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President's Message

The Year Ahead as We Reflect

Valdek Parik, FLC President



Winter is upon us and the New Year is at hand. In January, I'm typically motivated with the start of a new year. It helps me think through what I can improve upon from the previous year. Hopefully your resolutions will not be limited to January kick-off events, but rather fill your entire year with ambitious efforts that are healthy and prosperous.

Since there was not the expected snow pack to go skiing in California at the beginning of January, my wife and I opted to head back to the family forest in Mendocino to take advantage of winter conditions there. I had not been there since mid-November when it became quite saturated with autumn rain, but at the beginning of January things were about as dry as it was in October. Burning was out of the question, as the dryness and wind factors did not permit it. We continued with pruning on our NRCS project in preparation for upcoming mastication. Within a couple of days, the awaited rain arrived and began to soak the woods. I then had a burn day opportunity to get rid of woody debris from part of our fuel break work. As predicted, the rain did not penetrate the first burn pile and as a result it burned hot and quite fast. I try to be careful considering the risk involved. It was good that this pile was built with adequate clearance away from adjacent trees. Some tools I keep handy to help manage burning include water extinguisher(s), shovel, rake and protective clothing. It is important to pay attention to wind conditions. Thankfully, it rained most of the following evening, and the next day's conditions improved, allowing three more debris piles to be burned. It felt good getting some work out of the way in January and it was better exercise than downhill skiing. I look forward to skiing as winter progresses; we have some exciting trips already planned. I know every return trip to the family forest will be filled with much more work, but it is rewarding to see the benefits of a managed forest.

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President's Message

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Moving on to the catastrophic California wildfires of 2017, the consequences beyond the fires are evident. Mudslides and winter flooding have surprised many of the public. It is painful to see loss of life and injury to so many California victims. The loss and damage to more than a thousand structures has scarred the State. On behalf of FLC, I take this opportunity to extend our sincere **thank you and appreciation** to all the first responders and firefighters who contributed to battling the various wildfires and related events. Individuals came from near and far and worked tirelessly. For forest landowners who suffered loss of timber or other assets during 2017, this winter newsletter includes an educational article concerning casualty loss. We hope you find this useful.

These wildfire catastrophes are creating political interest in Sacramento, with numerous related legislative bills anticipated. Much of the same finger-pointing, arguing and madness will continue at that level. Local community regulatory activity is also anticipated. FLC will monitor and participate in areas sensitive to nonindustrial forestlands. We will work to keep our members informed of events where stakeholders are involved. FLC's legislative committee will meet with Brian White in Sacramento on January 25, as part of this year's legislative activities.

The Northern Spotted Owl (NSO) agenda is kicking off with numerous meetings on the calendar. A hearing was scheduled concerning updates by CDFWS, CAL FIRE and USFWS on January 30 in Sacramento. Another NSO Coordination meeting is scheduled on February 14 at the Caspar Community Center in Mendocino. This meeting will be hosted by CDFW, Region 1. Collaboration should be good, although there is skepticism about final outcome. As we learn new information, we will distribute to members as quickly as is possible.

Planning for 2018 field days are underway, with tentative plans for the first one in April. The dates and locations for the other Field Days are listed in this newsletter, and they will be posted on the website. For FLC's Annual Meeting, the committee is working on the agenda and events to take place in Eureka on May 4-5, 2018. Mark your calendars! Encourage family participation and let your forest neighbors know also. We hope to get record attendance at this year's annual event. More information about these events will be broadcasted soon.

Have a wonderful winter season. I look forward to seeing and participating with our members attending FLC events this year.

Valdek Parik



Time to Renew Your Commitment

This is the time of year that we reach out to you for continued support through membership renewal. Membership dues statements were mailed in early January. Remember to complete the back side of the statement regarding the membership directory. For questions, please contact Deidre Bryant, at the FLC office, (877) 326-3778 or info@forestlandowners.org. We look forward to your continued support of programs and services in 2018.



