

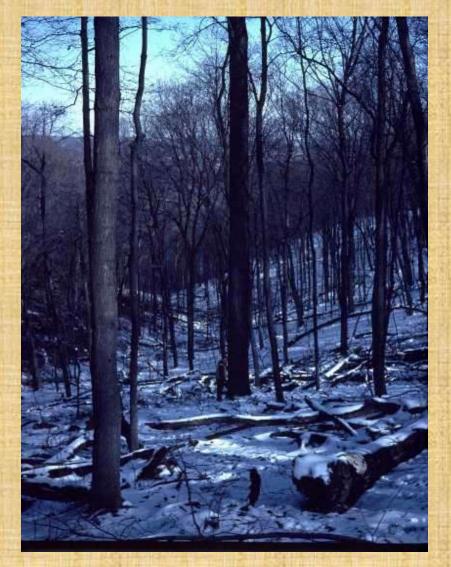


An Overview of Lowa's Forests & Forest Reserve Law

Paul J. Tauke
State Forester/Bureau Chief
IDNR Forestry

Jowa's Forest Cover

- lowa's forests cover 8% of our landscape
- 87% of our 3.1 million acres are owned by private landowners (FIA)





Comparison of Total Forest Acres to Oak/Hickory Acres in Iowa 1954 to 2008 **Forested Acres** Oak/Hickory WhiteOak/Red Oak/Hickory (no **Bur Oak)** 57,000 acre increase in bur oak. 34,000 acre decrease in all other oak acres. 6,800 acres per year over the last five years.

Why Do Forests Matter?

Economy

\$25 - \$30 million
 annually direct to
 woodland owners







Why Do Forests Matter?

Economy

- Wood based businesses:
 - \$4 billion in products
 - \$916 million in payroll
 - 18,000 jobs





Why Do Forests Matter?

Economy

\$749,000 inginseng sales in2008





 \$1 billion in fishing, hunting, wildlife watching





Forest Reserve Law

- Two contiguous
 acres and not less
 than 66 feet wide
- Not less than 200 trees per acre
- No cattle, mules, sheep, goats or hogs are permitted on forest reservations
- Not more than 1/5 of the total number of trees in the forest reservation may be removed in a single year
 - If buildings are present, one acre is excluded from tax exemption

Forest Reserve Law Timeline

- 1906 Established to encourage retention of forest for "erosion control, watershed protection and game cover"
- 1907 1935 Forest reservations had appraised value of \$1/acre
- 1935 Appraised value raised to \$4/acre
- 1974 Appraised value raised to \$14.82/acre
- 1986 Appraised value decreased to \$0/acre
 - Administrative code also defined economic gain as relating to products of the tree.

Forest Reserve Law Timeline 2011

- Proposed Legislation
 - Eliminates provisions providing an exemption from property taxes for land established as a forest or fruit-tree reservation
 - Forest Reserve tax exemption expires on the last date of the tax year ending in 2021
 - Violators will be assessed at fair market value

Forest Reserve Law Timeline

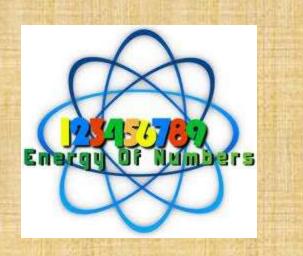
- Proposed Legislation
 - The bill prohibits the assessor from approving an application for a reservation if more than 15 percent of the acres owned in the county by the applicant would qualify as a fruit-tree or forest reservation
 - If the assessor has evidence that the area is used to hunt by persons other than the owner or the owner's family, the owner shall have the burden of proof that the area is not maintained for economic gain prohibited in this section

Forest Reserve Study 2003

- With funds from the U.S. Forest
 Service a Forest Reserve Program
 Study was completed by UNI it found:
 - 85% of landowners live within 25 miles of their forest reserve
 - 2.8% live out of state
 - 70% allow friends and neighbors to recreate on their forest reserve

- Study Findings Continued
 - 70% of forest reserve owners have more than 10 acres
 - Only 22% have a written management plan
 - DNR Foresters were the primary source for forestry information
 - 32% are Farm Bureau members
 - 77% are between the age of 46 & 75
 - 2% lease hunt

