



CALIFORNIA FOREST STEWARDSHIP PROGRAM

Forestland Steward

SPRING 2011

Time to talk about... **Succession Planning**

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Forestland Steward

Forestland Steward is a joint project of the CA Dept of Forestry and Fire Protection (CAL FIRE), Placer County Resource Conservation District, UC Cooperative Extension, and USDA Forest Service to provide information on the stewardship of private forestlands in California.

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The ideas contained in this newsletter are meant as general information and opinion, not management prescription. Consult a Registered Professional Forester or a qualified technical advisor (see page 10) for management advice specific to your needs.



Forest succession: passing your land to the next generation

A recent survey of forest landowners found a shocking statistic: over 70% of California's forest landowners are 60 years or older!

This means that over the next couple of decades most of these forestlands will change hands. What will happen to the land?

Forests are most vulnerable to conversion and loss when assets are transferred from one generation to the next. Family relationships can face a lot of stress during this time, putting them at risk as well.

Intact forestland is unique in that its value reaches far beyond the benefits to its owners. Healthy forests provide immense social, ecological, and economic benefits to society, including clean air and water, forest products and jobs, wildlife and plant habitat, aesthetic views, recreation, spiritual retreats, and carbon sequestration. These benefits can be degraded or lost when the land is split up and fragmented. Forestland is best left undivided.

Most forest landowners have deep and strong ties to their land. They have worked hard to make the forest what it is and want to preserve it for future generations. But to ensure that this legacy continues after death requires planning.

With a sound estate plan your assets will be distributed as you wish, with the least amount lost to taxes and minimal disruption to the forest. In addition, good estate planning can help avoid or minimize family conflicts.

But succession planning is even more challenging. While the terms are often used interchangeably, succession planning can be thought of as a subset of estate planning. Your estate includes all of your assets—home, bank accounts, stocks, life insurance, etc.—including your forestland. Plans for succession of the forest are an integral part of your estate plan but with other dimensions, such as emotional connections and family dynamics.

The future of a forest is dependent not only on the current owner, but also on the heirs—their

values, interests, and abilities. Pressures from growing urban populations can increase the value of rural land. This, combined with the fact that family members often live far away from the family forest and may not have developed

strong emotional attachments to the land or the necessary skills to manage it, makes the next generation less likely to keep their family forest.

Succession planning requires more than simply dividing assets. It takes communication among family members. It involves sharing your values, goals, and

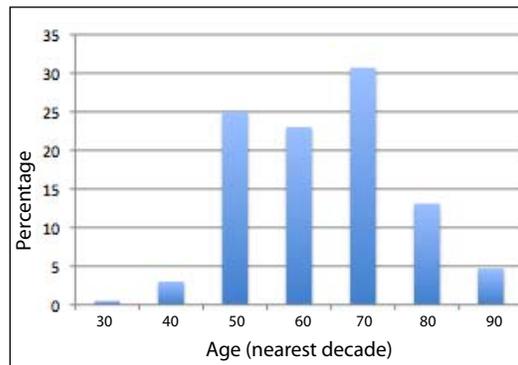
knowledge with your children and grandchildren. If you find that members of your family are not interested in or able to take on the forest management responsibilities, you may want to explore other strategies to ensure the continuity of your forest.

This isn't something you should do alone. It is important to consult with professionals who are knowledgeable about forest estates: estate planners, lawyers, foresters, appraisers, land trust specialists, and tax professionals, among others.

In this issue of *Forestland Steward* we offer information to help you think about, discuss, and implement your succession plan. Take the online quiz to see how much your land is at risk from intergenerational succession (p. 5). Go through the checklist to get started (p. 5). Talk to professionals to learn about your options (p. 4). Conduct a family meeting to communicate your wishes and listen to those of your heirs (p. 6). Think about ways to attach your children and grandchildren to your land (p. 7).

A few final points:

- 1) There is no one-size-fits-all answer to estate or succession planning. Each situation, each forest, and each family is unique.
- 2) There are many options that can allow you to achieve your goals but some may take time to implement so don't wait to begin the process.
- 3) Start now.



Median age of California forest landowners is 63.

You have options

There is a lot to consider when you plan for the transfer of your forestland to the next generation. There are your goals and wishes, as well as the goals and wishes of your spouse and heirs, the needs of the land, and your heir's abilities. It's enough to make your head spin. But the sooner you get started the more time you will have to achieve your goals. And the more peace of mind you will have.

Estate planning is a process that can include a number of documents and legal tools from which you can pick and choose. These various options will allow you—with some creativity—to create an estate plan that will meet your personal goals for the land, meet the personal and financial needs of your heirs, avoid taxes, and maintain good family relationships.

