

2009 NC Legislative Continuation Review Report-Forest Development Program (FDP)

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Appendix A: Forest Development Act (1977)

Article 11.

Forest Development Act.

§ 113A-176. Title.

This Article shall be known as the "Forest Development Act." (1977, c. 562, s. 1.)

§ 113A-177. Statement of purpose.

(a) The General Assembly finds that:

- (1) It is in the public interest of the State to encourage the development of the State's forest resources and the protection and improvement of the forest environment.
- (2) Unfavorable environmental impacts, particularly the rapid loss of forest land to urban development, are occurring as a result of population growth. It is in the State's interest that corrective action be developed now to offset forest land losses in the future.
- (3) Regeneration of potentially productive forest land is a high-priority problem requiring prompt attention and action. Private forest land will become more important to meet the needs of the State's population.
- (4) Growing demands on forests and related land resources cannot be met by intensive management of public and industrial forest lands alone.

(b) The purpose of this Article is to direct the Secretary to implement a forest development program to:

- (1) Provide financial assistance to eligible landowners to increase the productivity of the privately owned forests of the State through the application of forest renewal practices and other practices that improve tree growth and overall forest health.
- (2) Insure that forest operations in the State are conducted in a manner designed to protect the soil, air, and water resources, including but not limited to streams, lakes and estuaries through actions of landowners on lands for which assistance is sought under provisions in this Article.
- (3) Implement a program of voluntary landowner participation through the use of a forest development fund to meet the above goals.

(c) It is the intent of the General Assembly that in implementing the program under this Article, the Secretary will cause it to be coordinated with other related programs in such a manner as to encourage the utilization of private agencies, firms and individuals furnishing services and materials needed in the application of practices included in the forest development program. (1977, c. 562, s. 2; c. 771, s. 4; 1989, c. 727, s. 218(73); 1989 (Reg. Sess., 1990), c. 1004, s. 19(b); 1997-443, s. 11A.119(a); 2005-126, s. 1.)

§ 113A-178. Definitions.

As used in this Article:

- (1) "Approved forest management plan" means the forest management plan submitted by the eligible landowner and approved by the Secretary. Such plan shall include forest management practices to insure both maximum forest productivity and environmental protection of the lands to be treated under the management plan.
- (2) "Approved practices" mean those silvicultural practices approved by the Secretary for the purpose of commercially growing timber through the establishment of forest

- stands, of insuring the proper regeneration of forest stands to commercial production levels following the harvest of mature timber, or of insuring maximum growth potential of forest stands to commercial production levels. Such practices shall include those required to accomplish site preparation, natural and artificial forestation, noncommercial removal of residual stands for silvicultural purposes, cultivation of established young growth of desirable trees for silvicultural purposes, and improvement of immature forest stands for silvicultural purposes. In each case, approved practices will be determined by the needs of the individual forest stand. These practices shall include existing practices and such practices as are developed in the future to insure both maximum forest productivity and environmental protection.
- (3) "Department" means the Department of Environment and Natural Resources.
 - (3a) "Eligible land" means land owned by an eligible landowner.
 - (4) "Eligible landowner" means a private individual, group, association or corporation owning land suitable for forestry purposes. Where forest land is owned jointly by more than one individual, group, association or corporation, as tenants in common, tenants by the entirety, or otherwise, the joint owners shall be considered, for the purpose of this Article, as one eligible landowner and entitled to receive cost-sharing payments as provided herein only once during each fiscal year.
 - (5) Recodified as § 113A-178(3a).
 - (6) "Forest development assessment" means an assessment on primary forest products from timber severed in North Carolina for the funding of the provisions of this Article, as authorized by the General Assembly.
 - (7) "Forest development cost-sharing payment" means financial assistance to partially cover the costs of implementing approved practices in such amounts as the Secretary shall determine, subject to the limitations of this Article.
 - (8) "Forest development fund" means the Forest Development Fund created by G.S. 113A-183.
 - (8a) "Maintain" means to retain the reforested area as forestland for a 10-year period and to comply with the provisions in the approved forest management plan.
 - (9) "Secretary" means the Secretary of Environment and Natural Resources. (1977, c. 562, s. 3; c. 771, s. 4; 1989, c. 727, s. 218(74); 1989 (Reg. Sess., 1990), c. 1004, s. 19(b); 1997-352, s. 1; 1997-443, s. 11A.119(a); 2005-126, s. 2.)

§ 113A-179. Powers and duties.

- (a) The Secretary shall have the powers and duties to administer the provisions of this Article.
- (b) The Department shall serve as the disbursing agency for funds to be expended from and deposited to the credit of the Forest Development Fund.
- (c) Subject to the limitations set forth in G.S. 113A-183(d), the Secretary is authorized to employ administrative, clerical and field personnel to support the program created by this Article and to compensate such employees from the Forest Development Fund for services rendered in direct support of the program.
- (d) The Secretary is authorized to purchase equipment for the implementation of this program from the Forest Development Fund subject to the limitations of G.S. 113A-183(e). All equipment purchased with these funds will be assigned to and used only for the forest development program, except for emergency use in forest fire suppression and other activities relating to the protection of life or property. The Forest Development Fund will be reimbursed from other program funds for equipment costs incurred during such emergency use. (1977, c. 562, s. 4.)

§ 113A-180. Administration of cost sharing.

The Secretary shall have authority to administer the cost sharing provisions of this Article, including but not limited to the following:

- (1) Prescribe the manner and requirements of making application for cost sharing funds.
- (2) Identify those approved forestry practices as defined in G.S. 113A-178(2) which shall be approved for cost sharing under the provisions of this Article.
- (3) Review periodically the cost of forest development practices and establish allowable ranges for cost sharing purposes for approved practices under varying conditions throughout the State.
- (4) Determine, prior to approving forest development cost sharing payments to any landowner, that all proposed practices are appropriate and are comparable in cost to the prevailing cost of those practices in the general area in which the land is located. Should the Secretary determine that the submitted cost of any practice is excessive, he shall approve forest development cost sharing payments based upon an allowable cost established under G.S. 113A-180(3).
- (5) Determine, prior to approving forest development cost sharing payments, that an approved forest management plan as defined in G.S. 113A-178(1) for the eligible land has been filed with the Secretary and that the landowner has indicated in writing his intent to comply with the terms of such management plan.
- (6) Determine, prior to approving forest development cost sharing payments, that the approved practices for which payment is requested have been completed in a satisfactory manner, conform to the approved forest management plan submitted under G.S. 113A-180(5), and otherwise meet the requirements of this Article.
- (7) Disburse from the Forest Development Fund to eligible landowners cost sharing payments for satisfactory completion of practices provided for by this Article and the Secretary shall, insofar as is practicable, disburse the funds from the State's appropriation on a matching basis with the funds generated by the Primary Forest Product Assessment. (1977, c. 562, s. 5.)

§ 113A-180.1. Cost-share agreements.

(a) In order to receive forest development cost-share payments, an eligible landowner shall enter into a written agreement with the Department describing the eligible land, setting forth the approved practices implemented for the area and covered by the approved forest management plan, and agreeing to maintain those practices for a 10-year period.

(b) In the absence of Vis major or Act of God or other factors beyond the landowner's control, a landowner who fails to maintain the practice or practices for a 10-year period in accordance with the agreement set forth in subsection (a) of this section shall repay to the Fund all cost-sharing funds received for that area.

(c) If the landowner voluntarily relinquishes control or title to the land on which the approved practices have been established, the landowner shall:

- (1) Obtain a written statement, or a form approved by the Department, from the new owner or transferee in which the new owner or transferee agrees to maintain the approved practices for the remainder of the 10-year period; or
- (2) Repay to the Fund all cost-sharing funds received for implementing the approved practices on the land.

If a written statement is obtained from the new owner or transferee, the original landowner will no longer be responsible for maintaining the approved practices or repaying the cost-sharing funds. The

responsibility for maintaining those practices for the remainder of the 10 years shall devolve to the new owner or transferee. (1997-352, s. 2.)

§ 113A-181. Limitation of payments.

(a) An eligible landowner may receive forest development cost sharing payments for satisfactory completion of approved practices as determined by the Secretary, except that the Secretary shall approve no assistance in an amount exceeding the lesser of (i) a sum equal to sixty percent (60%) of the landowner's actual per acre cost incurred in implementing the approved practice or (ii) a sum equal to sixty percent (60%) of the prevailing per acre cost as determined by the Secretary under G.S. 113A-180(3) for implementing that approved practice.

(b) The maximum amount of forest development cost sharing funds allowed to any landowner in one fiscal year will be the amount required to complete all approved practices on 100 acres of land at the prevailing cost sharing rate established under G.S. 113A-181(a).

(c) Eligible landowners may not use State cost sharing funds if funds from any federal cost sharing program are used on the same acreage for forestry practices during the same fiscal year. (1977, c. 562, s. 6.)

§ 113A-182. Participation by government political subdivisions.

No governmental agency, federal, State or local, will be eligible for forest development payments under the provision of this Article. (1977, c. 562, s. 7.)

§ 113A-183. Forest Development Fund.

(a) The Forest Development Fund is created in the Department of Environment and Natural Resources as a special fund. Revenue in the Fund does not revert at the end of a fiscal year, and interest and other investment income earned by the Fund accrues to it. The Fund is created to provide revenue to implement this Article. The Fund consists of the following revenue:

- (1) Assessments on primary forest products collected under Article 12 of Chapter 113A of the General Statutes.
- (2) General Fund appropriations.
- (3) Gifts and grants made to the Fund.

(b), (c) Repealed by Sessions Laws 1997-352, s. 3.

