



2026 IFOA FOREST OWNERS FIELD DAY

**SAVE THE DATE!
 REGISTER NOW!**

Got trees? Whether you own a few wooded acres or manage a larger forest property, this fun and informative day in the woods is for you. Join fellow landowners and natural resource professionals for a summer day of learning, connection, and hands-on discovery.

This year's IFOA Forest Owners Field Day will be held at the Cedar Mountain Farm near *Silverwood* on **SATURDAY, JULY 18, 2026** from 8:00 a.m. to 4:30 p.m.

Throughout the day, demonstrations and displays will highlight practical approaches to maintaining and improving the health of Inland Northwest forests. You'll also have the opportunity to explore a well-managed family forest and learn directly from experienced practitioners.

What to Expect: Presentations begin at 9:00 a.m. and run hourly, covering a wide range of timely topics, including:

- Wildfire risk reduction
- Wildlife habitat enhancement
- Native plant and shrub identification
- Forest insects and disease
- Thinning and pruning techniques
- Working with consulting foresters
- Idaho Forest Practices Act best management practices
- Conservation easements and forestry cost-share programs

Event Details: Gates open at 8:00 a.m. Parking, portable restrooms, coffee, refreshments, and drinking water will be available on site. Some seating will be provided at presentation stations and in the lunch area; however, bringing a camp chair is recommended. Please dress for the weather, wear sturdy shoes, and be prepared to walk short distances on forested terrain.

Registration Information: The registration brochure is available at: www.idahoforestowners.org/event-registration

- By July 10: \$25 per person or \$35 per family (two or more)
- After July 10: \$35 per person or \$45 per family

A catered sack lunch is available for \$20 with advance registration (by July 10). You're also welcome to bring your own picnic lunch.

Invite a friend and share this opportunity with your neighbors - everyone is welcome!

Event Partners: This daylong celebration of forest stewardship is made possible through collaboration with:

- Idaho Forest Owners Association
- Idaho Department of Lands
- University of Idaho Extension Forestry
- USDA Forest Service

All institutional partners are equal opportunity providers.

Don't miss this outstanding day in the woods - bring the whole family!

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2026 IFOA DIRECTORS

- Nancy G. Clampet
- Madeline David
- Robert D. Easley
- Marianna J. Groth
- Gary R. Hess
- Kevin K. Karn
- Cynthia R. Mead
- James A. Nichols
- Sandra F. Schlepp
- Paul R. Turcott

MEET A MEMBER: JIM & MAGGIE NICHOLS, SAINT MARIES

On Tamarack Creek off Cherry Creek Road near Saint Maries, Idaho are 112.5 acres that Jim and Maggie Nichols have enjoyed for years. Portions of the property have been under Jim's stewardship since 1983 and the total acreage was purchased over the years as six separate but contiguous parcels. It is a homesite and refuge; a place to raise children, visit with friends, hunt, camp and serve as a location for forest education. And like many forest owners, a place to steward the forest for future generations.

Jim has been an IFOA member since March 1996. A faithful member for 30 years, he is serving for a second time on the IFOA Board of Directors, having previously served from 2008 to 2012. His service is greatly appreciated! The Nichols' enjoy travel, running, backpacking and stewarding the forest that God has entrusted to them. Along with Jim's expertise, Idaho Tree Farm Program and Forest Stewardship Program plans prepared by Idaho Department of Lands are guiding this stewardship.



The majority of the property seeded in after the 1910 fire with the dominate ponderosa pine, Douglas-fir and western larch now around 100 years old. Most of the property is grand fir habitat type with about 10 acres that is western redcedar type. Trees have been harvested almost every year since the property was acquired and Jim says there are logs in the deck right now. As a result of this harvesting, plantation stands are 30 years old and younger, mostly in 2-to-4-acre patches.

In one of these patches, a 30-year-old plantation of about 4 acres with western larch, ponderosa pine and western white pine, about 5 to 6 years ago Jim began noticing an unusual problem. Some of the 6" to 7" DBH / 40' tall western larch were either dying outright or exhibiting top kill. In consultation with IDL and USFS entomologists, it is believed the problem was caused by a combination of the Larch Engraver Beetle and the Larch Wood Boring Moth. Little is known about either of these insects, and additional study is needed to determine this cause for certain.

The majority of the Nichols' logging is done in the winter to reduce summer fire risk, which means significant efforts are made to promptly burn ponderosa pine slash, minimizing Ips beetle infestations. Hand and dozer piles are burned every year to manage slash loads. Numerous small clearcuts were implemented in areas where root rot disease was an issue. These areas have been converted to ponderosa pine, western white pine, lodgepole pine and western larch. In areas where root rot is not prevalent, on-going sanitation-salvage cuts continue to maintain stand health and vigor. In addition to the aforementioned species, lodgepole pine, western redcedar and Engelmann spruce have been planted. The Nichols' try to plant the species best suited to the site and hope markets eventually exist for those tree species. As with many forest owners, Jim believes reasonable markets for logs is a big issue, as stumpage prices do not keep up with the expense of harvesting logs and delivering them to a mill. Even with this concern, Jim says it is rewarding to see trees that he planted on property owned for over 40 years, are now nearing merchantable size.