Inside the Numbers







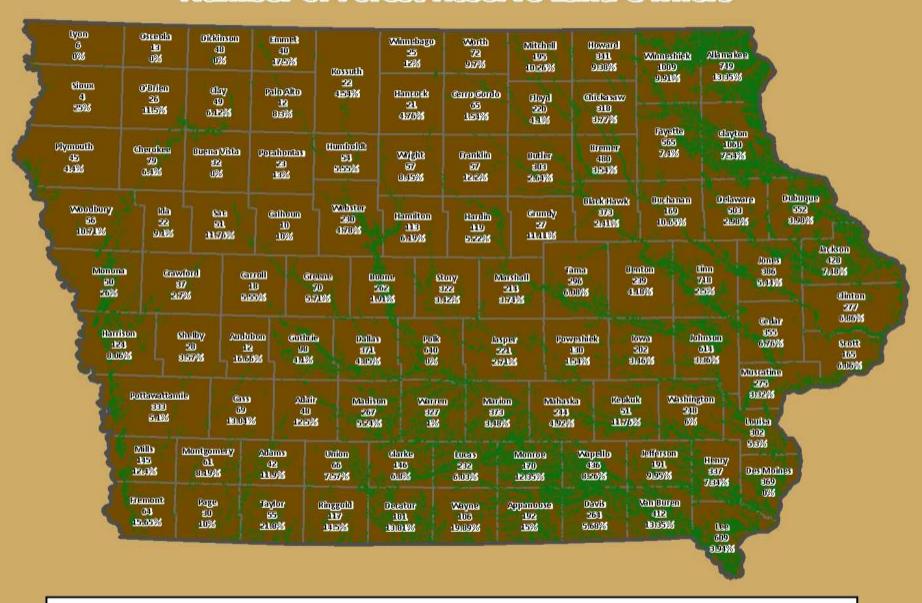


Forest Reserve 2011

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The map shows: Forest acres circa 1832-1859, current forest acres, percent of each county in forest and Forest Reserve acres.

Number of Forest Reserve Land Owners



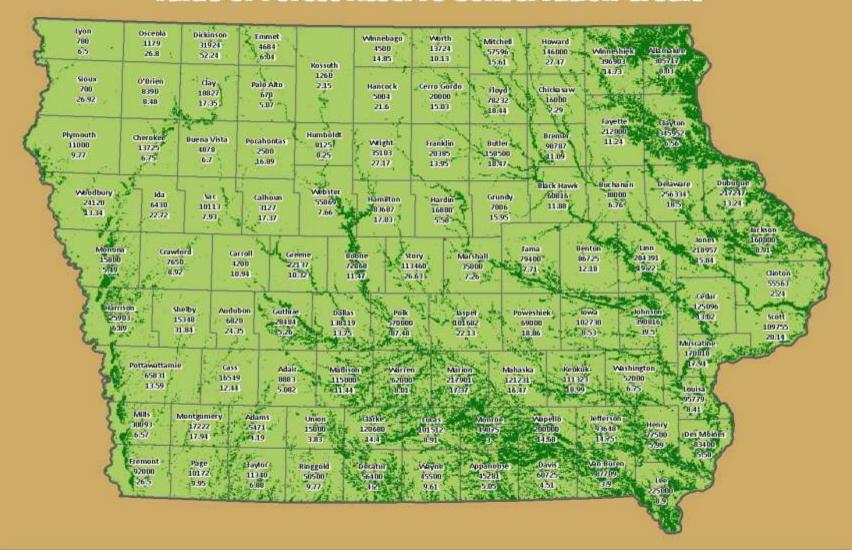
For each county, the map shows the total number of Forest Reserve land owners and the percent of Forest Reserve land owners who live outside of Iowa.

