuels, and the issues implicit in producing biofuels and other industrial bioproducts at large scale from biomass. The Center's goal is to bring together and connect the entire spectrum of industry experts, college professors, instructors, researchers, agronomists, engineers, environmentalists, and others key to the biofuels industry. Thanks to contributions by industry leaders from all over the world, the Biofuels Wiki has grown to more than 1,000 pages, covering the broad range of interrelated subjects and terminology making up the biofuels and related sectors. No other website exists that provides this kind of biofuels-related subject matter.

In May 2011, with ARRA support through the U.S. Department of Energy, the Center launched the upgraded Biofuels Wiki to enhance its capabilities in educating the public and build on its business-to-business networking capacity. In addition to the site providing a central hub of biofuels knowledge, the improved Biofuels Wiki is now integrated with professional networking website LinkedIn. This combination allows Wiki contributors to easily promote their knowledge within the professional biofuels community by posting page updates to groups and to their professional network, thereby serving as both a networking tool and employment catalyst. The Biofuels Center will also tap into the Wiki's functionality as an industry database by dynamically obtaining a current, updated business directory from the Wiki site. Because the Wiki is an open platform, it allows North Carolina biofuels organizations the opportunity to update their pages as they develop, grow, or add products or services to their portfolios, all of which are visible to a global marketplace. In turn, these updates can be shared easily on LinkedIn and found by search engines such as Google.

The Wiki is a valuable industry resource and engagement tool for North Carolina, and its reach beyond the state demonstrates the Center's thought leadership on a global scale. With these new enhancements, the Biofuels Wiki becomes an increasingly powerful tool in building North Carolina's statewide biofuels sector.

To learn more about the Biofuels Wiki, go to <http://www.biofuelswiki.org/Home/WebHome>

EMC Buffer Rule Proposal / Public Hearing

From Bob Slocum at the North Carolina Forestry Association (6/28/2011):

The Environmental Management Commission will consider the proposed consolidated buffer rule (link below) at its July meeting. The EMC will be asked to proceed to public hearing with the proposed rule.

The rule would consolidate the Neuse River, Tar-Pamlico, Randleman Lake and Jordan Lake buffer rules under a single rule. For forestry, the most significant change is that managed forest would be considered an existing use and not subject to the requirements of the rule. To be exempt, the land in question would have to have been in managed forest use prior to the time the original buffer rule was approved and it must still be in forest use and under a forest management plan written or approved by a registered forester and/or under the use value tax program as timberland.

See the document at:

http://portal.ncdenr.org/c/document_library/get_file?uuid=3681d37c-4f99-494d-9fa9-2164545d0de6&groupId=61581

FORESTRY RESEARCH IN THE SOUTH

MAY 1, 2011

CARBON & FOREST BIOMASS

CARBON MANAGEMENT AND FOREST BIOMASS CENTER OF EXCELLENCE



In 2010, the Southern Forest Research Partnership realigned our work strategies and developed six Centers of Excellence to better represent our members' research and research capacity. The Carbon Management and Forest Biomass Center of Excellence was one of the first created due to the importance and need for coordinated research activity in this area.

Carbon management and forest biomass have been important functions and contributors to forested landscapes for centuries, but renewed interest and public policy debates have increased the need for additional research and study. Collectively, the following research contributes immensely to allowing informed decisions at the biological, management and policy level.

The overviews have been constructed by each institution and the intent is to give you a brief snapshot of current and recent research on the topic. For more in-depth information, please contact the researchers directly.

FIRST QUARTERLY FORESTRY RESEARCH IN THE SOUTH

We are pleased to bring you the first quarterly publication in a new series titled "FORESTRY RESEARCH IN THE SOUTH" where we will be highlighting activity of SFRP members each quarter, based upon our **Centers of Excellence**. The intent is not to be an extensive literature review of each issue area, but more an opportunity for each research institution to highlight research and activity they feel is of interest to research consumers and help to better understand where additional research opportunities or needs may reside. The six SFRP Centers of Excellence are: **Carbon Management and Forest Biomass, Forest Biodiversity, Forest Finance and Policy, Forest Water Quality and Yield, Forest Health Management and Forest Productivity and Products.**

The Southern Forest Research Partnership serves as a forum to help facilitate necessary research directly between our membership and research consumers.

