

The Dogwood Times A Publication of the Tyler County Forest Landowner Association

http://tcforest.org/

Tyler County Forest Landowner Association (TCFLOA)

Volume 18 Issue 2

Summer 2016

Spurger Graduate receives TCFLOA Scholarship

Courtney Crain was awarded the Tyler County Forest Landowner Association's \$1,500 scholarship for 2016. Courtney is a graduate from Spurger High School this year and will be attending Lamar University majoring in Biology with a minor in Wildlife Management. She hopes to become a wildlife biologist. Being outdoors and working with animals is her passion.

The scholarship committee wishes success to all the students who applied and looks forward to offering another scholarship in the future— which is available to students enrolled in graduate and undergraduate studies as well as to students graduating from high school.

Timber Property Tax Valuations

David Luther, Tyler County's new Chief Appraiser, spoke to attendees of the TCFLOA general membership meeting in Woodville on May 14, 2016.

Mr. Luther began his Timber Property Tax Valuation presentation by reviewing the 1978 initiation of the Timberland Tax Valuation in Texas, which provided much-needed tax relief for forest landowners, taxing timberland on use-value of trees rather than current property values. In 1999, significant legislation was passed to provide 50% discounts for Streamside Management Zones (SMZ), Aesthetic Management Zones (AMZ), Critical Wildlife Habitat Zones (CWHZ) and Reforestation. Timber appraisals are based on a complex formula to calculate the annual growth of the trees on the property. The sources of data for this purpose are restricted to the Texas Forest Service, the US Forest Service, the Natural Resources Conservation Service and Texas universities.

(continued on page 3)

CALENDAR

August 6, 2016—TCFLOA Board of Directors Meeting and tour. Date, time, and tour arrangements to be announced. Association members are welcome to attend.

September 10, 2016 Saturday—TCFLOA General Membership Meeting, 9:30AM, Tyler County Extension Office, 201 Veterans Way, Woodville, Texas. Election of officers and board members for the 2017-2019 term will be held at the meeting. Other agenda items will be announced later.

October 26-28, 2016—Texas Forestry Association Annual Conference, Nacogdoches, TX. More information later.

Inside this issue:

Conservation 2 Assistance Log Truck

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Safety Eastern Wild 4 Turkeys in

Tyler County

Conservation 5 **Easements**

6 **Rainfall Totals**

TCFLOA Election of Officers

Election of TCFLOA officers for 2017-2018 will be held during the Fall General Meeting. The nominees, approved during the May General Meeting, are as follows:

·	
	President: Brianne Parker
	Vice President & Program
	Chair: Ken Turner
	Secretary: Jeff Parker
	Treasurer: Charles
	Zimmerman
	Directors (3): Jack Clark,
	Dr. Jay Fish, Betty
	Zimmerman
	Director (Past President):
	Sarah Reinemeyer