The Nichols' biggest challenge is dealing with noxious weeds. They have been pretty successful in keeping Spotted Knapweed out. A close eye is kept out for Houndstongue and eliminated when found. They spot spray with herbicide; if only a few plants are found, the plants are pulled and brought home to be burned in the woodstove.

Jim and Maggie very much enjoy their work to manage and produce quality timber and a visually appealing forest. Thank you for being members, Jim and Maggie!

by Cindy Mead, IFOA Secretary

OWLS IN YOUR FOREST - WISE!

A number of years ago, my husband and I were taking a late afternoon walk in February just as twilight was beginning to fall. We were strolling along a neighbor's pasture which is surrounded on two sides by a mixed pine and Douglas fir stand when a snowy owl ghosted out of the trees and across the pasture. We only had a brief view of this amazing bird before it disappeared into the trees on the other side of the pasture, but I will never forget how beautiful and utterly silent it was.

It turns out that we got lucky that day. Not only are most owls nocturnal, but snowy owls are not native to northern Idaho. They make their home in the Arctic coastal and inland tundra regions of Canada and Alaska, but, occasionally when food sources in their home territories are low, they migrate into the northern United States looking for lunch. These migrations or "irruptions" occur ever three to four years. We were just at the right time and the right place.

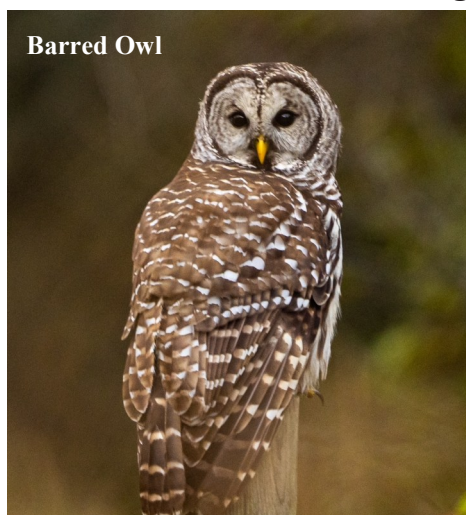
Owl watching can be a bit more challenging than other types of bird watching. You will really need to get to know them to catch sight of these largely nocturnal birds. Some strategies include:

- **Listen:** Learn local owl calls (e.g., Barred Owl's "Who cooks for you?") and try imitating them to attract a curious owl.
- **Look for Signs:** Check tree trunks for whitewash (droppings) or the ground below for owl pellets (undigested fur/bones),
- **Be Patient & Quiet:** Move slowly through good habitat, scanning patiently. Binoculars are a good idea!

Probably one of the best ways to improve your chances of seeing an owl is to protect and provide their habitat. As forest landowners, we are always encouraged to leave dead, standing trees and snags to provide wildlife habitat. Owls do not build their own nests, but rely on tree cavities, cliff crevices, haystacks, artificial nest boxes and buildings like barns or church steeples. The more these types of nesting opportunities are available, the more likely you are to have a resident owl population - improving your viewing chances.

Owls will repay the forest landowner with pest control services. Owls consume vast numbers of rodents (mice, voles, rats, squirrels) and insects, preventing their populations from exploding and causing damage to trees and other vegetation. In addition, the presence of owls in your forest can be an indicator of a balanced ecosystem and a healthy forest.

Though I don't expect to see another snowy owl anytime soon, there are thirteen other owl species that make their homes either full or part time in Idaho. Many of these – the barred owl, the boreal owl, the great grey owl, and the great horned owl just to name a few – live in my northern Panhandle neck of the woods. I plan to become familiar with their calls so that I can listen for them at dusk (dawn is a non-starter), and I will keep my eyes peeled for their preferred nesting and roosting sites hoping to catch a glimpse. I may even try to construct nesting boxes or platforms to improve my chances. Although barn owls are more common in the southern part of the state, my six-year-old grandson gave me a barn owl nesting box kit for Christmas, so we're going to put it together, put it up, and cross our



Barred Owl



Snowy Owl



Great Horned Owl

Although barn owls are more common in the southern part of the state, my six-year-old grandson gave me a barn owl nesting box kit for Christmas, so we're going to put it together, put it up, and cross our

(Continued on page 4)

