

# Keeping Your Woods as Woods



Issue 1

Ohio Forest Tax Law Newsletter

2012

## Notes from the Chief

Robert Boyles, State Forester and Chief, ODNR Division of Forestry

**G**reetings and welcome to the first annual Ohio Forest Tax Law (OFTL) newsletter. This newsletter is devoted to woodland owners in the Ohio Forest Tax Law program and is brought to you from the Ohio Division of Forestry. I hope you enjoy this first issue.

As a forester I fully understand the importance of private woodland owners. Family forests compose 73% of Ohio's forest land base and help support the \$22.4 billion wood industry that we have here in Ohio. The sustainable management of your lands helps our society in many ways. I cannot emphasize enough the importance of your own unique woodlands to the economic, social, and environmental well-being of this state.

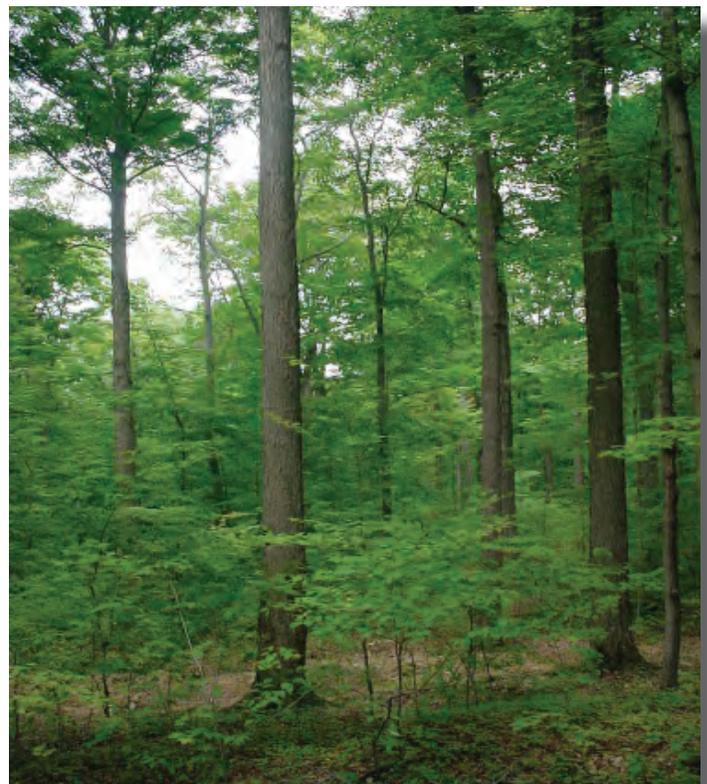
We want this newsletter to serve as a positive means to stay in touch, and keep you up to date on the OFTL program. We'd also like to share information that you may find useful for the tending of your woodlands:

- Forest health issues
- Woodland education opportunities
- Updates on forestry incentives programs for private forest landowners
- Forestry publications for private woodland owners, including links to web-based resources
- Other resources designed to promote the protection and care of woodlands under your stewardship

All of you have worked with an Ohio Department of Natural Resources Division of Forestry service forester to originally get into the OFTL program. Your service forester is your local contact if you have questions about the OFTL program or any questions about your woods. Enclosed is the most current directory of service foresters. Please contact them with any forestry questions you have.

Our hope for this newsletter also is to encourage the connection you have with each other as woodland owners. Regardless of where your woodlands are located across our great state, you share a distinctly common bond – you are fellow woodland stewards who have determined to “keep your woods as woods.” Naturally, there are many unique reasons folks own and care for the family woodlands. We want to highlight some of these reasons through articles about individual woodland owners, so that each of you can, in a manner of speaking, “visit” one another and share your unique experiences.

My thanks are extended to you for choosing to participate in the Ohio Forest Tax Law program and for your decision to care for your woods.



