



# The Dogwood Times

A Publication of the Tyler County Forest Landowner Association

<http://tcforest.org/>

Tyler County Forest  
Landowner  
Association  
(TCFLOA)

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## TCFLOA Spring General Meeting Summary

The Tyler County Forest Landowner Association (TCFLOA) met for the spring general meeting on Saturday, March 12, 2022, in Woodville, with 65 members and guests in attendance. Presentations were made by State Representative Trent Ashby (keynote speaker), Tyler County Chief Appraiser David Luther, and Jeff Parker of Parker Forestry Consultants.

**Keynote address**— Due to redistricting, Rep. Ashby is now running for reelection from the new District 9 which includes Tyler County. Rep. Ashby stated that with each census the population shifts even more to the cities and that the number of representatives from rural areas of the state decreases. As their numbers decrease, he and other representatives from rural areas must work harder to ensure that our interests are addressed.

Of particular interest for forest landowners, Rep. Ashby was one of the authors of legislation which limits the liability and sanctions for prescribed burns. Frivolous lawsuits were being filed for unrelated accidents within a ten-to-fifteen-mile range of a burn. The new law reduces the area to 300 feet.

More transparency with eminent domain is now law. Low-ball offers are not allowed, and damages incurred on other property because of eminent domain must be considered. The condemning entity must convey easement terms at the first meeting. The Landowner Bill of Rights is expanded to include the right to file a complaint against a registered easement or right-of-way agent. Rep. Ashby encourages landowners to contact his office with any issues they may encounter with eminent domain as there is more that may need to be done.

Lawsuits against truck drivers and trucking companies are frequently filed – even when the truck driver is clearly not at fault. Legislation is being considered to “Try to bring sanity to these lawsuits!”.

Rep. Ashby stated that we will see progress with the implementation of broadband  
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### Scholarship 2022

It is with regrets that TCFLOA is not awarding a scholarship for 2022. The Scholarship Committee notified the Board of Directors that only one application was received, and the applicant's major was not forestry related.

Scholarship applications were mailed to all TCFLOA members, and the Scholarship Committee contacted Tyler County schools at the start of the year and followed up later. In previous years we have always received around 3-5 forestry related applications.

The Board of Directors will look into expanding our outreach for next year that will stay within our association objectives.

Many thanks to Trudi Boxx for chairing the Scholarship Committee.

## CALENDAR

**September 17, 2022, Saturday**—TCFLOA Fall General Meeting, 9:30 AM, in the Heritage Village Fiber Arts Building, Hwy 190 W, Woodville, TX. Program details will be announced in our fall newsletter and website, [tcforest.org](http://tcforest.org).

**October 26-28, 2022**—Texas Forestry Association (TFA) Annual Conference, College Station, Texas. For more information and to register go to [texasforestry.org](http://texasforestry.org).

**Quarterly**—Newsletter, *The Dogwood Times*, published by TCFLOA.

Visit the Tyler County Forest Landowner Association website at [tcforest.org](http://tcforest.org) for a summary of past presentations, interesting articles, upcoming events, contacts, and the latest news relating to effective forest and land management practices for Tyler County landowners.



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within the next five years. He, an author of legislation to expand broadband service to underserved areas in the state, stated that Texas should receive significant federal funds which have already been appropriated for this purpose.

**Timber Tax Evaluation**—Chief Appraiser David Luther discussed several topics of interest to forest landowners. Texas forest landowners can apply for Timberland Valuation designation which impacts their property taxes. Mr. Luther explained that the state taxes timberland based on, “the potential average annual growth of a typical timber tract. It does not matter where in the growth cycle individual tracts are, otherwise, we would be valuing the standing timber at market value which would obviously lead to much, much, more in taxes, almost akin to a severance tax.” Mr. Luther added that recent Texas legislation provides for pipeline easements and other rights-of-way within a forestland to be included in the timberland designation – rather than carving it out for regular property tax rates.

It is necessary to reapply for a timberland valuation when ownership of a tract changes, even if the prior owners had a timberland valuation. When applying for the initial timberland valuation (forestland that did not previously have a timberland valuation), a history of timber management was required for 5 of the past 7 years. However, David has introduced a 2-year moratorium which gives landowners the chance to prove timber use in those first two years. The application for special appraisal as qualified timberland is [Form 50-167, Application for 1-d-1 \(Open-Space\) Timberland Appraisal \(PDF\)](#).