(d) In any fiscal year, no more than five percent (5%) of the available funds generated by the Primary Forest Product Processor Assessment Act may be used for program support under the provisions of G.S. 113A-179(c).

(e) Funds used for the purchase of equipment under the provisions of G.S. 113A-179(d) shall be limited to appropriations from the General Fund to the Forest Development Fund designated specifically for equipment purchase. (1977, c. 562, s. 8; c. 771, s. 4; 1981, c. 1127, s. 45; 1989, c. 727, s. 218(75); 1997-352, s. 3; 1997-443, s. 11A.119(a).)

§§ 113A-184 through 113A-188. Reserved for future codification purposes.

Appendix B: Primary Forest Product Assessment Act (1977)

Article 12.

Primary Forest Product Assessment Act.

§ 113A-189. Short title.

This Article shall be known as the Primary Forest Product Assessment Act. (1977, c. 573, s. 1.)

§ 113A-190. Statement of purpose.

(a) The purpose of this Article is to create an assessment on primary forest products processed from North Carolina timber to provide a source of funds to finance the forestry operations provided for in the Forest Development Act of 1977.

(b) All assessments levied under the provisions of this Article shall be used only for the purposes specified in G.S. 113A-193(c) and in the Forest Development Act. (1977, c. 573, s. 2.)

§ 113A-191. Definitions.

The following words, terms and phrases hereinafter used for the purpose of this Article are defined as follows:

- (1) "Primary forest product" shall include those products of the tree after it is severed from the stump and cut to its first roundwood product for further conversion. These products include but are not limited to whole trees for chipping, whole tree logs, sawlogs, pulpwood, veneer bolts, and posts, poles and piling.
- (2) "Processor" shall mean the individual, group, association, or corporation that procures primary forest products at their initial point of concentration for conversion to secondary products or for shipment to others for such conversion.
- (3) "Forest Development Fund" shall mean the special fund established by the Forest Development Act of 1977.
- (4) For the purpose of this Article, the following are not considered "primary forest products":
 - a. Christmas trees and associated greens;
 - b. Material harvested from an individual's own land and used on said land for the construction of fences, buildings or other personal use developments;
 - c. Fuel wood harvested for personal use or use in individual homes. (1977, c. 573, s. 3.)

§ 113A-192. Operation of assessment system.

(a) The General Assembly hereby levies an assessment on all primary forest products harvested from lands within the State of North Carolina.

(b) This assessment shall be at the rates as established in G.S. 113A-194(b) and the proceeds of such assessment shall be deposited in the Forest Development Fund.

(c) The collection of the assessment shall be suspended in any fiscal year in which the General Assembly fails to make general fund appropriations to the Forest Development Fund.

(d) The collection of the assessment shall be suspended in any fiscal year in which there is carried forward from previous years a balance of unobligated funds in the Forest Development Fund greater than twice the amount appropriated from the general fund for that fiscal year.

(e) If the assessment is suspended because of either clause (c) or (d) above that suspension shall cease when the condition causing the suspension no longer exists. (1977, c. 573, s. 4.)

§ 113A-193. Duties of Secretaries.

(a) The Secretary, Department of Revenue, shall:

- (1) Develop the necessary administrative procedures to collect the assessment;
- (2) Collect the assessment from the primary forest product processors;
- (3) Deposit funds collected from the assessment in the Forest Development Fund;
- (4) Audit the records of processors to determine compliance with the provisions of this Article.

(b) The Secretary of Environment and Natural Resources shall:

- (1) Provide to the Secretary, Department of Revenue, lists of processors subject to the assessment;
- (2) Advise the Secretary, Department of Revenue, of the appropriate methods to convert measurements of primary forest products by other systems to those authorized in this Article;
- (3) Establish in November prior to those sessions in which the General Assembly considers the State budget, the estimated total assessment that will be collectible in the next budget period and so inform the General Assembly;
- (4) Within 30 days of certification of the State budget, notify the Secretary, Department of Revenue, of the need to collect the assessment for those years covered by the approved budget.
- (5) By January 15 of each odd-numbered year, report to the General Assembly on the number of acres reforested, type of owners assisted, geographic distribution of funds, the amount of funds encumbered and other matters. The report shall include the information by forestry district and statewide and shall be for the two fiscal years prior to the date of the report.

(c) The Secretary of Revenue shall be reimbursed for those actual expenditures incurred as a cost of collecting the assessment for the Forest Development Fund. This amount shall be transferred from the Forest Development Fund in equal increments at the end of each quarter of the fiscal year to the Department of Revenue. This amount shall not exceed five percent (5%) of the total assessments collected on primary forest products during the preceding fiscal year. (1977, c. 573, s. 5; c. 771, s. 4; 1983, c. 761, s. 120; 1985, c. 526; 1989, c. 727, s. 218(76); 1989 (Reg. Sess., 1990), c. 1004, s. 19(b); 1997-443, s. 11A.119(a); 2006-203, s. 29.)

§ 113A-194. Assessment rates.

(a) The assessment rates shall be based on the following standards:

- (1) For primary forest products customarily measured in board feet, the "International 1/4 Inch Log Rule" or equivalent will be used;
- (2) For primary forest products customarily measured in cords, the standard cord of 128 cubic feet or equivalent will be used;
- (3) For any other type of forest product separated from the soil, the Secretary of Environment and Natural Resources shall determine a fair unit assessment rate, based

on the cubic foot volume of one thousand foot board measure, International 1/4 Inch Log Rule or one standard cord, 128 cubic feet.

- (b) The assessment levied on primary forest products shall be at the following rates:
- (1) Fifty cents (50¢) per thousand board feet for softwood sawtimber, veneer logs and bolts, and all other softwood products normally measured in board feet;
 - (2) Forty cents (40¢) per thousand board feet for hardwood and bald cypress sawtimber, veneer, and all other hardwood and bald cypress products normally measured in board feet;
 - (3) Twenty cents (20¢) per cord for softwood pulpwood and other softwood products normally measured in cords;
 - (4) Twelve cents (12¢) per cord for hardwood pulpwood and other hardwood and bald cypress products normally measured in cords;
 - (5) All material harvested within North Carolina for shipment outside the State for primary processing will be assessed at a percentage of the invoice value. This percentage will be established to yield rates equal to those if the material were processed within the State. (1977, c. 573, s. 6; c. 771, s. 4; 1989, c. 727, s. 218(77); 1989 (Reg. Sess., 1990), c. 1004, s. 19(b); 1997-443, s. 11A.119(a).)

§ 113A-195. Collection of assessment.

- (a) The assessment shall be levied against the processor of the primary forest product.
- (b) The assessment shall be submitted on a quarterly basis of the State's fiscal year due and payable the last day of the month following the end of each quarter.
- (c) The assessment shall be remitted to the Secretary, Department of Revenue, by check or money order, with such production reports as may be required by said Secretary.
- (d) The processor shall maintain for a period of three fiscal years and make available to the Secretary, Department of Revenue, such production records necessary to verify proper reporting and payment of revenue due the Forest Development Fund.
- (e) The production reports of the various processors shall be used only for assessment purposes. Production information will not be made a part of the public record on an individual processor basis.
- (f) Any official or employee of the State who discloses information obtained from a production report, except as may be necessary for administration and collection of the assessment, or in the performance of official duties, or in administration or judicial proceedings related to the levy or collection of the assessment, shall be guilty of a Class 3 misdemeanor punishable only by a fine not to exceed fifty dollars (\$50.00). (1977, c. 573, s. 7; 1987, c. 523; 1993, c. 539, s. 876; 1994, Ex. Sess., c. 24, s. 14(c).)

§ 113A-196. Enforcement of collection.

The Secretary of Revenue shall enforce collection of the primary forest product assessment in accordance with the remedies and procedures contained in Article 9 of Chapter 105 of the General Statutes. (1977, c. 573, s. 8.)

§§ 113A-197 through 113A-201. Reserved for future codification purposes.

Appendix C: HB 698, NC Legislative Session 2005-An Act to Expand the Findings, the Purpose, and the Approved Practices of the Current Forest Development Act

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

**SESSION LAW 2005-126
HOUSE BILL 698**

AN ACT TO EXPAND THE FINDINGS, THE PURPOSE, AND THE APPROVED PRACTICES OF THE CURRENT FOREST DEVELOPMENT ACT.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 113A-177 reads as rewritten:

"§ 113A-177. Statement of purpose.

(a) The General Assembly finds that:

- (1) It is in the public interest of the State ~~of North Carolina~~ to encourage the development of the State's forest resources and the protection and improvement of the forest environment.
- (2) Unfavorable environmental impacts, ~~although currently of a local and sporadic nature,~~ particularly the rapid loss of forest land to urban development, are occurring as a result of ~~forest operations.~~ population growth. It is in the State's interest that corrective action be developed now to ~~prevent more serious problems~~ offset forest land losses in the future.
- (3) Regeneration of potentially productive forest land is a high-priority problem requiring prompt attention and action. Private forest land will become more important to meet the needs of the State's population.
- (4) Growing demands on forests and related land resources cannot be met by intensive management of public and industrial forest lands alone.

(b) The purpose of this Article is to direct the Secretary ~~of Environment and Natural Resources~~ to implement a forest development program to:

- (1) Provide financial assistance to eligible landowners to increase the productivity of the privately owned forests of the State through the application of forest renewal ~~practices;~~ practices and other practices that improve tree growth and overall forest health.
- (2) Insure that forest operations in the State are conducted in a manner designed to protect the soil, air, and water resources, including but not limited to streams, lakes and estuaries through actions of landowners on lands for which assistance is sought under provisions in this ~~Article;~~ Article.
- (3) Implement a program of voluntary landowner participation through the use of a forest development fund to meet the above goals.