Legislative Update *As of February 5, 2018*

By Brian White, KP Public Affairs, FLC Legislative Advocate and Larry Camp, FLC Legislative Committee

The Legislature has been in session for approximately one month and has dealt primarily with bills carried over from the 2017 legislative session. A number of spot bills have been introduced but at this point it is difficult to assess their impact on smaller forest landowners. Everyone expects to see a number of new bills in the next few weeks focused on fire, tree mortality, building codes for structures in the wildland-urban interface (WUI), insurance coverage and costs, as well as forest health. We will attempt to update the newsletter with email distribution to the membership. In the Governor's last State of the State message on January 25, the lead action item called for more forest management to create fire resilient forests and store carbon.

Through the efforts of our Legislative Advocate, Brian White, FLC Board members (along with members of the California Licensed Foresters Association) visited several legislative offices to meet with representatives and staffers. FLC has been requested to provide input on several legislative proposals at this point.

Bill #	Author	Subject	Description	Status	Position
AB425	Caballero	Timber Harvest Plans: Exemptions: Temporary Roads	This bill would expand the Forest Fire Prevention Pilot Project Exemption to allow the construction or reconstruction of temporary roads on slopes of 40% or less if certain conditions are met, including that a registered professional forester designates temporary road locations, landing locations, associated class III watercourse crossings, unstable areas, and connected headwall swales, including convergent slopes, on specified maps.	Placed on Senate Inactive File, 2 Year Bill	Support
AB1433	Wood	Natural and Working Lands: Unified Program Application and Process	The bill would require the Strategic Growth Council to establish a task force of state agencies to develop an application form and process for programs that would provide financial assistance for natural and working lands to protect and improve the resilience of natural systems and reduce greenhouse gases. Programs include conservation, urban greening and wetlands restoration.	Placed on Senate Inactive File, 2 Year Bill	Watch
SB100	De Leon	California Renewables Portfolio Standard Program	This bill would revise the Renewables Portfolio Standard Program to increase the percentage targets for procurement of renewables by electric utilities and shorten the time frame for achieving those targets. This could help the biomass energy industry but that is very uncertain. The Farm Bureau and many others oppose it.	Assembly Utilities and Energy Committee	Watch
SB49	De Leon	California Environmental, Public Health, and Workers Defense Act of 2017	This bill would require California agencies to maintain and enforce environmental, public health and worker rights regulations that are at least as stringent as the baseline standard, which would be the federal laws in existence as of January 19, 2017. It would also provide a mechanism for citizens to sue agencies and businesses if they believe the baseline standard was not met. The bill is meant to fend off attempts by the current federal government to roll back regulations. A recent amendment would sunset this bill on January 20, 2021.	Assembly Rules Committee	Oppose - Signed Coalition Letter

What Is the FLC Resource Guide?

The 2016 edition of the Resource Guide, published by the Forest Landowners of California (FLC), is the second printing of the Guide. FLC is committed to publishing the Resource Guide every other year — the next printing will be in May 2018. The original publication was called, "Who Will Buy Your Logs?" which was published in 1998. The Resource Guide is compilation of mills and log buyers — personal contacts are made prior to each printing to ensure that the publication is as current as possible. If you know of changes or updates, please send the updates to staff at the FLC office (see below for contact information).

Associate members of FLC receive a complimentary listing in the Resource Guide. Associate members are individuals who provide a service or product to forest or timber landowners — consulting foresters, CPAs, appraisers, attorneys, etc. If you know a professional service provider who should be listed in this Resource Guide, please send the information to staff at the FLC office (see below). It is our goal to expand the Resource Guide with resources that benefit the forest or timber land owners.

Send your updates, inquiries or additions to Deidre Bryant:

Email: deidreb@forestlandowners.org

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Connect with Other Forest Landowners on Facebook and Instagram!

A great place to read interesting articles, network with fellow forestland owners around the world!

Share information and stay current with FLC activities!

Check us out and “Like” our page!

Share with friends and family!

Help us build this new FLC resource!

Go to www.forestlandowners.org – on the home page click on the Facebook and Instagram images.



Photo Gallery of FLC Events

View the photo galleries of FLC events. From the home page, scroll down to the photo gallery listing – click on each individual link of the Annual Meeting and Field Days. Enjoy!

Casualty Losses as a Result of Fire or Other Casualty Events¹

Your timberland has just experienced damage from a wildfire. What must you do now, to be able to claim a potential loss on your Federal and state tax returns?