Some of your options include the following:

Do nothing: It is easy to procrastinate, but if you don't decide how you want your assets distributed the state will do it for you using a strict set of rules that don't necessarily include the best solution for the land. It can cause complications for your family members and lead to long-term animosity. Your heirs may end up paying more taxes than necessary, and the land will be subject to probate and may suffer disruption in management, liquidation, and even conversion. Unfortunately, many people choose this option by default.

Will: A will is a simple and relatively inexpensive way to state your desires for dividing up your assets. The problem is that forestland isn't like other assets and doesn't lend itself to division. Depending on your long-term goals for your forest, you may want to consider other options along with your will.

Trust: Trusts are a way to shelter some of the tax and other transfer costs that occur at the time of death. They can reduce estate and gift taxes, and distribute the assets within the trust without the cost, delay, and publicity of probate.

Insurance policy: A large insurance policy is one way to help your heirs pay for estate taxes and other expenses after your death.

Gift or sell the forest to your heirs before your death: This option can help reduce estate taxes, although there is some cost involved. You are allowed a federal annual gift exclusion of \$13,000



Photo: Yana Valachovic

per person so a husband and wife together can give \$26,000 to each child. In this way you can pass the property on a little at a time to your children and grandchildren. If you don't want to lose control of the property during your lifetime, you may want to combine this with a partnership arrangement. If you want to also ensure that the land remains undeveloped, consider a conservation easement.

Create a business structure for your forest: The legal structure determines how the business is managed, how it is taxed, your liability, and how it is transferred. The structure you decide for your family forest will depend on the size and complexity of your business. Two of the more popular business ownership options for family forests include:

- **Limited Liability Company:** Family members join to form a Limited Liability Company (LLC), and they become shareholders in the company. This can be managed by all members or by a manager. Shares in the LLC cannot be sold out of the family.
- **Family partnership:** A partnership can help maintain forest integrity. Management options can be arranged in various ways. Often there are general partners who make all the management decisions, and limited partners who have only a beneficiary interest.

Conservation easement: Land comes with an inherent set of rights, including development rights. These rights can be sold or donated to another party, like a land trust or government agency, to maintain the land in an undeveloped state. If donated, the seller may realize a substantial tax break. In addition, an easement can lower the value of the land, since it can no

(continued next page)

Succession planning can help keep your family forest for future generations.

Estate or Succession Planning: What's the Difference?

Estate planning and succession planning are as different as apples and oranges. Estate planning is planning for the purpose of defining the vehicles and techniques to minimize estate and succession transaction costs, whereas good succession planning defines the who, what, and when. Note that estate is a personal issue and succession a business issue. This is a very important distinction.

—Steve Hackett

Disclaimer: The discussion in this newsletter is for general background information only. Please consult with qualified professionals, skilled in forestland issues, to develop an estate plan that is appropriate for your needs.

Help a Friend

When you have gone through the succession planning process, be sure to share your experiences—good and bad—with others to make it easier for them to do.

longer be developed, and thereby reduce estate taxes. The specific terms of the conservation easement are tailored directly to the landowner's needs and worked out in great detail with the land trust. Conservation easements do not preclude timber harvest; they can be developed for working forests. A conservation easement is permanent. It goes with the deed, and all future owners of the land are bound by its terms.



Photo: Karen Calvert

Zach (age 15) grading the road with a fifth-generation tractor. Do your children have the skills and experience to manage your forestland?

Who gets the land?

This is the big question that causes many landowners to avoid thinking about succession. But to throw up your hands and hope that the kids will sort it out after you're gone is just setting the stage for conflict.

Start the discussion. Talk with your family and ask for their thoughts. How you leave your estate is ultimately your choice but it will make things easier for everyone if your heirs know what to expect.

You want your estate to be divided fairly and equitably, but that doesn't mean everything has to be equal. Parceling out the land to all the heirs can fragment the landscape and, if your goal is to keep your land intact for future generations, this is probably not the best solution.

Often, some of the heirs do not want to manage the family forest, for a number of reasons. They may not have the skills or interest, they may live far away, they may have a career that is important to them, or they may prefer money to the property.

For the long-term benefit of the land, you might want to give the land to those who are most likely to manage it well, and give the other heirs something else. Some common planning techniques include

- Asset Matching—give some of your other assets to those who don't inherit the land.
- Estate Equalization—purchase life insurance to provide addition cash at death that can equalize the estate for all heirs.
- Trust—this is one way to allow all heirs to enjoy the property, while leaving the decisionmaking in the hands of the child who is most interested and skilled in forest management.

