



The Dogwood Times

A Publication of the Tyler County Forest Landowner Association

<http://tcforest.org/>

Tyler County Forest
Landowner
Association
(TCFLOA)

Volume 20 Issue 3
Fall 2018

General Membership Meeting—September 15

The next general meeting of TCFLOA is scheduled for **Saturday, September 15, 9:30 AM** in the Tyler County Extension Office, 201 Veterans Way, Woodville. The Extension Office is located on the short side street across from the Brookshire's store on US 69 south. We have three speakers:

Kent Evans, retired from the US Forest Service, Coordinator, Texas Longleaf Implementation Team, and operates Kent Evans Consulting, LLC, will talk on the Long Leaf Pine Initiative.

Tyler C. Wayland, Caesar Kleberg Wildlife Research Institute, will talk on East Texas Natives—Specializing in Texas Native Seeds (Within the East Texas Natives Department).

Sheila Jones, operator of “Trouble Shooters Tax Consultants” and **Col. Eddie Boxx**, local land owner, will talk on Forestry Tax for Texas Landowners.

We will have a short business meeting for election of TCFLOA officers for the 2019-2020 term. Lunch will be provided, with a suggestion to leave a donation to help cover the cost of lunch.

Inside this Issue:

<i>Timber Property Tax Valuation</i>	2
<i>Rainfall Totals</i>	4
<i>Membership 2018</i>	4

TCFLOA Tree Farm Tour Summary

On June 9, thirty-five TCFLOA members and their guests traveled to Ray Hensarlings' tree farm in Hillister where he opened the historic Tolar Cabin for viewing and then led attendees on a riding/walking tour of the farm. While native longleaf pines were prolific in Tyler County during the era when the cabin was built, Ray explained that his young longleaf pine plantation was the result of carefully following proper planting instructions.

At the Tolar Cabin, everyone found a shaded chair on the wide porch or under a
(continued on page 2)

TCFLOA Election of Officers

Election of TCFLOA officers for 2019-2020 will be held during the September General Meeting. The nominees, presented during the April General Meeting, are as follows:

President: Josh Lempert
Vice President & Program Chair: Col. Eddie Boxx

Secretary: Oliver Hensarling

Treasurer: Charles Zimmerman

Directors (3): Jack Clark, Dr. Jay Fish, Betty Zimmerman

Director (Past President): Elizabeth Parker

CALENDAR

September 15, 2018, Saturday—TCFLOA Fall General Meeting, 9:30 AM, Tyler County Extension Office, 201 Veterans Way, Woodville, Texas. See **General Membership Meeting** above for details.

October 17-19, 2018 —Texas Forestry Association's 104th Annual Meeting, Moody Gardens in Galveston, TX. Information on this event may be found at texasforestry.org.

January 12, 2019, Saturday—TCFLOA Board of Directors meeting, 9:30AM Neches Room at the Tyler County Extension Office, 201 Veterans Way, Woodville Texas. This is a planning session—association members are invited to attend.



(TCFLOA Tree Farm Tour Summary—continued from page 1)

large oak tree to enjoy a picnic lunch of sub sandwiches, grapes and carrot sticks with homemade cakes and pastries for desert. Originally constructed by Robert Jackson Tolar for his bride Mary Versailles “Versie” Durham, the Tolar cabin and its kitchen were adjacent to each other but not connected. Understandably, the threat from wood-fueled kitchen fires along with the desire to keep the heat away from the rest of the house (especially in summer) made sense. The kitchen was moved to Heritage Village in 1965. The main cabin remained at its original location until Ray Hensarling acquired it and moved it about a mile to its current location – situated on a ridge on his tree farm. He and Pat Foster fully restored the cabin in 1995.