Disclaimer: The purpose of this document is educational and is general in nature. It is NOT intended to provide legal or accounting advice, since the facts and circumstances of each taxpayer's individual situation need to be taken into consideration for an appropriate application of the tax law and associated regulations related to the preparation or filing of a completed tax return. Questions should be discussed with your accounting, legal and other appropriate professional advisors.

What is a casualty loss? A casualty loss for individuals is defined in Section § 165(c) of the Internal Revenue Code (IRC) as follows: In the case of an individual, the deduction under subsection (a) shall be limited to (1) losses incurred in a trade or business; losses incurred in any transaction entered into for profit, though not connected with a trade or business; and ... losses of property not connected with a trade or business or a transaction entered into for profit, if such losses arise from fire, storm ... or from theft.

Losses from drought, or insect attacks may be addressed in future articles.

What is basis and how is it calculated? Basis is the accounting/taxation term for what does an item cost when purchased or when received as a gift or inheritance. Basis is used in a number of sections of the IRS code and regulations. For individuals or entities growing and harvesting timber it is used to determine taxable income, capital gains and casualty losses among other items.

In accounting for a timber property, basis can and should be divided into subaccounts, e.g. land, improvements, e.g. roads, fencing, wells, and structures, and timber. The timber subaccount can and generally should be further divided to account for the cost of the merchantable timber, premerchantable timber, and reproduction. Depending upon the nature of the timber present at the time of acquisition, timber may be further divided in old growth/young growth by species. It is always best to make the allocation to these accounts at the time of purchase if possible.

For **personal property**, the subaccounts can include land (a non-depreciable asset), improvements such as roads and fencing, structures such as a home and outbuildings, and landscaping such as shrubbery and trees.

An allocation of value to the subaccounts should be reflective of the asset as a whole, e.g., land and timber rather than timber or some other asset alone. If the purchase price is not reflective of all of the value of all of the assets, it needs to be allocated on a pro rata basis across all assets categories.

Note: Basis of various asset classes can be calculated after the fact through consultation with foresters who can analyze comparable land and timber sales, a current or relatively recent inventory, and growth and yield calculations to provide a retrospective allocation to the appropriate account.

What is adjusted basis and how is it determined? Adjusted basis is the term to reflect changes from the time of acquisition to the time when a taxable event occurs. Examples include a timber harvest or fire, sale of a portion of the property, additional improvements such as construction of a pond, or depreciation of assets such as roads, and buildings. For the timber account, reforestation costs including site preparation are adjustments to basis unless provision of IRC § 194 (expensing of reforestation costs) are utilized.

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Casualty Loss

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What is the Single Identifiable Property (SIP) for purposes of determining a casualty loss? The SIP is the entire accounting unit or property for purposes of a casualty loss. Court cases define it for timberland as the accounting block, often many acres and large dollar amounts for large commercial timber firms. For smaller owners it is often a single tract of land.

For personal properties not held for investment or trade/business, the SIP is the single lot, e.g. the land, home, and landscaping including trees.

What is your purpose of ownership? Tax treatment for casualty losses varies for property held for investment purposes, or a trade/business, or as personal property. Proper classification of ownership purpose is beyond the scope of this document. However, generally homesites within forested subdivisions settings, or smaller acreages, e.g. five (5) acres or less, where periodic timber harvest would be marginal for economic reasons, would be considered personal property.² **Note: as a result of the 2017 tax legislation, casualty losses for personal property will generally not be deductible for federal income tax purposes unless the loss is within an area declared as a Federally Declared Disaster area after 2017. California has not amended its statutes as of late-January 2018.**

Limitations in the calculation of a casualty loss? For all casualty losses, **the maximum amount** of a casualty is **the lesser of the adjusted basis or the change in fair market value “before” and “after” the casualty of the SIP.**

Any potential loss based on either the adjusted basis or change in fair market value must be reduced by any reimbursement such as insurance payments, legal settlements or net income from salvage of timber.

For investment and business ownership purposes the adjustments for personal property discussed below are not required.

For casualty losses associated with personal property there are additional limitations.