Taxes

Taxes are an important consideration as you make plans for your estate. A large tax liability can be a terrible burden for your heirs. In worst cases, it may require them to sell a portion or all of the property to pay off the taxes. A tax professional—tax attorney or Certified Public Accountant—can help you assess and minimize your taxes, including estate tax (both federal and state), capital gains tax, federal income tax, and property tax. The less you pay in taxes, the more you will be able to pass on to your heirs.

Professionals

Your team of estate planning professionals is one of the best investments you can make. This initial expense is quite minimal compared to the threat of losing the family lands or causing unnecessary conflict among family members. Professionals can guide you through the estate planning process, offer options you would never think of, and save you money in the long term.

One of the best ways to find a professionals is to ask friends and family for recommendations.

Not all are equally knowledgeable. It is important that you choose professionals with specialized knowledge in *forestland* estate planning as opposed to general estate planning. In addition, she or he should be someone you feel comfortable with and who you can talk to. Ask for an estimate of costs before you proceed.

Your estate planning team will work with you to help you reach your goals. Each estate is different but some of the specialists you might want to consult include: Estate Planning Attorney, Land Trust Specialist, Financial Planner, Tax Professional, Insurance Consultant, Appraiser, and a Registered Professional Forester.

Forest Management Plan

If you were to die tomorrow, would your heirs know what you have done on your forestland and your long-term management goals? If you are concerned about the continuity of your forest, it is important to have a written Forest Management Plan that documents your activities and goals.

Better yet, involve your heirs in your forest management decisions and teach them what you know. Share your love of the land and explain your goals. That way they will be prepared to carry on your legacy as you would wish.

See the references on page 10 for more detailed discussions of estate planning for forest landowners.

Checklist for the future of your land

Gather information

- Property address and location.
- Important documents: Make copies of key documents such as your will, management plan, plot and/or survey plans, farm plan, historical plans, and maps. Get copies of deeds, mortgages, and liens.
- Holder(s) of title: Check the deed to see how the title is held. Obtain copies of the deed(s) from the County Recorder's Office.
- Acreage: Determine the amount of acreage of your land from the local assessor's office, the deed, or a survey (if there is one).
- Current value: Get an appraisal from a qualified independent appraiser to determine current value. If you do not have an appraisal when you begin estate planning, use the assessed value of the land as a rough estimate.
- Annual taxes: Determine the amount of annual property taxes from a recent tax bill or the local assessor's office.
- Mortgage: Find the mortgage amount (if any) owed on the land from the bank that holds the mortgage or from the monthly bill statement.
- Road frontage: Find the road frontage from a property survey, the deed, or the local assessor's office.
- Zoning: Find out how the land is zoned, and the minimum size for a building lot in your zoning area.
- Natural resources: Identify significant natural resources on your land or nearby land. This will be of interest to potential conservation organizations and could also lend additional strength to an appraisal of the property for conservation purposes. Contact a local land trust for information.
- Estate planning professionals: List any professionals you are currently using or have worked with in the past, including a surveyor, lawyer, accountant, financial planner, and forester. Rate your satisfaction with their work.
- Land conservation organization or agency: List any land trusts or state conservation agencies you have worked with or whose mission you support. These may be helpful partners—contacting one is a good first step.
- Friends or neighbors: Talk to people who have had experience with estate planning.

- Additional assets: Determine financial resources beyond the land (e.g., bank accounts, CDs, mutual funds, IRA, insurance, personal property).

Hold a family meeting

- Find out how your family feels about the land, and their goals and needs (personal and financial).
- Develop goals for the land based on your needs and those of your family.
- Determine information needed and next steps to move forward.
- Decide who is responsible for the next steps and assign deadlines.
- Set meeting dates to review information and make decisions.

Work with professionals

- Determine the best type of professional to start with, talk to friends and neighbors to find a reputable professional, and make an appointment.
- Forester: Provides information and guidance, helps connect you with other professionals skilled in forestry issues, develops an estimate of timber value, and provides land management options.
- Land trust specialist: Provides land conservation options and guidance to meet your conservation goals.
- Estate planning attorney: Writes a will or trust that includes your wishes for the land. Can help determine your best options for land ownership.
- Financial planner: Reviews your current financial situation and anticipates future needs.
- Tax attorney or CPA: Develops strategies to minimize your taxes, increasing the amount of assets given to your family.
- Appraiser: Determines the value of your land and the value of a conservation easement.

Periodically review your estate plan.

- Life and circumstances change. Revisit your plan every one to two years.

—adapted from *Your Land, Your Legacy*, from *University of Massachusetts Extension* http://www.masswoods.net/images/stories/pdf/ylyl_web.pdf

Try the Succession Risk Management Online Quiz

What do you need to do to ensure that the succession of your land will follow your wishes?