(c) It is the intent of the General Assembly that in implementing the program under this Article, the Secretary will cause it to be coordinated with other related programs in such a manner as to encourage the utilization of private agencies, firms and individuals furnishing services and materials needed in the application of practices included in the forest development program."

SECTION 2. G.S. 113A-178(2) reads as rewritten:

"(2) 'Approved practices' mean those silvicultural practices approved by the Secretary for the purpose of commercially growing timber through the establishment of forest stands, ~~or~~ of insuring the proper regeneration of forest stands to commercial production levels following the harvest of mature ~~timber.~~ timber, or of insuring maximum growth potential of forest stands to commercial production levels. Such practices shall include those required to accomplish site preparation, natural and artificial forestation, noncommercial removal of residual stands for silvicultural purposes, ~~and~~ cultivation of established young growth of desirable ~~trees.~~ trees for silvicultural purposes, and improvement of immature forest stands for silvicultural purposes. In each case, approved practices will be determined by the needs of the individual forest stand. These practices shall include existing practices and such practices as are developed in the future to insure both maximum forest productivity and environmental protection."

SECTION 3. This act is effective when it becomes law.

In the General Assembly read three times and ratified this the 23rd day of June, 2005.

s/ Marc Basnight
President Pro Tempore of the Senate

s/ James B. Black
Speaker of the House of Representatives

s/ Michael F. Easley
Governor

Approved 1:16 p.m. this 29th day of June, 2005

Appendix D: 15A NCAC 09C .0903 Approved Practices (Amendment to the FDP Effective Nov. 1, 2006)

15A NCAC 09C .0903 APPROVED PRACTICES

The following practices and sub-practices are eligible for cost-share payments:

- (1) Site Preparation. Preparation of a site for planting, seeding or natural regeneration of a commercial forest tree species; this may be accomplished by the following sub-practices used singularly or in combinations:
 - (a) Burning. The use of prescribed fire for the purpose of site preparation;
 - (b) Chopping. The use of a machine-pulled chopper to crush and chop non-merchantable trees, brush and other debris for the purpose of site preparation;
 - (c) Discing. The use of a machine-pulled disc to crush and destroy non-merchantable trees, brush and other debris for the purpose of site preparation;
 - (d) KG/V-Blade Shear. The use of a sharp-edged, angled blade (KG or V-blade) mounted on a tractor to shear non-merchantable trees and brush for the purpose of site preparation;
 - (e) KG and Pile. The use of a sharp-edged, angled blade (called KG blade) mounted on a tractor to shear non-merchantable trees and brush for the purpose of site preparation; this sheared material and other debris are pushed into piles or windrows;
 - (f) Rake & Pile. The use of a toothed, rake-type blade mounted on a tractor to push logging debris, but not roots or soil, into piles or windrows;
 - (g) Bedding. The use of a bedding plow pulled by a tractor to prepare a bed or ridge for the purpose of site preparation;
 - (h) V-Blade Bedding. The use of a sharp angled blade (not a KG blade) mounted on a tractor to shear non-merchantable trees and brush and a bedding plow pulled by a tractor to prepare a bed or ridge for the purpose of site preparation in a single pass operation;
 - (i) Furrowing. The use of a plow pulled by a tractor to prepare a shallow trench or furrow to reduce competing vegetation for the purpose of site preparation;
 - (j) Bulldozing and Piling. The use of a bulldozer to push over non-merchantable trees and brush for the purpose of site preparation; the material is pushed into piles or windrows;
 - (k) Other. The use of hand tools or other machines to destroy or reduce competing vegetation for the purpose of site preparation;
 - (l) Chemical Control; Aerial. The use of herbicides, applied from the air, to reduce competing vegetation for the purpose of site preparation;
 - (m) Chemical Control; Ground. The use of hand tools or ground chemical applications to reduce competing vegetation for the purpose of site preparation; and
 - (n) Preharvest Treatment. Use of chemical or mechanical means, including hand methods, to control vegetation to develop a stand of trees from advanced hardwood regeneration, natural pine regeneration, or artificial regeneration. When using this practice the following criteria apply:
 - (i) The landowner must agree to harvest overstory stand once regeneration of at least 300 seedlings of a commercial timber species is established;
 - (ii) This practice cannot be used to prepare an area for pine straw production; and
 - (iii) The only other site preparation technique that may be cost-shared at a later date is prescribed burning, if needed.
- (2) Silvicultural Clearcut. The felling of trees in unmerchantable stands for the purpose of removing all stems in the overstory to allow regeneration of desirable species by exposing the site to direct sunlight:
 - (a) Fell and Leave. Felling all trees on an area with no removal of merchantable material, for the purpose of accomplishing a silvicultural clearcut;

- (b) Fell and Remove. Felling all trees on an area, both merchantable and unmerchantable, for the purpose of accomplishing a silvicultural clearcut; the stumpage value of all merchantable trees removed from the area, as determined by the Director, shall be deducted from the allowable cost of completing the practice.
- (3) Tree Planting or Seeding. Planting seedlings or applying seed to establish a commercial forest stand. This includes:
 - (a) Hand Planting. The use of planting bars or other hand tools to plant forest tree seedlings;
 - (b) Machine Planting. The use of a planting machine to plant forest tree seedlings;
 - (c) Machine Plant – Chemical. The combined use of a planting machine to plant forest tree seedlings and application equipment to apply herbicides to reduce competing vegetation in a single pass operation.
 - (d) V-Blade Planting. The use of a tractor with attached V-shaped blade and planting machine to plant forest tree seedlings;
 - (e) Direct Seeding. The use of any type applicator to apply desirable forest tree seed directly to the soil.
- (4) Tree Planting Followed by Site Preparation. Tree planting followed by the use of a herbicide treatment, within one year after planting.
- (5) Mixed Stand Plantings. Tree planting to establish a mixed pine-hardwood stand, or a mixed stand of hardwood species.
- (6) Release of Seedlings. Reducing or eliminating unwanted vegetation that is competing with the established reproduction of desired tree species to ensure adequate regeneration (at least 300 seedlings) of a commercial timber species. This may be accomplished by one of the following treatments:
 - (a) Chemical Control: Aerial. The use of herbicides, applied from the air, to reduce competing vegetation for the purpose of releasing desirable reproduction;
 - (b) Chemical Control; Ground. The use of hand tools or ground chemical applicators to reduce competing vegetation for the purpose of releasing desirable reproduction;
 - (c) Mechanical Control. The use of hand tools or machines to reduce competing vegetation for the purpose of releasing desirable reproduction.
- (7) Uneven-Aged Management. A planned sequence of silvicultural treatments designed to maintain and regenerate a stand with three or more age classes.
- (8) Forest Stand Improvement. Practices that improve tree growth and overall forest health to insure maximum growth potential of forest stands to commercial production levels. The practices listed below and approved for reimbursement will improve immature forest stands for silvicultural purposes:
 - (a) Understory Release – Complete removal or deadening of older trees or saplings that have no merchantable value, to improve growing conditions for desirable tree species;
 - (b) Release of Seedlings - A mechanical or chemical treatment designed to free young trees from undesirable, usually over-topping, competing vegetation;
 - (c) Cull-tree Removal – Complete removal or deadening of trees having no merchantable value because of defects or inferior species. Differs from understory release in that removal is to favor growth on remaining established poles and small sawtimber of better quality and species. This treatment is used only in stands beyond the sapling size class;
 - (d) Crop Tree Crown Release – Removal or deadening of cull trees and other undesirable trees to release the crowns of crop trees with commercial value. Crop trees are high value species, which are dominant or co-dominant in position and are well-formed and free of major forest insects and diseases. Cull trees are trees that have little or no economic value due to poor form or presence of insects or disease. Less desirable trees have poorer growth characteristics or are in poorer condition than the crop trees;
 - (e) Non-Commercial Thinning – A felling, deadening or removal of immature trees in a stand (predominately seedlings and saplings) which significantly reduces the stem density to accelerate growth and improve the health and form of the remaining trees;

- (f) Prescribed Burning – The use of fire in a planned and controlled manner to provide silvicultural benefits from forest fuel reduction or reduced understory competition. Prescribed burning must be conducted under the supervision of a "certified prescribed burner" (as defined by G.S. 113-60.41 of the North Carolina Prescribed Burning Act), using a burning plan; and
- (g) Forest Fertilization – The addition of nutrient elements to the soil to overcome nutrient deficiencies or to increase growth rates.

*History Note: Authority G.S. 113-60.41; 113A-177; 113A-179; 113A-183; 143B-10(j);
Eff. August 8, 1978;
Amended Eff. November 1, 2006; August 1, 2002; October 1, 1984.*

Appendix E: Forest Ownership in North Carolina, 2006



Forest Ownership in North Carolina, 2006

This information is adapted from "Family Forest Owners of the United States, 2006" General Technical Report NRS-27. Contact Brett Butler (bbutler01@fs.fed.us) for more information.



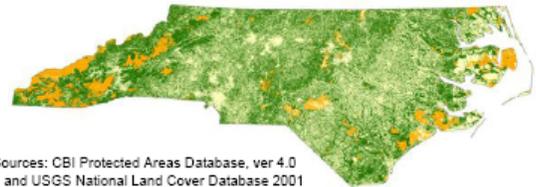
The U.S. Forest Service's National Woodland Owner Survey (www.fia.fs.fed.us/nwos) is conducted to improve our understanding of who owns the forests of the United States, why they own them, how they use them, and what they intend to do with them. This information is used by foresters, educators, and researchers to create programs, policies, and services that better meet the needs of forest owners and society. The family forest results below are a summary of the 321 owners from North Carolina who participated between 2002 and 2006.