- i. First, the amount of \$100 must be deducted from a preliminary determination of a casualty loss.
- ii. Second, the preliminary loss is further reduced by deduction of 10% of the taxpayer's adjusted gross income. **This may result in no deductible loss in the year of the casualty.**

A Simplified Decision Process Guide

Consideration of basis and other factors to calculate a potential casualty loss.

1. **All types of property:** What is the adjusted basis of the asset (trees etc.) lost? If the property was purchased a long time ago or acquired as a gift, the basis may be very low and that will limit any potential deduction. Land is generally not subject to a casualty loss resulting from a fire.
2. **Deduct from a preliminary estimated casualty loss any proceeds from insurance, judgements and/or salvage logging.**
3. For **personal property**, do a quick calculation of adjusted gross income (AGI) and take 10% of that number. **Unless the preliminary loss** exceeds 10% of AGI plus \$100, do not bother as you will not be able to claim a casualty loss for income tax purposes.
4. Estimate the effort and cost that will be incurred in determining basis if it was not done at the time of acquisition especially for timber where a timber inventory may be necessary.
5. Ascertain what type of documentation is available to demonstrate that the loss was sudden and unexpected, e.g., photos, management plans, harvest records. Do keep track of costs as they **may be** considered as the difference in the before and after value depending on the **facts and circumstances.**
6. Obtain an estimate of the cost of having an appraisal done to reflect the “before” and “after” value of the property. Note that acceptable appraisals will usually often require the services of a state licensed appraiser or forester with formal appraisal training. Cost may exceed the value of a potential casualty or the adjusted basis, see item No. 1 above.
7. What kind of reimbursement may be available through insurance or salvage logging of timber on larger tracts.
8. Consider the potential costs and time of a claim. These include:
 - a. Accountant's or Enrolled Agent's charges.
 - b. Charges by other experts such as foresters and others.
 - c. Potential uncertainty associated with an audit, perhaps as long as three (3) years after the return is filed. If the case is referred to IRS Appeals a decision may take 6-12 additional months. Finally if a case is litigated, it may be a year or more from the time of trial before a judgment is rendered. Interest will accrue if the disputed amount is not paid.

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Ask a Forester

Question:

I just finished my fuel break vegetation management work. Are there any follow-up items I need to be aware of?

Answer:

Fuel breaks ALWAYS require periodic maintenance as trees shed branches and understory vegetation invades or resprouts. Maintenance sprays every few years usually takes care of this.

A second follow-up should include contacting your local fire agency to show them what you have accomplished. The locals are usually the first responders to a wildfire, which makes them your first line of defense. Showing them the fuel break during calm conditions is much better than during a wildfire when things are chaotic. Providing them a map of the fuel break would also be a good idea.

Casualty Loss

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9. Consider amending your 2016 tax return if the loss occurred in a Federally Declared Disaster Zone. This may not be worth the time and trouble, but discuss the issue with your tax advisor.
10. Consider the use of IRC § 1033 (Involuntary Conversion) if salvage logging will result in net income exceeding the adjusted basis of the timber account.
11. Consider the impact of IRC § 126 (State and Federal Cost share programs such as CFIP and EQIP), IRC § 194 (deduction for future reforestation costs), IRC § 469 (Passive Loss Rules) if these code sections apply to your situation.

Resources

- www.irs.gov – use to search for forms, publications and other documents. Use publ for publications. I recommend IRS Publication 547 titled Casualties, Disasters, & Thefts and Form 4684 (Casualties & Thefts) and the instructions for this form.
- www.timbertax.org – a good non-government site sponsored by USFS, University of Georgia, and the American Tree Farm System. Note that not all case law, Revenue Rulings and other IRS materials are listed in the professional research tab, but this site is better than most others as a point of departure.
- Agricultural Handbook 731 Forest Landowners' Guide to the Federal Income Tax (February 2013). Although outdated, this has good information regarding casualty losses and provides a point of beginning. An electronic version is available at www.timbertax.org.
- www.fs.fed.us/spf/coop – USDA Forest Service tax publications
- Cooperative Extension Services

Caveat: While the statements and examples cited in the publications/links above are considered to be correct based on regulations and court cases, the IRS is not bound by the analysis, conclusions or recommendations from the last four sources during an audit. Its authority stems from the applicable statutes and regulations. **Proceed with caution** if you take an aggressive position relative the interpretation of the regulations and statutes.

