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How is land devoted to silviculture appraised for taxation in your county?

Greenbelt Property Tax Guidelines for Silviculture
Developed by the Florida Forestry Association
By Phil Gornicki, Florida Forestry Association

With a growing number of instances of forestry operations being denied greenbelt appraisal, the Florida Forestry Association’s Landowner Committee was charged by the Executive Committee early last year to develop a guidance document that would help property appraisers correctly apply the greenbelt law to silvicultural properties. A task force of the Landowner Committee met throughout last summer to develop a draft document providing guidance to county property appraisers on the application of Florida’s “greenbelt” property tax law to silviculture. The draft document was reviewed by the entire Landowner Committee last fall and, following some relatively minor adjustments, was approved by Association’s Executive Committee in February 2008:
Silvicultural Greenbelt Guidelines, Florida Forestry Association, February, 2008

Silviculture (the practice of forestry) in Florida means producing raw material (trees) that eventually can be harvested for monetary value. Those raw materials serve as the manufacturing base for multiple forest products used by a wide variety of consumers. Common raw materials from Florida’s forest lands, and the consumer products for which they are used, can include (but are not limited to) the following:

- Fence Posts or other Fencing Materials
- Firewood
- Flooring
- Lumber
- Timber Piling
- Oriented Strand Board (OSB)
- Paneling
- Particle Board
- Pine Straw or Mulch Wood for landscaping
- Plywood
- Pulp and Paper
- Trees grown for the Sequestration of Carbon/Sale of Carbon Credits
- Utility Poles
- Veneer for Crates or Other Products
- Wood for Energy Production

The preceding list should not be construed as being all-inclusive: there are other forest products, but these are the most common. For forestland to be considered “bona fide” silviculture, the land should be growing trees and the landowner should periodically be harvesting and selling some forest products, based on available markets. Bona fide silviculture operations, however, often exhibit extended periods where harvests do not occur. Therefore, periods of harvest inactivity should not necessarily disqualify a property, assuming future plans include commercial harvests.

Silviculture in Florida is generally comprised of two types of forest management regimes: Planted Forests (also known as “plantations”) and Natural Forests as described below. These regimes may be employed individually or in combination.

1. Planted Forests. While the intensity of management can vary, planted forests generally involve some sort of site preparation, and either hand or machine planting of the seedlings or, rarely, direct seeding. Other more intensive cultural treatments such as herbicide and fertilization treatments may or may not be applied to the planted trees depending on economic considerations and the management objectives for the forest. It should be recognized that some planted forests are managed more intensively than others. For example, more intensive management regimes may include practices such as regular applications of fertilizer and herbicide treatments, while less intensive regimes may forego this activity. Both intensive and non-intensive management of planted forests should be considered bona fide silvicultural practices.

2. Natural Forests. Natural forest production is characterized by forests established by natural seeding of trees or coppice (stump sprouting). These forests can be found on wetland or upland sites and can include pine and non-pine species. Tree spacing is not necessarily optimized for growth, and size and age-classes may vary widely among species and forests. Management activities between the establishment of the forest and the eventual harvest tend to be minimal or even non-existent. Timber harvesting occurs less frequently and
unpredictably, and may be driven more by markets and landowner objectives than by a planned harvest age. Because these natural forest management regimes are regenerated by natural seeding and coppicing, recently harvested natural forests do represent a continuing silvicultural use, assuming no conversion to another use takes place.

**Greenbelt Guidelines**

When evaluating forestlands as bona fide silviculture, the evidence revealed by an inspection of the property should be the primary indicator whether a property is being used for silviculture. In the absence of evidence to the contrary, a forested property with trees that have (or eventually will have) market value should be considered as strong evidence that the property is a bona fide silvicultural operation. While the property inspection should provide all the information needed to determine that a property is being used for silvicultural purposes, the condition of some properties may require follow up with the particular landowner. An example would be a property in a developing area that has recently been clearcut and there is no evidence of reforestation activities. In such a case, the landowner should be contacted to determine if he/she has plans to reforest the property or to convert it to another use.