Area of forest land and number of forest owners

Owner type	Acres		Owners
	Thousands	Percent	Thousands
Private			
Family	11,194	61	469
Other private	4,303	23	56
Public			
Federal	2,090	11	-
State	601	3	-
Local	258	1	-

Private and public forest lands

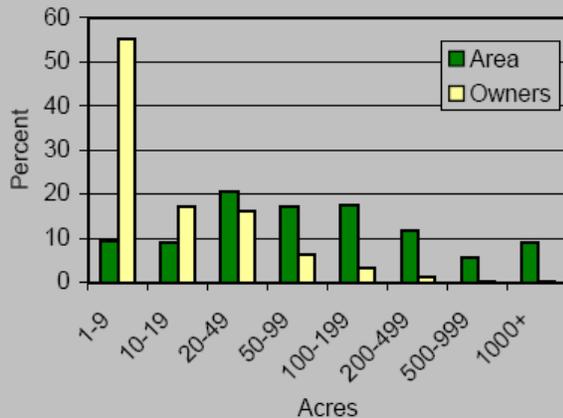
■ Private forest ■ Public forest ■ Nonforest



Sources: CBI Protected Areas Database, ver 4.0 and USGS National Land Cover Database 2001

Family Forest Owners

Size of forest landholdings



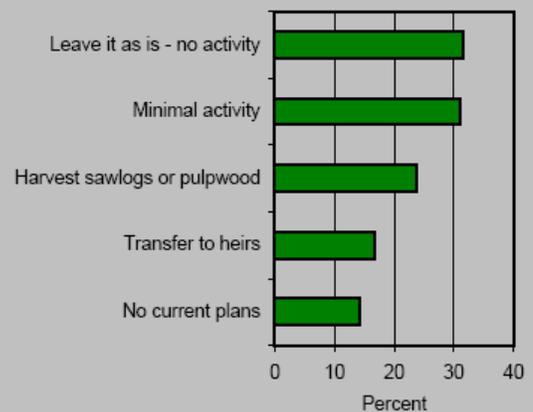
Reasons for owning

1. Pass land on to heirs
2. Land investment
3. Beauty/scenery
4. Part of farm or ranch
5. Nature protection

Important concerns

1. Fire
2. Keeping land intact for heirs
3. Insects or plant diseases
4. Wind or ice storms
5. High property taxes

Five year plans for land



Appendix F: Total Acres/Total Landowners/Average Acres per Landowner Funded Under the Forest Development Program (1978-2008)

Fiscal Year	Total FDP Acres Funded	Total Landowners Funded Under FDP	Average Acres Funded Per Landowner
1978-1979	18,590	485	38
1979-1980	21,276	424	50
1980-1981	19,602	410	48
1981-1982	20,911	501	42
1982-1983	18,145	355	51
1983-1984	32,633	654	50
1984-1985	30,312	649	47
1985-1986	30,320	694	44
1986-1987	49,063	1,214	40
1987-1988	53,055	1,330	40
1988-1989	52,711	1,427	37
1989-1990	49,704	1,332	37
1990-1991	53,891	1,603	34
1991-1992	51,875	1,513	34
1992-1993	49,117	1,399	35
1993-1994	62,831	1,835	34
1994-1995	81,917	2,363	35
1995-1996	83,049	2,662	31
1996-1997	73,617	2,492	30
1997-1998	61,197	2,140	29
1998-1999	56,889	2,020	28
1999-2000	69,917	2,362	30
2000-2001	88,980	2,708	33
2001-2002	72,700	2,332	31
2002-2003	64,127	2,004	32
2003-2004	71,334	2,195	33
2004-2005	64,055	1,996	32
2005-2006	57,932	1,766	33
2006-2007	62,482	1,933	32
2007-2008	56,511	1,767	32

Total	1,578,743	46,565	1101
Average	52625	1552	37

Appendix G: North Carolina Acres Planted by Cost-Share Program (1970-2008)

YEAR	FIP	ACP/EQIP	CRP	FDP	FRRP	FLEP	NCA	CREP	WRP	SIP	FRP	TOTAL
FY1970*	N/A	*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	12,357
FY1971*	N/A	*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	15,795
FY1972	N/A	*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	20,114
FY1973*	N/A	*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	15,779
FY1974*	N/A	*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	12,781
FY1975	26,875	1,336	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	28,211
FY1976	15,396	488	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	15,884
FY1977	24,062	2,002	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	26,064
FY1978	21,258	1,485	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	22,743
FY1979	22,872	1,622	N/A	7,172	N/A	N/A	N/A	N/A	N/A	N/A	N/A	31,666
FY1980	23,365	1,302	N/A	17,544	N/A	N/A	N/A	N/A	N/A	N/A	N/A	42,211
FY1981	21,709	1,963	N/A	18,124	N/A	N/A	N/A	N/A	N/A	N/A	N/A	41,796
FY1982	14,447	2,731	N/A	15,669	N/A	N/A	N/A	N/A	N/A	N/A	N/A	32,847
FY1983	13,033	3,172	N/A	14,731	N/A	N/A	N/A	N/A	N/A	N/A	N/A	30,936
FY1984	10,895	1,898	N/A	22,170	N/A	N/A	N/A	N/A	N/A	N/A	N/A	34,963
FY1985	13,163	2,900	N/A	25,510	N/A	N/A	N/A	N/A	N/A	N/A	N/A	41,573
FY1986	17,446	3,025	N/A	23,796	N/A	N/A	N/A	N/A	N/A	N/A	N/A	44,267
FY1987	12,828	3,113	14,807	29,307	N/A	N/A	N/A	N/A	N/A	N/A	N/A	60,055
FY1988	17,397	3,823	29,474	38,723	N/A	N/A	N/A	N/A	N/A	N/A	N/A	89,417
FY1989	17,976	2,738	20,762	36,359	N/A	N/A	343	N/A	N/A	N/A	N/A	78,178
FY1990	13,934	2,653	12,554	34,192	N/A	N/A	694	N/A	N/A	N/A	N/A	64,027
FY1991	17,702	2,272	1,714	39,732	N/A	N/A	785	N/A	N/A	N/A	N/A	62,205
FY1992	20,038	1,281	4,756	38,441	N/A	N/A	482	N/A	N/A	N/A	N/A	64,998
FY1993	19,218	911	3,130	37,932	N/A	N/A	820	N/A	N/A	N/A	N/A	62,011
FY1994	22,701	1,496	143	44,730	N/A	N/A	516	N/A	46	N/A	N/A	69,632
FY1995	9,938	526	57	51,285	N/A	N/A	580	N/A	54	N/A	N/A	62,440
FY1996	9,255	750	1,165	66,286	N/A	N/A	772	N/A	N/A	N/A	N/A	78,228
FY1997	5,963	531	168	60,583	N/A	N/A	454	N/A	185	N/A	N/A	67,884
FY1998	6,489	63	1,561	48,442	15,263	N/A	463	N/A	N/A	452	N/A	72,733
FY1999	4,193	36	1,005	46,441	25,805	N/A	676	N/A	389	344	N/A	78,889
FY2000	5,248	20	4,669	46,972	12,373	N/A	646	N/A	656	62	N/A	70,646
FY2001	5,005	N/A	13,399	58,595	4,759	N/A	1,323	1,777	N/A	N/A	N/A	84,858
FY2002	2,990	N/A	2,209	61,286	864	N/A	505	4,146	218	N/A	N/A	72,218
FY2003	450	15	774	54,446	N/A	N/A	339	3,065	392	N/A	N/A	59,481
FY2004	169	N/A	3,253	52,826	N/A	912	311	4,091	N/A	N/A	N/A	61,562
FY2005	35	N/A	1,598	50,273	N/A	266	182	2,959	N/A	N/A	12	55,325
FY2006	N/A	3	1,926	44,597	N/A	1,792	648	1,983	N/A	N/A	1,747	52,696
FY2007	N/A	59	2,941	47,563	N/A	1,071	461	722	N/A	N/A	455	53,272
FY2008	NA	31	2,320	42,476	N/A	2,652	169	356	N/A	N/A	N/A	48,004
TOTAL	416,050	44,245	124,385	1,176,203	59,064	6,693	11,169	19,099	1,940	858	2,214	

FIP=Forestry Incentives Program; ACP/EQIP=Agricultural Conservation Program/Environmental Quality Incentives Program; CRP=Conservation Reserve Program; FDP=Forest Development Program; FRRP=Forest Recovery and Rehabilitation Program; FLEP=Forestland Enhancement Program; NCA=NC Agricultural Cost-share Program; CREP=Conservation Reserve Enhancement Program; WRP=Wetland Reserves Program; SIP=Stewardship Incentives Program; FRP=Forest Recovery Program
 "N/A" Represents no program that year *Prior to cost-share..may include small amount of ACP

Appendix H: FDP Funding from 1978-2008 (Including Timber Assessments, State Appropriations and Interest Earned)