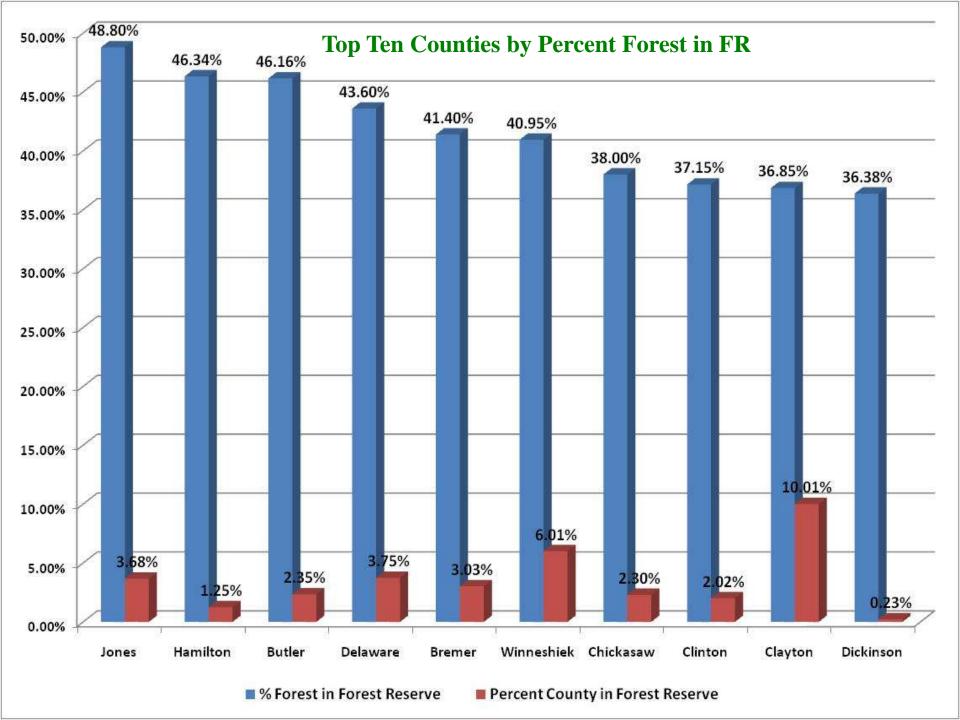
Forest Reserve Acres and Out-of-State Land Owners

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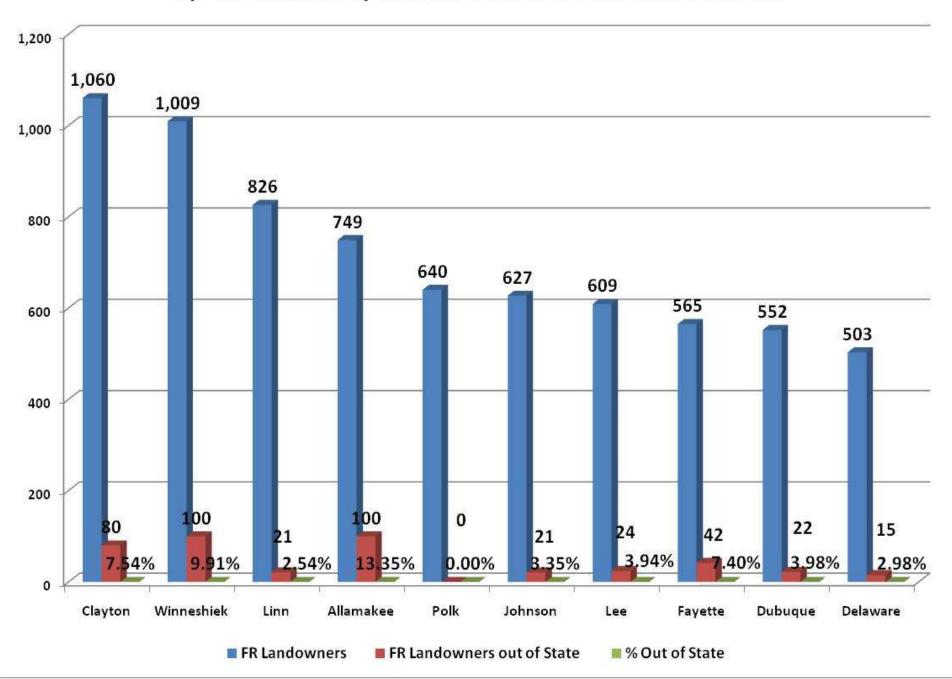
For each county, the map shows the total number of acres in Forest Reserve, the percentage of forest acres in the Forest Reserve program and the percentage of out-of-state owned acres in the Forest Reserve program.

