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## Does NC's Present Use Value Program Need Changing?

*If it ain't broke, don't fix it!*

By Stephen A. Whitfield, RF, ACF

### What is the Present Use Value Program?

In a nutshell, the Present Use Value (PUV) Program (enacted by the General Assembly in 1974) allows qualifying private landowners involved in agriculture, horticulture, and forestry to have their land assessed for property taxes based on its current use, rather than its highest and best use. Since this is **NCWoodlands Review**, we'll stick to forestry present-use value!

### Who qualifies for the program?

To be in the program you must:

- own 20 contiguous acres of woodland;
- implement a sound written forest management plan with timber production as one of its objectives; and
- be a natural person, a tenant in common, or a shareholder in a qualified business, or part of a trust or testamentary trust.

In addition to these, the property must meet other requirements such as being the owner's residence or having been owned for at least four years or have qualified prior to ownership being transferred to the current owner.

### How does it work?

Suppose you own more than 20 acres of woodland in or near an urban/suburban area or a resort area. If you are in the program, the county tax assessor figures your property tax as if your land was way out in the "boonies" rather than taxing you based on your land's market value.

### As a private woodland owner, how does the program benefit me?

If your land is assessed as forest rather than at its "highest and best use," then your tax liability may be much, much lower. Because of the lower tax bite, the PUV Program allows qualifying woodland owners to keep their land in a managed, productive, healthy, wildlife-friendly forest rather than being forced to sell for development. You also benefit from periodic timber income.

### TAKE NOTE!

*This article is an overview of a complex law and is not intended to address every aspect of the program. For more information on the Present-Use Value Program, contact NCWoodlands at 919-787-1220 or [ncwoodlands@bellsouth.net](mailto:ncwoodlands@bellsouth.net).*

### So what's the catch?

"Wait a minute...why did the legislature give landowners a tax break?" you may ask. Here's why: In exchange for a lower property tax, practicing forest management on your land creates jobs and income for North Carolina's people. This benefits you, forest industry, your county, wildlife, and society. It also keeps North Carolina "livable" by conserving open space and wildlife habitat.

### Should the Present Use Value Program be changed?

It depends on whom you ask. Some folks think the PUV Program is "out of date" and want it to include "landowners who manage for wildlife and other conservation benefits." That seems OK, doesn't it? Who could be against wildlife? Well, here's the problem with this approach: It would change the law from its original purpose of conserving land through economic activity generated by managed

timber harvests. It also fails to recognize that sound forest management—a requirement of the current PUV law—already has "other conservation benefits" such as improved wildlife habitat. Now in order for county governments to function with the lower tax revenues generated with the PUV Program, there must be a corresponding and significant economic benefit for it to be viable to the counties. In fact, some local government officials around the state would just as soon see the PUV Program completely eliminated in order to boost tax revenue for the counties.

So is the PUV Program perfect? No. But should its existence be put at risk in order to incorporate conservation benefits it already has? Absolutely not! If the program is eliminated, there will be increased pressure to sell their property to the highest bidder. That will mean less wildlife habitat, less open space, less clean water, and less natural beauty for our children. Is that the sort of State we want?

### What's the role of NCWoodlands in this?

**NCWoodlands** is and will continue to be a key player in this debate. We believe the PUV Program has worked well for North Carolina and that a well-managed forest not only produces timber—a renewable natural resource—it is also a wildlife sanctuary. If the state's citizens want to provide tax breaks for those who simply keep their land undeveloped without practicing forestry, there are alternatives that should be considered *before* the PUV Program is altered. Simply put: If it ain't broke, don't fix it!

**REFERENCES:** Woodland Owner Note No. 40, NC Cooperative Extension Service, NC State University, Raleigh, NC, 2004. ■

## Hey ya'll!

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# NCWoodlands

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## Make Your Field Edges Pay!

*If you've got cropland on your property, there's a new conservation practice available to you with double benefits: higher quail populations and dependable annual rental payments from field edges (where crop yields are often low).*

The **Upland Bird Habitat Buffer** is a new Conservation Reserve Program practice that will benefit farmers, bobwhite quail, and declining populations of grassland and brushland songbirds in North Carolina.

This program pays farmers to establish habitat buffers around existing cropland. Buffers are strips of volunteer vegetation on field edges that provide valuable nesting and brood cover for bobwhite quail and other wildlife, protect water quality and support integrated pest management.

### Program elements

- continuous sign-up
- 10-year contracts
- no limit to acreage enrolled per farm
- annual rental payments based upon soil fertility and local established rental rates
- a one-time signing bonus of about \$100 per acre enrolled
- an annual maintenance payment of \$5 per acre
- management payments of up to \$100 per acre over 10 years
- enrollment for landowners or tenants with long-term leases

### Program requirements

- buffers must be on land cropped for four of the six years from 1996 to 2001
- buffers need to grow volunteer vegetation
- buffer strips must have an average width between 30 and 120 feet
- landowners must control woody plants and manage habitat using
- one or more of the following methods on one-third to one-half of the buffer length each year: fall or winter disking, prescribed burning or spot-applied herbicide
- buffer edges must be identified with PVC pipes

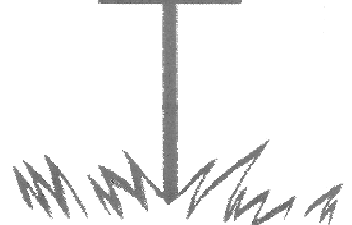
## Buffers are not...