Fiscal Year	Total Assessment Dollars	Total State Appropriations	Comments on Appropriations	Interest Earned	Total FDP Combined Funding
1978-1979	\$1,303,362.00	\$500,000.00		\$0.00	\$1,803,362.00
1979-1980	\$1,328,987.00	\$500,000.00		\$0.00	\$1,828,987.00
1980-1981	\$1,320,041.00	\$500,000.00		\$0.00	\$1,820,041.00
1981-1982	\$1,204,700.00	\$500,000.00		\$0.00	\$1,704,700.00
1982-1983	\$1,198,314.00	\$500,000.00		\$0.00	\$1,698,314.00
1983-1984	\$1,325,572.00	\$500,000.00		\$0.00	\$1,825,572.00
1984-1985	\$1,438,562.00	\$500,000.00		\$0.00	\$1,938,562.00
1985-1986	\$1,416,203.00	\$800,000.00		\$0.00	\$2,216,203.00
1986-1987	\$1,448,244.00	\$800,000.00		\$0.00	\$2,248,244.00
1987-1988	\$1,526,674.00	\$700,000.00		\$0.00	\$2,226,674.00
1988-1989	\$1,492,575.00	\$700,000.00		\$0.00	\$2,192,575.00
1989-1990	\$1,559,900.00	\$700,000.00		\$0.00	\$2,259,900.00
1990-1991	\$1,638,011.00	\$700,000.00		\$0.00	\$2,338,011.00
1991-1992	\$1,703,544.00	\$0.00	No State Money	\$0.00	\$1,703,544.00
1992-1993	\$1,723,956.00	\$0.00	No State Money	\$0.00	\$1,723,956.00
1993-1994	\$1,819,017.00	\$700,000.00		\$0.00	\$2,519,017.00
1994-1995	\$1,874,153.00	\$700,000.00		\$0.00	\$2,574,153.00
1995-1996	\$1,868,771.00	\$700,000.00		\$0.00	\$2,568,771.00
1996-1997	\$2,015,666.00	\$700,000.00		\$0.00	\$2,715,666.00
1997-1998	\$2,084,761.00	\$700,000.00		\$252,354.57	\$3,037,115.57
1998-1999	\$1,973,431.00	\$689,500.00	7/2/98 cut \$10,500.00	\$303,462.56	\$2,966,393.56
1999-2000	\$1,821,911.00	\$509,500.00	7/2/99 non-reoccurring cut of \$180,000.00	\$335,972.54	\$2,667,383.54
2000-2001	\$1,939,093.00	\$439,500.00	5/01 cut \$250,000.00; transferred to Dept.	\$363,658.16	\$2,742,251.16
2001-2002	\$1,887,529.00	\$589,500.00	9/24/01 reduced funding by \$100,000 (recurring)	\$279,640.30	\$2,756,669.30
2002-2003	\$1,844,081.00	\$589,500.00		\$194,748.00	\$2,628,329.00
2003-2004	\$1,893,332.00	\$589,500.00		\$144,525.56	\$2,627,357.56
2004-2005	\$1,930,345.00	\$589,500.00		\$106,364.97	\$2,626,209.97
2005-2006	\$1,968,655.00	\$589,500.00		\$141,902.00	\$2,700,057.00
2006-2007	\$1,896,031.00	\$1,189,500.00	\$600,000 was Special Allocation non-recurring	\$217,515.70	\$3,303,046.70
2007-2008	\$1,888,546.00	\$589,500.00		\$257,835.00	\$2,735,881.00
TOTAL	\$50,333,967.00	\$17,765,000.00		\$2,597,979.36	\$70,696,946.36

Appendix I: News Release on One Millionth Acre Planted Under the FDP (September, 2004)

State officials announced today that 1 million acres of trees have been planted in North Carolina using money from a state-funded program that reimburses private landowners for some of the costs to reforest their property. The N.C. Division of Forest Resources, which administers the Forest Development Program, is planning a celebration of the reforestation milestone at 11:30 a.m. April 27. State lawmakers, forestry officials and the landowner who planted the 1 millionth acre under the program will gather for the celebration on the Halifax Mall in downtown Raleigh on Forestry Legislative Day. "This is a very significant milestone for the Division," said Stan Adams, state forester with NCDFR. "With the continued funding of the Forest Development Program, we can hopefully offset significant losses of forestland to development."

The Forest Development Program was established in 1978 and reimburses landowners for site preparation, seedling purchases, tree planting, release of desirable seedlings from competing vegetation or any other work needed to establish a forest. To qualify, the landowner must have a forest management plan approved by the N.C. Division of Forest Resources.

The program reached 1 million acres of reforested land in September 2004 when Charles Royal, of Raleigh, chose to use the cost-sharing program to grow loblolly pine trees on six acres of land he owns in Sampson County. Royal, 42, says the land he chose to reforest has been in his family since his great grandfather used it to grow cotton more than a century ago. Royal's father, C.A. Royal, deeded it to him in 2002. "I think it's a great program," said Royal, who works for Wachovia Bank in Raleigh. "I think the incentive is there to motivate and entice you to replant acreage that you might not otherwise plant."

Royal says it cost him \$350 to hire a consulting forester and to plant the trees. He received a reimbursement check from the NCDFR for \$196. Royal says even though his project wasn't a huge financial undertaking, he plans to continue using the program as he continues to reforest other parts of the 76-acre farm near his hometown of Salemburg. "I plan to keep this land in the family so I can keep timber on the property," says Royal. "I think that's good for the environment and a good investment as well." Royal said he plans one day to deed the same land to his sons, Barrett, 12, and Chip, 7. "After I cut the next wave of timber, who knows if I'll be around to reap the benefits," Royal said. "My kids will, though."

As part of its mission, the NCDFR is encouraging landowners, like Royal, to sustain their forestland rather than sell it to developers. Between 1990 and 2002, North Carolina lost a little more than 1 million acres of forestland to development, according to a forest inventory conducted by the NCDFR and the U.S. Forest Service. To understand the program's value, you can consider that 1 million acres of forestland:

- Would fit into an area about twice the size of Johnston County;
- Removes roughly 6 to 10 million tons of carbon dioxide each year;
- Produces 4 million tons of oxygen each year;
- Can provide North Carolina landowners with more than \$800 million in timber harvest revenue;
- Produces enough lumber to build more than 500,000 homes.
- Supplies enough oxygen for 18 million people to breathe each year

Appendix J: Assessment Rates on Timber Products from Other States

Comparison of State Timber Severance Taxes

State	\$/MBF Softwood Sawtimber/Veneer	\$/MBF Hardwood Sawtimber/Veneer	\$/Cord Softwood Pulpwood	\$/Cord Hardwood Pulpwood
North Carolina	0.50	0.40	0.20	0.12
Alabama	1.20	0.80	0.25	0.25
Mississippi	1.00	0.75	0.30	0.23
Louisiana	7.57	7.01	0.96	0.86

Some states have timber severance taxes, some have yield taxes, and some have no comparable tax at all. It is difficult to directly compare many of these states because their taxed units are different (similar to comparing “apples to oranges”). The following website has a compilation of all the states and the applicable severance or yield tax:

<http://www.timbertax.org/statetaxes/quickreference.asp>

Appendix K: Percentage of North Carolina Site Preparation, Planting, and Timber Stand Improvement Activities with FDP Funding

% of Site Preparation, Tree Planting and Timber Stand Improvement on NC's Non-Industrial, Private Forestland that is Funded by the Forest Development Program (FY1999-2008)

		FDP Acres Completed			Total FDP Payment			FDP Payment per Acre			
		Site Prep.	Plant	TSI	Site Prep.	Plant	TSI	Site Prep.	Plant	TSI	
1990-2002 Average NIPF Acres by Action*:											
Final Harvest	199,500										
Partial Harvest	64,800										
Seed Tree	6,300										
Commercial Thinning	20,800										
Other Stand Improvement	9,900										
Site Prep.	45,000										
Artificial Regen.	63,000										
Natural Regen.	193,900										
		FY99-00	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	Total
		23,753	31,908	38,157	24,473	20,633	17,703	20,371	15,745	16,476	209,219
		46,972	58,595	61,286	54,445	52,826	50,272	44,597	47,563	42,877	469,433
		2,449	1,905	2,914	850	1,553	2,322	2,029	2,665	1,500	18,187
		\$763,153	\$1,089,569	\$1,380,949	\$957,618	\$801,738	\$721,141	\$823,208	\$704,769	\$801,118	\$8,043,263
		\$1,406,798	\$1,821,833	\$1,906,565	\$1,617,660	\$1,646,729	\$1,518,013	\$1,393,541	\$1,470,201	\$1,349,737	\$14,131,077
		\$68,759	\$59,788	\$91,777	\$27,803	\$51,491	\$75,616	\$66,397	\$91,442	\$49,191	\$582,264
		\$32	\$34	\$36	\$39	\$39	\$41	\$40	\$45	\$48	\$355
		\$30	\$31	\$31	\$30	\$31	\$30	\$31	\$31	\$31	\$276
		\$28	\$31	\$31	\$33	\$33	\$33	\$33	\$34	\$33	\$289
		Average FY99-08	23,247	51,048	2,021	\$893,696	\$1,570,120	\$64,696	\$39	\$31	\$32

% Area Effectiveness of FDP		
Site Prep.	Plant	TSI
52%	81%	20%

* From "Forest Statistics for NC, 2002; Table 48

Appendix L: Total Acres Planted with FDP Funds, by North Carolina County, Between 7/1/1998 and 6/30/2008