COMING EVENTS

MAY 2026

IFOA Board Meeting

Coeur d'Alene, Tues., 5/12/2026
evpifoa@gmail.com

Forest Insects & Disease Field Day

Moscow, Wednesday, 5/20/2026
www.uidaho.edu/extension/natural-resources

Landscaping for Fire Prevention

Plummer, Wednesday, 5/27/2026
www.uidaho.edu/extension/natural-resources

JUNE 2026

Landscaping for Fire Prevention

Bonnerr Ferry, Wed., 6/3/2026
www.uidaho.edu/extension/natural-resources

IFOA Board Meeting

Coeur d'Alene, Tues., 6/9/2026
evpifoa@gmail.com

Chainsaw Basics

Orofino, Thursday, 6/11/2026
www.uidaho.edu/extension/natural-resources

Natural Resources Youth Camp

Ketchum, 6/15-20/2026
www.uidaho.edu/extension/natural-resources

Identifying Idaho's Trees

Saint Maries, Thurs., 6/25/2026
www.uidaho.edu/extension/natural-resources

Southern Idaho FOFD

McCall, Thursday, 6/25/2026
www.uidaho.edu/extension/natural-resources

JULY 2026

Huckleberries of the Inland NW

Sandpoint, Thur.-Fri., 7/9-10/2026
www.uidaho.edu/extension/natural-resources

IFOA Board Meeting

Coeur d'Alene, Tues., 7/14/2026
evpifoa@gmail.com

Identifying Idaho's Trees

Bonnerr Ferry, Thurs., 7/15/2026
www.uidaho.edu/extension/natural-resources

IFOA Forest Owners Field Day

Athol, Saturday, 7/18/2026
evpifoa@gmail.com

Restoring Idaho Streams

Kootenai Co., Thurs., 7/23/2026
www.uidaho.edu/extension/natural-resources

AUGUST 2026

Intro to Backyard Nursery Production

Bonnerr Ferry, Wed., 8/5/2026
www.uidaho.edu/extension/natural-resources

Nursery Propagation Tour

Moscow, Friday, 8/7/2026
www.uidaho.edu/extension/natural-resources

IFOA Board Meeting

Coeur d'Alene, Tues., 8/11/2026
evpifoa@gmail.com

Nursery Propagation Tour

Deary, Thursday, 8/14/2026
www.uidaho.edu/extension/natural-resources

IFOA WELCOMES THESE NEW MEMBERS:

William & Anna Hertzberg, Spirit Lake ♦ Alex & Carol Hurley, Athol
Barry Klas, Moscow ♦ Arthur Larson, Weippe
Lester & Nancy Morfin, Troy ♦ Lucinda G. & William D. Morrow, Viola
Ken Packard, Norfolk, VA ♦ Patrick Shepler, Hayden
Nancy Stubbs, Hayden ♦ Kristy Tucker, Saint Maries
Mark Tullsen, Rathdrum ♦ Kathleen Ward, Bonnerr Ferry

(Continued from page 3)

fingers. We may not attract the attention of a barn owl, but perhaps a more northerly cousin will take up residence.

For more information on the owls of Idaho, check out this online flyer from the Idaho Department of Fish and Game at:

https://www.google.com/url?client=internal-element-cse&cx=006660315344746970027:axfyzh92sis&q=https://idfg.idaho.gov/old-web/docs/wildlife/nongame/leafletOwls.pdf&sa=U&ved=2ahUKEwi3st-XtpOSA xXhDjQIH eLCARcQFnoECAGQAQ&usg=AOvVaw2psMMaGbF8OL6_4PE0mhA2.

by Marrion Newsam Banks, IFOA EVP

SPIRIT OF MOUNT SPOKANE PROJECT PROTECTS NORTHERN IDAHO WORKING FOREST

FOREST LEGACY PROJECT SAFEGUARDS TIMBER ECONOMY, PUBLIC ACCESS AND DRINKING WATER FOR 675,000 PEOPLE.

More than 22,000 acres of privately owned working forestland in northern Idaho are now permanently protected through the first phase of the Spirit of Mount Spokane Forest Legacy Project, a partnership between Trust for Public Land, Inland Empire Paper Company, Idaho Department of Lands and the USDA Forest Service.

The Forest Legacy easement ensures the forestland will remain intact and actively managed for timber production while safeguarding public access, wildlife habitat and drinking water resources for communities in Idaho and Washington.

The project protects forestland located about 30 minutes from both Coeur d'Alene, Idaho and Spokane, Washington along a scenic ridge of forested foothills with views of Mount Spokane.

Through the Forest Legacy Program, Inland Empire Paper Company voluntarily sold the development rights on the property while retaining ownership, paying taxes and continuing to manage the forest for sustainable timber production. The agreement ensures the land will remain a working forest in perpetuity.

This easement permanently secures free public access for non-motorized recreation across thousands of acres including hunting, hiking, mountain biking, wildlife viewing and berry picking. Motorized access will continue through Inland Empire Paper Company's existing permit system, which helps support road maintenance and responsible land management.

"The Spirit of Mount Spokane Conservation Easement allows us to continue managing this land as a working forest," said Chris Robinson, President and General Manager of Inland Empire Paper Company. "This land supports a 100% renewable and sustainable natural resource. Ensuring this land is protected from future development is a win for the region, and the local communities it surrounds."

Forest Legacy projects like this one help reduce pressure for subdivision and development in rapidly growing areas of northern Idaho while ensuring large forest landscapes continue providing economic, recreational and environmental benefits.

"Keeping large forest landscapes intact helps limit expansion of the wildland-urban interface and reduces vulnerability to catastrophic wildfire," said Dustin Miller, Director of the Idaho Department of Lands. "By preventing fragmentation and development in these forests we can support active management and help ensure fire protection can be provided with fewer resources."