- wildlife food plots,
- for production of hay, forage, or crops; or
- for turn rows, roads, or storage
- areas for crops or equipment.

Also, buffers cannot be disked, mowed or burned during the nesting season (April 15 - September 15).

Buffers of volunteer vegetation provide the right structure, cover and food for birds in a farm landscape. Not only bobwhite quail, but other declining birds like the northern shrike, field sparrow and prairie warbler benefit from the grasses, forbs and vines that make up a field border. Research in eastern North Carolina has consistently documented increases in bobwhites on farms with field buffers in place.

If interested, contact your local USDA Farm Service Agency office. ■



For membership information, contact

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# Conservation Through Forestry

*What a novel idea!*

By Don Mallicoat

I'm not a professional forester; just a grouse hunter living in the mountains of North Carolina. I do share something in common with foresters: a love of our forests and an understanding of the importance of scientific management for forest health and wildlife habitat. There are others who think differently. They call themselves "conservationists." That's to deceive a populace whose closest encounter with a forest is the lumber bin at Lowe's so they can solicit contributions. Their true agenda is preservation. There is a difference! The dictionary defines conservation as "planned management". These groups want *no* management.

There are at least two of these groups headquartered in Asheville, NC: The Dogwood Alliance and the Southern Appalachian Biodiversity Project. Both groups' mission statements say they want to protect forests. What a wonderful sentiment. However, once you get past the mission statement and look at their organization and actions, the truth comes out. First, they have no registered foresters on staff but do have lawyers. That should send up a red flag! Any organization with more lawyers than professionals in the field is against something more than they are for it. And they're against scientific forest management. Oh, they'll tell you they have an "Environmental Scientist" on staff but that's like saying a high school math teacher is qualified as a CPA.

They don't participate in, or sponsor, scientific forestry studies like professional forestry organizations and sportsmen's groups do. They *do* participate in protests and file legal appeals to slow down or tie up timber sales. In 2005, Region 8 of the US Forest Service in Asheville had 51 appeals to management plans. This resulted in only three plan reversals. Three out of 51! What this says is these appeals are not based on science but are done for some other reason. As a nuisance, perhaps? Their staff composition and actions expose their true agenda: preservation. They want no timber harvests anywhere, and are especially aggressive against the US Forest Service.

Environmental (not conservation) groups paint a portrait to the unknowing of a

phalanx of loggers with chainsaws going through the woods cutting everything in sight and tearing up the environment getting the wood to market. Nothing is further from the truth. Scientific management of our forests and modern timber harvest techniques lead to win-win-win: forests stay healthy, wildlife habitat is restored, and local jobs are provided in the timber industry.

Foresters make their living from our forests while I derive my recreation. Simply stated, when foresters are allowed to do their job, I have more fun. Unfortunately, thanks to preservationists, that is not happening. I participate in an annual grouse hunting survey, and every year the average number of birds flushed per trip goes down. Same dogs, same hunters, so what's the variable? The diverse wildlife habitat produced by timber harvests. Sure, development attributes a part of that; but not in the National Forests where flushes are below private land numbers. SCIENCE proves that you have to cut trees to have balanced grouse habitat. I guess when you have lawyers, you don't need science!

There's a growing trend in the media to call these environmental organizations "conservation groups". That worries me and should worry us all. Foresters and sportsmen are the true conservationists. It's time to confront these groups with the truth: forest management is a science and an art, not an emotion. It's time for professional foresters, sportsmen, and other people of good will to take back what we cherish: our forests.

Don Mallicoat is a freelance outdoor and commercial writer living in Asheville, NC. He has been published in *Wildlife in North Carolina*, *Quail Unlimited* magazine, and *Pointing Dog Journal*. He can be reached at [dmallicoat@outdrs.net](mailto:dmallicoat@outdrs.net).

## Check this out...

*Next time you use a chainsaw, try a vegetable oil like Canola oil instead of traditional petroleum-derived bar oil to lubricate the bar and chain. "The Carbohydrate Economy" website states: "Vegetable oil-based lubricants are emerging as a high-performance environmentally friendly alternative to the more commonly purchased petroleum oil lubricants. Users choose vegetable oil-based lubricants because they perform as well or better than petroleum oils, are readily biodegradable and low in toxicity, and offer worker safety advantages." On the web, go to [www.carbohydrateeconomy.org](http://www.carbohydrateeconomy.org) for more information. It really works!*

## Please welcome our charter members...

- |                   |                  |
|-------------------|------------------|
| Donald Temple     | Bunnlevel        |
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| Clay Strickland   | Spring Hope      |
| K. A. Whitfield   | Wendell          |
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| Connie Jernigan   | Dunn             |
| Marshall Taylor   | Washington       |
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# First in Forestry

In recognition of the importance of forestry in North Carolina, and the state's status as the birthplace of professional forestry in the United States, the N.C. General Assembly has approved a special "First in Forestry" license plate. \$10 of the fee collected for each plate will go toward forestry education programs in the state.

The Division of Forest Resources is now accepting applications and checks for the first 300 license plates. For more information on how you may proudly display your support for forestry in North Carolina, please contact:

Dianne Beasley, Assistant Director  
NC Division of Forest Resources  
(919) 733-2162  
[diane.beasley@ncmail.net](mailto:diane.beasley@ncmail.net)



Resistance is futile...



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*Mission Statement of NCWoodlands:*

*To promote responsible stewardship of North Carolina's woodlands through sound and sustainable forest management.*