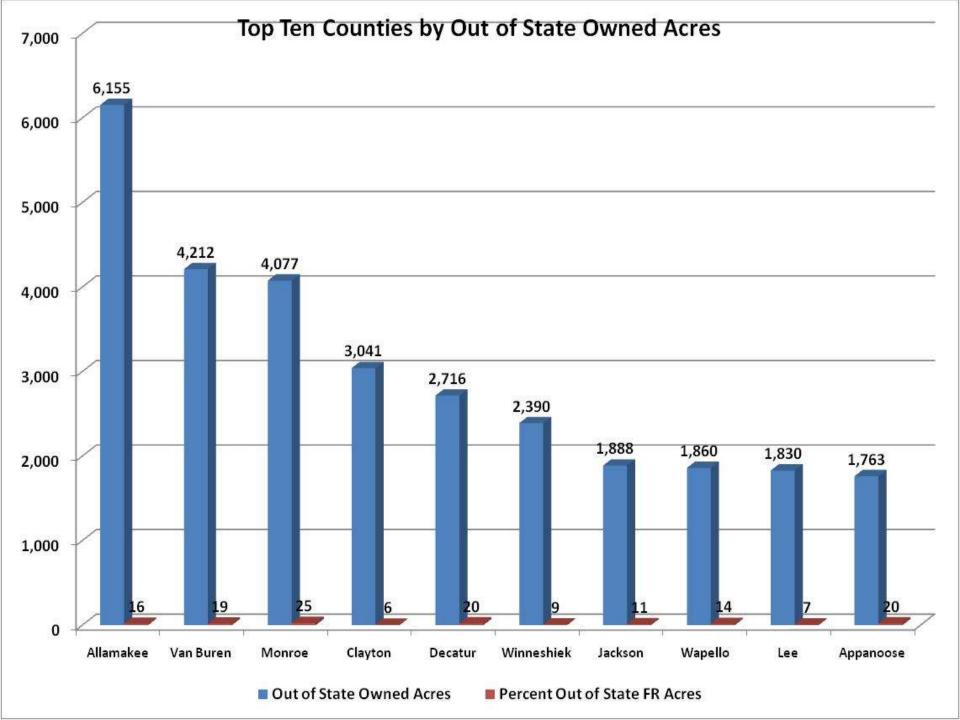
Value of Forest Reserve Conservation Credit