*Northern hardwood forest in Geauga County*

## Table of Contents

|  |   |
|--|---|
| Ohio Forest Tax Law Landowner Highlights .....   | 2 |
| Did You Know... ..                               | 3 |
| For the OFTL Landowner... “Things to Know” ..... | 3 |
| Asian Longhorned Beetle in Ohio .....            | 4 |
| EQIP .....                                       | 4 |
| OFTL Credit Hours.....                           | 4 |

# Ohio Forest Tax Law Landowner Highlights



*Small stream protected by woods on the DeFuria's property.*

Joe and Tamara DeFuria longed for years to have space out in the country away from the busy pace of urban life in NE Ohio. Joe, an avid outdoorsman with an interest in forestry, hoped for a property with natural resource benefits including a place to hunt, observe wildlife, and expand his knowledge of the forest community. In 2006, a 25+ acre property in northern Portage County became available, complete with woodland and a small old farm field. It was just the kind of land they were seeking, and it wasn't long before the purchase agreement was made and the DeFuria's dream realized.

The DeFurias are devoted to maintaining the rural elbowroom they dreamed of for a long time...they plan to “keep the woods as woods.” When they learned about the opportunity under the Ohio Forest Tax Law (OFTL) program to gain a tax reduction benefit for such a land use, the DeFurias applied for and successfully gained certification for 23.8 acres of forest land in October 2008.

Savings on property taxes is one great benefit, but much more is in the mix for Joe and Tamara. They are very aware of the fact that their woodlands provide habitat for a variety of wildlife. Tamara likes the songbird haven the woods provide, and for Joe, an avid hunter, whitetail deer and quality deer management hold his keen interest. He likes the quiet of an autumn woods, and using his woodland skills to be “in close” to the whitetail deer that inhabit his and surrounding lands.

To this end, Joe took advantage of another Division of Forestry OFTL landowner benefit: time spent in the woods with his service forester, one-on-one, learning more about how to meet his and Tamara's goals for the woodlands, such as enhancing the woodlands for attracting and holding deer, and improving the woodland habitat for other wildlife species as well.

During the initial visit, Joe and the service forester discovered a very good mix of red and white oaks of acorn-bearing age growing in one particular section of the woods. This was great news since acorns are a preferred food source for deer and other wildlife. Joe learned that some judicious control of wild grapevines in these trees would help protect their vigor and also help protect future timber potential, and he moved quickly to eliminate the risk of damage from these woody vines. The forester also pointed out crowding of preferred oaks by less desirable hardwoods – and next thing you know, a bit of “oak crop tree release” thinning was set up to improve oak tree vigor and actually boost acorn yields.

The forester explained that the OFTL program considers forest benefits in addition to promoting the timber resource. Joe and Tamara had already planted berry-producing trees and shrubs in the field to attract songbirds. Joe was pleased to know that it made sense to keep and manage one particular patch of grapevines that he knew to provide security cover for mature bucks and other wildlife. Additionally, several hollow “den trees” were identified for cavity-dwelling wildlife. There's even a very small wetland site tucked in against the woods that offers its own unique type of wildlife habitat.

The specific habitat enhancement and other forest management recommendations mentioned are all set forth in the DeFuria's Woodland Stewardship Management Plan prepared by their service forester. This plan – a road map of sorts – shows how to get where they're going by tending the woodland for their unique mix of goals.

When you, as an OFTL woodland owner, manage your property, you never quite know what surprises you may find while spending a bit of time out and about. When checking his deer scouting trail camera a few years back, Joe was pleasantly surprised to find a young black bear “on candid camera!”

The DeFurias are well on their way – Joe now has a nice batch of white and red oak trees that are free from damaging grapevines and doing a great job of producing crops of acorns for deer and other wildlife; last year resulted in a bumper crop! There is a trail system where Tamara and he may visit the woodland to observe the songbirds in residence, check for any future management needs, or to simply relax outside of the city limits...and take that quiet walk in the country with their black lab Sophie. And, thanks to the DeFurias and woodland owners just like them, there are the myriad benefits to all Ohioans because of someone's choice to “keep the woods as woods.”



*White oak leaf and acorns*

## Did You Know...

### You Can “Call Before You Cut”?

While I was thinking about writing this article, an email arrived from a woodland owner who recently “received several flyers from timber companies regarding the harvest” of trees on the family farm. She asked for advice on “who to talk to or where to go for some education on this topic?” Below is my response:

Sally,

You are wise to be cautious about responding to flyers inquiring about the sale of timber. As with any unsolicited sales gimmick or tactic, be very cautious! Take a deep breath, slow down, do your homework, and most importantly ask for help! You want to make sure that any harvest that you conduct is well planned and that you get a competitive price for the trees that you decide to harvest.

