

# FOREST STEWARDSHIP BRIEFINGS

Timber ◇ Wildlife ◇ Water ◇ Soil ◇ Best Management Practices ◇ Forest Health ◇ Recreation ◇ Aesthetics

## NON-NATIVE SPECIES SPREADING

*from USDA Forest Service  
Southern Research Station  
Press Release dated June  
8, 2010*

*For more information:*

- <http://www.srs.fs.usda.gov/news/447>
- <http://treesearch.fs.fed.us/pubs/35000>
- <http://treesearch.fs.fed.us/pubs/33603>

A study by a USDA Forest Service Southern Research Station scientist shows the numbers of non-native Chinese tallowtree in Louisiana, Mississippi and East Texas grew by about 370 percent over a 16-year period.

Tallowtree is a deciduous plant with heart-shaped leaves that grows to 60 feet in height. It invades stream banks, riverbanks and wet areas like ditches as well as upland sites. Large seeds containing oil are spread by numerous large bird species. The tree is native to China and was introduced to South Carolina in the 1700s. There are approximately 457,000 acres of tallowtree in nine of the 13 southern states. Experts say tallowtree can change the chemical properties of soil and alter the composition and structure of native plant communities. Additionally, litter from the plant may alter habitat in invaded wetland areas, which could affect some frog and other amphibian species.

“I examined Forest Inventory and Analysis data from plots measured in the 1990s and within the last five years and found the increase in tallowtree to be dramatic across the three states,” said Sonja Oswalt, a research forester with the Forest Inventory and Analysis (FIA) program. “For example, between 1991 and 2005, the number of tallowtree plants in Louisiana increased by more than 500 percent.”

From 1994 to 2006, the number of tallowtree plants increased by 445 percent in Mississippi. In East Texas, the number increased by 174 percent between 1992 and 2007.

The number of tallowtree saplings multiplied by six-and-a-half times in Louisiana, by six times in Mississippi, and by three times in East Texas. Most of the tallowtree seedlings were concentrated in southern Louisiana and Mississippi, and the southeast plots of East Texas – close to the Gulf of Mexico.

Jim Miller, a Forest Service ecologist and leading expert on invasive plants in the South, says the expansion of tallowtree in Louisiana, Mississippi and East Texas could adversely affect flora and fauna along the Gulf of Mexico and beyond.

“This is the first report to show how infestations are composed of thousands of small stems per acre that tightly grip lands in a near monoculture, excluding diversity with little potential for wood resource value,” said Miller. “The crisis is worsened by the plant’s rapid occupation of the highly diverse wetland prairies and marshes in East Texas and Louisiana, which are special habitats for many rare plants and animals and often productive native grasslands.”

Tallowtree is moderately difficult to control, but Miller says there is a new herbicide that targets the species specifically and leaves most other native trees and plants unharmed. He says landowners can help prevent the spread of tallowtree by not purchasing and planting the tree for ornamental or other purposes. Miller encourages landowners who already have tallowtree on their property to remove the tree and replace it with native species.

### INSIDE THIS ISSUE:

*Tax Tips for Forest  
Landowners*

*Whipping Oak*

*New Updates to Texas  
BMPs*

*Super Grow XLV!*

*Prairie Week Coming  
Soon!*

## TAX TIPS FOR FOREST LANDOWNERS

from documents written by Linda Wang, National Timber Tax Specialist, USDA Forest Service, Washington D.C.; and John L. Greene, Research Forester, USDA Forest Service, Southern Research Station, Asheville, NC

For more information:

- <http://www.timbertax.org/developments/TimberTaxTips2010.pdf>
- <http://www.timbertax.org/taxpolicy/TopTaxIssues-June92010.pdf>

Each year, it is important for landowners to re-evaluate the status of their forested property and research any tax changes that could affect them.

### Purpose for Owning Timber

The tax rules vary depending on whether your woodland is personal, income-producing (investment), or business property. You must make this determination for your holding each tax year. If you do not have a profit motive, your timber may be personal property, which provides limited opportunities for deductions. If you have a clear profit motive, your property may be an investment property, or it may be business property if your management activity is more regular, frequent, and intensive than required for an investment. A written management plan is one of the best places to document a profit motive.

For timber held as a business, you also must determine whether you materially participate in its operation, in order to establish whether you face restrictions (called *passive loss restrictions*) on the deduction of business losses. The tests for material participation are based on factors including the number of hours of your participation.

**Example 1:** You grow timber for profit

and asset appreciation but do not conduct it as a business. Your woodland is investment property.

**Example 2:** You manage your timber as the sole proprietor of a business. You keep business records, including the number of hours of your participation in the business to establish that you materially participate in its operation. Your woodland is business property for tax purposes.

### Top Timber Tax Changes

Without congressional action to change this, the current maximum capital gain tax rate of 15% is scheduled to increase to 20% in 2011 (for taxpayers in the bottom two tax brackets, the rate will increase from 0% in 2010 to 10% in 2011). Most timber sales are subject to the capital gains tax rates.

