



Photo courtesy Diana Olszowy

# Advice for Woodland Owners of Storm Damaged Woodlands

by Billy Thomas, Steve Gray, Michael Ladd, Kraig Moore, Ron Taylor, Chris Will, and Paul Yielding

**K**entucky's woodlands and their owners have experienced many storm events and will face more in the future. While storms typically do not last long, the damage they can cause often leaves woodland owners searching for answers on how to deal with them. Kentucky Woodlands Magazine interviewed a number of professional members of the Kentucky Association of Consulting Foresters, who are on the front lines (along with service foresters from the Kentucky Division of Forestry) in helping woodland owners address storm-damaged woodlands. Most of the consulting foresters interviewed in this article perform the majority of their work in Western and Central Kentucky, where many of the storm events have been concentrated over the last five or so years.

## *What types of woodland damage are consulting foresters seeing in the woods?*

The responses below indicate that the amount of damage can vary in intensity and that not all woodland damage is solely attributable to storms. Another reoccurring theme is that some trees, especially white oaks, are subject to losses in value due to newly developing sprouts (also called epicormic sprouting/branching) on the main trunks of the trees.

**Mike Ladd (Ladd Forestry Consulting):** The damage to timber from the 2009 ice storm caused a loss of vigor to most

of the trees. Losing fifty percent of the tree crowns was devastating to the long-term health. Although most of the trees continued to live, I am beginning to see mortality, especially in the white oaks. Although white oaks are considered to be resilient, the multiple stressors of the last 20 years seem to be too much for white oaks in some regions. I am seeing yellow-poplars with severe dieback in the crowns, which is also a little surprising. Generally, yellow-poplars are good at repairing their crowns. So far, loss to the main stems has been minimal, but of more concern is the increased level of epicormic sprouting on the oaks due to loss of crowns and increased sunlight reaching the main stems.

### **Steve Gray (Steve Gray Consulting Forester, LLC):**

There is quite a bit of top and limb breakage, reducing vigor and exposing the heartwood to decay, as well as numerous sprouts on the main stems reducing timber grade. Many trees are still dying as a result of the 2009 ice storm. Every marking job I've done in the Elizabethtown area has trees that died in the last year and others that look like they will die within the next year. Stands vary greatly in the amount of damage they sustained, depending on the temperature during that storm. Some slopes had little damage while an adjoining hillside had lots of damage.

**Kraig Moore (Land & Timber Realty, LLC):** The counties around the Bowling Green area received some damage from



the ice storm several years ago, but it was relatively light and confined to higher elevation areas. People also forget that in the spring of 2007 we had a very warm March that caused the trees to leaf out earlier than normal. The first week of April saw several days in the low 20s that completely killed the foliage. This caused the trees to spend extra energy to refoliate. Lastly, I have noticed a higher incidence of wind damage, specifically trees completely uprooted. This is more prevalent in the mature stands I see.

**Ron Taylor (RL Taylor Forestry Consultant):** In addition to wind and ice damage, I see many signs of past logging damage, insect, disease, and fire-damaged timber.

**Chris Will (Central Kentucky Forest Management, Inc.):** Often the problems I see in the forest are the result of more than one type of damaging agent. For example, old fire damage may be present in mature or over-mature trees, then the forest stand is hit by high winds. As a result, trees uproot or snap off above ground. Often old fire wounds and cubical rot are revealed in these broken stems.

Over recent years we have had some extensive damage caused by freezing rain or glazed tree crowns that break under the weight of the accumulating ice. Site aspect and topography usually play

a role in the severity of the damage. However, trees with large grapevines growing in them can sustain more damage to the tree's crown as a result of the additional weight of the vine.

**Paul Yielding (Cumberland Valley Forestry, LLC):** I see lots of trees that have damaged crowns. Most have put out brushy epicormic branches where larger limbs have broken off. Rot will likely move down from the broken stubs. Also, I have seen trees that I thought had recovered die in the last couple of years. More sunlight on the forest floor from broken crowns has created a dense understory jungle of briars (mostly blackberries), pilewort/fireweed, ragweed, etc. in some stands.

### ***How did you assist your clients with timber casualty loss claims?***

Consulting foresters are uniquely positioned to assist woodland owners when it comes to dealing with timber casualty loss claims. For more information on this somewhat

complex subject, visit [www.timbertax.org/getstarted/casualty/timbercasualty/](http://www.timbertax.org/getstarted/casualty/timbercasualty/).

*Photo courtesy: Susan Fox*

**Mike Ladd:** Following the 2009 ice storm, I completed several ice damage casualty loss appraisals. After watching the results in the woods for the last five years it seems to me that most of the claimed "loss" still has not occurred as the merchantable portion of many trees still retain most of their value. In the meantime, the market has improved remarkably. So, the non-growing 16-inch diameter sweetgum with only a few little limbs remaining has increased from \$14 to \$19. Was there a casualty loss?



*Foresters can help you to evaluate the extent of damage to your trees and woodlands and advise you on appropriate steps to take.*

**Kraig Moore:** I had several calls about casualty loss, but did not end up doing any significant reports for landowners. The laws for casualty loss indicate that in order to claim a casualty loss the landowner must first make every effort to harvest and salvage the trees. Most landowners in my area did not have significant enough loss to have a harvest.

**Chris Will:** Casualty losses caused by storm damage may allow a landowner to claim a deduction on their federal income tax return, but the specific situation of that landowner must be weighed against the cost of an appraisal of the affected forest. It is important to have a basis in the timber to determine what was lost in the damaging storm.

