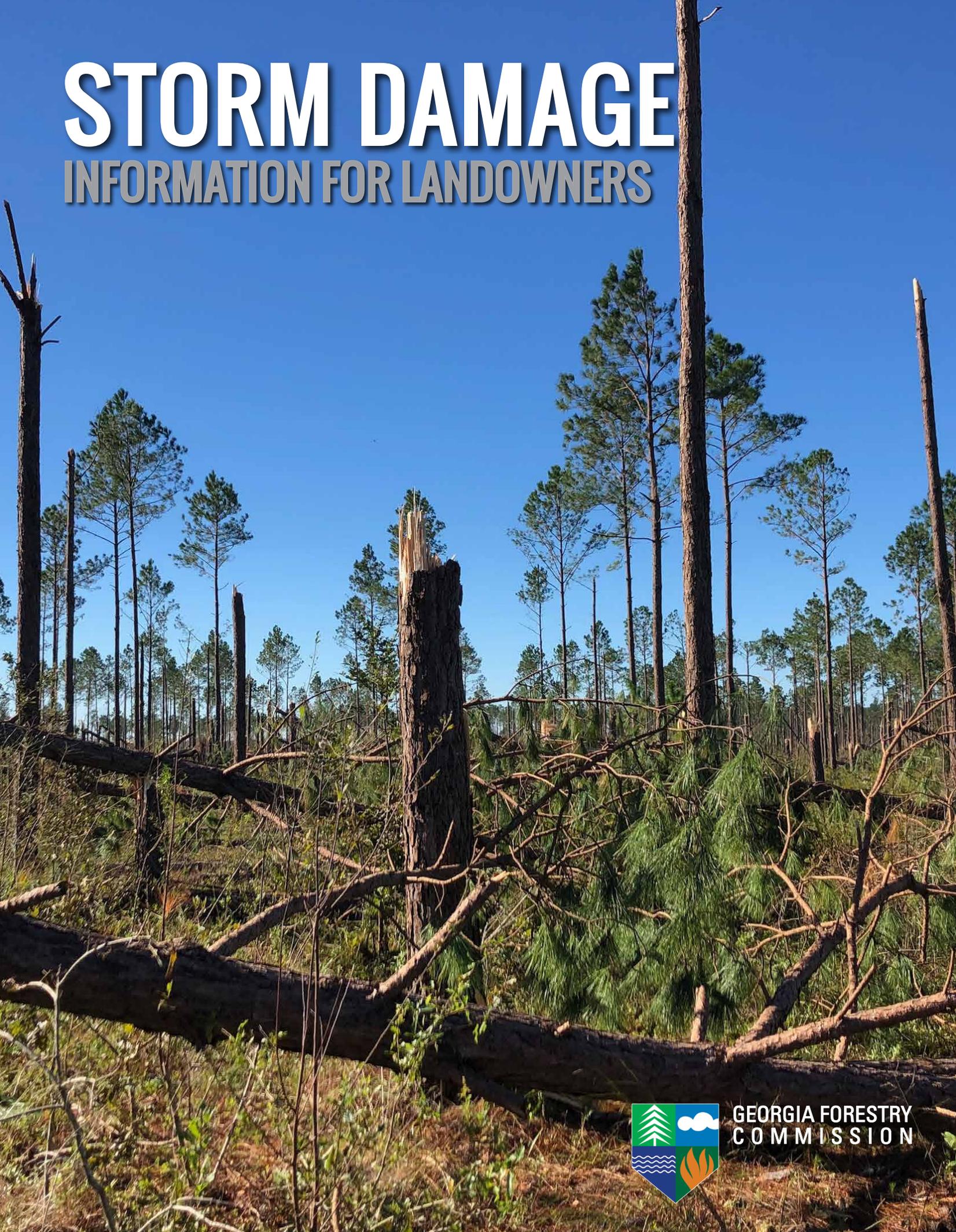


STORM DAMAGE

INFORMATION FOR LANDOWNERS



GEORGIA FORESTRY
COMMISSION

MANAGING YOUR

STORM DAMAGED FORESTS - ASSESS, SALVAGE AND RESTORE

ASSESS

Contact a professional forester

For help in assessing the level of storm damage to your property, contact your local Georgia Forestry Commission forester (<http://www.gatrees.org/about-us/contact-us/county-units/index.cfm>) or a registered consulting forester (<http://www.gatrees.org/resources/directories/consulting-foresters/index.cfm>). The assessment will help determine harvest levels and develop a plan to move forward with a harvest and/or restoration. Consulting foresters can provide assistance with a post-event timber appraisal where needed (where there is a timber basis; see section on tax considerations).