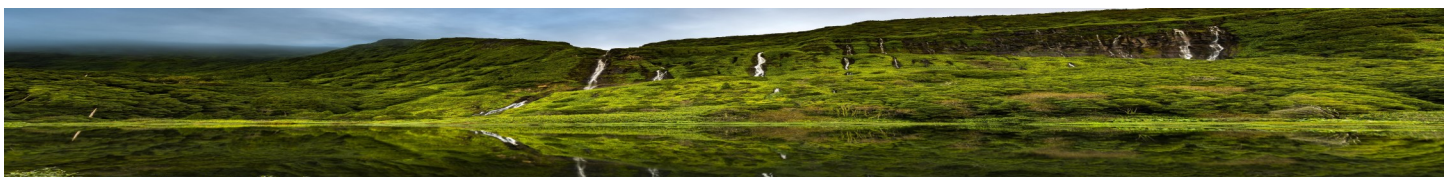
The project also protects a portion of the Spokane Valley - Rathdrum Prairie Aquifer, a sole-source aquifer that provides drinking water for more than 675,000 people in Spokane County, Washington and Kootenai County, Idaho.

The conserved lands strengthen wildlife connectivity between Mount Spokane State Park and nearby Idaho Endowment Trust Lands, supporting species including moose, elk, deer, turkey, black bear and westslope cutthroat trout.

Phase 1 protects approximately 22,352 acres of Inland Empire Paper Company forestland in Bonner and Kootenai counties. The project received \$26 million through the federal Forest Legacy Program. Inland Empire Paper Company is providing the required 25 percent nonfederal match through a donation of easement value.

Established by Congress in 1990, the Forest Legacy Program is administered by the USDA Forest Service in partnership with states. The state Forest Legacy program works with willing private landowners to conserve working forests by purchasing development rights, ensuring the land remains forested and actively managed.

As part of the program, the land will be managed under a Forest Stewardship Plan and in accordance with Idaho's Forest Practices Act.



NEWS FROM YOUR IFOA –EDUCATION FOUNDATION

Your generosity last year and now in 2026 supports our mission to educate the public, forest land-owners, forestry professionals and especially forestry teachers about the importance of Idaho’s forest lands by promoting the environmental, economic and social benefits of sound forest management. We accomplish our mission by supporting and partnering with the following educational and forest stewardship programs:

Arbor Day Organization of North Idaho, Enchanted Forest -9B Trails Project, Everwild Forest School, Idaho State Forestry Contest, Project Learning Tree and the Sustainable Forestry Teachers Tour.

THANK YOU IFOA AND THE FOLLOWING MEMBERS FOR THEIR GENEROUS INDIVIDUAL SUPPORT:

STEVEN BLOEDEL, BOB & MICHELLE CANADY, KENNY & HEATHER COYE, HARRY CRAVIOTTO, STEVE CUVALA, G. KIRK & MADELINE DAVID, DAVID & SUSAN EASLEY, IDAHO DEPARTMENT OF LANDS, IDAHO TREE FARM COMMITTEE, ALLAN D. KYLE, ROBERT & IRIS LEPPERT, WALLY & LAURIE MEYER, ROYCE & COLLEEN MORT, BETTY MUNIS, JAMES & ELAINE NICHOLS, MARY & THOMAS NICKOL, CHRISTOPHER NIEDERER, NORTHWEST ENVIRONMENTAL SOLUTIONS, MERRILL & MURIEL OAKS, SUSAN OLSON, GORDON & TINA SANDERS.

Finally, thank you to those FFL&MC attendees who participated in our Best Western gift card raffle and purchased Emergency Blankets at our display table!!

Please consider a 2026 donation to your IFOA-EF, which can now provide a tax deduction even if you take the federal standard tax deduction. -by Paul Turcott, IFOA-EF President



FOREST MANAGEMENT

Douglas-fir
Ponderosa Pine
White Pine
Western Larch
Cedar



GOT SEEDLINGS?

Lock in your seedling order today, pickup in CDA or Priest River.
 Order online: www.jdforest.com

Logging plans? Make a reforestation plan **BEFORE** logging starts. Give us a call at **208-817-9786** for complete management of your harvest and reforestation project.

Email: info@jdforest.com
 Order Forms: www.idahoforestowners.org/seedling-program

JDFM is partnering with IFOA to provide quality seedlings with advanced genetics to Idaho landowners using IFOA seed.



14+ feet tall in 4 years!
 Same tree plus a year of growth
 Planted in April 2021
 Photo September 2024

IDL SEEKS APPLICANTS TO SERVE ON FOREST PRACTICES ADVISORY COMMITTEE

Idaho Department of Lands (IDL) is seeking qualified applicants for the "At-large" position on the Idaho Forest Practices Advisory Committee (FPAC).

The position represents the interests of Idaho's citizens. The selected applicant will serve a three-year term ending Dec. 31, 2028. Applicants must be residents of Idaho.