County Name	Acres Planted By FDP	Total Acres of Private Forest Land	Percentage Planted by FDP
Alamance	4,893	128,088	3.8%
Alexander	819	98,704	0.8%
Alleghany	3,787	85,065	4.5%
Anson	13,164	223,496	5.9%
Ashe	1,545	181,363	0.9%
Avery	118	103,532	0.1%
Beaufort	7,545	338,970	2.2%
Bertie	14,145	306,373	4.6%
Bladen	11,144	350,381	3.2%
Brunswick	2,425	378,039	0.6%
Buncombe	267	165,127	0.2%
Burke	1,011	203,020	0.5%
Cabarrus	4,191	87,891	4.8%
Caldwell	1,061	181,046	0.6%
Camden	1,503	46,610	3.2%
Carteret	1,332	112,016	1.2%
Caswell	12,477	153,525	8.1%
Catawba	1,446	110,529	1.3%
Chatham	12,697	239,590	5.3%
Cherokee	766	172,001	0.4%
Chowan	3,321	52,074	6.4%
Clay	421	34,973	1.2%
Cleveland	1,928	113,892	1.7%
Columbus	6,533	398,509	1.6%
Craven	4,972	196,707	2.5%
Cumberland	7,425	187,085	4.0%
Currituck	1,567	23,594	6.6%
Dare	42	10,497	0.4%
Davidson	9,158	170,139	5.4%
Davie	2,151	88,243	2.4%
Duplin	4,318	262,885	1.6%
Durham	1,380	72,717	1.9%
Edgecombe	9,606	172,053	5.6%
Forsyth	1,230	106,183	1.2%
Franklin	8,479	206,429	4.1%
Gaston	2,268	96,446	2.4%
Gates	6,492	117,117	5.5%
Graham	19	60,741	0.0%
Granville	11,515	200,232	5.8%
Greene	4,396	64,874	6.8%
Guilford	2,451	144,576	1.7%
Halifax	16,631	262,126	6.3%
Harnett	10,224	160,127	6.4%
Haywood	251	149,367	0.2%
Henderson	99	131,760	0.1%
Hertford	6,405	165,879	3.9%
Hoke	3,037	116,782	2.6%
Hyde	3,024	161,284	1.9%
Iredell	4,510	131,169	3.4%
Jackson	167	216,922	0.1%

County Name	Acres Planted By FDP	Total Acres of Private Forest Land	Percentage Planted by FDP
Johnston	6,652	195,769	3.4%
Jones	3,978	173,714	2.3%
Lee	3,921	115,871	3.4%
Lenoir	3,290	135,465	2.4%
Lincoln	1,740	81,251	2.1%
McDowell	260	148,409	0.2%
Macon	169	108,743	0.2%
Madison	8,018	169,968	4.7%
Martin	1,323	205,337	0.6%
Mecklenburg	677	53,755	1.3%
Mitchell	77	81,520	0.1%
Montgomery	19,784	167,215	11.8%
Moore	18,273	288,823	6.3%
Nash	7,607	176,319	4.3%
New Hanover	364	42,372	0.9%
Northampton	18,950	223,656	8.5%
Onslow	2,408	179,256	1.3%
Orange	3,560	110,724	3.2%
Pamlico	2,823	130,815	2.2%
Pasquotank	2,171	31,037	7.0%
Pender	5,070	370,712	1.4%
Perquimans	2,821	58,904	4.8%
Person	11,842	135,204	8.8%
Pitt	9,060	156,681	5.8%
Polk	2,335	88,828	2.6%
Randolph	12,879	250,227	5.1%
Richmond	9,479	195,257	4.9%
Robeson	11,157	332,954	3.4%
Rockingham	7,462	270,145	2.8%
Rowan	4,036	119,238	3.4%
Rutherford	5,272	179,319	2.9%
Sampson	11,488	274,147	4.2%
Scotland	5,770	120,515	4.8%
Stanly	4,993	123,460	4.0%
Stokes	4,754	177,598	2.7%
Surry	3,358	186,756	1.8%
Swain	53	57,632	0.1%
Transylvania	137	112,075	0.1%
Tyrrell	1,238	65,543	1.9%
Union	3,745	164,706	2.3%
Vance	5,536	92,365	6.0%
Wake	1,786	117,454	1.5%
Warren	9,530	209,131	4.6%
Washington	3,055	111,044	2.8%
Watauga	348	106,740	0.3%
Wayne	4,308	140,431	3.1%
Wilkes	4,504	318,829	1.4%
Wilson	4,929	93,816	5.3%
Yadkin	2,071	89,563	2.3%
Yancey	79	128,257	0.1%

From FDP database

Appendix M: Pine and Hardwood Planting in NC by Non-Industrial Private Landowners (1999-2008)

Costshare Program	2008		2007		2006		2005		2004		2003		2002		2001		2000		1999	
	Pine	Hrdwd	Pine	Hrdwd	Pine	Hrdwd	Pine	Hrdwd	Pine	Hrdwd	Pine	Hrdwd	Pine	Hrdwd	Pine	Hrdwd	Pine	Hrdwd	Pine	Hrdwd
FIP	0	0	0	0	35	0	35	0	172	0	450	0	2990	0	5005	0	4998	0	3516	0
WRP	0	30	0	0	0	0	0	0	0	0	32	360	218	0	0	0	22	634	0	0
EQIP	6	25	59	0	0	0	0	0	0	0	15	0	0	0	0	0	20	0	35	0
CRP	2249	71	2855	86	1562	36	1515	41	3311	252	671	103	2207	0	11450	1937	3586	469	968	33
SIP/ Stewardship	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57	0	354	14
WHIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FLEP	2652	0	1071	0	239	27	223	43	1176	0	0	0	0	0	0	0	0	0	0	0
FDP	42292	184	45048	84	44210	146	42502	1268	57174	220	47432	36	59347	143	66146	181	55734	214	77592	2047
NCA	159	10	461	0	180	2	0	0	348	0	0	0	491	0	1322	1	0	0	0	0
CREP	240	116	440	282	2113	846	2110	849	4565	991	2879	207	3883	0	0	0	0	0	0	0
Non-Cost Share	26883	7116	28788	7337	42084	10984	40859	10825	32661	11468	27411	6095	14037	0	25697	9829	8348	0	10582	1118
FRP	0	0	455	0	12	0	12	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	74481	7552	79177	7789	90435	12041	87256	13026	99407	12931	78890	6801	83173	143	109620	11948	72765	1317	93047	3212
Forest Industry	24000	0	20000	0	21000	0	20000	0	19000	0	20000	0	19190	0	16334	0	25009	0	28827	0
Government	411	0	642	0	599	0	879	0	426	0	440	0	750	0	1092	0	1199	0	1284	0
Grand Total	98892	7552	99819	7789	93134	12041	108135	13026	118833	12931	99330	6801	103113	143	127046	11948	98973	1317	123158	3212

From the Georgia Forestry Commission's Annual Southeastern Reforestation Survey.

Forest Industry reforestation figures are likely under-reported.

NOTE: FIP=Forestry Incentives Program; ACP/EQIP=Agricultural Conservation Program/Environmental Quality Incentives Program; CRP=Conservation Reserve Program; FDP=Forest Development Program; FRRP=Forest Recovery and Rehabilitation Program; FLEP=Forestland Enhancement Program; NCA=NC Agricultural Cost-share Program; CREP=Conservation Reserve Enhancement Program; WRP=Wetland Reserves Program; SIP=Stewardship Incentives Program; FRP=Forest Recovery Program

Appendix N: Acres of NC Forest by County (USFS Forest Inv. & Analysis, 2006)