The USDA funds an interactive checklist to help farm families consider the risks they face in the succession of their land.

The website states, "It is a tool to help identify holes in your succession planning and make changes. It will help you see what is important. It should raise issues that you haven't chosen to or been able to discuss in the past. It has the potential to foster communication and guide in planning."

Substitute "forestland" for "farm" and go through this exercise. It will give you some interesting insights.

<http://riskcheck.familybusinessonline.org/>

Each family is different... there is no best way to have a family meeting.

Plan a family meeting to share thoughts

Have you spoken to your family about your wishes for your forestland? Do you know what they want?

One of the hardest decisions a landowner has to make is how to divide up assets fairly among heirs and at the same time protect the forestland (if that is the goal). Not all children may be equally interested in or capable of managing the forest. Some may see the forest as a family legacy, others as an investment. How to sort it all out?

A family meeting is one way to share thoughts and try to find solutions that work for everyone. By coming together in person, each person in the family can hear what the others have to say and share their own perspectives.

Each family is different—there is no best way to have a family meeting, but here are some suggestions that have worked for others:

- Pick a time just for this activity. Try not to have it coincide with a holiday or celebration.
- Invite all the prospective heirs. (There are two schools of thought on whether to include spouses. Some feel that spouses should be excluded from the first family meeting, but others point out that since couples invariably make decisions together it's better to have all the players present in the discussion. You know your family dynamics best.)

- Meet at a neutral location where everyone can feel comfortable. This can be a home, restaurant, retreat, etc.
- If you gather at the family forest, take a walk together before the meeting to get in the right frame of mind for the discussion.
- Start the conversation by asking each person: what does the family forest mean to you?
- Be sure that each person has an equal time to talk. Encourage everyone to listen respectfully and with an open mind.
- Someone should take notes and make a list of any questions that come up for followup.
- Encourage everyone to try to come up with a solution that works for all.

Some families may find it easier to hold the meeting with the assistance of a trained mediator or facilitator. This can help move the discussion beyond old patterns, especially if you expect significant conflict.

Even if the family is not able to come to an agreement, you have made progress. You now have more information to help guide your planning decisions.

Take your new insights and questions to the professionals on your estate planning team who may be able to help you come up with solutions.

The heirs of current landowners will determine the future forest landscape.

A matter of values

The heirs of current landowners will determine the future forest landscape. Recent studies suggest that “the next generation will live farther away, have fewer emotional ties to the land, and be less prepared to manage them.” While the current generation values the land for its beauty, biodiversity, and pride of ownership, their heirs are more likely to view the land as an economic investment. These weaker emotional ties to the land make them more likely to sell.

The following are several tips to help elder landowners pass on their values and knowledge of the family forest along with the land:

- Talk with your children and grandchildren about why owning forestland is important
- Invite them to visit and walk around the forest with you
- Show them how you have improved the land and why

- Share your forest management skills with them
- Invite them to participate in the forest management decisionmaking to teach them your approach to issues
- Encourage them to join forest owner groups

If you are not able to talk with your children and grandchildren, you may want to write an ethical will for the forest. An ethical will is not a legal document; it is a statement of personal values, ideas, and personal reflections that can be very meaningful to your heirs. In your ethical will you can describe the reasons you own the land and how you would like it conserved for future generations.

—see *Future of Nation's Private Forests Might Hinge on Families Talking* by Glenn Rosenholm, U.S. Forest Service. <http://na.fs.fed.us/nanews/archives/2007/may07/futureofnation.htm>

Attach your children to your land

by Nancy G. W. Baker

I remember with great fondness that you can draw with some of the stones in our creek, rubbing the wet red pebbles and the gray-green stones on the large flat rocks. The drawings are ephemeral; they either bake to a powder in the sun or wash downstream in the rain. My attachment to the stream, however, seems permanent. And the land too—the spiderwebs, the snakes and pines, the darn deer and the bugs—is under my skin.

Richard Louv, author of the bestseller *Last Child in the Woods*, writes, “When people talk about the disconnect between children and nature—if they are old enough to remember a time when outdoor play was the norm—they almost always tell stories about their own childhoods; this treehouse or fort, that special woods or ditch or creek or meadow. They recall those ‘places of initiation,’ in the words of naturalist Robert Michael Pyle, where they may have first sensed with awe and wonder the largeness of the world, seen and unseen.”

Reader, it’s likely you have children, perhaps grandchildren, and it’s probable that you own forestland too. If you wish your offspring to have some attachment to that land, if you expect them to care for it as you do when you turn it over to them, begin now!