- ◆ Carbon Market Financial Returns
- ◆ Carbon Storage in Roots
- ◆ Cell Based Stratification
- ◆ New vs Old Carbon
- ◆ Biomass Environmental Effects
- ◆ Hardwood Biomass Recovery
- ◆ Private Land Biomass Potential



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HCC Earth Day festival shows fuel alternatives

Story reprinted courtesy of Mountaineer Publishing, Inc.

By [Vicki Hyatt](#) · April 26, 2011 · [No comments](#)

[Education](#), [Haywood Community College](#), [Local](#), [News](#) · Tagged: [lead](#)



CLYDE — An Earth Day exhibit at Haywood Community College presented a number of solutions to those who could be cringing at the ever-rising price of gas.

The outdoor exhibits showed four different alternatives to a national conundrum that pins hopes for cheap fuel on nations that are often openly hostile to U.S. policies and beliefs. In addition to vehicles that run on electricity and natural gas, automotive technology students at the college demonstrated how biodiesel can be part of the solution to beefing up domestic energy production.

Dimitry Gaddis, a HCC student from Waynesville, was one of those who told visitors about a biofuels demonstration project under way at the college. In cooperation with the county school district, college students gather used cooking oil from cafeterias and purify it for use in diesel vehicles used on campus.

One of the by-products of the process is glycerine, a substance used in soap.

Automotive instructor Bruce Campbell explained the project is primarily geared toward education, not producing vast amounts of fuel as that would require a higher level of standards to attain.

“It’s a neat experience,” said HCC student Colton Surrett of Cruso. “You learn you don’t have to depend on foreign countries to supply fuel.”

HCC received a grant from the Biofuels Center of North Carolina for the project that would not only provide alternative fuel for campus and county diesel vehicles, but integrate biodiesel training into the college’s existing curriculum and continuing education courses.

Part of the grant, Campbell said, includes working with the N.C. Department of Agriculture Mountain Research Station on growing crops that could also be used in the biodiesel production process. A variety of plants has been found to be efficient when used for fuel. In Brazil, for instance, the nation has achieved energy independence largely from growing sugarcane to produce ethanol, other plants can be converted to fuel as well. Campbell cited switchgrass and soybeans as two possible crops that can be grown locally.

Using natural gas to power vehicles can make a substantial dent in curbing the nation’s reliance on foreign fuel needs, primarily because it is plentiful and readily available in the U.S. There are vehicles on the market now that operate on compressed natural gas, Campbell said, and existing vehicles can be converted to use this source. The holdback is establishing a series of natural gas refueling stations across the nation so motorists won’t be left in a lurch as they travel. Progress is being made, however, and Campbell suggests that a CNG station either next to or on the college campus would be an ideal location.

Electric vehicles, too, have the potential to displace the nation’s need on foreign oil. James Brazell brought his Chevy Volt to the event. The Volt is one of the first plug-in electric/gas hybrid vehicles to be marketed nationally. It can be charged at night when there is plenty of power available through the electricity grid and can travel about 40 miles on a full charge. After that, the gasoline engine kicks in.

Here, too, a nationwide network of charging stations is needed for the electric vehicles to really catch on. Thanks to another grant obtained through the Land-of-Sky Regional Council, charging systems are being installed in the region,

and HCC is a candidate for one of those sites in Haywood County.

James Nowack of Sylva demonstrated yet another technology that could not only produce fuel locally, but efficiently use material that is now going to waste. His display included an engine that ran by burning blocks of wood waste, a technology that was used as far back as World War II, he said.

“There’s enough biomass resources in this country to replace a third of the fuel we use,” he said.

It takes about 20 pounds of dry wood to produce a gallon of gas, which means those using this type of engine would merely carry wood chips on their travels rather than depending on finding a gas station when the fuel supply ran low.

“This uses agriculture and forest waste,” he said of the technology. “That’s something that is just wasted now.”