Page 2		The Dogwood Times		
Conservation Assistan Away—USDA Natural R Service (NRCS) TEMPLE, Texas, May 26, 2	esources Conservation 2016 - The USDA now	large-diameter pine logs, it may be headed to the Geor- gia-Pacific Plywood Mill at Camden in Polk County. If the truck is loaded with large-diameter hardwood logs, Woodville Hardwood Mill on US-69 South is probably its destination.		
has an online web application Gateway, that allows indivi- land users the secure ability technical and financial assist Natural Resources Conserv "Conservation Client Gatew	dual landowners and to request conservation stance from the USDA ation Service (NRCS). way will save Texas pro-	The Texas Forestry Association's expanded organiza- tion includes the Texas Logging Council which is an af- filiation of private business men and women who make their living from the harvesting and delivery of wood fiber to forest products mills.		
ducers time and money by r office to obtain a map or sig NRCS State Conservationis information will now be ava convenience and on their sc	gn a document," says et Salvador Salinas. "This ailable to them at their hedule."	The Texas Logging Council's Logger Training program incorporates Forestry Best Management Practices, envi- ronmental education, safety training, and business man- agement. The Texas Department of Public Safety par- ticipates in the program. Truckers are taught trucking		
Producers can log on to the home office computer or la conservation program assist tions, review and sign docu tion plans, maps and other of servation Client Gateway.	ptop. They can apply for tance, manage applica- ments, access conserva-	and weight laws, which allow up to 84,000 pounds with a proper permit. The program includes instruction in good driving habits with emphasis on safe cell phone use. OSHA rules and regulations, which apply in the woods and on roads, are emphasized. In 2016, 456 Texas loggers are expected to attend courses.		
Log Truc Ron Hufford, Texas Forestr ecutive Director, and Dave Council, spoke to the Tyler gency Planning Committee Thursday, April 21, 2016.	y Association (TFA) Ex- Duren, Texas Logging County Local Emer-	Log truck drivers, who are frequently paid by the load, face daily challenges that may reduce their income. In addition to traffic congestion and road construction de- lays, they may encounter delays from congestion at the mills. Truck drivers may be stopped on the side of the road for a standard inspection by the Department of Mo- tor Vehicles. Heavy rain may prevent trucks from trav- eling the necessary forest and dirt roads.		
The 2012 Economic Impact County showed that the fore tributed \$34.6 million in inc ployed 273 people with a part The analysis is expected to and it is anticipated that the forest sector will be even gr	est sector directly con- dustry output and em- ayroll of \$15.9 million. be updated later this year economic impact of the	It is economically advantageous to truck drivers to con- form to truck and driving laws. Law enforcement offi- cers check issues such as missing flaps, as well as trav- eling violations. If a driver receives three tickets in three years, he or she is "parked".		
We in Tyler County share of trucks hauling logs and we truck's possible destination is loaded with small-diamet headed to the German Pelle of Woodville or to the Wes dale in Jasper County. If th	our roads with numerous can frequently guess the by its load. If the truck er pine logs, it may be ts plant on US-69 South t Rock Paper Mill at Eva-	Loggers and log truck drivers are critical to those of us who are tree farmers and are frequently an asset to the community during local disaster recovery. The next time you see a log truck on the road, give the driver a friendly wave. He or she has many challenges. * * *		

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(Timber Property Tax Valuations—continued from page 1)

The steps for calculating timber valuation taxes are as follows:

- 1. The local appraisal office classifies your timberland into one of three forest types pine, mixed, or hardwood. If the acreage is 2/3 or more of pine, then it is classified as pine. If the acreage is 2/3 or more of hardwood, then it is classified as hardwood. Otherwise, it is mixed. The information is derived from aerial photos and onsite visits.
- 2. The local appraisal office classifies your land into four soil types with Type I (river bottom) as the best and Type IV (sandy) as the poorest. Most of the timberland soil in Tyler County is Type II, with some being Type III and very little being Types I or IV. Texas A&M University has developed soil type maps from the USDA Natural Resources Conservation Service (NRCS) soil surveys. To check the soil types for your land, interact with the "Map My Property" portal at http://tfsfrd.tamu.edu/MapMyProperty. You may find that your timberland is parceled into multiple soil types. You will then need to convert each type listed on the map to one of the four classifications used for tax appraisal purposes. If you think the soil classification for your timberland is incorrect, you may bring soil analysis results to the Tyler County Appraisal office.
- 3. The state estimates the average annual timber growth rate by forest type (pine, mixed, hardwood) and soil site class (I, II, III, IV)
- 4. The state converts growth rates into units for estimating gross income according to timber productivity. The USDA Forest Services measures saw timber growth estimates using an International log rule scale and measures pulpwood growth estimates in cubic feet. The state converts the cubic feet to tons.
- 5. The state estimates the average timber prices for the five-year period preceding the year of appraisal using Texas Forest Service data. The average is the average of timber prices and the weighted average of the timber prices. Timber prices are weighted by volume of timber sold at a specific price.
- 6. The state estimates the average annual potential gross income per acre. The estimate is based on the five-year period preceding the year of the appraisal by computing average annual gross income, calculating soil productivity factors and using the soil productivity factors to adjust average annual growth to potential gross income.
- 7. The state estimates the average annual cost of producing timber for the five-year period preceding the year of appraisal (as acquired from the Texas Forest Service).
- 8. The state estimates the average annual net income for the five-year period preceding the year of the appraisal for each time and soil class by subtracting the average annual management cost per acre from the average annual potential gross income per acre.
- 9. The state capitalizes the net income per acre for each forest type and soil class using the statutory capitalization rate. The higher the rate, the lower the taxes paid by landowners. The 2016 capitalization rate of 7.53% is applied to timberland. In contrast, the state has previously established a floor of 10% for agricultural lands which keeps their taxes lower. The capitalization rate cannot be changed by the local appraisal district.
- 10. The local appraiser applies the per acre values provided by the state in step #9 to the respective acreage of each parcel of qualified timberland in each forest type and soil class.