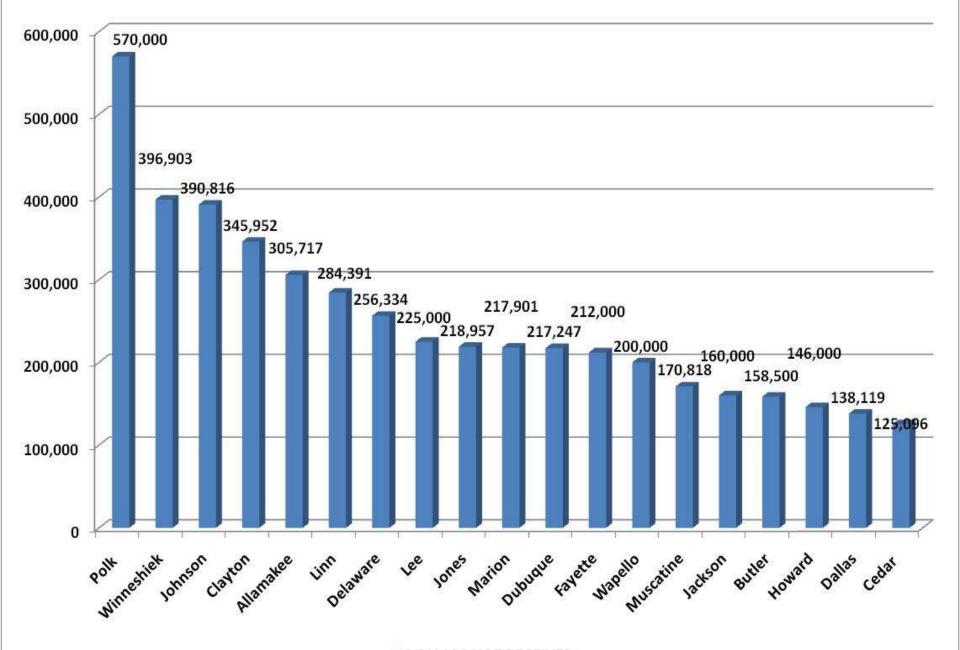


Top Ten Counties by Number of Forest Reserve Landowners





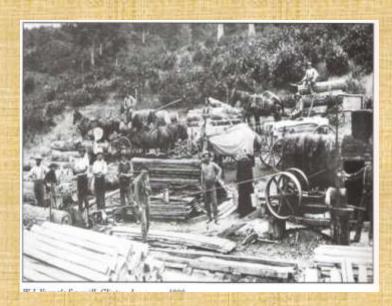
TAXABLE VALUATION OF CREDIT



Current Forest Reserve Law Addresses Forest Resource Issues and Concerns of 1906



- 1. Clearing
- 2. Overgrazing
- 3. Loss of game cover



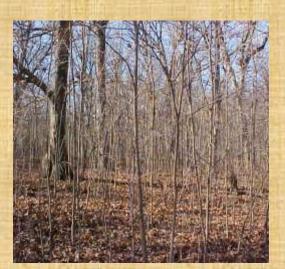


Current and Future Forest Resource

Concerns

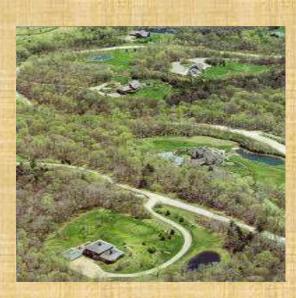
- Invasive Species
 - EAB, Gypsy moth, etc.
- Loss of White and Red Oak
- Development
 - Fragmentation
 - Parcelization