Unless changed, there is NO federal estate tax in 2010. Gift tax still exists. In 2011, the estate tax will return: one can transfer up to a \$1 million estate tax free. Excess over \$1 million is taxed at the marginal rate of 55%, with a 5% surcharge to estates of over \$10 million. Inherited property still receives *step-up basis* (higher basis reduces gains and thus taxes at sale), but the maximum increase is limited to \$1.3 million.

## WHIPPING OAK

On the north edge of Central Park in Seguin, across from the south side of the Guadalupe County Courthouse, stands a group of live oak trees. At least one of the oaks was used by early courts in the administration of punishment by the lash. Runaway slaves, thieves, and wife-beaters were among those who received such punishment.

On the side of one oak a 3-inch iron ring, still usable, is embedded in the tree about five feet from the ground. It was to this ring that the prisoners were tied for pun-

ishment. The precise manner in which they were secured is not known.

The number of lashes was always prescribed by the court. One court in 1846 assessed the following sentence:... as many licks as a certain settler had given his wife.

Sometimes the sheriff wielded the whip and sometimes the court hired someone at so much a lash.

The tree is mute evidence to early pioneer justice.

from Texas Forest Service website—Famous Trees of Texas

For more information:

- <http://famoustreesoftexas.tamu.edu/TreeHistory.aspx?TreeName=WhippingOak>

## NEW UPDATES TO TEXAS BMPs

Best Management Practices (BMPs) are practices determined to be effective and practical means of preventing and reducing the amount of water pollution generated by forest management. Developed in 1989, these recommended guidelines have been updated periodically to account for new research, technology, and operational methods. A task force, whose members are from state and federal agencies, academia, private industry, environmental organizations as well as landowners, meets regularly to discuss ways to make BMPs more efficient and effective at protecting water quality.

Major revisions occurred in 1992 and 1995 when Streamside Management Zones (SMZs) were recommended for intermittent streams and wetland BMPs were added to the handbook, respectively. In 2004, the guidelines were clarified, and information on stream classification and basal area calculations (a measure of forest

density), two important factors when providing SMZ protection to streams, was added.

The most recent update to the handbook, August 2010, further clarifies the guidelines, and includes information on slope calculations, improved BMP design schematics, and wetland protection. Federal regulations for mechanical site preparation for pine establishment in forested wetlands are included in the manual, along with indicators of established and ongoing forest operations, a critical component of complying with Section 404 of the Clean Water Act.

The new BMP handbook can be viewed online at [http://texasforests-service.tamu.edu/sustainable/bmp\\_manual](http://texasforests-service.tamu.edu/sustainable/bmp_manual). To request a hard copy, please contact Texas Forest Service at 936-639-8180 or go to your local Texas Forest Service office.

*by Hughes Simpson, BMP Program Coordinator, TFS, Lufkin, TX*

*For more information:*

- [http://texasforests-service.tamu.edu/sustainable/bmp\\_manual](http://texasforests-service.tamu.edu/sustainable/bmp_manual)
- <http://texasforests-service.tamu.edu/bmp>

## SUPER GROW XLV!

The NFL Environmental Program has partnered with Texas Trees Foundation, Texas Forest Service and Moore Tree Care, a subsidiary of Lambert Landscape Company, to address environmental impacts associated with the production of Super Bowl XLV.

This project will feature three components:

1. The Signature Planting projects in each of the 12 Super Bowl XLV host communities
2. The Education and Tree Giveaway (up to 500 seedlings) at one school in each of the 12 Super Bowl XLV host communities, and
3. The Grand Finale event in January 2011 at Cowboys Stadium as a celebration of the total NFL Environmental Program.

The community tree planting program

provides each city with a "package" to develop an exciting tree planting project on public lands in their communities. Local communities will select their planting locations and will work with Moore Tree Care to implement these projects. Planting projects will be implemented throughout the fall and culminate with Arlington's planting project as part of the Grand Finale event on January 21, 2011.

To support the National Football League's Urban and Community Forestry project, materials, will be provided to a minimum of 6,000 youth. Each participating student will receive a seedling with instructions on how to plant the tree and a certificate of understanding that they would sign promising to plant and care for their Super Bowl tree. In addition, the students will be instructed on how to register their tree through the NFL tracking program to be tracked and quantified over time.

*from Texas Trees Foundation Press Release dated September 8, 2010*

*For more information:*

- <http://www.texastrees.org/super-grow-xlv/super-grow-xlv-media-room/>

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#### Editorial Board

- Rusty Wood, TPWD, Nacogdoches, Texas
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## COASTAL PRAIRIE PARTNERSHIP

The Coastal Prairie Partnership is a grass-roots coalition comprised of local, state, federal, non-governmental institutions, private individuals, and landowners working to achieve common conservation and education goals. The mission of the Coastal Prairie Partnership is to promote the conservation and restoration of Coastal Prairie ecosystems.

Visit their website at [www.coastalprairiepartnership.org](http://www.coastalprairiepartnership.org), and you'll find:

- A prairie locator map
- Interesting videos on Texas coastal prairie news
- Listing of local prairie events
- Coastal prairie facts
- Coastal Prairie Plant Growers' Handbook
- Information on resources for landowners
- Videos on restoration techniques
- Information on creating a school yard habitat
- Sounds recorded on the prairie

Explore this interesting and informative website!



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