### ***What is timber basis and why is it important?***

Few woodland owners have a good understanding of the "basis" concept and why it is important. In addition to the excellent responses below, you can learn more about this concept by visiting [www.timbertax.org/getstarted/basis/](http://www.timbertax.org/getstarted/basis/).

**Mike Ladd:** Many of my clients are beginning to see the value of determining a cost-basis on their timber. If I buy one stock of "Big Company" for \$20, and three years later, sell it for \$30, my profit is only \$10. The "cost-basis" of the stock was \$20. It is similar with timber. If a client buys timber that is valued at \$500 per acre and sells selected timber five years later for \$600 per acre, the profit is \$100 per acre. This is a simple explanation, and tax experts should be consulted for assistance. Basically, establishing a cost-basis can help most people with long-term tax savings. The cost per acre for a consulting forester to establish the basis may range from \$5 to \$10, depending on the conditions involved with a person's particular woodland.

**Kraig Moore:** Basis is the book value of the timber at time of purchase. It is important because it will help in offsetting capital gains taxes when a timber sale is conducted. Also, do it right away. I get calls to do it 10 years after purchase and a lot of assumptions have to be made to determine value.



*Trees that are already damaged are much more susceptible to failure during storm events. To minimize storm damage to your woodlands strive to keep them healthy.*

*Photos courtesy: Chris Will*

**Chris Will:** Most forest landowners own their woodlands as an investment and therefore, the cost of the land and timber is considered basis. The timber basis is reduced either voluntarily through a timber harvest or involuntarily through storm damage or other sudden loss. An involuntary reduction in timber basis may result in a tax break for the landowner. However, salvage values, if a salvage sale is possible, must be considered in the loss calculation.

### ***What general advice do you have for woodland owners when it comes to dealing with storm-damaged woodlands?***

**Mike Ladd:** Initially, my advice to landowners experiencing storm damage is to avoid panicking. Wildlife has tended to appreciate the changes following the 2009 ice storm. In fact, I have noticed a remarkable increase in oak regeneration in many areas. Timber values will wait for good decisions. Even following a tornado, downed trees often retain value for several months. Acquiring information on timber markets and seeking professional help in selling damaged timber is advantageous in most circumstances. Sometimes it is necessary to mix some of the severe damage with less-damaged

timber to give the potential timber buyer some margin for profit, even if the tornado damaged timber is badly damaged. Full disclosure during the marketing is important.

In all cases, it is critically

important to allow the logger to only cut timber they believe is safe to cut. Safety is the highest priority.

**Steve Gray:** In stands with significant damage I see no way that those stands will recover. The good thing is that the top breakage let in enough sunlight to allow excellent oak and yellow poplar regeneration. Waist high to head high oak saplings are now the norm in most of the damaged stands. I'm recommending regeneration harvests in heavily damaged stands, particularly now that the low-grade market has improved.

**Kraig Moore:** Watch your woodland closely, as allowing your timber to become over-mature increases the likelihood of big losses. My experience selling tornado-damaged timber is it brings about 25 percent less. If you find you have bad storm-damaged timber, get someone out quickly to commit to cutting the trees. Once buyers cut a few storm-damaged tracts, they don't want to fool with them.

**Ron Taylor:** Uprooted or broken trees are high risk because of unseen or difficult to see damage, such as windshake (partial to complete separation of the annual growth rings in a tree), which can significantly degrade a tree's value. Harvest cost and harvest time can skyrocket, especially on steep slopes because the area is difficult to access. The stumps, when cut from the bole, can stand up, bust loose, and roll downhill or flip over on the logger, especially on steep slopes. The danger and safety risks increase because of the inability to move around, bent trees or limbs, tangled piles of trees (often with high tension), overhead loose limbs ready to fall, etc. Because of these risks, scale sales—or selling on the shares—is often the only way purchasers will buy large areas of damaged trees. Also, local markets can get flooded, with large-storm or timber-damage events resulting in very poor markets, so those who act fast may get a better price.

**Chris Will:** Severe weather and storms are normal and regular occurrences in Kentucky. The best strategy is to keep management plans up to date and identify and address potential problems in advance. Reread your management plan and discuss with your forester his or her recommendations for improving the health and vigor of your woodlands. A healthy forest is more resistant to storm damage.

**Paul Yielding:** Don't panic or despair. Even though we will see effects of the ice storm for years to come, our woods will recover. Call a Kentucky Division of Forestry service forester or consulting forester if you have concerns, and get their advice.

We appreciate these professional members of the Kentucky Association of Consulting Foresters for sharing their insights regarding the types of storm-related damage they have seen in Kentucky's woodlands and the advice they have for woodland owners who are forced to deal with storm-damaged woodlands. Remember that well-managed, healthy woodlands are your best defense against storm damage, and foresters across the state are available to work with you. Consulting foresters with the Kentucky Association of Consulting Foresters can be found at [www.kacf.org](http://www.kacf.org) and service foresters with the Kentucky Division of Forestry can be found at <http://forestry.ky.gov/regionaloffices/>.

#### **About the Authors:**

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Photo courtesy: Jeff Stringer



*Storm damaged woodlands often create hazardous situations in woodlands including broken branches that can unexpectedly fall.*



*The ice storm of 2009 had widespread impacts on Kentucky's woodlands and we are still dealing with the aftermath.*

Photo courtesy: Ray Campbell