	Ownership, 2006							Total	
	National Forest (11)	Other National Forest (13)	Fish and Wildlife Service (23)	of Defense or Energy (24)	Other Federal (25)	State (31)	County, municipal, etc.) (32)		Undifferentiated private (46)
Alamance (1)	--	--	--	--	--	--	128,088	128,088	
Alexander (3)	--	--	--	--	--	--	98,704	98,704	
Alleghany (5)	--	--	--	--	--	--	85,065	85,065	
Anson (7)	--	--	14,141	--	--	--	223,496	237,637	
Ashe (9)	--	--	--	--	--	--	181,363	181,363	
Avery (11)	30,877	--	--	--	--	--	103,532	134,410	
Beaufort (13)	--	--	--	--	7,438	3,638	338,970	350,046	
Bertie (15)	--	--	7,404	--	--	--	306,373	313,777	
Bladen (17)	--	--	--	--	44,059	--	350,381	394,440	
Brunswick (19)	--	--	--	--	7,410	--	378,039	385,449	
Buncombe (21)	35,980	--	--	--	--	30,877	165,127	231,984	
Burke (23)	30,877	--	--	--	9,775	--	203,020	243,672	
Cabarrus (25)	--	--	--	--	--	--	87,891	87,891	
Caldwell (27)	50,186	--	--	--	7,719	--	181,046	238,952	
Camden (29)	--	--	7,404	--	7,404	--	46,610	61,418	
Carteret (31)	42,331	--	7,404	--	--	--	112,016	161,751	
Caswell (33)	--	--	--	--	--	28,281	153,525	181,806	
Catawba (35)	--	--	--	--	--	--	110,529	110,529	
Chatham (37)	--	--	--	7,070	1,601	--	239,590	248,262	
Cherokee (39)	76,639	--	--	--	--	--	172,001	248,640	
Chowan (41)	--	--	--	--	--	--	52,074	52,074	
Clay (43)	48,063	--	--	--	--	--	34,973	83,036	
Cleveland (45)	--	--	--	--	14,141	--	113,892	128,032	
Columbus (47)	--	--	--	--	13,985	--	398,509	412,494	
Craven (49)	50,906	--	--	--	--	5,446	196,707	253,058	
Cumberland (51)	--	--	--	25,486	1,884	7,410	187,085	221,866	
Currituck (53)	--	--	7,261	--	5,446	7,005	23,594	43,305	
Dare (55)	--	--	87,479	43,560	--	--	10,497	145,792	
Davidson (57)	--	--	--	--	3,242	7,070	170,139	180,451	
Davie (59)	--	--	--	--	--	--	88,243	88,243	
Duplin (61)	--	--	--	--	646	--	262,885	263,531	
Durham (63)	--	--	6,456	--	7,619	--	72,717	86,792	
Edgecombe (65)	--	--	--	--	--	--	172,053	172,053	
Forsyth (67)	--	--	--	--	--	8,601	106,183	114,784	
Franklin (69)	--	--	--	--	--	--	206,429	206,429	
Gaston (71)	--	--	--	--	--	--	96,446	96,446	
Gates (73)	--	--	14,808	--	7,404	--	117,117	139,329	
Graham (75)	97,071	--	--	--	--	--	60,741	157,811	
Granville (77)	--	--	--	14,141	5,303	--	200,232	219,676	
Greene (79)	--	--	--	--	--	2,967	64,874	67,841	
Gulford (81)	--	--	--	--	--	24,679	144,576	169,255	
Halifax (83)	--	--	--	--	5,446	--	262,126	267,571	
Harnett (85)	--	--	--	7,536	7,410	--	160,127	175,074	
Haywood (87)	46,316	--	--	--	--	7,719	149,367	203,402	
Henderson (89)	7,719	--	--	--	--	--	131,760	152,397	
Hertford (91)	--	--	--	--	--	--	165,879	165,879	
Hoke (93)	--	--	51,489	--	--	--	116,782	168,271	
Hyde (95)	--	--	19,667	7,404	--	12,850	161,284	201,204	
Iredell (97)	--	--	--	--	--	--	131,169	131,169	
Jackson (99)	35,985	--	--	--	--	5,041	216,922	257,948	
Johnston (101)	--	--	--	--	--	--	195,769	195,769	
Jones (103)	36,648	--	--	--	20,076	--	173,714	230,438	
Lee (105)	--	--	--	--	--	--	115,871	115,871	
Lenoir (107)	--	--	--	--	--	--	135,465	135,465	
Lincoln (109)	--	--	--	--	--	--	81,251	81,251	
McDowell (111)	85,083	--	--	--	--	--	148,409	233,492	
Macon (113)	181,108	--	--	--	1,672	--	108,743	291,523	
Madison (115)	38,596	--	--	--	--	--	169,968	208,564	
Martin (117)	--	--	--	--	14,409	--	205,337	219,746	
Mecklenburg (119)	--	--	--	--	--	37,252	53,755	91,007	
Mitchell (121)	20,842	--	--	--	--	--	81,520	102,362	
Montgomery (123)	48,566	--	--	14,141	1,412	--	167,215	231,334	
Moore (125)	--	--	7,410	--	9,162	7,007	288,823	312,403	
Nash (127)	--	--	--	--	--	--	1,815	176,319	
New Hanover (129)	--	--	--	--	3,769	1,992	42,372	48,133	
Northampton (131)	--	--	--	--	--	--	223,656	223,656	
Onslow (133)	--	--	112,169	--	55,048	35,115	179,256	381,589	
Orange (135)	--	--	--	--	7,070	7,070	110,724	124,865	
Pamlico (137)	--	--	--	--	7,404	--	130,815	138,219	
Pasquotank (139)	--	--	--	--	--	--	31,037	31,037	
Pender (141)	--	--	--	--	44,463	--	370,712	415,175	
Perquimans (143)	--	--	--	--	--	--	58,904	58,904	
Person (145)	--	--	--	--	--	--	135,204	135,204	
Pitt (147)	--	--	--	--	--	7,311	156,681	163,991	
Polk (149)	--	--	--	--	9,291	--	88,828	98,119	
Randolph (151)	4,965	7,070	--	--	7,070	--	250,227	269,332	
Richmond (153)	--	--	7,410	--	7,007	5,255	195,257	214,929	
Robeson (155)	--	--	--	--	--	--	332,954	332,954	
Rockingham (157)	--	--	--	--	--	--	270,145	270,145	
Rowan (159)	--	--	--	--	2,229	7,070	119,238	128,537	
Rutherford (161)	--	--	--	--	14,738	--	179,319	194,057	
Sampson (163)	--	--	--	--	10,383	--	274,147	284,530	
Scotland (165)	--	--	--	--	14,975	--	120,515	135,491	
Stanly (167)	--	--	--	--	--	--	123,460	123,460	
Stokes (169)	--	--	--	--	7,070	--	177,598	184,668	
Surry (171)	--	--	--	--	4,998	--	186,756	191,755	
Swain (173)	15,025	--	--	--	7,890	--	57,632	80,547	
Transylvania (175)	90,717	--	--	--	15,610	7,719	112,075	226,121	
Tyrrell (177)	--	--	29,616	--	7,404	29,217	65,543	131,780	
Union (179)	--	--	--	--	--	--	164,706	164,706	
Vance (181)	--	--	--	12,821	7,668	--	92,365	112,853	
Wake (183)	--	--	7,070	--	--	--	117,454	145,560	
Warren (185)	--	--	--	--	--	--	209,131	209,131	
Washington (187)	--	--	--	--	--	12,850	111,044	123,894	
Watauga (189)	--	--	--	--	--	--	106,740	106,740	
Wayne (191)	--	--	--	--	--	--	140,431	140,431	
Wilkes (193)	--	--	--	--	17,368	--	318,829	336,197	
Wilson (195)	--	--	--	--	--	--	93,816	93,816	
Yadkin (197)	--	--	--	--	--	--	89,563	89,563	
Yancey (199)	30,877	--	--	--	--	--	128,257	159,134	
Totals:	1,105,377	7,070	202,594	302,614	43,687	539,007	237,033	15,608,300	18,045,681

Appendix O: Forest Inventory and Analysis Factsheet-North Carolina 2002 (from 2002 USFS FIA data)



Forest Inventory & Analysis Factsheet North Carolina 2002

May 2006

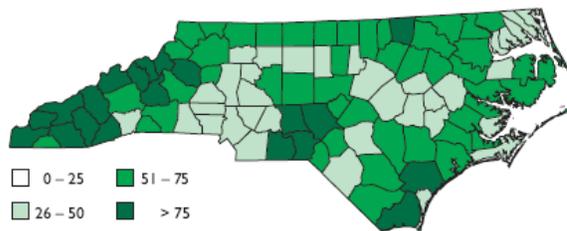


Area

Forestland. North Carolina's forests covered 18.3 million acres, or 59 percent of the land area in 2002. Of the State's 100 counties, 67 were more than 50 percent forested, but only 20 were > 75 percent forested. Counties with the highest percentage of forestland were concentrated in the mountainous regions of the State.

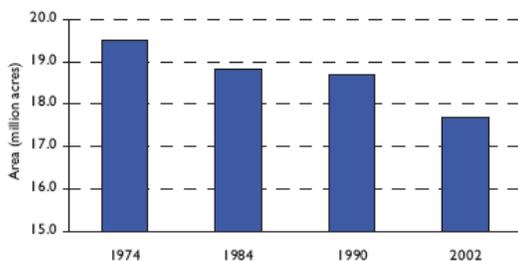
Most of the State's forestland, 97 percent or 17.7 million acres, were classified as timberland. The remaining 3 percent, or 552,000 acres, were classified as reserved forestland. Reserved forestland was mostly located in the Great Smoky Mountains National Park, national forest wilderness areas, and State parks.

Percent forestland by county, 2002



Timberland. The area of timberland in the State has decreased for the last 4 surveys. Timberland dropped 800,000 acres between 1974 and 1984. There was only a minimal decline between 1984 and 1990. However, between 1990 and 2002, timberland fell by 5 percent or 1.0 million acres. The resultant 17.7 million acres of timberland represent the smallest amount in North Carolina since the surveys began. The net loss was largely driven by conversion to urban and other land uses, conversion to agricultural uses was a far second.

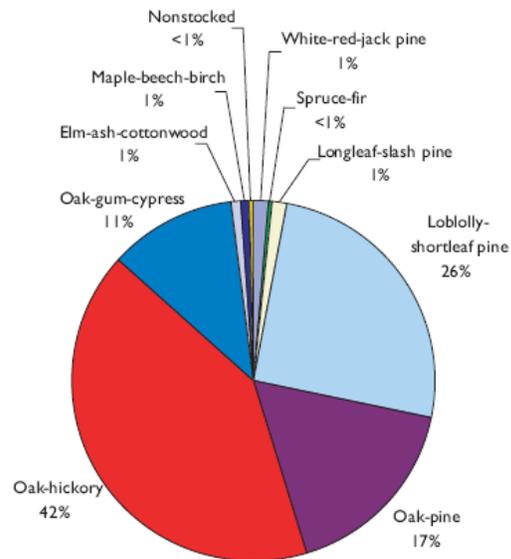
Area of timberland, 1974 to 2002



Forest type. Altogether, hardwood types comprised 72 percent of the State's timberland. Upland hardwood types made up 60 percent and lowland hardwood types 12 percent. Yellow pine types accounted for 27 percent of the timberland. White pine and nominal areas of spruce-fir combined for < 2 percent.

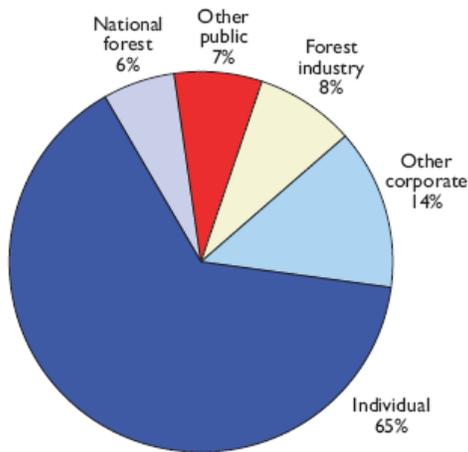
Planted stands occupied 15 percent, or 2.6 million acres, of the State's timberland, up by 17 percent since 1990. These planted stands consisted of 2.1 million acres in pine types and 0.5 million acres classified as oak-pine stands.