Below are some suggested questions that could be asked to further evaluate a questionable property. While answering “yes” to all of the questions is not practical, an affirmative answer to numbers 1 and 2 is probably most indicative that the property is being used for silviculture. It should be kept in mind, however, that many landowners, especially those with small properties, may not have (and do not necessarily need) a written management plan for their silvicultural operation. Affirmative answers to the other questions provide additional evidence that a forest management plan is being implemented for bona fide silviculture. When evaluating a natural forest as bona fide silviculture, keep in mind that a natural forest can be young growth (seedling or sapling size trees) or old growth (trees over a century old). It can be lightly stocked (less than 50 trees/acre) or so thick so as to seem almost impenetrable, and it can be predominately pine or hardwood, or a mixed forest.

**Considerations for Property Evaluation**

1. Is there a forest management plan for the property?
2. Is the plan being implemented?
3. What is the size of the property? Typically, a forest should be at least 10 acres in size to be viable for commercial silviculture and sustainable forest product removal. However, it should be noted that in some cases smaller tracts, especially those with exceptionally large timber, can be harvested commercially and should qualify as bona fide silviculture.
4. Is there other documentation to substantiate bona fide silviculture as referenced in Florida Statutes, Section 193.461(3)(a)?
5. Is the property enrolled in any type of third party certification program such as the American Tree Farm System, Florida Forest Stewardship
Program, Sustainable Forestry Initiative, etc.?

These guidelines should benefit both the property appraiser’s office and landowners in understanding what constitutes bona fide silviculture. As with any set of guidelines, unique conditions may warrant a variance. However, those variances should be the exception – not the rule.

**Spring Fever and BMP Courtesy Checks**

*By Cathy Hardin, BMP Forester, Northwest Florida, Florida Division of Forestry*

Our 2007 Biennial Best Management Practice (BMP) Implementation Survey has been completed. The report has been printed and many have been distributed. Spring is here. Many of you may be wondering what those pesky foresters are doing in the “off” year. Well, here is your chance to find out. While you may think that we are dozing against a tree trunk under the shade of a live oak breathing in the smells of spring, we are actually just wishing (like so many of you) that we could be doing that. 2008 is an opportunity for us to approach BMPs from an educational perspective.

BMP foresters have many methods at their disposal for educating loggers, contractors, consultants, landowners and the general public about BMPs. We teach workshops, set up tailgate training sessions, place exhibits at public events, distribute information, speak at meetings, and introduce ourselves to as many of you as possible. However, quite possibly, our favorite means of education is the courtesy check.

Formerly termed “courtesy audit”, we worried that this term may be sending too many landowners running for cover. However, it has always been a lot more “courtesy” than “audit”. While an “audit” can be a little scary, “courtesy” is something everyone would like to see more. So we have changed the name to no longer give a mixed message.

What is a courtesy check? It is an opportunity for you to learn more about BMPs and their effectiveness. A BMP forester visits a property where forestry operations have recently been completed or are currently in progress and, using the survey form that we also use for the Biennial Survey, goes through the list of BMP guidelines for the operations performed to see if the guidelines were properly followed. The landowner is welcome to go along and ask questions as the property is evaluated. A copy of the completed survey is available to the landowner as well.

A courtesy check can be initiated by the landowner or the BMP forester. Foresters are still flying to aerially locate properties with recent operations and may contact you to request an opportunity to do a courtesy check and give you the results. But there is no need to wait for that. Any landowner may contact their BMP forester to request an audit. Also, your forester can do a pre-operations audit so you can be informed about the BMPs that will apply to your property during upcoming operations.

So don’t delay! Give your BMP forester an opportunity to enjoy his spring fever a little bit. Call for your courtesy check today! Your forester will thank you for it!
Sustainable Forestry Initiative (SFI®) is Working for Florida Forests
By Phil Gornicki, Florida Forestry Association

Since 1995, the Sustainable Forestry Initiative (SFI®) program has existed to promote the perpetual growing and harvesting of trees in a way that’s compatible with the protection of wildlife, plants, and soil and water quality. In Florida and all across North America, SFI program participants adhere to a set of principles that address how they operate on their own lands and how they conduct procurement practices across all ownerships. Collectively and individually, SFI members promote the practice of sustainable forestry by funding logger and forester education and encouraging landowners to manage their forests sustainably. Many SFI program participants have also been third party certified to the SFI Standard.

Private landowners are extremely important to Florida. They own more than 50 percent of Florida’s forests and the decisions made by these owners impact their properties as well as the economy and quality of life in Florida. The SFI Implementation Committee of Florida understands and values the contributions of family forest owners and offers the following advice to help private landowners sustain their forests today and for the future:

1. Start with your objectives: Are you interested in immediate and sustained income, wildlife habitat, recreation, retirement or even savings for college for a child or grandchild?