WILDLIFE COMMISSION OFFERS TIPS ON CO-EXISTING WITH BLACK BEARS

RALEIGH, N.C. – With a rash of media reports of bear sightings across North Carolina, the N.C. Wildlife Resources Commission is reminding residents not to panic, keep their distance and remain calm if they see a black bear.

It is not uncommon to see a black bear in spring in North Carolina, as they look for mates, a home or food. Juvenile bears typically disperse from their home areas during this time of year, while adult bears can roam extensively searching for food. Residents are urged not to approach or follow bears, and to use caution when driving in areas where bears have been sighted.

The Commission is cautioning people to take care not to feed bears that wander into yards, parks, onto sidewalks or into other residential areas. Feeding a bear rewards it for coming near people and their homes and increases the likelihood that the bear will approach again.

While black bears are rarely aggressive toward people, they can become bold when they grow accustomed to feeding on human-provided foods, such as pet foods, garbage and bird seed. When this happens, black bears can lose their fear of humans.

Contrary to popular belief, commission employees do not trap and relocate nuisance bears for the following reasons:

- Most conflicts do not warrant trapping. For example, a bear simply wandering into a suburban area is not necessarily a safety issue. Bears can move long distances during dispersal, and it’s likely the animal will move on if left alone.
- The process of trapping and relocating bears is difficult, and can be more dangerous for the bear, the public, and those involved than letting the bear take its natural course. Bears are more likely to injure themselves, or threaten humans, during the course of trapping and relocation.
- Simply catching every bear that someone sees is not an option; there are few remote areas of the state remaining in which to relocate bears where they will not come into contact with humans.
- Relocated bears often return to the place they were originally captured.
- In many cases, food attractants are the source of the problem. The best long-term solution involves removal of attractants (bird feeders, unsecured garbage) rather than removal of the bear.
- Trapping and relocating bears attracted by food would simply move the problem, rather than solve it. The solution is to modify your habits and prevent bears from being attracted to your home.
- If a bear’s behavior is escalating to bold and threatening behavior towards people, commission staff will euthanize the bear.

The following are examples of threatening behavior:

- The bear charges towards a person. This often occurs when people have cornered the bear or have placed themselves too close to the bear.

- The bear approaches a person directly, despite efforts to harass it away.
- The bear follows a person, despite efforts to harass it away.

Examples of bear behavior that is not threatening:

- Simply being in a neighborhood.
- Standing on its legs. If a bear stands on its hind legs, it is attempting to see or smell.
- Vocalizations. If a bear feels threatened or stressed, it will start to vocalize, in the form of huffs, snorts, blowing, moans, and the popping of its jaw (a chomping sound). If a bear exhibits these behaviors, people should back away from the bear. Through visuals and sounds, the bear is telling you it is feeling threatened and you are too close.

Residents can avoid problems by:

- Securing bags of trash inside cans stored in a garage, basement or other secure area, and placing the cans outside, as late as possible, on trash pick-up days – not the night before.
- Purchasing bear-proof garbage cans or bear proofing your existing garbage container with a secure latching system.
- Discontinuing the feeding of wild birds during spring and summer, even with feeders advertised as “bear-proof.” Bears are still attracted to seed that spills on the ground.
- Avoiding “free feeding” pets outdoors. If you must feed pets outdoors, make sure all food is consumed and empty bowls are removed.
- Cleaning all food and grease from barbecue grills after each use. Bears are attracted to food odors and may investigate.

For more information and more tips on black bears in North Carolina, read “[Preventing and Resolving Black Bear Conflicts](#)” at www.ncwildlife.org.

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Sign Up For the NCDA&CS Agriculture Review

Don't go another month without signing up for this mainstay report from NCDA&CS. Though geared toward an agricultural audience, it contains important information for woodland owners such as weather, events in your area, and a classified section that can't be beat. You can browse the Ag Review online at the following link: <http://www.ncagr.gov/paffairs/agreview/index.htm> or you can subscribe by mail or email.

