

FOREST STEWARDSHIP BRIEFINGS

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

URBAN STREAM RESTORATION

from Texas Riparian Association website

For more information:

- <https://texasriparian.org>

According to a U.S. Environmental Protection Agency (EPA) study, 55% of the nation's river and stream miles are in poor condition due to streamside disturbance and poor riparian vegetation cover. Riparian and stream degradation is a major threat to water quality, in-stream habitat, terrestrial wildlife, aquatic species, and overall stream health.

Traditional approaches to repairing degraded stream segments rely heavily on hardscapes such as concrete, gabions, and rip-rap. While these methods work effectively to mitigate the loss of stream bank in the immediate area of installation, they do not account for the upstream and downstream impacts to this modification of stream hydrology. Moreover, traditional hardscape techniques fail to account for the preservation of stream habitat.

Additionally, Texas Water Development Board (TWDB) predicts surface water in Texas will decline by 3% from 2020-2070 due to sedimentation, reducing reservoir storage. It is estimated that reservoirs will lose 104,000 acre-feet of water storage capacity due to sedimentation during that same time period. TWDB reported that dredging the sediment from reservoirs to increase water storage costs twice as much or more than constructing a new reservoir. Therefore, focusing management efforts on quality land management to stabilize stream banks and riparian areas may be one of the most cost effective strategies for extending the life of Texas' water supply reservoirs.

The best-known solution to restore a healthy riparian area is found by identifying and correcting the cause of the erosion or degradation and thus minimizing the

effects, either by changing practices, revegetating, and/or stabilizing the channel.

As an attempt to shift attitudes toward stream repair, an educational program focused on the emerging discipline of natural stream design was developed. Natural design works to maintain or restore the primary stream functions of water transport, sediment transport, and wildlife habitat through the use of selected vegetation and engineered placement of riparian features such as rocks or fallen timber.

Fifteen 1-day and one 3-day advanced urban riparian and stream restoration trainings will be conducted in the coming year in and around large urban centers such as Dallas/Fort Worth, Houston, Austin, and San Antonio. The trainings will be geared toward professionals with municipalities, local/state/federal agencies, river authorities, water districts, consultants, land trusts, and environmental organizations that are interested in restoration activities.

The morning sessions will consist of educational presentations focused on protecting water quality and restoring riparian buffers, stream classification and restoration, watersheds and environmentally sensitive areas, followed by lunch. During the afternoon sessions, participants will perform a stream evaluation nearby. The day concludes with a certificate of completion.

A 3-day advanced urban riparian and stream restoration training will be offered to participants after the initial 15 courses. The advanced course will be held in Dallas/Fort Worth area and will feature lecturers from the U.S. Army Corps of Engineers, Natural Resources Conservation Service (NRCS), and EPA.

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SPECIAL TAX BREAKS FOR LANDOWNERS

from article written by
Linda Wang, National
Timber Tax Specialist,
USDA Forest Service;
October 2018

For more information:

- <https://timbertax.org>
- www.fs.fed.us/spf/coop/library/taxtips2018.pdf

There are certain tax “breaks” for forest/woodland landowners who participate in certain cost-share or conservation programs. Those who suffered tree loss from hurricanes or fires may have some tax deductions as well.

Cost-Share Payments - You may exclude part or all of a qualified cost-share payment you received from your income if it was used for capital expenditure. Otherwise, report it as ordinary income. Qualified Federal programs for income exclusion include the Forest Health Protection Program, Conservation Reserve Program (CRP), Conservation Security Program, and Environmental Quality Incentives Program (EQIP). Several State programs also qualify for exclusion. The excludable amount is the present value of the greater of \$2.50 per acre or 10% of the average annual income from the affected acres over the last 3 years.

Conservation Easement - Donation of a qualified conservation easement is tax deductible. The deduction is up to 50% (or 100% for qualified farmers and ranchers, including forest landowners) of the taxpayer's Adjusted Gross Income (AGI) in a year. Any excess amount of donation over the 50% or 100% limit may be carried forward for 15 years.

Timber and Landscape Tree Casualty Loss - Depending on the type of properties affected, loss of timber and landscape trees due to a casualty event such as hurri-

cane, fire, earthquake, tornado, or hail or ice storms may be tax deductible.

Deductible casualty loss for timber held mainly for business or investment purposes is the smaller of the adjusted basis of timber and the difference of the fair market value immediately before and after the casualty. Report salvage sale of timber separately.

In general, you can deduct a casualty loss only in the tax year in which the casualty occurred. However, for Federally declared disasters, you may elect to apply the loss in your prior year's tax return.

For tax years 2018 through 2025, the personal casualty loss deduction is limited to losses from Federally declared disasters. The amount of personal casualty loss deduction is limited to the lesser of the fair market value loss of the property or the adjusted basis of the property.

For taxpayers impacted by Hurricane Harvey, Irma and Maria: Congress passed a special tax law on September 29, 2017, to provide tax relief. The dollar limitation is increased to \$500 per casualty from the \$100 limit. Also, the 10% AGI reduction for personal casualty loss and the itemized deduction requirements are waived.