2. Get help: Get forest management assistance from a qualified resource professional and ask for a Florida Master Logger when ready to harvest. They can help you plan for reforestation and harvesting and ensure that your plan complies with voluntary guidelines and state and federal regulations. Find Florida Master Loggers here: http://www.floridaforest.org/logger_search.php.

3. Follow a plan and Best Management Practices: Protect the value of your land with a plan that provides for reforestation, responsible harvesting and Best Management Practices (BMPs) to protect water and soil quality. Get the latest Florida BMPs at http://www.fl-dof.com/forest_management/bmp/index.html. To request a copy of the Florida BMP Manual, contact the Florida Division of Forestry at 850-414-9934.

Plan for Regeneration First

Waiting until after harvest to plan regeneration could result in unnecessary expense and/or a poor stand. Consider which regeneration method serves your objectives best:

- **Seed Tree/ Shelterwood**: Good for naturally regenerating most pines and some hardwoods; these cuts leave 10 to 50 trees per acre as a seed source for the next stand.

- **Clearcutting**: Generates the highest one-time income and is also a good
regeneration method if you want to plant improved Southern pine seedlings or naturally regenerate hardwood species.

- **Single-tree selection:** also known as selection harvesting, this method is often used for natural regeneration of hardwood forests. Although visually more attractive, frequent manual harvesting is usually more costly.

- **Thinning:** an intermediate treatment which removes some of the lower-value trees in a stand, leaving trees to grow into higher value products such as chip-n-saw or sawtimber.

**Plan for Wildlife**

Forests of all types and ages provide important habitat for wildlife. If wildlife habitat for hunting or other personal enjoyment is an important objective, there are many things that can be done to enhance wildlife. The choice of harvest and regeneration options will influence the type of wildlife in a forest. Here are some simple ways to enhance wildlife habitat:

- **Provide wildlife corridors** or buffers to give wildlife safe passage across your property.

- **Provide wildlife** food by promoting native groundcovers or planting mast-producing hardwoods.

- **Maintain prescribed Special Management Zones** according to BMPs for forestry, to protect fish and other aquatic species.

- **Create edge habitat** and food supply for wildlife by keeping individual forest stands of the same age relatively small.

- **Leave den trees** for mammals and cavity-dwelling birds as well as snags for birds of prey.

*Diversity is key:* diverse vegetative structure and composition provides the best wildlife habitat.

**Other Environmental Considerations**

**Rare or imperiled species:** Certain places might be home to rare plants, animals or communities, which may be classified as imperiled or critically imperiled. Although similar to threatened and endangered designations under the Endangered Species Act (ESA), imperiled or critically imperiled species and communities are typically more rare than those protected under the ESA. To find out if you have any of these species and/or communities on your land, visit the Florida Natural Areas Inventory at [www.fnai.org](http://www.fnai.org) or NatureServe at [www.natureserve.org](http://www.natureserve.org). Additional information is available through the Florida Fish and Wildlife Conservation Commission at [www.myfwc.com/imperiledspecies](http://www.myfwc.com/imperiledspecies).

**Visual Quality:** Many forestry operations are highly visible and subject to public perceptions and opinion. Conducting forestry operations with aesthetics in mind is important to the future of forestry. Practices that can improve visual quality include: removing litter and spreading slash, minimizing mud on paved roads, minimizing soil disturbance, leaving a vegetated buffer in sensitive areas, locating logging decks out of public view, configuring the shape, size and place of the harvest, and leaving scattered trees around the margins of harvest areas.
Florida’s metropolitan areas have grown to incorporate 15 million new residents since 1960. During this period of rapid growth, large areas of Florida’s once extensive wild native forest have been intermixed with urban development. The remnants of the forest in the form of parks, greenways and trees along city streets and around homes are now seen as an integral part of the newly emerging urban forest of Florida. The boundary between the urban and wild native forest is being blurred. The functions of the wild native forest and the urban forest are being blurred. Restoring and conserving our forest heritage is now tied to urban forest communities. To meet the challenge of providing technical training to these urban forest communities the University of Florida has initiated the Florida Community Forest Steward Program.