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(Timber Property Tax Valuations—continued from previous page)

Damage from natural disasters is not factored into the formula described on the previous page other than to the extent that the timber type changes (for example, from pine to mixed). The county appraiser controls the forest type and the soil classification used to calculate an individuals' timberland appraisal. Tyler County's Agricultural Advisory Committee members are Keelin Parker, Rusty Hughes and Billy Tolar. Mr. Luther appoints the committee members and offered to add a member if the association wanted to put forth a name.

The state audits whether the local appraisal district has inspected each property before it is granted an agricultural or timberland use valuation. They also audit the accuracy of the local appraisal office's classification of timberland by forest and soil types. While county appraisers are expected to visit properties every three years, they cannot go onto posted property without contacting the property owner. Tyler County's appraisers are in the process of acquiring badges and their vehicles will have magnetic signs identifying their office.

Mr. Luther shared that Tyler County has lost over \$200 million in tax value from lower oil and gas values. Based on the calculations provided by the state, the taxes assessed for timberland will increased in 2016 because of the increased timberland values decreed by the state. While many may perceive that the later was done to offset the former, Mr. Luther assured everyone that, if that is true, it was not done at the local level. Additionally, residential homestead values are being reappraised. Per state law, the taxes calculated from the increased property values cannot exceed 10% the first year.

Eastern Wild Turkeys in Tyler County—by Daniel Sullivan, PhD Graduate Research Assistant, Warnell School of Forestry and Natural Resources, University of Georgia

The focus of our multi-year study is to examine the influence of prescribed fire on reproductive and movement ecology of translocated eastern wild turkeys in Angelina National Forest. The data collected throughout our study will also serve an important role in a collaborative study between researchers at Louisiana State University (LSU) and our group at the University of Georgia (UGA) that will look at the impacts of prescribed fire on wild turkey populations throughout the Southeast. The results of these two studies will provide agencies and stakeholders with information that will be used to better manage habitat for eastern wild turkeys in Texas and the Southeast.

As part of a TPWD restocking effort to bring eastern wild turkeys back to east Texas, we kicked off 2016 by releasing 83 birds (23 males, 60 females) from Iowa and West Virginia into Angelina National Forest with help from members of Texas NWTF, TPWD, and the US Forest Service. Prior to release, blood samples were collected from each individual for genotyping and GPS transmitters were affixed to 17 males and all 60 females of various ages. We also affixed traditional VHF transmitters to the remaining 6 males so we are capable of monitoring every bird. Additionally, every bird was banded with a unique sequence that will allow us to conduct a poult survey using game cameras later in the year.

Following their release, we have observed a great deal of individual variation in the distances traveled across the east Texas landscape. Some birds stayed relatively close to the release site (within one mile) while others took off on long excursions (furthest at this time: 67 miles, 3 juvenile hens near Woodville). Fortunately, many of the birds have returned near the area and are now using roads, open areas, and hardwood stream management zones on a regular basis. Nesting season is upon us now and our crew has been busy performing vegetation surveys at nest sites where they have failed and succeeded. As of the end of May, 25 hens had nested but only two of these hens were successful in hatching poults .The data collected at each nest site will be used to quantify and compare habitat characteristics associated with nesting success.

(continued next page).

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(Eastern Wild Turkeys in Tyler County—continued from previous page)

In closing, we would like to say thank you for welcoming us here in Texas! It's truly been a pleasure meeting/ working with several landowners in Tyler county. As this study progresses into the future and our birds continue to move across the county, we will be looking forward to working with each of you soon.