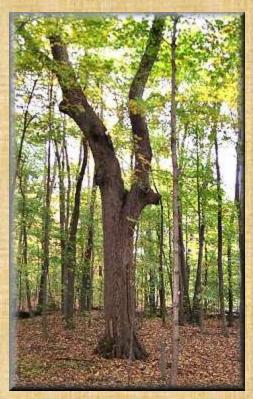






Current and Future Forest Resource Concerns

Lack of
Woodland Care
Decline in
Forest Health
and Quality



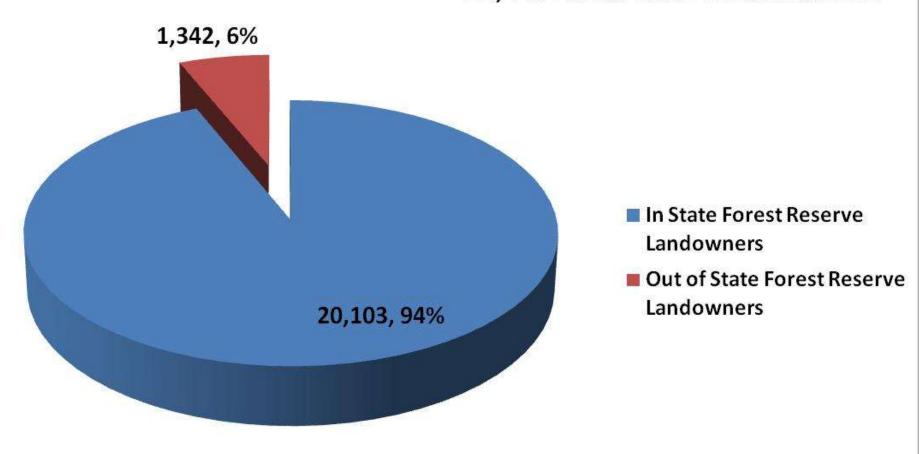
Forest Reserve Concerns



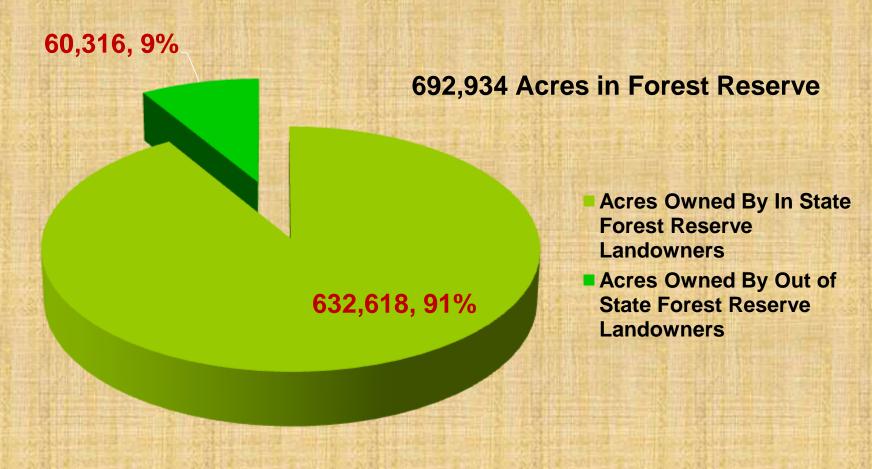
- Out of StateOwnership
 - Landowners
 - Acres
- Impact on County Budgets

FR LANDOWNERS

21,445 Forest Reserve Landowners



Forest Reserve Acres Are Owned By Out-of-State Landowners



Dollars Available to the County Will Increase if Forest Reserve is

Eliminated

- An estimated
 \$8,448,000 in tax
 revenue is not
 collected
- Range is \$87.00/acre to \$2.15/acre
- Average tax paid is \$12.19 per acre

- Average of \$85,333per county
- County tax revenueFY 2009 was\$2,135,291,517
- "Lost" Forest
 Reserve revenue
 represents on
 average 4/10 of 1%
 of county budgets

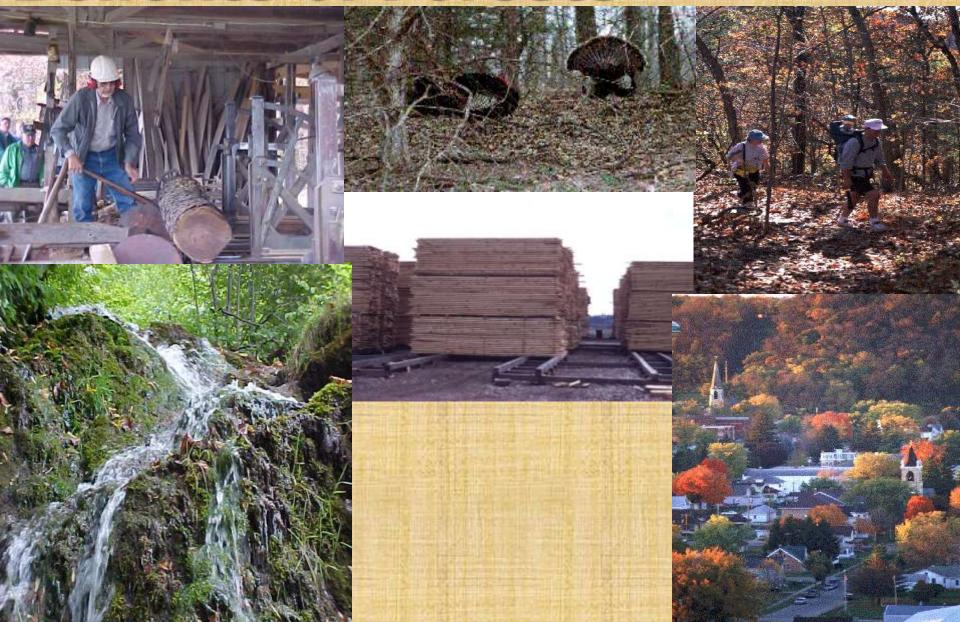
Dollars Available to the County Will Increase if Forest Reserve is Eliminated

"Needed income divided by the taxable value equals the tax rate. So if the taxable value goes up (i.e. forest reserve is discontinued) then the tax rate would be reduced to produce the same amount of income." Dave Kubik Dubuque County Assessor





Benefits of Forests



The Faces of Forest Reserve







Comment Rules

- 1. State your name & where you are from
- 2. You will have 3 to 5 minutes to make your comments on the Forest Reserve Program
- 3. Be respectful, even if you disagree with the person commenting
- 4. If you wish to make comment by e-mail you can do so by sending comments to paul.tauke@dnr.iowa.gov or by writing to Paul Tauke, IDNR Forestry Bureau 502 East 9th Street Des Moines, Iowa 50319-0034