If you would like to receive the Forest Stewardship newsletter via email, please contact Jennifer Rall at 919-857-4849 or Jennifer.Rall@ncagr.gov. Please specify if you are a Forest Stewardship landowner.

Income Tax Deduction for Timber Casualty Loss

Dr. Linda Wang
National Timber Taxation Specialist, USDA Forest Service

Updated June 2011

Timber damaged by hurricane, fire, earthquake, ice, hail, tornado, high wind and other storms are “casualty losses” that may allow timberland owners to claim a deduction on their federal income tax returns. But in many cases the specific requirements on loss calculation set by the tax law and rules may actually result in low or no deductions.

Tip: It is important to weigh the cost of hiring professional forestry and/or appraisal services to establish the required tax records against the potential tax savings before proceeding.

Determining the Amount of Casualty Loss

Deductible casualty loss for timber held for business or investment purpose is the smaller of the *adjusted basis of timber* and the *difference of the fair market value immediately before and after the casualty*. Salvage sale is reported separately.

An Example

A tornado damaged your woodland tract. Before the tornado, the fair market value of the timber was \$10,000. But after the storm, the timber is worth only \$1,000. So the FMV loss of your timber is \$9,000 (\$10,000 - \$1,000). Assuming your timber basis is 5,000, *the amount of casualty loss deduction is only \$5,000, not \$9,000.*

Calculating the Adjusted Basis

The key

for most cases is to figure out the adjusted basis of the standing timber. There is no deduction allowed if the basis is zero.

The key for most cases is to figure out the “adjusted basis” of the timber. Generally, the cost of a property (standing timber here) is termed “basis” in tax. The “adjusted basis” is the original basis reduced or added by adjustments over the term of ownership (e.g., new purchase or timber sale).

The original basis for:

- purchased timber property is the purchase price and related costs (such as legal fee and timber cruises).
- gifted timber property is the donor’s adjusted basis in most instances.

- inherited timber property is the *fair market value* (or alternative value if so elected) on the date of death (or alternative valuation date).

If you have not determined the basis of your timber at the time of acquisition, you may use the current volume, growth over the years, and timber price at the time of acquisition to establish it retroactively (IRS Timber Casualty Loss Audit Technique Guide). Use Form T to document your timber basis.

What You Need from Your Forester

To establish the timber basis and appraise the fair market value loss of the timber immediately before and after the casualty, you may need to consult a professional forester to determine the relevant *timber volume* in thousand board feet, cords or tons and *timber prices*.

“Single Identifiable Property”

Treasury regulations require that casualty loss is determined with respect to the “single identifiable property”. This can be the “timber block” (even if only a portion of it is actually damaged) if you keep the timber tax records (account) together for the block. For example, you own a tract with 100 MBF of pine sawtimber (\$4,000 basis) kept in one account. A fire destroyed 20 MBF. The adjusted basis for the casualty loss determination is \$4,000, not just \$800 (\$4,000 x 20 MBF/100 MBF). But the loss valuation must also be appraised for the entire tract/block, which can cost more.

Where to Report the Casualty Loss

Casualty losses are claimed first on Form 4684. For timber investment property, the loss is then entered into Schedule A of Form 1040. For timber business property, the loss is entered on Form 4797. Form T should also be prepared, although you may or may not be required to file it (see filing instruction on Form T).

What If a Net Gain Is Realized from Salvage Sale

You have a taxable gain when the salvage sale exceeds the adjusted basis of the timber and the sales expenses. But you may elect to postpone paying taxes on the gain if the proceeds is re-invested in timber such as planting trees, purchase of timberland and stock (at least 80%) of the timber corporations.



Landowner Protection Act

Session Law 2011-231 House Bill 762

July 2011

What is the Landowner Protection Act?

The Landowner Protection Act (H762) clarifies existing trespass laws, for the purposes of hunting, fishing, and trapping, to specify the requirements for written permission on posted land only. The new law is effective October 1, 2011.

What does the Landowner Protection Act do?

The Landowner Protection Act addresses existing trespass law to strengthen and clarify four elements:

Defines the requirements for written permission to hunt, fish, or trap on posted lands.

