Recovery After Tornado and Storm Damaged Forested Land

Tornadoes and wind storms regularly bring terrible injury and destruction to the citizens of Alabama and they can cause severe and lasting damage to forests. Any landowner whose forest land has been affected by these storms needs to review their forest management options.

First, owners of forested land need to quickly survey the damage caused by the storms and determine both the damage intensity and extent. How many acres were affected, and how badly are the trees damaged? What are the ages of the affected stands and their location? Landowners should document these surveys to whatever extent practical. A hand-held Global Positioning System (GPS) can be used to help map and estimate the extent of damage. Accurate, on-the-ground information regarding the storm’s effect is essential to weighing subsequent options for recovery. Always use caution when walking in and around storm damaged areas. Downed and broken trees can pose both on-the-ground and overhead hazards.

Second, based on the damage assessment, forest owners may consider a salvage operation to harvest the damaged timber and generate some income. Decisions about salvage usually depend upon whether there is enough saleable timber to support a harvest and how badly the stand is damaged. Uprooted stems typically retain more value and retain it longer than broken stems. Insect and disease activity lowers the value of damaged timber, so salvage should occur within a few months of the storm. The salvage operation isn't just about the timber value recovered; it may help to open the roads and firebreaks and make replanting less costly. The Alabama Forestry Commission (AFC) maintains a list of timber buyers that can help with the salvage (http://www.forestry.alabama.gov/ServiceProviders.aspx?bv=5&s=0). Many of the buyers on that list are involved in a statewide program called the Professional Logging Manager Training, which indicates the logger was trained in a program including forest sustainability, business compliance, and logging safety. Salvage harvests are typically "pay as cut" and landowners will benefit from professional forestry assistance that monitors the volume harvested, the separation of higher value wood products, and the conditions following the harvest. Costs to clean up after a poor harvest could be greater than the salvage revenue so vigilance is important.

Third, consideration must be given to how the storm damaged areas might affect adjacent stands. Fire is a serious concern as storm-damaged forests may have considerable fuel loads on the ground that during a dry part of the year can become a fire hazard. Heavy fuel loads can be responsible for intense fires that move into adjacent forests and cause serious damage to standing timber or even structures. Whether an area is salvage logged or not, the installation of firebreaks and road clearing around the damaged area may be necessary. Financial assistance may be possible for the establishment of fire breaks from the Emergency Forest Restoration Program (EFRP) of the Farm Service Administration. Property and homeowners near storm damaged forests should ask the county forester about the Firewise program to manage the landscape near the home to protect life and property.

In addition to fire, insect outbreaks, particularly bark beetles can become a serious pest of stressed pine trees. If wind has removed a good portion of the needles of pine trees, even though the trees and branches themselves may not be damaged, the stress may bring on an infestation of
bark beetles which then can move into nearby healthy trees. These types of infestations are often seen after major disturbances such as hurricanes and severe storms. Landowners are cautioned to keep a watchful eye for any pockets of beetle infestation which may be identified by dead trees with reddish needles and small white clumps of pitch on the lower stem.

Fourth, a decision is needed on the short and long-term actions needed to regenerate the damaged areas. Fortunately, Alabama forests will regenerate themselves without any intervention whatsoever. However, inaction has consequences the landowner must consider. A landscape with no managed regeneration will undoubtedly have a considerable amount of hardwoods, take longer to reach any harvestable size, and be choked with weeds and brush for several years. This may or may not be what the owner desires. Controlling forest type (pine vs hardwood), wildlife habitat quality, and financial return will require some stand management (e.g. site preparation, fire, weed control, and planting). There may be possible financial assistance to pay for forest regeneration after a storm through the EFRP.

Fifth storm associated timber damage may qualify forest owners for casualty loss deductions for income tax purposes. Unfortunately, the loss is not the fair market value of the timber damaged but the lesser of (1) the difference in the value before and after the event or (2) your "basis" in that timber. Basis reflects the value in the standing timber which can be deducted against sales or reported as losses. Several factors are important in the determination and allocation of basis, including whether your timber was purchased, gifted, or inherited. The IRS recently released "Timber Casualty Loss Audit Techniques Guide" which provides instructions to IRS personnel who are auditing returns that claim timber casualty losses.

Finally, it should be evident from the discussion above there are a number of complex and time consuming issues involved in storm recovery. The advice and counsel of a professional forester can greatly assist in every step of this process. Professional foresters are required by Alabama law to meet certain minimum requirements and must be registered. The Alabama Board of Registration for Foresters maintains a county by county list of registered foresters: (http://asbrf.alabama.gov/vs2k5/rosterofforesters.aspx).

A variety of useful links including those mentioned above and other forestry publications and organizations relevant to storm recovery may be found at:

http://www.aces.edu/forestry/tornadodamage/index.php