



Ice Storm 1998

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USDA Forest Service, Durham, NH



Harvesting Ice-Damaged Timber

Nearly 25 million acres of forests, from northwestern New York and southern Quebec to the south-central Maine coast, were coated with ice from a storm that developed over the course of 3 days in early January of 1998. It was an unusual meteorological event, both in terms of the way the storm evolved and the extent of impact. Tree damage throughout the region consisted of broken limbs and crowns, and in some areas the ice was so heavy trees were uprooted or main stems snapped. Some east-facing slopes in mountainous areas tended to show more ice-buildup than surrounding areas. Many of these ridge line stands are already considered to be ice-affected ecosystems that experience periodic ice damage, of greater or lesser severity, on a fairly regular basis.

The extent, frequency, and severity of damage is currently being assessed. The losses may be less than they appeared to be in the weeks immediately following the storm. However, some woodlands were especially hard hit and owners of these lands may be forced to alter management plans and harvest immature timber. ***The vast majority of woodland owners—even among those who sustained moderate to heavy crown damage—should adopt a “wait-and-see” attitude.*** Trees are highly resilient. In most instances, the damage may look far worse than the impact .

If you plan to act on storm damage immediately, here are some things to consider.

Think safety!

Safety should be a first concern. If the crowns of trees are not stable, do not enter the woodlot. Wait until after a heavy windstorm to inspect the woodlot. This will give hanging branches and unstable crowns a chance to fall.

If you must survey the damage, do so when wind conditions are under 5 m.p.h. Wear a hard hat and avoid hazardous situations by paying close attention to hanging branches. Keep in mind that after trees leaf out in the spring, hanging branches will be harder to see.

Unless you are very familiar with chainsaws, tree felling, and limbing practices, do not attempt to fell storm-damaged trees yourself. Stress can affect wood fibers in many ways, and unless you know how to assess the situation, cutting a bent-over tree can result in severe injury.

Do you need to sell timber now?

Don't fall victim to a salvage market for timber. Just because there are broken branches in the crown does not mean the tree will die. In fact, winter is the best time of year for branches to break because humidity is low, causing exposed wood to dry rapidly, and there are few disease-causing organisms in the air. Even moderately damaged trees—up to 50 percent crown loss—can recover. According to Dr. Walter Shortle of the USDA Forest Service, there are some instances where heavy crown thinning of this type has been known to stimulate tree growth.

Unless there is a substantial amount of damage to the main stems of trees, it is probably not necessary to schedule salvage harvesting immediately. As long as the main stem is intact, loss of wood value should be minimal. Even trees that have more than 75 percent crown loss have one to three growing seasons before decay and discoloration fungi will have a significant effect on wood quality.

The one thing to remember about salvage markets is that they create themselves, prices will go down as log supplies increase. Log markets are also artificially depressed when buyers make unsubstantiated claims about storm-damaged trees being less valuable. *There is no scientific evidence to suggest that ice damage causes mechanical failure in wood.*

Is salvage necessary?

Don't formulate salvage plans based on damage evident near roads, field boundaries, or other edges. Ice-weighted branches in closed stands will scaffold, where branches from surrounding trees fall into one another and provide added support. *A stand that looks devastated around the edges can be surprisingly intact on the inside.*

Heavily thinned stands may have sustained more crown breakage than closed, unthinned stands, probably due to the inability of crowns to scaffold. In any future thinning of stands that had heavy ice build-up, consider lighter thinning that will provide support for ice-laden branches. Favor trees that have balanced crowns, where the weight of branches is evenly distributed around the main stem, over trees that have unbalanced crowns.

Trees that are bent may not require any action. Many will straighten during the next few growing seasons. This is true almost regardless of the species. However, if the stem is cracked or there is evidence of uprooting, the tree will not correct itself.

Salvage will open a stand to the degree where epicormic branches may form, especially in red oak stands. If there is concern for degrading the value of residual trees, photograph the most valuable residual stems. The photos may prove useful in the

future to show a buyer the limited depth to which surface wood is affected by epicormic branches.

Who is liable?

If you decide to sell timber from storm-damaged stands, notify the logger in writing of the risks you are aware of that are associated with working in areas where tree crowns are not stable. Ask the logger to acknowledge having received and read the letter, and attach it to the contract. *Make sure the logger has worker's compensation insurance and general liability insurance.* If the logger says he is not required to have worker's compensation insurance, make sure he has some form of personal injury liability insurance to protect you from his injuries. Include an indemnification clause in the contract that says the buyer and logger will not hold the seller liable for any injuries resulting from the contract.

Are there any tax benefits from storm damage?

The ice storm does qualify as an event that could have resulted in a casualty loss for woodland investors and businesses. However, the actual loss is limited to the cost basis the taxpayer has in the asset that has been damaged or lost, less any income from salvage, insurance, or other payments. Unless someone acquired forest land within the past few years, and damage was so severe as to limit salvage opportunities, a tax deduction for casualty losses is highly unlikely.

For more information on casualty losses see IRS Publication 547. It is available on-line at: www.irs.ustreas.gov.

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