Think of this: I have a cousin. He has forested land and family. He has a Forest Stewardship Plan. The Plan, designed by a consulting forester, has as one of its objectives the attachment of his grandchildren to this particular piece of land. An entire section of the Plan has activities for six children, now aged 3 to 13. The explanations are detailed, and there’s an appendix to help mom and pop along.

For example (the condensed version!):

- Draw a map; give names to all the places you identify.
- Print an aerial photo of the land (magnify it, perhaps you’ll need to tape it together), mount it on cardstock, cut out each field, forest block, house, barn, or habitat to make the puzzle pieces. Test your knowledge of where different places lay in relation to each other.
- Go on a scavenger hunt: Assign scavenger lists that require a child to think creatively or to look very closely (e.g., a chewed leaf [not by



you!], something that makes a noise, exactly 100 of something, something that reminds you of yourself...plus 21 more!).

- Watch a thunderstorm move across the landscape; learn to know the clouds.
- Create a wild garden at the stone cabin; using rocks, sticks, or logs, mark the garden and walking paths so visitors don’t step on the plants. Identify, map, and label the plants so

(continued next page)

The Children’s Map by Amanda L. Copies of this map were laminated and used as placemats for all the cousins’ and friends’ meals at the farm.

Introduce your children to your outdoors with the wonderful resources at <http://richardlouw.com/children-nature-resources>.

friends can see and learn about the natural diversity of flowers and other plants growing in your woods. Expand and maintain the garden by transplanting plants that are growing abundantly elsewhere on the property, by removing undesirable or competing plants, and by mulching with leaves in the fall to protect their roots through the winter. Keep a bucket at the cabin to water the plants during droughty times. Include wild plant nursery visits, protection from deer, studying woodland spiders and insects.

- Build a bird box, mount it in the correct habitat, and monitor the occupants.
- Identify animal and bird tracks by taking photos in mud or snow; see if you can follow their trails in the winter.
- Keep a journal with notes, pictures, drawings, and found objects.
- Sleep outside.

What's happened in the seven years since the plan was created? There's a much-loved children's map with the Fairy Forest and the Super Hill of Doom. There's a secret fort. There are piles of sleeping bags and a telescope for watching the stars. There's a little girl who wanted to know what all the different caterpillars were one summer. There are new collections of stones among old collections of moths, the sand mound is seeded with wildflower mix, and it once took a whole weekend to hang up the tire swing on the highest branch. Everyone brings their friends and shares their fun in the woods and fields.



Photo: Herb Bunt

Begin now to share your knowledge and love of the forest with the next generation. Bring family members in early on to help you make management decisions and to help them understand how you approach these issues.

Begin now. Introduce your next generation to your woods; you can make it their "place of initiation." A 3-year-old can identify a cedar tree and a maple—even if she can't tell you what color pants she's wearing. And a 4-year-old can tell the difference between squirrel and rabbit tracks—even if he can't yet read any of the writing on a map. Young children learn through the sounds, scents, and seasons of the outdoors.

If you are attached to your piece of land, share and teach your attachment to those future owners.

—written by Nancy Baker for *Forest Leaves*, a newsletter for Pennsylvania private landowners, and adapted for California landowners.
<http://rnnext.cas.psu.edu/FS/FSLeaves.htm>

Forestry Institute for Teachers

Each summer, about 150 K-12 teachers spend a week in beautiful surroundings to learn about forest ecology and forest management practices that impact both urban and rural populations.

The Forestry Institute for Teachers (FIT) is an intensive program that helps teachers integrate environmental education into their classrooms. It includes both educational and hands-on activities, speakers, with time

for reflection and discussion.

The FIT program is free, including meals and lodging, and in addition teachers receive a \$200 stipend on completion and implementation of a forest-related curriculum unit or project conducted in their classroom.

This year's schedule:

- June 12–18: UC Forestry Camp, Quincy
- June 25–July 1: Sierra Outdoor School, Sonora
- July 10–16: Humboldt County, HSU, Arcata
- July 17–23: Camp McCumber, Shingletown

Applications (\$20 nonrefundable application fee) are available from the website at <http://www.forestryinstitute.org/>. Contact FIT at 1-888-348-7765 or info@forestryinstitute.org.



Photo: Gary Nakamura

Celebrate the 2011 International Year of Forests

Welcome to the International Year of Forests, with activities planned all over the world. The United Nations chose to focus on forests this year to “raise awareness and strengthen the sustainable forest management, conservation, and sustainable development of all types of forests for the benefit of current and future generations.”