The Florida Community Forest Steward Program is designed to serve community volunteers and landowners who are interested in the cultivation and care of trees and woodlands and enjoy sharing what they learn with others. Participants complete a comprehensive 32-hour training course presented by the University of Florida and Hillsborough County Extension Service. In return for their training, the new Community Forest Stewards serve 30 volunteer hours in their communities within the first year of their certification. The goal of the program is to develop a network of highly motivated, well-trained volunteers to expand and improve community forests and the public’s awareness of these trees and woodlands in Florida.

Through in-classroom lecture and discussion and field work (hands-on), participants will learn: an ecosystem-based approach to community tree and forest management which includes: 1. tree identification, 2. species selection for tree planting, 3. tree care and maintenance, 4. pest management, 5. value assessment, 6. inventory techniques, and 7. community forestry program planning, funding and implementation.

Community Forest Stewards will 1. provide educational leadership about community tree and forest management; 2. will be trained to conduct community forest inventories, as part of a statewide program organized by the UF – Plant City Campus; 3. may volunteer at their UF County Extension Office to assist with education programs and to provide training to new community forest stewards and 4. may volunteer at local schools to educate Florida’s youth on the importance of community forests, trees and tree care and/or conduct public education workshops.

For further information please contact Rob Northrop, Extension Forester, Northrop@ufl.edu or call (813) 744-5519 x106

For registration information please contact: Carol Carson, Senior Secretary cvondrak@ufl.edu or call (813) 744-5519 x104
Congratulations Certified Forest Stewards!!

Trey and Annette Chauncey and Family with Brian Cobble (R), Suwannee County

Jerry and Sandra Williams (center) with Nicole Howard and Scotland Tally, Bradford County

Calvin Melton (center) with Kawika Bailey (L) and Mike Wilson (R), Wakulla County

Charles Deese (holding sign) with Brian Cobble (L), Alex Pries and Joe Prenger, Suwannee County

George, Gliceria and Christen Griffin (center) with Kawika Bailey (R) and Mike Wilson (L), Wakulla County

Lewis Holcombe with Kawika Bailey (L) and Mike Wilson (R), Wakulla County

Richard Freisinger (L) with Adam Parden, Escambia County

S&H Tree Farm: David Hamilton (holding sign), Brian Cobble (L), Alex Pries and Joe Prenger (R), Suwannee County

Huub and Annet Weijers (center) with Mike Wilson (R) and Kawika Bailey, Wakulla County

Donald Russ, Gadsden County

William Harrel (R) with Nicole Howard, Bradford County

Hammelman/Whitsell Tract, Gadsden County

For more information about becoming a Certified Forest Steward, call your County Forester or learn about it at: http://www.fl-dof.com/forest_management/cfa_steward_index.html
Forest Stewardship Videoconference:  
*Survive the Changes – Greenbelt Update and New Market Opportunities for Landowners*

**Date and Locations:**  
*June 17, 2008; 1:00 – 5:00 PM ET (12:00 – 4:00 PM CT)*;  
at 9 Florida locations (listed on the back).

The transformations taking place in Florida’s forestry landscape are producing many challenges and opportunities for private landowners and resource professionals. A major concern about the changes surrounding us is land appraisal for tax purposes. Are there guidelines for more uniform appraisal of forest lands actively managed for timber production and natural resource values? The problem communicated by many landowners and foresters is that each county treats agriculture assessment for timber differently. This program will give an update on the statutes and guidelines for agricultural appraisal for timberlands at the state level and describe how those may play out locally. We will also discuss two new enterprises that are getting much attention at the local, state, national and international level – energy wood and carbon trading.

**Tentative Agenda (all times Eastern):**

<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
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<tbody>
<tr>
<td>1:00 pm</td>
<td>Sign in at facility</td>
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<tr>
<td>1:30</td>
<td><strong>Program introduction</strong>, Chris Demers, UF-IFAS School of Forest Resources and Conservation (SFRC)</td>
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<tr>
<td>1:45</td>
<td><strong>Greenbelt guidelines for bona-fide forestry</strong>, Don Curtis, The Forestry Company and Redgie Tedder, Forestry &amp; Greenbelt Consulting</td>
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<tr>
<td>2:45</td>
<td>Break</td>
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<tr>
<td>3:00</td>
<td><strong>Woody biomass: renewable energy resources</strong>, Dr. Jarek Nowak, Florida Division of Forestry</td>
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<tr>
<td>3:30</td>
<td><strong>Economic availability of biomass resources</strong>, Dr. Matthew Langholtz, Bio Resource, Inc.</td>
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<tr>
<td>4:00</td>
<td><strong>Carbon credits: getting paid to grow trees</strong>, TBA</td>
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<tr>
<td>4:45</td>
<td>Last round of questions, discussion, closing remarks, evaluation, adjourn</td>
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</tbody>
</table>