Tyler County does not require a Timber Management Plan with submission of the 1-d-1 Form, except for a few situations such as timberland within city limits. The Texas A & M Forest Service (TFS) will develop a management plan for free as they have time available to prepare it. Certified foresters provide management plans for a fee.

There is a 3-year rollback penalty associated with converting land with a timberland valuation to another purpose, such a residential development.

Increased property values in the county will eventually impact property taxes as the appraisal district is required to conduct periodic reappraisals. There are a few new petroleum wells in the county which add revenues. Mr. Luther explained, “With the oil & gas properties, we are valuing a projection of the oil and gas still in the ground that is likely to be produced as of January 1<sup>st</sup> each year. These projections are based on petroleum engineers’ study of each well’s production history as well as history in the area. We are not taxing what is produced because it no longer is part of the real property, and that would be a severance tax like in Louisiana.”

Mr. Luther shared that he has been asked if the county is receiving increased tax revenue from the increased lumber prices. He clarified that, “With the prices of lumber, we do get to value the inventory of lumber at the store that is onsite as of January 1<sup>st</sup> each year. So, in that sense we, the government, are getting some tax revenue from the increased prices. I realize that the landowners and loggers are not getting any of the benefit at these lowest levels of trade. It’s going into the mills at the same prices but coming out as “gold”. I guess it’s good for the futures and stock markets.”

Mr. Luther provided copies of the Manual for the Appraisal of Timberland which can be accessed at <https://comptroller.texas.gov/taxes/property-tax/docs/96-357.pdf>. Initiated in 1978, the Timberland Tax Valuation provided much-needed tax relief for Texas forest landowners, taxing timberland on use-value of trees rather than current property market values. In 1999, significant legislation was passed to provide 50% discounts for Streamside Management Zones (SMZ), Aesthetic Management Zones (AMZ), Critical Wildlife Habitat Zones (CWHZ) and Reforestation. The Manual defining the timberland valuation process was updated in October 2020 to improve readability and to incorporate current data in sample charts. The only factor a landowner can affect within the timber valuation formula is management costs, such as site prep, control burns, herbicide applications, fire breaks, road maintenance, and other best practices. The Texas A&M Forest Service develops the management costs based on surveys from landowners.

Mr. Luther added, “There are other timberland valuation factors the landowner can affect with the appraisal

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district. These are the predominant timber types – pine, hardwood, and mixed pine/hardwood. We have excellent aerial images of Tyler County we fly every three years. It is important that landowners check to see how the appraisal district has classified their timber. A mistaken classification of 100 acres of pine instead of mixed or hardwood could mean as much as \$600 or \$6 per acre too much in taxes.”

For more details regarding one’s personal property taxes, the Appraisal Office will upon request provide an “Appraisal Card”.

**Carbon Credits**—Jeffrey Parker, Parker Forestry Consultants, explained carbon credits as a new timberland income opportunity which pays forest landowners for carbon captured in standing trees.

A carbon credit is a credit for carbon dioxide (greenhouse emissions) reduced or removed from the atmosphere. Industries and vehicles, for example, release carbon dioxide; trees remove carbon dioxide. Hence, those who produce greenhouse emissions can purchase carbon credits from forest landowners to “offset” their emissions. These arrangements are managed through carbon forestry projects.

Carbon forestry projects began in the early 1990s, with some early failures and some early successes. Beginning in 2021, Natural Capital Exchange (NCX) began offering carbon credit contracts in Texas. NCX will enroll small acreages; there is no enrollment fee and no minimum acreage. The landowner must enroll all properties under ownership – even those that are in pastureland, etc. The contracts are for one year with payment at the end of the term. Credits will be calculated based on the merchantable trees on the property. The carbon credit buyers are paying the landowner to defer harvest; no carbon credits will be calculated for trees too young to be harvested. Aerial photos of the property are taken at the beginning to calculate the carbon credits. Aerial photos are taken again at the end of the contract period to verify that trees have not been harvested.

NCX reports that 42% of the properties they have enrolled are under 500 acres, with the smallest participant being 37 acres. Once a property is accepted by NCX, they anonymize all landowner bids to secure a buyer for the carbon credits. Individuals have antidotally reported receiving from \$5 - \$17 per acre for a one-year contract.