The official U.S. celebration is called “Celebrate Forests. Celebrate Life” with a website filled with information, ideas, and events at <http://www.celebrateforests.com/>. A few of the many activities planned:

- **March 29-30**—Tree Farmers from across the country will travel to Washington DC to meet with their Members of Congress. This briefing will focus on three key areas to help family forest owners:
 1. Green Building Policies—There are both environmental and economic benefits to using wood products in green building.
 2. Forests in the Farm Bill—Federal funding for conservation and forestry programs in Farm Bill programs help many family forest owners with on-the-ground management and tools to better manage their forests.
 3. Tax Policy—Tax reforms are still needed to ensure family forest owners can protect their forest heritage and do right by their land.
- **May 21**—National Walk in the Woods Day. Consider helping youth and adults alike to discover a forest and learn about its importance by participating in, or leading, a walk in the woods.
- **August 19**—The Redwood Forest Foundation is sponsoring a juried Art and Photo Competition representing any aspect of the forest or forestry industry in any area of the United States (<http://www.rffi.org/Paint-the-Forests-2010.html>).
- **June 11**—National Get Outdoors Day, an annual event to encourage healthy active outdoor fun.

You can get involved in International Year of Forests in many ways: create a celebration for yourself, your family, coworkers, or friends. Organize and host an event, anything from information sessions and film screenings to rallies. Or simply just go on a nature walk.

Here are some celebration ideas:



INTERNATIONAL YEAR
OF FORESTS • 2011

- Learn how trees and forests impact our health in a variety of ways and share that knowledge with friends and family.
 - Are you a schoolteacher? Have an International Year of Forests (IYOF) party in your class.
 - Is your company trying to “go green?” Host a company-wide IYOF day or event.
 - Organize an IYOF block party.
 - Feature IYOF in a pre-existing event.
 - Attend an IYOF event.
 - Plan a tree-planting day in your community. Or simply plant a tree in your backyard.
- <http://www.celebrateforests.com/>

Celebrate National Walk in the Woods Day on May 21

- Visit a nearby forest or invite people to walk in your forest.
- Take children for a walk in the woods.
- Do an activity using Project Learning Tree’s “Connecting Kids to Nature” (www.learnoutside.org/familyactivities.html)
- Plant trees with students and teachers.
- Go camping.

Did you know?

Worldwide

- Forests are home to 300 million people.
- Over 1.6 billion people depend on forests for their livelihoods.
- Trade in forest products was estimated at \$327 billion in 2004.
- 30% of forests are used for production of wood and non-wood products.
- Forests cover 31% of the total land area.
- Forests are home to two thirds of all species on earth.
- Forests and forest soil store more than one trillion tons of carbon—twice the amount found in the atmosphere.
- Deforestation accounts for up to 20 percent of the global greenhouse gas emissions.

U.S.

- America has about 751 million acres of forestland, 12 million acres more than existed in 1920.
- Private U.S. landowners plant around 4 million trees every day, 5 trees a year for every person in America.
- Each year the average American uses over 43 cubic feet of wood and 681 pounds of paper...the equivalent of one 100-foot tall tree, 18 inches in diameter.

California

- California has approximately 33 million acres of forestland.
- California is home to 52 species of conifer trees...more than any other state.
- Over 35 million seedling trees are planted each year in the state.
- California has the world's tallest tree (coast redwood), the most massive tree (giant sequoia), and the oldest tree (bristlecone pine).

Resources

Where to start on succession planning?

Webinar on estate planning

Watch this friendly, comprehensive webinar based on the publication *Your Family Your Lands: Legacy or Memory?* The one-hour presentation covers all aspects of estate/succession planning including family meetings, professionals, legal options, and true stories. Highly recommended as a first step to help you get started. <http://breeze.cce.cornell.edu/p54699941/?launcher=false&fcsContent=true&pbMode=normal>

It's important to do your own research so you understand the process and your options, but plan to work with professionals to do it right. Look through some of these resources, then take the steps necessary to create your own plan.

Your Family Lands: Legacy or Memory?

This excellent booklet is designed for those who want to protect some or all of their land from development. The true stories illustrate various solutions using creative estate planning. http://na.fs.fed.us/pubs/stewardship/estate/family_land_legacy_memory_08_lr.pdf

Preserving the Family Woods: Tools to Help Guide Transfer to the Next Generation

A booklet with stories, information, and exercises to help you through the process. http://na.fs.fed.us/pubs/stewardship/preserving_family_woods_hr.pdf

Estate Planning Options for Family Forests

This website and its resources were developed by the U.S. Forest Service because "families and individuals own two-thirds of our woodlands." <http://na.fs.fed.us/stewardship/estate/estate.shtml>

Ties to the Land "helps transition family forestland from one generation to the next." Resources include a workbook, DVD, and workshops. Coming to California soon (see p. 11) <http://www.tiestotheland.org>

The *Timber Tax Website* provides a wealth of information with a page devoted to estate taxes. <http://www.timbertax.org/estate/>

Estate Planning for Forest Landowners: What Will Become of Your Timberland?