I highly recommend that you contact Call Before You Cut (<http://callb4ucut.com> or 1-877-424-8288). This is a one-stop-shop for woodland owners thinking about selling timber. It is a combined effort of Ohio Department of Natural Resources-Division of Forestry, Ohio State University Extension and many partners. Once you get to the site, click on the State of Ohio and you can request a packet of information, which will be mailed to you. There is a wealth of information about selling timber on this site.

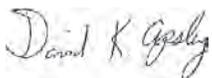
Also, the Ohio Division of Forestry and the Ohio Woodland Stewards program periodically offer classes that address managing and selling timber. Be sure to visit the following web sites to look for educational opportunities in your area:

<http://woodlandstewards.osu.edu> or call 1-614-688-3421

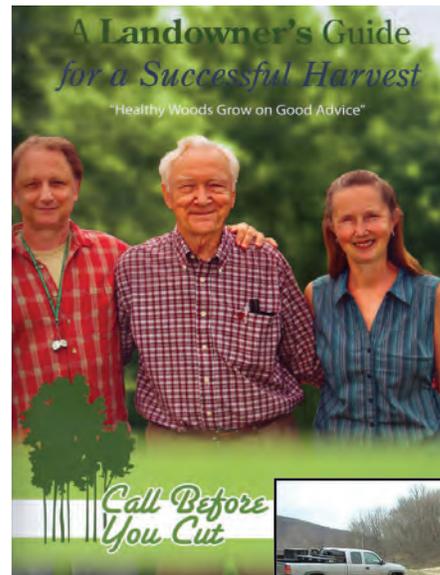
<http://www.dnr.state.oh.us/forestry> or call 1-877-247-8733

My final recommendation is to get help from a qualified forester. Your service forester can walk with you on your property and help you to decide if a harvest is compatible with your goals. And, if you decide to harvest, a trained consultant forester is uniquely qualified to guide you through the process. The Ohio Society of American Foresters (<http://osafdirectory.com>) and the Association of Consulting Foresters of America, Inc. (<http://www.acf-foresters.org>) are two great places to begin your search for a qualified consultant forester to assist you with your timber harvest.

By sending this email you have taken the first step toward a successful timber harvest. Don't hesitate to contact me if you have more questions about selling timber: [apsley.1@osu.edu](mailto:apsley.1@osu.edu) or 740-710-3009.



David K. Apsley  
OSU Extension-Natural Resources Specialist



Timber harvest log landing  
in Pike County (right)

## For the OFTL Landowner... “Things to Know”

The Division of Forestry wants to maintain a great partnership with owners of woodland in the Ohio Forest Tax Law (OFTL) program. Before making any changes to parcel(s) in the OFTL program, please contact your service forester to discuss how these changes may affect your OFTL status. Please keep these tips in mind:

- Ownership changes by sale/deed transfer, or split of parcels having certified forest land, may result in cancellation of your OFTL tax reduction. Transfer from individual owners of certified forest land to a trust, LLC, partnership, etc., are examples of ownership changes.
- The minimum contiguous forest land eligible for OFTL increased from 5.0 acres to 10.0 acres in July 1993. Landowners participating in OFTL prior to this date having less than 10.0 acres of forest land were grandfathered and remain active as long as there are no owner changes or splits to OFTL parcels, or no reduction to OFTL land area.
- Reducing OFTL forest land acreage, regardless of total forest land area in the OFTL program, may also bring about the cancellation of your OFTL tax reduction.
- Please contact your service forester before making any changes to help prevent unnecessary cancellations.