Texas landowners can apply for carbon credits either on NCX’s website <https://ncx.com> or through a forestry consultant.

\* \* \*

### ***President’s Corner “Leadership”***—TCFLOA President Col. Eddie Boxx, USAF (ret)

As they say in real estate, it is all about “location,” so for our Fall 2022 General Meeting in September, we selected the Fiber Arts Building at Heritage Village. Over the last few years, we have tried several venues, and our members seem to enjoy the central Woodville location and the proximity to the Pickett House Restaurant. We have used the Fiber Arts building before, and the room seemed sufficient and not nearly as crowded as the restaurant. In addition, the TCFLOA Board and Officers recently approved the purchase of a new (more powerful) projector to use with our presentations, and we are looking forward to the bigger and brighter illumination. Also, at Heritage Village, long-time TCFLOA members Sarah Reinemeyer, Fred Turner, and Betty Zimmerman have spearheaded a new timber exhibit in the historic Hamm House across from the Pickett House. It is a fitting location as it guards the entrance to the “Big Woods Trail.” Moreover, the home’s architecture represents the golden era of railroads and lumber mills. They are on the lookout for new and unique artifacts. Finally, we are fine-tuning our speaker list, so please check the website this summer for the latest topics for the Fall Meeting. We will take care of some necessary election business at the beginning. If you are interested in serving as an officer for 2023-2025, it is not too late, as our nominating committee will meet later this month. I have been blessed to serve as your vice president and president for the last four years, and I want to say “thank you!” Our membership has steadily grown due to the association’s selfless board of directors and officers who have expertly managed our funds, sought exemplary speakers, and continue to make Tyler County one of the best private landowner groups in the state.



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**Rainfall Totals (inches)—Tyler Co. Emergency Management Weather Division**

	February	March	April	May *
Chester	2.72	2.58	1.49	
Colmesneil	3.21	6.44	1.23	
Fred	3.19	3.35	1.28	
Spurger	2.08	4.98	1.68	
Warren	1.91	6.85	0.95	
Woodville	2.66	5.46	1.30	

\* Not reported due to issues related to Tyler County government migrating to a new email system. When May rainfall totals become available, they will be reported in the next newsletter.

**OFFICERS & DIRECTORS  
2021-2022**

- Pres: Col. Eddie Boxx
- VP: Steve Lauff
- Sect: Oliver Hensarling
- Treas: Charles Zimmerman
- Dir: Andy Niemann
- Dir: Elizabeth Parker
- Dir: Dr. Jay Fish
- Dir: Josh Lempert (past President)

**Tyler County Forest Landowner Association (TCFLOA)**

The Tyler County Forest Landowner Association is a non profit organization whose objectives include educating landowners about good forest management and harvesting practices, and keeping landowners up to date on matters affecting timberland operations, taxes and legislative actions.

**Membership 2022**

Check your memberships status for 2022. Look at the address label on the envelope for your status—if the **year number** after your name is not **22** (for 2022) or greater, then consider renewing your membership. You may also send in your 2023 dues at this time.

Note that we are asking for your e-mail address. This will allow us to communicate time sensitive information on programs, workshops, late cancellations or fire situations. We will **NOT** give your address to any other group, people, advertisers, etc. Membership information is for your board members and newsletter editor **only**.

**MEMBERSHIP FORM**

**Tyler County Forest Landowner Association (TCFLOA)**

**Regular Membership:** Private non-industrial owners of five (5) or more acres of land in Tyler Co.

**Dues:** \$15 per calendar year per couple. One (1) vote per membership.

**Associate Membership:** Any individual not qualifying as a Regular Member who supports the objectives of TCFLOA. **Dues:** \$15 per calendar year per individual or organization. Associate Members are non-voting.

**USE THIS FORM TO JOIN TCFLOA OR TO MAKE CORRECTIONS**

NAME

ADDRESS

CITY / STATE / ZIP

PHONE

APPROX # TIMBER ACRES IN TYLER CO.

E-Mail

Please make checks payable to TCFLOA, and mail to:

Charles Zimmerman, Treasurer, 298 County Road 2152, Woodville, TX 75979