Storm damage assessment guidelines

1. Minimal damage – Scattered branches broken from trees, with little to no damage to the overall stand (in particular the tree stems) and a few trees bent less than 45 degrees from vertical. No salvage operation will be necessary and the stand should recover with no additional immediate management requirements.
2. Light damage – An average of 10% damage with a range up to 20% damage in stand. Only branches broken from trees, with minor damage to tree stems in the overall stand and trees bent less than 45 degrees from vertical. No salvage operation will be necessary and the stand will recover with no additional immediate management requirements.
3. Moderate damage – An average of 25% damage with a range of 20-50% damage in the stand. Branches broken from the trees with visible damage to tree stems in the overall stand. Twenty to 50 percent of the stems in the overall stand are snapped, broken, have visible damage to tree stems, or these stands have trees that are noticeably uprooted with severe lean greater than 45 degrees from vertical. Moderate damage stands, in most cases, would require a salvage thinning to minimize losses and remove trees that will likely not survive. This salvage thinning may occur after the major clearcut salvage operations have been completed.

4. Severe damage – An average of 65% damage with a range of 50-80% damage in the stand. Fifty to 80 percent of the stems are broken, tops broken out across the stand, limbs stripped, and trees bent more than 45 degrees from vertical. A salvage operation must be considered and a clearcut in most cases will be the prudent management decision.
5. Catastrophic damage – An average of 90% damage with a range of 80-100% damage in the stand. Ninety to 100 percent of the stems are broken across the stand, tops broken out across the stand, limbs stripped, and trees bent over more than 45 degrees from vertical. A salvage operation is considered unlikely (a case by case evaluation is required by the landowner, forester and logger) and the stand is considered a total loss.

** Both catastrophic and severe damaged stands do not have adequate trees per acre to maintain a viable stand.*

Tax considerations

Sudden loss of timber caused by tornadoes, hurricanes, wildfires, etc. may qualify as a casualty loss and be deductible in the year the loss occurs. The loss is limited to the lesser of the adjusted timber basis or the reduction of the Fair Market Value (FMV). Timberland owned for more than one rotation will often have a zero basis, whereas timberland recently purchased (i.e., \$1,800 per acre for 100 acres of loblolly in 2000 with \$500 in a land basis and \$1,300 in the timber basis) may have some timber basis. If the landowner has a significant



Objective

Storms cause varying degrees of damage to forests and damage can be highly variable across affected areas of the landscape. Tree species, age, height, density, and timing of thinnings can affect the level and extent of damage sustained throughout the forest and landscape. Landowner objectives for the forest will help determine what actions are needed to restore the health and productivity of the forest resource. In any case, there are three steps to take after any storm event - Assess, Salvage & Restore.

timber basis, then a consulting forester will (1) estimate the FMV of the timber pre-casualty, (2) determine the FMV following the casualty and the difference equals the FMV loss. The salvage of damaged timber may result in a gain, which is an involuntary conversion that may be deferred. If a buyer cannot be found, keep a record of buyers contacted and their responses, as well as a photographic record of the damage. Contact a knowledgeable accountant and/or consulting forester for additional guidance. More detailed tax information is available at: <http://www.timbertax.org>.

SALVAGE

The goal after any storm event is to recover damaged timber. In general, storms that cause immediate breakage of the trees must be salvaged as soon as possible. Trees that suffer less damage, such as limb or top breakage and uprooting - either partially (leaning trees) or completely (stem is close to ground with some roots intact) - allow for much longer salvage windows. Following significant storm events, many landowners are in the same position. Mills are flooded with storm-damaged timber, foresters and loggers are deluged with requests for assistance and help might not be immediately available. Timber prices and revenues from salvage operations may drop to 10% to 50% or more of their normal value, due to several factors: more difficult logging conditions, a larger supply of wood on the market, the potential for unseen wood defects (interior splitting, cracking, etc.) and weight losses.

