

Disaster Preparedness

Tree Removal and Timber Recovery Issues

After the hurricane winds have passed, homeowners and landowners are faced with cleanup issues. Mississippi State University Extension Services specialists offer the following tips for anyone beginning to clear debris after a disaster.

Tree Removal

- Do not use a chain saw if you don't know what you are doing. Anything that will cut wood will cut you.
- Read and understand the chainsaw manufacturer's operating and safety instructions in the owner's manual.
- Be sure you are familiar with your chain saw before operating it. Many of the newer models have safety features, such as chain brakes and kickback chains, that help protect you.
- Make sure the chain is sharp. Let the chain saw do the work. Don't try to force the saw.
- Wear protective clothing: hard hat, goggles, safety shoes, gloves, and trim-fitting clothes.
- Always start the saw while it is on the ground.
- ALWAYS keep both hands on the chain saw handles.
- Cut only on the right side of your body.
- Cut below your head. Never cut over your head.
- Cut with the lower edge of the saw blade whenever possible. Cutting with the tip of the saw invites injury.
- Never put yourself in a position where you can't get out of the way or where the tree can pin you.
- Avoid tight spots or awkward positions when cutting limbs.
- Watch out when cutting bent limbs or branches. They may snap back and hit you.

- Never leave the ground unless you have had the necessary training and are using safety equipment. Never work alone above the ground. Do not cut limbs from a ladder. Even the simplest tasks on the ground become more complicated when up in the air.

The bottom line is don't take risks. Most limbs can wait for professional help.

Timber Recovery

Losses to timber stands can be a big concern because timber is an important family asset.

For tax purposes, landowners need to document the catastrophic event and the losses. Save a copy of your local newspaper to document the hurricane, and take pictures to show your property damage before cleanup begins. You can claim timber losses from a hurricane or other natural disasters as a "casualty loss" if the timber has a book value or basis. Forrest sales of involuntary conversions of timber because of a casualty are subject to capital gains tax. Such tax may be postponed if you reinvest proceeds in qualified replacement property according to IRS rules.

The greater the forestry investment, the more important role a registered forester should play. Foresters can provide official documentation of the quality and quantity of the losses. Significant losses may result in the need for salvage cutting and sale of some or all of the timber. When salvaging timber, place a priority on trees that have the highest value, are easiest to cut, and/or are most perishable.

Sell damaged timber promptly. Delaying harvest can result in insect and

disease problems, reducing the value of the harvest. Be aware that a lot of timber coming on the market after a natural disaster hurts timber prices.

Timber remains a good investment, particularly in Mississippi. But timber investment does carry risk that you should counter by treating timber as part of a balanced portfolio with other assets of differing risk factors. If timber is your only asset, consider insurance on standing timber. Using a registered forester and an accountant minimizes losses from hurricanes and other natural disasters and increases the profitability of forestland in the future.