As everyone relaxed in the shade, Tyler County historian Josh David entertained the group with his personal pictures and knowledge of the Gilded Age of Timber in Tyler County. The sawmill era changed Tyler County from a once isolated, agrarian economy to one focused on timber and mill towns. The arrival of the north-south running Sabine and East Texas Railroad from Beaumont to Rockland in northern Tyler County opened up the hermit county and enabled the economic transportation of timber to international markets. Before 1882, felled trees were floated down the rivers to the coast, but the arrival of railroads and trams (temporary small gauge rails) changed everything. What was once considered a barrier to farming progress (old growth pine), instead changed forever the economy of East Texas. By 1890, the impact of the sawmills was reflected in the spectacular population growth fueled by nineteen “overnight” mill towns in Tyler County. Between 1860 and 1880, there were only around 5,825 people in the entire county (and had not significantly increased in the preceding twenty years), but by 1890 - it doubled to over 10,000. The sawmills paid as much as \$1.50 a day, which coupled with the falling price of cotton (4 cents a pound), it is not surprising why East Texans left their hardscrabble farms and headed for the new mill towns of Doucette, Colmesneil, Hyatt, Hillister, Warren and others. Today, forestry and timber remain integrated within the Tyler County economy.

Timber Property Tax Valuations – Betty Zimmerman, TCFLOA

Tyler County timber property tax valuations increased approximately fifty cents per acre in 2017 and again in 2018. Because of the complex formula (defined below) by which timber property tax valuation is determined, the valuation is increasing even as the price landowners are paid for timber is decreasing.

While any attempt to change the formula through legislation could very likely yield undesired results that would be less advantageous to landowners, tree farmers can impact the calculations by providing accurate data for the prices they are paid for harvests. Landowners are encouraged to report timber sales to the Texas A&M Forest Service on the Texas Timber Price Trends form on the TCFLOA website.

In May 2016, Mr. David Luther, Tyler County’s Chief Appraiser, explained how Timber Property Tax Valuation is calculated. He began his 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. The steps 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.

(continued next page)



(Timber Property Tax Valuations —continued from page 2)

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 had 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 sawtimber 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; however, 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.

The county appraiser controls the forest type and the soil classification used to calculate an individuals’ timberland appraisal.

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.

* * *



A Publication of the Tyler County Forest Landowner Association

<http://tcforest.org/>

C/O Charles Zimmerman
298 County Road 2152
Woodville, Texas 75979

Phone 409-200-1451
merle.charles.zimmerman@gmail.com

Rainfall Totals (inches)—Tyler Co. Emergency Management Weather Division

	May	June	July	August
Chester	0.35	2.63	6.45	2.63
Colmesneil (2.3 SE)	0.84	7.31	4.90	3.29
Fred	0.61	7.53	3.30	4.86
Spurger	0.91	5.54	3.79	3.79
Warren (5SSE)	0.67	6.74	3.05	2.43
Woodville	2.42	4.96	4.90	2.11

Note: When the official rain gauge is located outside the town, i.e., "(2.3 SE)" after Colmesneil, see above, means 2.3 miles southeast of town.

**OFFICERS & DIRECTORS
2017-2018**

- Pres: Elizabeth Parker
- VP: Josh Lempert
- Sect: Jeffrey Parker
- Treas: Charles Zimmerman
- Dir: Betty Zimmerman
- Dir: Jack Clark
- Dir: Dr. Jay Fish
- Dir: Sarah Reinemeyer (past President)

Tyler County Forest Landowner Association (TCFLOA)

The Tyler County Forest Landowner Association is a non profit organization whose objectives include educating landowners about good forest management and harvesting practices, and keeping landowners up to date on matters affecting timberland operations, taxes and legislative actions.

Membership 2018

Check your memberships status for 2018. Look at the address label on the envelope for your status—if the year number after your name is not **18** or greater, then consider renewing your membership.

Note that we are asking for your e-mail address. This will allow us to get time sensitive information on programs, conferences, workshops, weather, or fire situations. We will **NOT** give your address to any other group, people, advertisers, etc. This information is for your board members and newsletter editor **only**.

MEMBERSHIP FORM
For Calendar Year 2018 - TCFLOA

Regular Membership: Private non-industrial owners of five (5) or more acres of land in Tyler Co. **Dues:** \$15 per calendar year per couple. One (1) vote per membership.

Associate Membership: Any individual not qualifying as a Regular Member who supports the objectives of TCFLOA. **Dues:** \$15 per calendar year per individual or organization. Associate Members are non-voting.

USE THIS FORM TO JOIN TCFLOA OR TO MAKE CORRECTIONS

NAME

ADDRESS

CITY / STATE / ZIP

PHONE

APPROX # TIMBER ACRES IN TYLER CO.

E-Mail

Please make checks payable to TCFLOA, and mail to:

Charles Zimmerman, Treasurer TCFLOA, 298 County Road 2152, Woodville, TX 75979