Allows landowners to post land using purple paint marks or by placing signs or posters, as currently allowed.

Allows Wildlife Officers to enforce trespass laws on site, instead of executing process issued by the courts.

Removes the exemption for Halifax and Warren counties that requires landowners to initiate prosecution for trespass on posted lands.

The Landowner Protection Act specifically relates only to hunting, fishing, or trapping on posted lands. It clarifies the existing G.S. 14-159.6 requirement for written consent to hunt, fish, or trap on posted lands by specifying that written permission, dated within the past 12 months and signed by the landowner, lessee, or agent of that land, be carried and displayed upon request of any law enforcement officer. If a hunting club has leased the land, a person shall have a copy of their hunting club membership and a copy of the landowner permission granted to that hunting club.

The Landowner Protection Act does not change general trespass laws nor have any effect on lands which are not posted. It does not repeal any local acts currently in effect that require written permission to hunt, fish, or trap.

Why Purple Paint?

Landowners in North Carolina who want to post their lands can have difficulty keeping posted signs erected and intact. Using paint marks, as an alternative or in addition to signage, is a convenient and effective means of marking lands as posted, and requires less frequent maintenance and cost, since paint marks are more difficult to vandalize than signs.

Many states throughout the U.S. currently allow the use of paint marks to denote land posting. Landowners in N.C. now may use signs, purple paint marks or both to post their properties. Each paint mark must be a vertical line of at least eight inches in length, and the bottom of the mark shall be no less than three feet or more than five feet from the base of the tree or post. For more information, including an illustration, on how to post property under the new law, see the Landowner Protection Act document on our website.

Don't Wildlife Officers already enforce trespass on posted property?

Prior to passage of the Landowner Protection Act, Wildlife Officers were generally required to execute process in order to enforce trespass under G.S. 14-159.10. This means a Wildlife Officer would obtain an arrest warrant or criminal summons prior to enforcing trespass.

Beginning October 1, 2011 the Landowner Protection Act makes changes that enable Wildlife Officers to write a citation on site, removing the barrier to proper and efficient enforcement of the existing trespass law.

What liability does a landowner have if written permission is given to hunt, fish or trap on posted lands?

Chapter 38A of the North Carolina General Statutes specifically encourages landowners to make lands available for recreational use at no cost. General Statute 38A-4 states that a landowner who permits or invites someone, without charge, onto their land for recreational purposes owes them the same duty of care they would owe a trespasser.

How does the Landowner Protection Act affect current local permission laws in my area?

There is no change or repeal of local permission laws under the Landowner Protection Act.

What if a landowner leases his land, from whom do I need to get permission?

Under the Landowner Protection Act, either the landowner or leaseholder may grant permission to the property.

What are the permission requirements for a hunting club on private lands?

The hunting club must have written permission from the landowner or leaseholder and each individual must carry both a current membership card from the hunting club and a copy of the written permission granted to the club.

If I am in a hunt club that has permission, what if I don't have a membership card or my club doesn't provide membership cards?

You are required by the new law to carry valid proof of membership in the hunt club and a copy of the club's written permission to hunt on the landowner or leaseholder's posted property.

Where can I find a permission form?

The N.C. Wildlife Resources Commission provides a sample permission form as a public service to N. C. sportsmen to facilitate compliance with the new law. You are not required to use this particular form, and it is not the only allowable format for landowner written permission.

Must I use the N.C. Wildlife Resources Commission's form? If not, what information should be on the form in order for it to be valid?

To comply with the written permission requirements of the Landowner Protection Act, you may use any form that provides at least the following information:

- Landowner or leaseholder's name
- Sportsman's name
- Dated within the last 12 months

Where can I find more information?

Visit the N.C. Wildlife Resources Commission online at <http://www.ncwildlife.org/> for more information, including a sample permission form.

AVOID FEEDING ALLIGATORS

RALEIGH, N.C. – The N.C. Wildlife Resources Commission is reminding coastal residents and visitors to avoid feeding alligators.

As the weather warms, Wildlife officials receive more reports of people seeing—and feeding—alligators. The American Alligator is listed as threatened by the U.S. Fish and Wildlife Service and, under North Carolina law, it is illegal to feed them in the wild.