Service foresters don't just assist private woodland owners with applications for forest tax savings benefits. They also provide unbiased forestry advice to help landowners achieve a variety of woodland management goals. For more information about the service forestry program, please visit us at [www.ohiodnr.com/forestry](http://www.ohiodnr.com/forestry)

# Asian Longhorned Beetle in Ohio

Stephanie Downs, ODNR Division of Forestry

In June of 2011, a new invasive threat to Ohio's woodlands was discovered in Bethel, Ohio. The Asian longhorned beetle (ALB), a species native to Asia, was found in several yard trees in the small community of Bethel, located in Clermont County. Since that time, an area of 56 square miles has been quarantined by both the Ohio Department of Agriculture (ODA) and the US Department of Agriculture (USDA) to limit the spread of ALB into other portions of the state. These beetles infest a wide range of tree species, including all maples, elms, willows, buckeyes/horsechestnuts, poplars, ash, sycamore, hackberry, katsura, mimosa, and European mountain ash. While ALB is currently only known to exist in Clermont County in the state, this wide array of hosts makes it a threat to the forested resources across all of Ohio.

The adult Asian longhorned beetle is  $\frac{3}{4}$  to  $1\frac{1}{2}$  inches long, black with white spots, and has long antennae (at least as long as the body) that are banded black and white. Evidence of this beetle can be seen on an infested tree in pits they chew to lay their eggs and in large exit holes where the adults emerge from the tree. The ALB larvae cause the actual damage to the trees by chewing galleries through the heartwood of the stem or branches.

In Bethel, eradication activities are currently underway. ODA, USDA, and the Ohio Department of Natural Resources are conducting surveys of the area to locate infested trees, and all infested trees are being removed and ground into chips to destroy all life forms of the beetles. As of April 14, 2012, 7,790 infested trees had been located, and 6,744 of these trees had already been removed. Surveys to find all of the infested trees are still ongoing. If you think you see signs of ALB, or would like more information on this invasive pest, visit [www.beetlebusters.info](http://www.beetlebusters.info), <http://www.agri.ohio.gov/topnews/asianbeetle/>, or [http://www.aphis.usda.gov/plant\\_health/plant\\_pest\\_info/asian\\_lhb/index.shtml](http://www.aphis.usda.gov/plant_health/plant_pest_info/asian_lhb/index.shtml). To report a potential sighting of ALB in Ohio, please call 855-252-6450.



ALB adult beetle (left), and egg sites and exit holes on silver maple (right) in Bethel, OH.

## EQIP

Casey Burdick, ODNR Service Forester

When you own property, it seems there is always something that needs to be done. Whether it is a timber stand improvement project or planting trees, these activities are often costly and labor intensive, but very rewarding when completed. The good news is there is a program called the Environmental Quality Incentive Program (EQIP) being offered through the Natural Resource Conservation Service (NRCS) to assist with the costs associated with some aspects woodland maintenance.

If you have upcoming projects in your management plan and are interested in the EQIP Forestry Program, you will need to apply at your local NRCS office, as well as fill out the proper eligibility forms at the Farm Service Agency. You must also have a current Woodland Stewardship Management Plan and restrict livestock from the project area.

Applications are accepted year-round, but normally are reviewed only once a year. After all applications are submitted and eligibility is confirmed, each property is ranked and the top ranking applications are funded until the available funds are allocated. If you are approved for the program, you can do the work yourself or hire a vendor.

Contact your local NRCS office or call your local ODNR Service Forester at 877-247-8733 for application deadlines and more information. Information is also available on-line at the following websites: [www.oh.nrcs.usda.gov/programs/](http://www.oh.nrcs.usda.gov/programs/) and [www.ohiodnr.com/forestry](http://www.ohiodnr.com/forestry)

## OFTL Credit Hours

Forestry Education

Mark Wilthew, OFTL Coordinator

For a listing of forestry-related educational opportunities, including those that will qualify for continuing education credit for the Ohio Forest Tax Law program, please visit the Ohio Division of Forestry web site link "OFTL Workshops" at <http://ohiodnr.com/Default.aspx?tabid=21490>

The Division of Forestry maintains this active listing of new workshops, seminars, field days, or classes as they become available. Another source for woodland stewardship-related classes is the Ohio State University Extension Woodland Stewards Program. You may visit their web site at <http://woodlandstewards.osu.edu/>

Should you not have electronic access to view these forestry educational opportunities, you may contact your local service forester periodically to check on postings.

Ohio Department of Natural Resources

**Division of Forestry**

2045 Morse Rd., H-1

Columbus, Ohio 43229

[ohiodnr.com/forestry](http://ohiodnr.com/forestry)

Equal Employment Opportunity Employer M/F/H