

Timber Recovery Issues to Consider

Assessing Timber Damage If you suffered moderate to severe damage with a large portion of your timber down, have a registered forester evaluate your situation, then harvest your timber before it further deteriorates. If your timber was only slightly damaged, it might be prudent to wait a couple of months before selling your timber until after the market recovers from Hurricane Michael. Understand that delaying harvest can result in insect and disease problems, ultimately reducing the value of the harvest. For additional information, see Forest Management Sheets "Establishing Priorities for Salvaging Storm-Damaged Timber" and "Assessing Timber Damage."

Get Professional Assistance Our county offices provide general harvest recommendations for damaged timber, including a list of consultant foresters and timber buyers who will visit your property and provide specific recommendations. For additional information, see Forest Management Sheet *"Selling Your Timber."*

Consider Tax Treatment for Casualty Loss For tax purposes, landowners must document the catastrophic event and the losses. Save a copy of the local newspaper to document the hurricane and take pictures to show the actual property damage before cleanup efforts begin. Timber losses from a hurricane or other natural disaster may be claimed as a **casualty loss** for the timber not salvaged or as an **involuntary conversion** if the timber is salvaged. For additional information, see Forest Management Sheet *"Casualty Loss Deductions for Timber."*

The Alabama Forestry Commission is currently conducting aerial surveys of the hurricane-affected area to map and determine the scope of the timber stand damage. AFC foresters are available to provide landowners with forest stand health assessments. For additional assistance, please contact the AFC at (334) 260-6260 or send an email to the agency at <u>hurricane.michael@forestry.alabama.gov</u>. You may also consider utilizing the services of a registered forester to provide recommendations and/or handle selling your damaged timber. A list of registered foresters can also be found on our website.



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