Most alligators seen in the coastal region of North Carolina are in their natural habitat, and are best left alone and viewed from a distance.

Feeding alligators is also dangerous, as it can cause them to lose their fear of humans—making them more likely to approach and demonstrate aggressive behavior toward people and pets. This can also endanger the alligator, as wildlife that approaches or threatens humans may have to be euthanized.

For more information on protected and endangered wildlife in North Carolina, download a [list of species](#).

For more information visit [Nuisance Wildlife](#).

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SMOKIES ELK HERD ADAPTS, LEARNS TO PROTECT CALVES FROM PREDATORS

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By Morgan Simmons

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When Great Smoky Mountains National Park officials began introducing elk a decade ago, biologists thought coyotes would be the herd's main predator.

But with every calving season, black bears proved to be a bigger problem.

In 2005, the park documented the first cases of black bears searching the fields of Cataloochee Valley to prey on newborn elk. The problem got so bad that from 2006 through 2008, wildlife officials trapped bears that were active in Cataloochee and released them at the west end of the Smokies - far enough so that by the time the bears made their way back to their home range, the elk calves were old enough to fend for themselves.

Today, park officials no longer trap and relocate bears from Cataloochee during the calving season, yet calf survival continues to improve.

"We now have a lot of cows giving birth that were born in Cataloochee," said elk management specialist Joe Yarkovich. "They've learned to protect and hide their calves better from predators."

Last year, 25 elk calves were born and they all survived, bringing the park's elk herd up to approximately 135 animals.

This year, biologists found their first newborn elk calf on June 1 to kick off the 2011 calving season.

"We're optimistic about having another good year for herd recruitment," Yarkovich said. "Used to be, when a bear went into the fields with calves, the cows would just stand there and look. Now, the calf's mother or a group of them come up and chase the bear clear out of the field."

The Smokies elk restoration program began in 2001 with the release of 25 elk, followed by 27 released in 2002. Those animals came from Land Between the Lakes National Recreation Area, in Kentucky, and Elk Island National Park, in Alberta, Canada. Plans for a third release in 2003 were canceled because of concerns in North Carolina over chronic wasting disease.

The herd's biggest killer has been a parasitic brain worm that is lethal to elk but seldom harms white-tailed deer. To date,

the elk have shown no signs of chronic wasting disease or brucellosis.

The park now is transitioning from the experimental reintroduction phase to long-term elk management. Biologists say the herd now is self-sustaining and should require no further reintroductions. Collars still are placed on the newborns and on selected female elk when they reach 1 year of age to help track their movements and mortality.

Black bears aren't just looking for elk calves in the Cataloochee fields in June - they're also looking for ripe strawberries. While a large portion of the park's elk remains in Cataloochee during the calving season, a growing number head to higher ground where temperatures are cooler and predator populations not as dense.

It all started with an elk cow from Kentucky with ear tag No. 15. During the early days of the reintroduction, cow No. 15 lost her first calf to a black bear in a Cataloochee field. The next year, she lost another calf to a bear, this time in the woods of Cataloochee Valley. In 2004, cow No. 15 traveled seven miles to have her calf on Balsam Mountain, and by doing so, blazed a path that other pregnant cows would follow.

"Cow No. 15 was the first to explore that area," Yarkovich said. "She showed the way."

Over the years, the elk's diet has changed to reflect their new surroundings. Biologists say the elk are utilizing more acorns than in the early days of the reintroduction, and that because of this, the bulls are developing bigger antlers.

About 140,000 vehicles drive through Cataloochee Valley annually. Most visitors arrive during the fall mating season when the bull elk bugle and fight among themselves to claim their harem of cows.

The elk project was launched with strong support from the Rocky Mountain Elk Foundation, and this spring, after the remains of bull elk No. 16 were found outside the park in North Carolina, various groups and individuals chipped in money to create a reward pool of \$10,000 to help catch the poachers.

"The elk have a ton of public support, and that's a big reason to be optimistic about the herd's future," Yarkovich said.

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