FPAC operates under the Idaho Forest Practices Act and is authorized in Section 38-1305, Idaho Code. It provides technical assistance and recommendations to IDL and the Idaho State Board of Land Commissioners on matters related to forest practices in the state

The Forest Practices Advisory Committee plays an important role in supporting responsible forest management in Idaho. The committee reviews forestry practices and helps ensure regulations remain effective, practical and responsive to emerging issues.

FPAC responsibilities include:

- Reviewing and evaluating existing forest practice rules to ensure they remain scientifically sound, practical and protective of Idaho's forest resources.
- Examining emerging forestry issues such as advances in logging technology, wildfire resilience, water quality protection and forest health concerns.
- Providing guidance to help balance sustainable forest management with protection of natural resources including soil, water and wildlife habitat.
- Facilitating discussion among landowners, logging operators, state agencies and other stakeholders.

The nine-member committee includes:

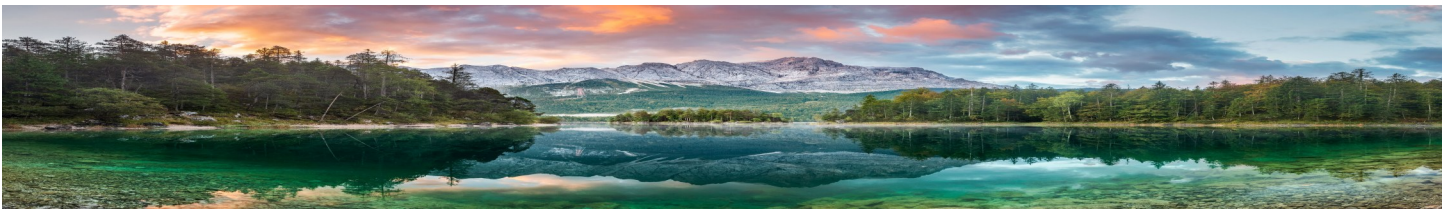
- A fisheries biologist
- A nonindustrial private forest landowner
- Two forest landowners, one from northern Idaho and one from southern Idaho
- Two forest operators, one from northern Idaho and one from southern Idaho
- Two informed citizens, one from northern Idaho and one from southern Idaho
- One at-large member

FPAC typically meets two to three times each year, with virtual attendance available. Members are expected to review technical materials and participate in discussions that help inform forestry policy and rulemaking.

Nominations and applications should include a biography or résumé and can be submitted by email to jbradley@idl.idaho.gov or mail to:

Jeanne Bradley, Program Manager – Regulatory (Forest Practices Act) and Stewardship
Idaho Department of Lands, 3284 W. Industrial Loop, Coeur d'Alene, ID 83815 - Phone: (208) 666-8636
More information about FPAC can be found at <https://www.idl.idaho.gov/about-forestry/forest-practices-act/forest-practices-advisory-committee/>

by Sharla Arledge, Idaho Department of Lands



ATTENTION, DIY MEMBERS

Recently, an IFOA member asked if we could feature a spot in our quarterly Newsletter for members to offer extra or no-longer-needed forest/home owner equipment/tools/etc. for sale or exchange. A short description of the item(s) and a phone number to call is all that will be needed. This sounds like a good opportunity to conserve expenses or share items perhaps needed only when one-off or when "project completed".

So, look for this reserved space in the Newsletter, and in the meantime, put together your own list and send it (with desired phone #) to evpifoa@gmail.com. We'll put it in this spot and spread the word!

NEW TIMBER “FORESTS FOREVER” LICENSE PLATE CELEBRATING SUSTAINABLE FORESTRY

The Idaho Forest Products Commission (IFPC) is excited to announce the launch of a new design for the existing *Timber* specialty license plate. The new plate reads “Forests Forever: Manage. Harvest. Plant. Repeat.” Featuring a stunning landscape of Idaho forests, the plate allows Idahoans to show their love for the outdoors while directly supporting reforestation and environmental education for youth across the state.

“The new plate highlights a simple, powerful message: With care, Idaho’s forests can and will be forever,” said Jennifer Okerlund, IFPC Director. “Supporting thoughtful management, responsible harvest, and replanting ensures this.”

Forest management is vital to healthy, sustainable forests in Idaho and for every one tree harvested, seven are growing for the future. Proceeds from each Timber “Forest Forever” plate help fund replanting projects and environmental public education about sustainable forestry, wildfire prevention and programs that connect Idaho youth with the outdoors.

The plate showcases what every Idahoan loves about their state: vistas of lush, green Idaho forests to the horizon. With tens of thousands of Idaho drivers choosing specialty plates each year, IFPC hopes this new design will become a symbol of statewide pride in healthy forests and responsible stewardship.

Where to Get the Timber “Forests Forever” Plate? The plate is available now at all Idaho DMV offices or online at the Idaho Transportation Department website, when registering a new vehicle or renewing your existing plates: <https://dmvonline.itd.idaho.gov/>

To learn more about forest management, sustainable forests in Idaho and the educational resources offered by the Idaho Forest Products Commission visit www.idahoforests.org.



THANK YOU!