It is important that you have records to support your casualty loss deduction. Use qualified professional foresters and/or appraisers and tax experts for your individual case and needs.

DISASTER ASSISTANCE PROGRAM

The Emergency Forest Restoration Program (EFRP) helps the owners of non-industrial private forests restore forest health damaged by natural disasters.

The local Farm Service Agency (FSA) County Committee implements EFRP for all disasters with the exceptions of drought and insect infestations. In the case of drought or an insect infestation, the national FSA office authorizes EFRP implementation.

The FSA County Committee inspects the damage to determine if forest land is eligible for EFRP financial aid. For land to qualify, the damage from the natural disaster must create new conservation problems that if not dealt with would harm the natural resources on the land, or significantly affect future land use. Up to 75% of the cost to implement emergency conservation practices can be provided; however, the final amount is determined by the committee reviewing the application.

For more information:

- <http://bit.ly/2SUxrDV>
- <http://bit.ly/2LpqgBp>
- <http://bit.ly/2S3xKMN>

COWS AND QUAIL

The bobwhite, or what many of us call quail, has seen its population dip by more than 80 percent across large sections of its range during the past 60 years.

Farmers can greatly help the species with a few tweaks to their cattle operations.

Why Are Bobwhites in Decline? Bobwhites are an “edge” species, meaning they seek brushy habitat where crop fields intersect with woodlands, pastures, and old fields. But this type of habitat is tough to find. The rise of non-native forage for cattle and advanced agricultural equipment that leaves behind fewer weeds and brush have both decreased available habitat.

To help reconnect cattle and quail, USDA’s Natural Resources Conservation Service (NRCS) is working with cattle producers to replace non-native forage grasses, like fescue, with native warm-season grasses that create productive and palatable grazing options for livestock while benefitting quail and other wildlife species.

Common native warm-season grasses include switchgrass, big bluestem, eastern gamagrass, and indiagrass. These bunchgrasses provide the habitat that bobwhite need for escape and cover.

By replacing non-native forages with native ones, producers can benefit from pastures that are more resilient to drought

and more resistant to endophyte, a fungus found in fescue that impacts herd health.

Operations that rely only on common cool-season forages, such as fescue and orchardgrass, may find it increasingly difficult to stay above the bottom line. To help both producers and quail, NRCS and its partners are recommending producers go “old school” by grazing native forages once again.

NRCS conservationists and wildlife biologists provide producers with technical assistance to develop a conservation plan as well as select which conservation practices are the best fit for their land. The Environmental Quality Incentives Program (EQIP), Conservation Stewardship Program (CSP), and Agricultural Conservation Easement Program can provide financial assistance to help cover the cost of implementing those practices.

For example, NRCS can help producers establish field borders as well as plant trees, shrubs, and hedgerows, which help create that “edge” habitat that quail need. They can also help producers manage for the plants they want with practices like prescribed burning and herbaceous weed control.

All these practices enable you to manage for good habitat for bobwhite and forage for cattle – at the same time.

from blog article written by Nick Schell, Biologist, USDA NRCS; posted September 18, 2018; and an August 2018 fact sheet titled “Working Lands for Northern Bobwhite” by NRCS

For more information:

- <http://bit.ly/2GtAlyd>

ENVIRONMENTAL QUALITY INCENTIVES PROGRAM

The Environmental Quality Incentives Program (EQIP) helps agricultural producers confront management challenges. Through EQIP, NRCS provides agricultural producers with financial resources and one-on-one help to plan and implement improvements, or what NRCS calls conservation practices. Using these practices can lead to cleaner water and air, healthier soil, and better wildlife habitat, all while improving agricultural operations.

To get started in this voluntary program, NRCS first works one-on-one with you to

develop a conservation plan that meets your goals and vision for the land.

Applications are ranked, and if yours is funded, NRCS will offer you an EQIP contract to receive financial assistance for part of the cost of implementing practices which are geared towards working farms, ranches, and forests.

Examples of practices that can be covered include for woodland owners: bedding, brush management, constructed wetland, fishpond management, fuel breaks, prescribed burning, silvopasture, and more.

from NRCS website

For more information:

- <http://bit.ly/2LsWXxO>
- <https://offices.sc.egov.usda.gov/locator/app>

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TAX WORKSHOP FOR LANDOWNERS

2019 Texas Timber Income and Property Tax Workshop

- February 11, 2019 -

Lottie & Arthur Temple Civic Center - Diboll, Texas

The daylong workshop will provide participants working knowledge basics about timber taxation and the latest changes to tax laws and rules for 2018 tax return preparations. The workshop is designed for forest landowners, consulting foresters, accountants, attorneys, and others who work with forest landowners in matters pertaining to timber taxes.

The tax workshops will help you learn special timber tax laws and rules that are not well understood by many tax professionals, applying the rules through examples. Participants will receive a workbook loaded with information including presentation materials, standard examples, and supplemental readings. The workshop qualifies for Continuing Education Credits for foresters, loggers, CPAs, and property tax professionals.

Cost is \$75/person (includes workbook, lunch, and refreshments); \$30 each for additional family member (no workbook).

Go to <http://texasforests.tamu.edu/TaxWorkshop> for registration and more information.



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