This extremely detailed 200-page book covers everything. It's written for professionals as well as landowners, and provides guidelines and assistance to both. The appendices include the federal forms for filing estate and gift taxes. http://www.srs.fs.usda.gov/pubs/gtr/gtr_srs112.pdf

UC Forest Stewardship Series: Forest Taxation, Estate Planning, and Conservation Easements.

Another superb publication in the Forest Stewardship Series, this one includes a list of questions (with answers) to ask when choosing an estate planning lawyer. <http://anrcatalog.ucdavis.edu/pdf/8252.pdf>

Technical Assistance

Many agencies are available to provide technical assistance, referrals, information, education, land management plan assistance, and advice.

California Stewardship Helpline

1-800-738-TREE; ncsaf@mcn.org

California Dept of Forestry & Fire Protection

Forest Landowner Assistance Programs
Jeffrey Calvert
916-653-8286; jeff.calvert@fire.ca.gov

Forestry Assistance Specialists

Guy Anderson (Mariposa/Madera/Merced)
209-966-3622 x218
Jan Bray (Amador) 530-647-5212
Herb Bunt (Redding) 530-528-5108
Jill Butler (Santa Rosa) 707-576-2935
Ed Crans (Placer/Yuba/Nevada)
530-889-0111 x128
Brook Darley (Tehama/Glenn) 530-528-5199
Mary Huggins (S. Lake Tahoe) 530-541-1989
Patrick McDaniel (El Dorado) 530-647-5288
Dale Meese (Plumas) 530-283-1792
Jonathan Pangburn (San Benito/Monterey)
831-333-2600
Alan Peters (San Luis Obispo) 805-543-4244
Jim Robbins (Fortuna) 707-726-1258
Tom Sandelin (Fresno/King) 559-243-4136

California Association of RCDs

916-447-7237; staff@carcd.org

California Dept of Fish & Game

Tina Bartlett
916-653-9834; tbartlett@dfg.ca.gov

U.C. Cooperative Extension Forest Advisors

Mike De Lasaux, Plumas-Sierra Counties
530-283-6125; mjdelasaux@ucdavis.edu

Greg Giusti, Mendocino-Lake Counties
707-463-4495; gagiusti@ucdavis.edu

Susie Kocher, El Dorado County
530-542-2571; sdkocher@ucdavis.edu

Gary Nakamura, Specialist
530-224-4902; nakamura@berkeley.edu

Rick Standiford, Specialist
510-643-5428; standifo@berkeley.edu

Bill Stewart, Specialist
510-643-3130; billstewart@berkeley.edu

Yana Valachovic, Humboldt-Del Norte Counties
707-445-7351; yvala@ucdavis.edu

USDA Forest Service

Janice Gauthier
707-562-8875; jgauthier@fs.fed.us

Calendar

March 26–April 1

Forest Conservation Days

Location: Sanborn Skyline Park, 16055 Sanborn Road, Saratoga

Website: <http://norcalsaf.org/FCD.html>

Note: Tours/education about natural resource management, portable sawmill demos, walks.

April 5

Meeting for Fire Safe Councils

Location: USFS Wildland Fire Training Center, 3028 Peacekeeper Way, McClellan

Audience: Anyone interested in fire safety

Registration: http://cesutter.ucdavis.edu/Fire_Information/

Contact: Brenda Rightmyer at (530) 534-4179 or BRightmyer@att.net

Website: <http://www.firesafecouncil.org/articles.cfm?article=406>

April 6

California Board of Forestry Meeting

Location: Sacramento

Contact: 916 653-8007

Website: <http://www.bof.fire.ca.gov/>

April 7, 13, 20, 27

Webinars on Community Forests (see sidebar)

Registration: <http://ucanr.org/communityforestswebinar>

April 27–28

Building on Science to Implement Landscape Level Treatments for Fire Resilience Conference

Location: Garden Pavilion, McClellan, CA

Contacts: Sherry Cooper, 530-752-1581 and Janelle Kohl, 530-752-6996

Cost: \$100/\$125 after March 28/\$150 walk-in

Website: <http://ucanr.org/sites/wildfire2011/>

May 4

California Board of Forestry Meeting

Location: Sacramento

Contact: 916 653-8007

Website: <http://www.bof.fire.ca.gov/>

June 8

California Board of Forestry Meeting

Location: Sacramento

Contact: 916 653-8007

Website: <http://www.bof.fire.ca.gov/>

June 21–23

Coast Redwood Forests in a Changing California

Location: UC Santa Cruz Campus

Sponsors: UC, Cal Poly San Luis Obispo, and HSU

Cost: \$300 commuter/\$350 1-night lodging/\$400 2-nights lodging

Website: <http://ucanr.org/sites/redwood>

Webinar: Community Forests (see p. 12)

Location: Your computer or community viewing site (TBA)

Dates: April 7–April 27 (4 Thursdays)

Contact: Dr. Richard R. Harris, 707 678-3504 or rrharris2464@sbcglobal.net to learn more about the webinar and optional field trips.