IFOA

Silent Auction Donors:

Eva Anderson
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Careywood Arms
Nancy Clampet
Brian D'Aoust
Madeline David
David & Susan Easley
Janet Erickson
General Feed & Grain Store
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Idaho State Forestry Contest
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Wood Wizard Tree Farm

THANK YOU!**2026 IFOA PATRONS****GOLD**

G. Kirk & Madeline David
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Steve & Ann George
Gordon & Cindy Harnasch
Charles W. McKetta

BRONZE

Gale Akers
David & Susan Easley
David Gabrielsen
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John & Darlene Lillehaug
Marrion Newsam Banks
Christopher Neiderer
Pamela & Neil Smallwood

Other Donations

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Jack & Colleen Filipowski
Marianna Groth
Tess Hahn
Gary Hall
Barbara Job
David King
Al Kyle
Cynthia Mead
Cecilia & Wayne Perry
Gordon Sanders
Scott & Deborah Webb
Roberta Welch
Rodney Williams

THANK YOU!

IFOA

Silent Auction Purchasers:

Keith Blatner
Steve Bloedel
Rod Brevig
Nancy Clampet
Terry Craviotto
Korbyn Dub
Sue Easley
Janet Erickson
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Mike Steiner
Mike Throckmorton
Paul Turcott
Patti Wilson

ODE TO THE AROMA OF FIREWOOD

BY PABLO NERUDA

TRANSLATION BY CHARLEY MCKETTA

ODE TO THE AROMA OF FIREWOOD

Late, stars open in the cold
I opened my door
The sea galloped in the night.
Like a hand from the dark house
Came an intense aroma.

The smell was as visible
As if the tree was alive
As if it were still breathing.
Visible as a garment
Visible as a broken branch.

I walked into that house
Immersed in balsamic darkness
Outside, those points of sky
Sparkled like magnetic stones

And the aroma of that firewood
Touched my heart
Like fingers, like jasmine, like memories.

It wasn't the pungency of a pine
No, nor splits in the bark of a eucalyptus
Neither a green scent of grape vines

But something more secret
That only once, only once, existed
And now, out of all that I have known in this world

At night in my own house
Next to a wintry sea, waiting for me was
A smell of the deepest rose
A heart cut out of the earth

Something, a wave, invaded me
Suspended from time
And it lost itself in me
When I opened a door into that night

by Charley McKetta, IFOA member

*Oh, those Spaniard poets!
Thanks Charley, great translation*

CFTM RECOMMENDATIONS TO ID TAX COMMISSION



PO Box 36 • Boise ID 83722-0410
11321 W. Chinden Blvd., Boise ID 83714-1021

RECOMMENDED LEGISLATIVE CHANGES

From

The Committee on Forest Land Taxation Methodologies

The Committee on Forestland Taxation Methodologies (CFTM) comes now before this committee (Senate, House tax committees) through its authority under Idaho Code § 63-1705(11) to make recommended changes to certain sections of Idaho Code governing forestland taxation.

During its most recent meeting, the CFTM heard testimony from its members on a continuing issue causing administrative difficulty for taxpayers and county assessor's offices that it believes will be alleviated by the legislature's adoption of the attached statutory language.

ISSUE

Forest land in Idaho must be designated as such for property tax purposes, and is then valued using one of two methods, both resulting in a value differing from its market value. To obtain such designation and treatment, owners apply to the county assessor and show that the land falls under the definition of "forest land" set forth in Idaho Code § 63-1701(4). Section 1701 contains a non-exclusive list of evidence that indicates land is "forest land", one item in which is:

(b) Forest land is land which has a dedicated use that is further evidenced by a forest land management plan that includes eventual harvest of the forest crop.

It can be difficult to determine if smaller parcels of land qualify for forest land treatment based only on physical inspection of the land, and many small landowners have a limited understanding of the silvicultural or forestry related aspects of timber parcels that would help them in the process. Over years of administration, counties have come to rely on forest management plans as the primary form of evidence that smaller parcels of land are held and used as forest land. Some counties require owners to file a forest management plan with the assessor as a prerequisite for forest land treatment, although there is no legal requirement to do so.

The requirement for forest management plans is an issue between counties and landowners because management plans are generally produced by qualified foresters and can be expensive to owners but are often the only evidence an assessor can rely on to properly identify forest land.

RECOMMENDED RESOLUTION

The CFTM, having heard testimony and discussed this issue over the last several yearly meetings, now makes the recommendations to this committee that:

1. The legislature enact a statutory requirement that landowners file a management plan with the county assessor as application for treatment of parcels as forest land.
2. The Idaho State Tax Commission be statutorily required to promulgate rules governing this statutory change, including a model forest management plan that taxpayers and counties may use to fulfill the above requirement.

a. That counties be required to accept the model management plan, when properly completed, as evidence that parcels meet the criteria of "forest land" or use their own plan form that is substantially similar to the model plan.

b. That a requirement for a forester to produce the abovementioned management plan be explicitly prohibited by rule, but also assessors be given full discretion to vet management plans for completeness and accuracy before accepting them as evidence of forest land status.

In support of these recommendations the CFTM, through Tax Commission staff and legal counsel, drafted specific statutory language for the pleasure of this Committee, attached hereinafter as Exhibit A.