Recommendations If a Casualty Loss Is Claimed and the Return Is Examined

1. When corresponding with the IRS, keep copies of all documentation including emails. Summarize all telephone conversations in a short contemporaneous memo to a file including date and time. Request a name, badge ID number, and telephone number of the person you spoke with. Consider emailing the agent a copy of any memos prepared as a result of telephone conversations and ask for concurrence as to the contents to prevent future misunderstandings.
2. If asked for documents, request that the IRS agent send you the document request in an IDR (Information Document Request) format.
3. Provide as much information as possible to support your position. Incomplete answers will often lead to more questions and potential delays as your case is not the only one being examined by a revenue agent.
4. Meet mutually agreed upon deadlines and contact the agent early if complications arise and establish a revised date.
5. Provide a release to permit the agent to talk with your experts, other than your CPA, enrolled agent, or attorney, if necessary as this may speed up resolution of the examination.
6. If conflicts arise, consider requesting a conference with agent's manager. Any meeting should be about the issues and procedures not personalities. **Keep the meeting professional.**
7. Consider requesting involvement of an IRS forester (generically referred to as an Engineer from the Large Business and International (LB&I) division of the IRS. This request can be done on a consultation basis between the forester and revenue agent.
8. Request a copy of the agent's report and appraisal and other documentation, if appropriate, if the claim is proposed for partial or complete disallowance. The report should identify the issue, the facts, the applicable statutes, regulations, rulings and court cases applicable to your tax return. Identify the time frame to prepare a rebuttal if there are substantial errors in the agent's report.

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Casualty Loss

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9. Consider contacting the Taxpayer Advocate's office if other efforts at resolution are unsuccessful.
10. Consider requesting forwarding of your case to the Appeals office of the IRS if resolution cannot be achieved at the audit level. At this point, you may want to review your position and facts to reassess your probability of success.

Personal observation: Much of the audit portion of the IRS is understaffed and overloaded with work, and lack the knowledge to deal with forest fire casualty losses; however, most employees want to do the right thing. As a result, remember that a "Please" and "Thank-you" will probably buy more cooperation and faster resolution of the issue than bluster and bombast.

¹Larry Camp, forestland owner, California Registered Professional Forester and retired IRS forester.

²A large coalition of forestry-favorable NGOs is attempting to have the 2018 Farm Bill change the 'business' definition to recognize the long-term nature of forest growth. Continue to watch/write legislators regarding the 2018 Farm Bill.

California Licensed Foresters Association Annual Spring Conference

March 16-17, 2018
Gaia Hotel and Spa
Anderson, CA

Friday, March 16, 8:00am - 5:00pm

CLFA SPRING WORKSHOP: Stocking Standards – Past, Present and Future

- Working together in research, practice and regulation to promote more resilient forest stands in California
- Relevant researchers, regulators, and practitioners present on forest stand stocking issues in our day and age of overstocked forests and catastrophic fires.
- Annual social reception and raffle following.

Saturday, March 17, 8:00 am - 11:00 am, Gaia Hotel

CLFA FROG TRAINING AND SEMINAR: Forest Riparian Operating Guidelines (FROG)

- An expert panel curtailed to the current regulations and protection measures for amphibians in California's forested environment.
- Working lunch to follow (lunch included with registration): CLFA annual meeting, Board Member nominations, and scholarship nominations
- Continuing education credits will be available for both days.

More Information

www.clfa.org

www.gaiahotelspa.com



How You Can Make a Difference

Have you been wondering how you could make a difference? We have several opportunities. There are a few seats open to serve as a Director on the FLC Board of Directors. Join a dynamic group of individuals to serve the members in legislative advocacy, program planning and organizational governance. There are four committees you could join: Annual Meeting, Communications, Legislative and Membership.

Contact Deidre Bryant at
(877) 326-3778 or
deidreb@forestlandowners.org
with your interest.