The Georgia Forestry Commission recommends hiring a registered consulting forester to help you sell any timber that needs to be salvaged. Their services can be extremely useful during storm events, as the logistics of logging, market access and product class determination become quite complex. For more information on selling timber go to <http://www.gatrees.org/resources/publications/SellingYourTimber.pdf>.

RESTORE

The assessment and salvage will help determine the amount of restoration needed. Consider clearing and repairing forest

roads to allow access for further inspections. Firebreaks around any remaining timber stands should be cleared or freshened to prevent damage from wildfire, especially those with heavy amounts of storm debris on the ground. Landowners should be vigilant for infestations of pine bark beetles and diseases that often coincide with stressed trees. Areas completely salvaged should be regenerated through artificial or natural means. A professional forester can help make this determination.



Cost-share assistance for restoration

Financial assistance for storm recovery needs may be available through the U.S. Department of Agriculture (<https://www.farmers.gov/recover>). The Farm Service Agency's Emergency Forest Restoration Program (EFRP) is the vehicle by which immediate federal assistance can come for restoring destroyed forests. Landowners can contact their local Farm Service Agency (FSA) and/or Natural Resource Conservation Service (NRCS) for more details on financial assistance programs.

FSA Office Contact Info - <https://offices.sc.egov.usda.gov/locator/app?state=ga&agency=fsa>.

NRCS Office Contact Info - <https://offices.sc.egov.usda.gov/locator/app?agency=nrsc>.



WHOM TO CALL AT THE GEORGIA FORESTRY COMMISSION

The Georgia Forestry Commission has 32 management foresters working in five regions throughout the state ready to assist Georgia landowners by providing leadership, service, and education in the protection and conservation of Georgia's forest resources. For contact information for the forester who works your county visit:

<http://www.gatrees.org/about-us/contact-us/county-units/index.cfm>

REGION 1

187 Corinth Road, Newnan, GA 30263
(678) 378-8109

Counties: Bartow, Butts, Carroll, Catoosa, Chattahoochee, Chattooga, Cherokee, Clayton, Cobb, Coweta, Dade, DeKalb, Douglas, Fayette, Floyd, Gordon, Haralson, Harris, Heard, Henry, Lamar, Marion, Meriwether, Monroe, Murray, Muscogee, Newton, Paulding, Pike, Polk, Rockdale, South Fulton, Spalding, Talbot, Troup, Upson, Walker, Whitfield



REGION 2

56 New Hope Road, Canon, GA 30520
(770) 530-6548

Counties: Banks, Barrow, Clarke, Dawson, Elbert, Fannin, Forsyth, Franklin, Gilmer, Glascock, Greene, Gwinnett, Habersham, Hall, Hancock, Hart, Jackson, Lincoln, Lumpkin, Madison, McDuffie, Morgan, North Fulton, Oconee, Oglethorpe, Pickens, Rabun, Stephens, Taliaferro, Towns, Union, Walton, Warren, Washington, White, Wilkes



REGION 3

1905 MLK, Jr. Drive Suite C., Soperton, GA 30457
(478) 290-8868

Counties: Baldwin, Bibb, Bleckley, Bulloch, Burke, Candler, Chatham, Columbia, Crawford, Effingham, Emanuel, Houston, Jasper, Jefferson, Jenkins, Johnson, Jones, Laurens, North Bryan, Peach, Pulaski, Putnam, Richmond, Screven, Treutlen, Twiggs, Wilkinson



REGION 4

243 U.S. Hwy. 19 North, Americus, GA 31719
(229) 938-0984

Counties: Baker, Ben Hill, Brooks, Calhoun, Clay, Colquitt, Cook, Crisp, Decatur, Dooly, Dougherty, Early, Grady, Irwin, Lee, Macon, Miller, Mitchell, Quitman, Randolph, Schley, Seminole, Stewart, Sumter, Taylor, Terrell, Thomas, Tift, Turner, Webster, Worth



REGION 5

2764 E. Baker Highway, Douglas GA 31535
(912) 314-9233

Counties: Appling, Atkinson, Bacon, Berrien, Brantley, Camden, Charlton, Clinch, Coffee, Dodge, Echols, Evans, Glynn, Jeff Davis, Lanier, Liberty, Long, Lowndes, McIntosh, Montgomery, Pierce, South Bryan, Tattnall, Telfair, Toombs, Ware, Wayne, Wheeler, Wilcox