CONCLUSION

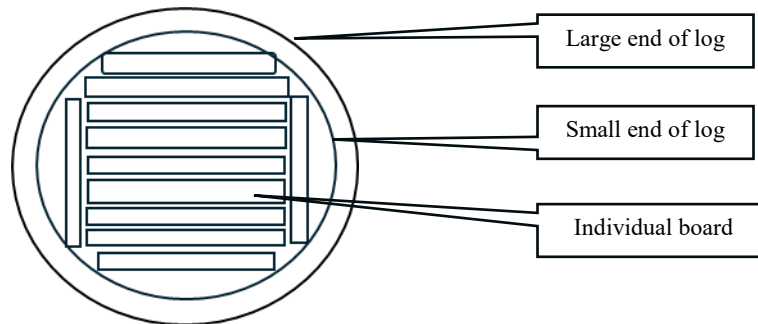
Thank you for your attention to this important matter. The Chairman of the CFTM, Tax Commissioner Paul Woods, stands ready to answer any questions you may have about this issue, the Committee's discussions surrounding this issue, or the Committee itself and its makeup and authority.

PERCEPTIONS FROM THE SCALE STICK

For the winter 2026 Issue of the IFOA newsletter I explained the process of log scaling to help you understand the scaling procedure and its peculiarities. I will continue in this article.

You will recall the diagram of a log face and its details as developed by J.M. Scribner in 1846 (see below). The thought behind the process was to indicate how many boards could be sawed from a log of given diameter and length. The process assumed that all boards would be the length of the log and one-inch thick. Scribner made an allowance for slabs that were removed from the edge of the log. He also considered the width of the saw blade (called the “kerf”) to be 1/4 inch.

Outline of Scribner’s Diagram Log Rule



There you have it. Sounds pretty simple. Unfortunately because lumber is rectangular and the log is “assumed” to be round, it gets more complicated. Furthermore, all logs are not straight (crook, fork, sweep, etc.) and they often contain unuseable parts (rot, scars, catface etc.). There has to be a process to account for these factors. This is where the simple scale diagram rule breaks down. To account for these “defects” the Scribner log scale was modernized and the Scribner Decimal C log scaling rule was developed.

The modern Scribner Decimal Scaling Rule is codified in Idaho state law. Procedures have been developed to account for the log defects that might be present. The result is a precise, repeatable method for estimating the board foot contents of a log. This estimating technique can be legally checked for consistency; Idaho law describes how the check scale is conducted.

You may wonder, how can a scale rule that was developed nearly 200 years ago be of any practical use today. Current saw kerf is currently 1/8 inch or less, rather than 1/4 inch in 1846. Furthermore, if a log has a lot of taper, shorter pieces of lumber can be manufactured from the swollen butt end. To make things seem even more inequitable, there are almost no sawmills in the Inland Northwest today that manufacture 1-inch boards. It seems like the sawmills may be getting some free wood at the log seller’s expense. This seeming injustice is understandable; however, it is not as it appears when one considers how the sawmill purchases sawlogs. In the next newsletter article, I will explain how this inequity is controlled through the sawmill buy-sell process. *by Dennis R. Parent, IFOA’s Idaho Board of Scaling Practices Representative*

Contact information for family forest owner interests:

<u>Organization</u>	<u>Telephone</u>	<u>E-mail</u>	<u>Website</u>
Idaho Forest Owners Association	755-8168	evpifoa@gmail.com	www.idahoforestowners.org
Idaho Forest Stewardship Program	666-8632	jrclark@idl.idaho.gov	www.idl.idaho.gov
Idaho Tree Farm Program	437-4820	admin@idahotreefarm.org	www.idahotreefarm.org
National Woodland Owners Assoc.	703-255-2700	argow@nwoa.net	www.woodlandowners.net

ATTENTION IFOA MEMBERS:

In addition to the two 2026-2028 Board Director positions currently voted for election, there is one more vacant Director position open on the IFOA Board.

If you are an Active category (forest landowning) member available for *appointment* as Director or Alternate Director by the IFOA Board (or know someone who is!),

please contact our Executive Vice President at evpifoa@gmail.com

QUARTERLY LOG MARKET REPORT

<u>Species</u>	<u>January 2026</u>	<u>May 2026</u>
<i>Douglas-fir/western larch</i>	\$420 - \$525/MBF	\$450- \$550/MBF
<i>Grand fir/western hemlock</i>	\$360 - \$500	\$350 - \$475
<i>Lodgepole pine</i>	\$385 - \$490	\$385 - \$475
<i>Ponderosa pine</i>	\$300 - \$390	\$300 - \$400
<i>Western white pine</i>	\$360 - \$475	\$300 - \$400
<i>Western redcedar</i>	\$1,150 - \$1,500	\$1,200 - \$1,500
<i>Cedar poles</i>	*\$2,200*	*\$2,200*
<i>Pulp</i>	\$20 - \$40+/ton	\$20 - \$40/ton
<i>Tonwood</i>	\$40/ton +/-	\$40/ton +/-

Please note that these figures represent prices paid by competitive domestic facilities in the Inland Northwest, based on average-sized logs and standard log lengths - typically 16'6" and 33'. MBF stands for Thousand Board Feet. Be aware that higher prices may reflect rates only in select locations within the Inland Northwest. Additionally, pole values can vary significantly depending on length. Market information is current as of April 29, 2026.