Analysis of Governor Brown's Executive Order B-42-17

Governor Brown has declared the unprecedented tree mortality resulting from severe drought and bark beetle infestations in the state is of such scale that it worsens wildfire risk across large regions of the State, presents risks from falling trees to Californians living in impacted rural, forested communities, and worsens the threat of erosion across watersheds. Under California law, if a property owner seeks to merchandise (sell, trade or barter) dead or dying trees removed from their property, such work must be done pursuant to a valid timber harvest document (Exemption, Emergency Notice, THP, NTO, etc.) and only licensed timber operators (LTOs) shall perform the work. The State has recognized that the existing pool of LTOs is incapable of removing these hazard trees in a timely manner, leaving large portions of the state at risk. In response to this need, Governor Brown, on September 1, 2017 signed Executive Order B-42-17 authorizing individuals who hold a tree service contractor's license with the C-61/D-49 classification to perform timber operations that would otherwise require a LTO license, where such operations are performed on dead or dying trees in high hazard zones. The California Contractors State Licensing Board has developed classifications of trade 'classifications' pursuant to the California Business and Professions Code. The C-61/D-49 classification is for Tree Service: "A tree service contractor prunes trees, removes trees, limbs or stumps (including grinding) and engages in tree or limb guying." Basically this is your typical arborist tree service contractor.

We are informed by CAL FIRE that this order pertains only to those counties identified as High Hazard Zones by the Tree Mortality Task Force (<http://www.fire.ca.gov/treetaskforce/>). The task force's work is specific to trees dead or dying as a result of drought and specifically excludes trees damaged by wildfire. The following counties are currently subject to the Governor's order: Placer, El Dorado, Amador, Calaveras, Tuolumne, Mariposa, Madera, Fresno, Tulare and Kern.

While expansion of the pool of available contractors to remove hazard trees in the affected counties may be welcome news to forest landowners, their use presents potential liabilities of which a landowner must be aware and take necessary precaution. The Executive Order requires:

"In order to perform such services, a tree service contractor must maintain the insurance coverage in the form and amount specified in PRC §4572(c) prior to the conduct of timber operations, shall maintain the insurance coverage throughout the conduct of timber operations, and shall comply with all operational provisions of the Forest Practice Act and Rules applicable to the timber operations."

Insurance Coverage

As a condition of keeping the license current, a LTO is required to maintain liability insurance, including third party loggers insurance, with a minimum of \$1,000,000 per occurrence. The LTO is required to provide proof of insurance to the LTO Licensing Board, and the insurance carrier must notify the licensing board when coverage is cancelled. The licensing board updates the list of active licenses monthly, and CAL FIRE will not accept a harvest document if your designated LTO's license is not current. It is not clear that this same level of scrutiny can be applied to tree service contractors, so an added level of burden is placed on the landowner to make certain that the tree service contractor has the required minimum liability insurance. As a matter of standard practice, we recommend that prior to allowing any logger, LTO or tree service contractor on their property the contractor be required to provide a Certificate of Insurance evidencing required coverage and naming the landowner as an additional insured.

Compliance with Forest Practice Rules:

As a condition of obtaining their license, all LTOs are required to attend a two-day course on the forest practice rules and LTO responsibilities. They can generally be relied upon to have a working knowledge of the forest practice rules and know when to ask the Registered Professional Forester (RPF) where the situation is not clear. One cannot assume a tree service contractor has any working knowledge of the forest practice rules and the risk is great that they may unintentionally commit violations of the rules. Greater supervision of their timber operations by the RPF should be anticipated. It is also important to remember that under the forest practices act the forest landowner is ultimately responsible for compliance with the rules and for remediation of damage if the timber operator fails or is unable to do so. It is also important to note that only dead or dying

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California Log Market Projection – Winter 2018

The economy is strong and demand for housing is high. If you have an approved NTMP, a valid THP, or if you are considering tree removal under an exemption to create defensible space around your buildings then 2018 may be a good year to sell logs! Prices for redwood and Douglas-fir are the best they have been since before the great recession. If you are considering a timber harvest this year and are in the range of the Northern Spotted Owl you must have two successive years of spotted owl surveys and must have conducted protocol surveys in 2017. The time for 2018 spotted owl surveys is from March through September, with at least two of the surveys conducted before June 30.