April 7—6:30-8:30 p.m.

Community Forests in California:

Introduction and Overview

- Richard R. Harris, Ph.D., RPF
- Mark Andre, Arcata Community Forest

April 13—6:30-8:30 p.m.

Stewardship Contracting on Federal Lands

- Marcus Kaufmann, Consultant
- Pat Frost, Weaverville Community Forest

April 20—6:30-8:30 p.m.

The Role of Non-Profit Organizations in Community Forestry

- Lynn Jungwirth, Hayfork Watershed Research
- Art Harwood, Usal Redwood Forest

April 27—6:30-8:30 p.m.

- Mike De Lasaux, UC Coop Extension
- Bill Houdyshell, Tahoe-Donner Homeowners

Heads Up!

Workshops on Succession Planning Coming

UC Cooperative Extension will hold 20 workshops on succession planning for family forests and ranches over the next two years. The program is based on *Ties to the Land* (see page 10). The exact dates around the state have not yet been determined. To get on the email list, please contact billstewart@berkeley.edu or your local forest extension advisor.

How can Forestland Steward newsletter serve you?

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My suggestions are _____

Add me to the mailing list / Change my address:

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Organization _____

Address _____

City, Zip _____ Phone _____

email _____

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Fill out this box and send it to CAL FIRE, Forestry Assistance, P.O. Box 944246, Sacramento, CA 94244-2460. Fax: (916) 653-8957; email: jeff.calvert@fire.ca.gov
For address changes, please send this box or contact Jeff Calvert via e-mail, standard mail, or fax...be sure to reference Forestland Steward newsletter.

New adventures in learning

What's a webinar?

Thanks to modern technology and budget cuts, we now have a new way to get and share information. Webinars are web seminars, live lectures that come to you over the internet. They can also be archived online for viewing after the event.

A number of webinars are coming up to help you learn more about your forestland and related topics. Don't miss these events, each with an optional field trip.

- **Community Forests** (April 7–April 27 [*see p. 11*])
- **Wildlife and Sensitive Plant Considerations in Managing Forest Fuel Loads** (June/July, 2011)
- **Forest Stewardship for Non-Resident Forest Land Owners** (Fall, 2011)

How Does a Webinar Work?

You can attend these educational sessions on your own computer in the comfort of your own home or go to selected locations to share the experience with others. Presenters will speak and show slides on screen while participants can interact by typing in questions and comments.

More on the Three Upcoming Webinars

• **Community forests** are managed in a sustainable manner to produce a variety of environmental and ecological services, often including economic returns.

This webinar will present an overview of community forestry as it is currently practiced in California. There will be presentations by representatives from Weaverville Community Forest, Arcata Community Forest, and Usal Redwood Forest.

• **Wildlife and Sensitive Plant Considerations in Managing Forest Fuel Loads**—Increased awareness of the threat posed by

forest fires has resulted in innumerable projects to reduce forest fuel loads and improve human safety. However, unless these projects are undertaken with due consideration of potential environmental impacts, they can result in short- and long-term effects on wildlife, sensitive plant species, and their habitats.

This webinar will discuss the impacts of forest fuels management on wildlife, sensitive plants, and their habitats. Emphasis will be placed on “best management practices” that can be applied to ensure compatibility of fuels treatments with wildlife and sensitive plants’ requirements.

• **Forest Stewardship for Non-Resident Forest Land Owners**—Nonresident forest landowners commonly have limited knowledge of forest stewardship principles, the resources on their land, and management needs.

This webinar is for nonresident landowners, based on the popular UC Extension forest stewardship curriculum, with topics ranging from forest ecology to cost-share programs. Resident forest landowners also will benefit from this webinar. The lectures will be tailored to people with little background in the natural sciences. We will introduce various resource assessment tools to help evaluate conditions on your property and determine the management needs.

For More Information

These webinars are sponsored by the Northern CA Society of American Foresters in collaboration with the University of California, RCDs, CAL FIRE, CA Department of Fish and Game, US Fish and Wildlife Service, and others.

For more information, contact Dr. Richard R. Harris, rrharris2464@sbcglobal.net or 707 678-3504.