**Register:** Please call the contact listed for the location you wish to attend by June 4 to ensure getting materials; a list of the participating locations and contacts is on the back. A small fee may be collected at the door to cover refreshments. Please share this announcement with others that may be interested.

**A service of:**  
Florida Division of Forestry, Forest Stewardship Program  
University of Florida, IFAS, School of Forest Resources and Conservation,  
Cooperative Extension Service, Communication Services  
USDA Forest Service, Interface South, Wood to Energy  
Bio Resource  
Forestry & Greenbelt Consulting  
The Forestry Company

**Funding for Florida’s Forest Stewardship Program is provided by the USDA Forest Service through the Florida Department of Agriculture and Consumer Services Division of Forestry and a grant from the Sustainable Forestry Initiative**
**Questions about this or other Forest Stewardship Program activities can be directed to Chris Demers at (352) 846-2375 or by email at cdemers@ufl.edu. For more Forest Stewardship information and events see the Florida Forestry Information Web site at:**

http://www.sfrc.ufl.edu/Extension/florida_forestry_information/index.html

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## Participating Locations:

- Call the contact for the location you wish to attend by **June 4 to register**

<table>
<thead>
<tr>
<th>Participating Location</th>
<th>Contact Information</th>
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</table>
| **DeFuniak Springs, UF-IFAS Walton County Extension Office**  
732 N 9th St, Suite B  
DeFuniak Springs, FL 32433  
Call (850) 892-8172 to register | **Milton, UF-IFAS West Florida REC**  
5988 Highway 90, Building 4900  
Milton, FL 32583  
Call or email Robin Vickers at (850) 983-5216 x ext. 113, rvickers@ufl.edu |
| **Gainesville, University of Florida Campus**  
McCarty Hall D, G001  
Call or email Chris Demers (352) 846-2375, cdemers@ufl.edu to register  
Park in the Reitz Union Parking Garage. See [http://campusmap.ufl.edu/](http://campusmap.ufl.edu/) for directions. | **Plant City, UF-IFAS Gulf Coast REC**  
1200 North Park Rd  
Plant City, FL 33563  
Call or email Chris Demers (352) 846-2375, cdemers@ufl.edu to register |
| **Jacksonville, UF-IFAS Duval County Extension Office**  
1010 N McDuff Ave  
Jacksonville, FL 32254  
Call (904) 387-8850 to register | **Quincy, UF-IFAS North Florida REC**  
155 Research Road  
Quincy, FL 32351-5677  
Call Vickie Morris at (850) 875-7100 x.0 to register |
| **Madison, UF-IFAS Madison County Extension Office**  
184 College Loop  
Madison, FL 32340-1426  
Call or email ddog@ufl.edu (850) 973-4138 to register | **St. Augustine, Windstorm Building**  
3111 Agriculture Center Drive  
St. Augustine, FL 32092  
Call Diane Boone, (904) 209-0430 to register |
| **Marianna, UF-IFAS Jackson County Extension Office**  
2741 Pennsylvania Avenue  
Marianna, FL 32448  
Call (850) 482-9620 to register |  |

See [http://solutionsforyourlife.ufl.edu/map/index.html](http://solutionsforyourlife.ufl.edu/map/index.html) for maps to Extension facilities.
Timber Price Update

The timber pricing information below is useful for observing trends over time, but does not necessarily reflect current conditions at a particular location. Landowners considering a timber sale are advised to solicit the services of a consulting forester to obtain current local market conditions. Note that price ranges per ton for each product are included in parentheses after the price per cord.

