



# News Release

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## **FOR IMMEDIATE RELEASE**

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*(Photo available upon request of AFC crew in Clinton, Atkins)*

## **Managing storm damaged timber**

LITTLE ROCK – As cleanup efforts continue, Arkansas Forestry Commission (AFC) personnel are available to assist forest landowners who have suffered losses to timber stands as a result of the Feb. 5 storms.

Landowners concerned about damages incurred to their property should first visit with their local AFC office, or contact a consulting forester to assess damage and determine the options available to them. It is important landowners receive the best management advice for their timber, because the decisions made today could have an effect on the land for generations to come. The following information should be included in the management considerations of any forested property.

### **Tax issues**

If timber you own has been damaged or destroyed by a natural disaster, you may be entitled to a loss deduction on your federal income tax return. Tax rules governing the applicability of casualty losses and involuntary conversions as the result of a natural disaster are complex. Before filing your tax return, seek the advice of a professional accountant or tax lawyer.

Landowners are encouraged to document the event and the damage incurred. Save a copy of the local newspaper to document the storm and take pictures of the timber damage before any salvage harvesting begins.

Generally, with a casualty loss, the deduction is taken the year in which the loss occurs. However, an exception exists when the President designates a disaster area. Taxpayers within a declared “disaster area” may elect to treat the loss as if it had occurred in the preceding taxable year.

Additional information can be found on the following web sites:

- [www.forestry.state.ar.us/manage/tax\\_tips.pdf](http://www.forestry.state.ar.us/manage/tax_tips.pdf)
- [www.timbertax.org](http://www.timbertax.org)
- [www.fs.fed.us/r8/spf/coop/taxation/](http://www.fs.fed.us/r8/spf/coop/taxation/)

- [www.irs.gov](http://www.irs.gov)

### **Forest health issues**

Trees subjected to environmental stresses or injuries are usually more vulnerable to damage caused by insects and diseases. Storm damaged trees are prime targets for a host of destructive insects and diseases, and signs of stress or serious injury may not appear right away. It is important to examine your trees often for the appearance of any unusual symptoms.

### **Salvage your timber**

It may be difficult to sell your timber due to a massive amount of damaged wood on the market. In addition, prices will be depressed due to the difficult logging conditions, which can drastically reduce loggers' productivity.

Trees that can be sold for veneer and sawtimber products should be harvested first. After four to six weeks, a blue stain fungus will degrade the quality of these high-valued trees and they will have to be sold for pulpwood. Trees being sold for pulpwood should be removed within eight to 12 months.

To find a consulting forester in your area, visit the AFC's consulting forester directory online at [https://www.ark.org/afc\\_search/app/consultant\\_criteria.html](https://www.ark.org/afc_search/app/consultant_criteria.html), or call your local AFC office.

### **Reforestation**

The process of reforestation should involve careful planning, starting when you harvest your timber. The manner in which your timber is harvested will affect the timing, and potential methods of site preparation and planting. There may also be federal and state cost share programs available to assist with some costs of reforestation.

For more information, visit the Arkansas Forestry Commission web site at [www.forestry.state.ar.us](http://www.forestry.state.ar.us), or call (501) 296-1940.

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*The Arkansas Forestry Commission offers its programs to all eligible persons regardless of race, color, national origin, sex, age or disability and is an Equal Opportunity Employer.*