Editors note—in mid May I received a phone call from Mr. Sullivan requesting permission to enter my pine plantation located 7 miles east of Colmesneil. He explained what he was doing and that I had a bird located on my property. He needed to be within 500 meters to download data from the collar on the bird. Of course he had my permission; but I also asked him to write a synopsis of his study for TCFLOA. Thank you Mr. Sullivan for providing the above article—Charles Zimmerman

(Conservation Assistance Just a Click Away—continued from page 2)

Conservation Client Gateway is an additional way to work with NRCS via the Internet as a supplement to in-person support.

"It is a matter of being more responsive to producer's needs and providing the assistance that works best for that particular producer, their schedule, their operation and their natural resource goals," says Salinas.

Enrollment in Conservation Client Gateway is voluntary, and producers are encouraged to sign up and give it a try.

For more information, fact sheets, FAQs and a how-to video, visit www.nrcs.usda.gov/clientgateway. Producers can also contact their local USDA Service Center to get started.

Service Center locations can be found at www.tx.nrcs.usda.gov

Conservation Easements

Ellen Buchanan, President of the Big Thicket Natural Heritage Trust, presented Conservation Easements to the attendees of TCFLOA's general membership meeting in Woodville on May 14, 2016.

Ms. Buchanan defined a conservation easement, which protects conservation values and limits some uses of the land, as a written agreement between a property owner and a land trust. Land trusts, such as the Texas Land Council, are nonprofit organization that monitor and enforce conservation easements. After a property is placed in an easement, the land trust will conduct an annual onsite audit of the property and will enter into lawsuits on behalf of the conservation easement.

Reasons to consider a conservation easement include protecting the family legacy, preserving important conservation values, unlocking the value in the land and reducing estate taxes.

The Texas Land Council reports that to date 1.6 million acres in Texas are conserved by land trusts. A conservation easement is usually written to be in effect in perpetuity which means that it stays with the land even after it is inherited and/or sold. While similar to deed restrictions which state what cannot be done on a property, a conservation easement states not only what cannot be done but also specifies what is permissible on the property. For example, a house can be built on the property at some future date <u>only</u> if the agreement states that a house can be built at a pre-selected location described in the agreement. While a conservation easement does not automatically override eminent domain, it provides an argument to be used in ligation should the property owner or the land trust choose to fight the eminent domain.

Since land value typically decreases when it is placed in a conservation easement, the monetary loss may be claimed as a federal income tax charitable gift deduction – if the conservation easement is perpetual and meets one of the four qualified conservation purposes. The landowner's costs associated with obtaining a conservation easement may be as high as \$75,000.

The Texas Forest Legacy Program focuses on supporting efforts to acquire working forest conservation easements. More information can be found on the websites http://texasforestservice.tamu.edu/ForestLegacy and http://www.texaslandtrustcouncil.org

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Landowner Associa	Publication of the Tyler County Forest Landowner Association	Rainfall Totals - Tyler Co. Emergency Management Weather Division					
<u>http://tcforest.org/</u> <u>C/O Charles Zimmerr</u> <u>298 County Road 21</u>	<u>man</u>		March (inches)	April (inches)	May (inches)		
<u>Woodville, Texas 759</u>		Chester	8.24	8.08	12.15		
<u>Phone 409-200-145</u> <u>merle.charles.zimmerman@</u>		Colmesneil (4E)	9.88	6.26	14.27		
		Fred	13.49	11.93	7.45		
OFFICERS & DIRECT 2015-2016	FORS	Spurger	12.20	9.34	8.01		
Pres: Sarah Reinemeyer VP: Jeffrey Parker		Warren (5SSE)	9.86	missing	7.33		
Sect: Brianne Parker Treas: Charles Zimmerman Dir: Betty Zimmerman (past Presi	dont)	Woodville	8.20	8.13	6.62		
Dir. Jack Clark		Note: When the official rain gauge is located outside the town i.e., "(4E)" after Colmesneil, see above, means 4 miles east of town.					
Dir: DeAnna Turner Dir: Dr. Jay Fish		i.e., "(4E)" after 0	, .	•			
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