Stumpage price ranges reported across Florida in the 1st Quarter 2008 Timber Mart-South (TMS) report were:

- **Pine pulpwood**: $16 - $28/cord ($6 - $10/ton), ↑ slightly (from average 4th Quarter 2007 prices)
  - Pine C-N-S: $38 - $55/cord ($14 - $20/ton), ↓
- **Pine sawtimber**: $88 - $106/cord ($33 - $39/ton), ↓
- **Pine plylogs**: $75 - $104/cord ($28 - $39/ton), ↓
- **Pine power poles**: $107 - $177/cord ($40 - $66/ton), ↑
- **Hardwood pulpwood**: $10 - $18/cord ($3 - $6/ton), ↓

**Trend Report**

Average Florida stumpage prices were down for all products except pine power poles and pulpwood in the 1st Quarter 2008. Pulpwood prices hit their highest average price in the last 4 years this quarter. Chip-n-saw prices continue to suffer and, along with sawtimber, have been impacted by the downturn in construction and the larger economy. Sustained high fuel prices and a further weakening dollar will bring little improvement in stumpage prices for the major timber products. On the brighter side, the emerging wood-to-energy market will likely bring new opportunities for landowners to sell small-diameter wood. Keep your eyes peeled for developments in this growing industry.
### UPCOMING EVENTS

<table>
<thead>
<tr>
<th>Date</th>
<th>Event, Location, Contacts</th>
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<tbody>
<tr>
<td>May 15</td>
<td><strong>Florida Division of Forestry Workshop: Prescribed Fire as a Forest Management Tool</strong>, 10 am - 2 pm ET. Camp Shands Boy Scout Facility, Melrose, FL. Contact Dave Consed at <a href="mailto:conserd@doacs.state.fl.us">conserd@doacs.state.fl.us</a> or (352) 955-2239 for more information.</td>
</tr>
<tr>
<td>May 20</td>
<td><strong>Florida Division of Forestry Workshop: “A Managed Forest Is A Healthy Forest: Thinning Your Forest and What It Can Do For You”,</strong> 5:30 pm – 8:45 pm ET, Columbia County Extension Office, Lake City, FL.32025-1597 Contact Stan Shepard at <a href="mailto:shepars@doacs.state.fl.us">shepars@doacs.state.fl.us</a> or (386) 758-5713 to register.</td>
</tr>
<tr>
<td>May 29</td>
<td><strong>Florida Division of Forestry Workshop: Silviculture Best Management Practices</strong>, 9 am - 4 pm ET. UF-IFAS Liberty County Extension Center, Bristol, FL. Call Roy Lima at (850) 414-9934 for more information.</td>
</tr>
<tr>
<td>June 17</td>
<td><strong>Forest Stewardship Polycom Videoconference: Survive the Changes - Greenbelt Update and New Enterprises for Landowners</strong>, 1-5 pm ET, 9 locations across FL. See announcement in this newsletter for details.</td>
</tr>
<tr>
<td>November 5</td>
<td><strong>Florida Division of Forestry Workshop: Silviculture Best Management Practices</strong>, 9 am - 4 pm ET. UF-IFAS Marion County Extension Office, Ocala, FL. Call Roy Lima at (850) 414-9934 for more information.</td>
</tr>
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For more information and events about Florida’s Forest Stewardship Program and forest management visit: [www.sfrc.ufl.edu/Extension/florida_forestry_information/index.html](http://www.sfrc.ufl.edu/Extension/florida_forestry_information/index.html)

The Florida Forest Steward is a University of Florida Cooperative Extension Service, Florida Division of Forestry and Florida Tree Farm joint project:

- **Chris Demers** (editor), School of Forest Resources & Conservation, UF, P.O. Box 110410, Gainesville, FL 32611-0410, (352) 846-2375 or cdemers@ufl.edu
- **Dr. Alan Long** (co-editor), School of Forest Resources & Conservation, UF, (352) 846-0891 or ajl2@ufl.edu
- **Tony Grossman** (co-editor), Florida Division of Forestry, 3125 Conner Blvd, Room R2, Tallahassee, FL 32699-1650, (850) 414-9907, grossma@doacs.state.fl.us
- **Chris Wynn** (co-editor), Florida Fish and Wildlife Conservation Commission, 620 South Meridian Street, Farris Bryant Building, Tallahassee, FL 32399-1600, (850) 488-3831 or Chris.Wynn@MyFWC.com
- **Jon Gould** (co-editor), Florida Tree Farm Committee, 4923 Windwood Circle, Birmingham, AL 35242, (205) 991-9435 or gouldjh@bellsouth.net