In an informal survey of FLC foresters the following range of delivered log prices per net MBF have been seen:

Coastal Species

- **Redwood:** Redwood log prices vary by log diameter, ranging from \$850 for small logs 6" to 12" diameter up to \$1,300 or more for large diameter logs. Camp run prices between \$1,100 and \$1,300 are common.
- **Douglas-fir:** Competition for Douglas-fir logs has increased with more purchasers entering the market. Camp run prices between \$550 and \$650 have been reported.
- **Hem/Fir:** Prices of \$450 to 470 have been reported for coastal grand fir and hemlock.

Interior Species

In late December SPI was offering the following prices at their Andersen and Shasta Lake facilities:

- White and red fir \$500
- Ponderosa pine \$475
- Sugar pine \$450
- Douglas-fir \$650
- Incense cedar \$635

Prices vary by location and timing of bid request. Contact your forester for more detailed market information for your property.

This information was compiled by an ad hoc group of the FLC Communications Committee.

Analysis of Governor Brown's Executive Order B-42-17

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trees can be cut and removed by the tree service contractor. Diseased trees and others that you might want to take care of while the logger is on site can only be cut and removed by a LTO. Also, if you intend to merchandise any of the material cut then you must have a valid harvest document in hand before starting timber operations. A LTO will know this, but a tree service contractor may not. If you are considering using a tree service contractor for such work you should discuss your plans with your RPF or local CAL FIRE Forest Practice Inspector before starting any work.

Mark Your Calendars for the First Field Day of the Year!

April 7, 2018 • Hopland REC and Galbreath Wildlands Preserve (Sonoma County)

Here is some information about the two locations in advance of the registration information and schedule for the April 7 Field Day.

Hopland Research and Extension Center

The Hopland Research and Extension Center (HREC) is the University of California's principal field research facility for agriculture and natural resources in the North Coast region. A diversity of soils, plant and animal communities, and elevations makes HREC representative of many parts of the Coast Range in northwestern California. It is one of 9 Research and Extension Centers operated by the UC Division of Agriculture and Natural Resources. <http://hrec.ucanr.edu/>

Galbreath Wildlands Preserve

The 3,670-acre Galbreath Wildlands Preserve is in southern Mendocino County in the Outer Coast Range. Seventeen miles from the coast, woodland, forest and grassland communities lie at the edge of coastal fog influence. Lands are in the upper Rancheria subbasin of the Navarro Watershed and contain 1st - 5th order streams. The Preserve's forest are primarily second-growth coniferous forest and hardwood.

<https://web.sonoma.edu/cei/galbreath/>



Forest Landowners OF CALIFORNIA

950 Glenn Drive, Suite 150
Folsom, CA 95630

FLC Website— News You Can Use

The website includes a page titled, “News You Could Use.” It features current drought updates, other water saving resources and the California Forest Pest Conditions Report for the last three years, which includes the latest 2015 report.

If there is information you would like to see on this page or if there are other areas where the website could be expanded, please contact Deidre Bryant at the FLC office – (877) 326-3778 or deidreb@forestlandowners.org. We look forward to adding content that is valuable to our forest landowner members.



Calendar of Events

These calendar activities are also located on FLC’s interactive calendar on the website. Click on the Calendar menu for other details, such as registration information, etc.

January 26, 2018

FLC Board of Directors Meeting
FLC Office (Folsom, CA)

April 7, 2018

FLC Field Day – Sonoma County
Hopland REC and Galbreath Preserve

May 3, 2018

FLC Board of Directors Meeting
Eureka, CA– in conjunction with Annual Meeting

May 4-5, 2018

FLC/CTFC Annual Meeting
Sequoia Conference Center, Eureka, CA

July 14, 2018

FLC Field Day – Mendocino County
Hollister Ranch and Tunzi Ranch
(Two properties)

July 27, 2018

FLC Board of Directors Meeting
Granzella’s Inn (Williams, CA)

September 29, 2018

FLC Field Day – Shasta County
Beaty Tree Farm, Linstrand Forestland Property, Denny Tree Farm and North Woods Tree Farm (lunch stop)
(Four properties)

November 2, 2018

FLC Board of Directors Meeting
Granzella’s Inn (Williams, CA)



Forest Landowners of California
is a proud sponsor of the
California Tree Farm Committee.