As shown in the table above, log market activity is fairly stable with moderate demand. Fuel price concerns continue to ripple through the supply chain causing hesitancy when setting longer term price agreements. We could see price fluctuations either direction quarter by quarter or even month to month depending on supply chain costs.

by Garrett Kleiner, ACF

This information is provided by Inland Forest Management, Inc., a forestry consulting company.

For additional information, they can be contacted at 208-263-9420, IFM@fwforestry.com or www.inlandforest.com.

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THE BOARD WALK: FEBRUARY, MARCH, APRIL

February 10, 2026

The 2026 Family Forest Landowners & Managers Conference planning was discussed and silent auction and door prize procedures were finalized. Press releases for the conference and raffle items were confirmed. The venue hotel will advertise the conference on their reader board. The Ties to the Land workshop will be promoted.

Alternatives to the traditional annual Forest Owners Field Day format were discussed as well as locations that would encourage attendance. Kennon McClintick suggested the idea of holding a bus tour of forest properties in Boundary County. The Board discussed the potential benefits of viewing different forestry practices and projects.

The IFOA website has been updated with the most recent newsletter and upcoming events. The Board discussed the need to hire professional help to review the entire website design and obtain recommendations for an updated website.

The Board reviewed an updated 2026 budget.

March 17, 2026

Member Jeff Sells attended the annual Inland Empire Tree Improvement Cooperative (IETIC) meeting. The number of seedlings available will be sent out to members through a Constant Contact email.

The annual FFL&MC conference planning is on schedule. Virtual attendance is not being offered due to the lack of requests. Several volunteers and items for the raffle were confirmed as well as details for the UI Arboretum tour. Printed items such as conference programs, name tags, sign-up sheets, etc. are on schedule.

Vice-President Schlepp reported on the Forestry Day at the Legislature. The majority of the presentations given referenced mass timber issues. The IFOA display board generated interest and discussion with legislators. IFOA'S visibility at the event was discussed as well as the possibility of holding some sort of field day specifically for legislators.

The Board discussed the Reforestation, Nurseries, and Genetic Resources (RNGR) Support Act of 2026. The essence of the Act is to expand resources for tree nurseries, which is very much needed. The Board moved to support the RMGR Support Act and have EVP Newsam Banks contact the appropriate legislators to state IFOA's position.

The National Alliance of Forest Owners (NAFO) asked IFOA to contact their members of Congress to support the proposed change to the RFS Woody Biomass definition. The change in definition would allow additional wood by-products to be used in additional markets, such as aviation fuel production. The Board moved to contact legislators to support the RFS Woody Biomass definition fix.

The Board discussed the need for large entities such as the Forest Service to follow the Forest Practices Act and that updated rules were needed. The Board also discussed the Idaho Tax Commission's push to eliminate the Bare Land and Yield designation and to eliminate the requirement of a certified forester to sign off on timber management plans.

The Board appointed Jim Nichols as IFOA Director.

April 14, 2026

The Board reviewed FFL&MC results. The conference expenses were nearly \$10,000

more than the conference took in. Discussion included ways to cover conference costs and increase attendance. All Idaho Pro-Logger and SAF continuing education credits have been submitted. Participant thank you cards were distributed to be completed and mailed.

The 2026 Field Day location and format was discussed. It was decided that the landowner of a previous Field Day location would be contacted to see if they would host the event again. Having fewer but high interest information stations was determined to be the course of action.

Members Harry Craviotto and Dennis Parent and Shoshone County Assessor Jerry White provided information and input on the Idaho Tax Commission's push to eliminate the Bare Land & Yield tax category and the need to have a certified forester sign off on landowner timber management plans. This updated rules recommendation was not presented to the 2026 legislature but will be on the 2027 legislature's agenda. The Board will continue to discuss and formulate a formal opinion on the matter.

Standalone software for newsletter production is needed and current articles were reviewed. The necessary registration will be completed for Vice-President Schlepp to attend the annual ALC conference. The Board also discussed moving some reserve funds to higher interest investments and directed the EVP and Treasurer to proceed.

The Board moved to appoint Kevin Karn IFOA Director.

Membership numbers were discussed. The 2025 IFOA Forest Seedling Program (FSP) seed crop tested successfully.

by IFOA Secretary Cindy Mead

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YES, I would like to become an *Active Member* of the Idaho Forest Owners Association.

I own _____ acres of forest land in _____ County, Idaho.
(If multi-county ownerships, please list all)

I do not own forest land in Idaho, but would like to become a *Participating Member* in the Association.

NAME(S): _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

PHONE: _____ E-MAIL: _____

Annual dues are \$45 for an individual, family, partnership, or corporation; \$123 three years; \$205 five years. Please make checks payable to the IDAHO FOREST OWNERS ASSOCIATION

Spring 2026