Area of timberland by forest-type group



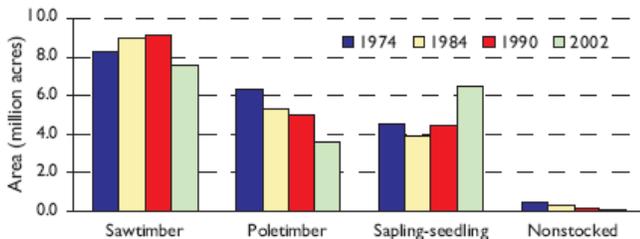
Ownership. Private individuals owned 65 percent, or 11.4 million acres, of North Carolina's timberland. Corporate ownership controlled 14 percent, or 2.4 million acres. Corporate ownership increased by 22 percent since 1990. Public agencies owned 13 percent, or nearly 2.4 million acres. Total public timberland increased by 401,000 acres since 1990. National forest lands, at 1.1 million acres, comprised 47 percent of all publicly owned timberland. Timberland owned by forest industry declined by one-third since 1990 to 1.5 million acres, 8 percent of the State total.

Timberland by ownership, 2002



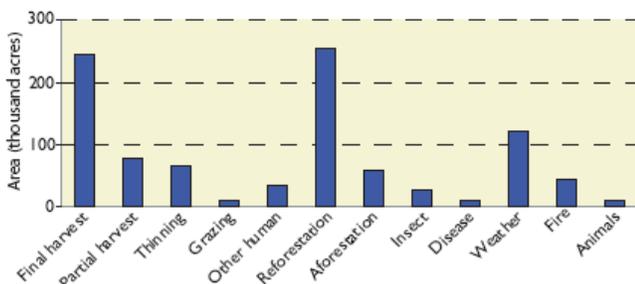
Stand size. Sawtimber-size stands covered more of the State's timberland than did other stand-sizes despite a 1.6 million acre decline in area. Sawtimber-size stands occupied 43 percent, or 7.6 million acres. Poletimber-size stands also decreased, by 1.3 million acres. Poletimber-size stands occupied 3.6 million acres and accounted for 20 percent of the State's timberland. In contrast, sapling-seedling size stands increased in area by 2.0 million acres. Sapling-seedling size stands made up 37 percent of total timberland.

Stand-size class by survey year, timberland



Disturbances. Both natural and human induced disturbances impacted timberland. Between 1990 and 2002, an area equivalent to about 6 percent of the State's timberland acreage averaged being impacted annually. Of human induced impacts, final harvest affected the most acreage with an average of 246,000 acres annually. Reforestation, both natural and artificial means combined, involved an average of 255,000 acres each year. Of natural impacts to timberland, weather was greatest, followed by fire and then insects. Weather damaged an average of 122,000 acres annually, fire 43,000, and insects 26,000.

Disturbances by type



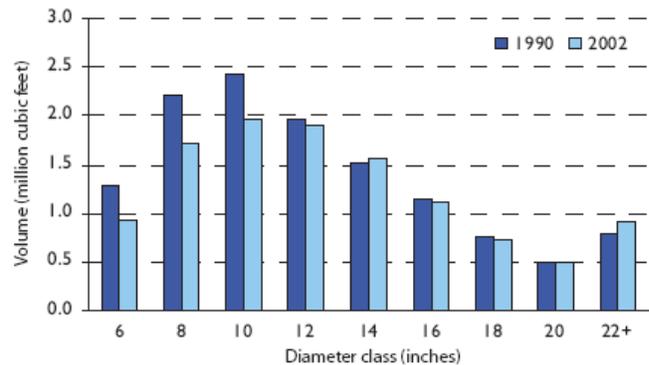
Volume and Change

Softwood trees. Volume of softwood species accounted for 34 percent of the State's total tree volume. Softwood volume decreased by 10 percent since 1990 to 11.4 billion cubic feet. Most of the softwood volume decrease occurred in the 6-, 8-, and 10-inch diameter classes. Loblolly pine accounted for most of the softwood volume, with 59 percent or 6.7 billion cubic feet. Planted pine forest types made up 28 percent, or 3.1 billion cubic feet, of total softwood volume.

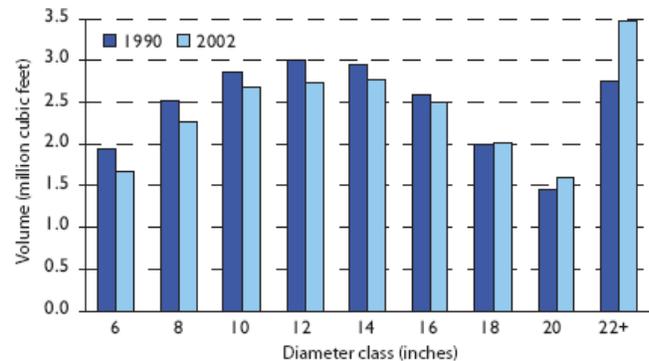
Hardwood trees. Volume of hardwood species made up 66 percent of the State's total tree volume. However, hardwood volume decreased 2 percent since 1990 to 21.6 billion cubic feet. The decrease in hardwood volume was somewhat evenly distributed across the diameter classes. Yellow-poplar was the predominant individual hardwood species with 4.1 billion cubic feet. Soft maple and sweet-gum were next with 2.5 and 2.1 billion cubic feet, respectively.

Volume in live trees by d.b.h., timberland

Softwoods



Hardwoods



Growth. Total or gross growth of all live trees averaged nearly 1.7 billion cubic feet annually in the State for the period 1990-2001. Softwoods accounted for 814 million cubic feet or 49 percent of gross growth. Hardwoods accounted for 837 million cubic feet or 51 percent. Gross growth of both hardwood and softwood trees increased 3 and 5 percent, respectively.

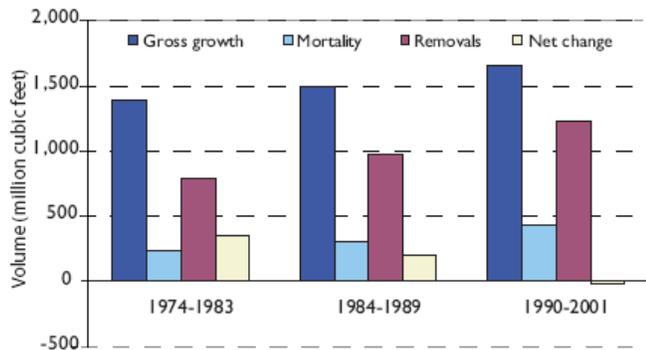
Mortality. Total mortality of all live trees averaged 426 million cubic feet annually for the period 1990-2001. Hardwoods accounted for 235 million cubic feet or 55 percent of the mortality. Softwoods accounted for 191 million cubic feet or 45 percent. Total mortality of both hardwood and softwood trees increased, but the change was much greater for softwoods. Hardwood mortality increased 40 million cubic feet annually, whereas softwood mortality rose 72 million cubic feet annually.

Removals. Total removals of all live trees averaged more than 1.2 billion cubic feet annually for the period 1990-2001. Softwoods accounted for 59 percent, or 729 million cubic feet of the removals. Hardwoods accounted for 41 percent or 498 million cubic feet. Total removals of both hardwood and softwood trees increased, but the total increase was primarily driven by softwood removals. Hardwood removals increased 37 million cubic feet annually, whereas softwood removals rose 216 million cubic feet annually.

Net change. Net change is determined by the interaction of gross growth, mortality, and removals. Gross growth, the sum of all growth components, is reduced by mortality. The deduction of mortality from gross growth leaves net growth. The resultant net growth is further reduced by removals. The deduction of removals yields a remainder referred to as net change.

For the survey periods 1974-1983 and 1984-1989, net change in volume was positive, resulting in an accumulating resource. For the survey period 1990-2001, the net change was slightly negative.

Average annual live tree gross growth, mortality, removals, and net change on timberland by survey



Statistical Reliability

A measure of reliability of inventory statistics is provided by sampling errors. These sampling errors mean that the chances are two out of three that the true population value is within the limits indicated by a confidence interval. Sampling errors (in percent) and associated confidence intervals around the sample estimates for timberland area, inventory volumes, and components of change are presented in the following table.

Statistical Reliability for North Carolina, 2002

Item	Sample estimate and confidence interval	Sampling error percent
Timberland (1,000 acres)	17,684.4 ± 60.1	0.34
All live (million ft³)		
Inventory	33,011.9 ± 544.7	1.65
Net annual growth	1,225.4 ± 28.7	2.34
Annual removals	1,227.0 ± 45.2	3.68
Annual mortality	425.8 ± 15.2	3.56

More detailed data about North Carolina's timberland, associated sampling errors and their calculation, and further definitions of terms is available in Southern Research Station Resource Bulletin SRS-88, titled "Forest Statistics for North Carolina, 2002." The publication can be found on the Web at: <http://www.srs.fs.usda.gov/pubs/6274>.

Definition of Terms

Average annual gross growth. Average annual increase in volume of trees 5.0 inches d.b.h. and larger in the absence of cutting and mortality. Gross growth includes survivor growth, ingrowth, growth on ingrowth, growth on removals before removal, and growth on mortality before death.

Average annual mortality. Average annual volume of trees 5.0 inches d.b.h. and larger that died from natural causes during the intersurvey period.

Average annual net growth. Average annual net change in volume of trees 5.0 inches d.b.h. and larger in the absence of removals during the intersurvey period. Average annual net growth is equal to average annual gross growth minus average annual mortality.

Average annual removals. Average annual volume of trees 5.0 inches d.b.h. and larger removed from the inventory by harvesting, cultural operations, (such as timber-stand improvement), land clearing, or changes in land use during the intersurvey period.

D.b.h. Tree stem diameter in inches measured outside the bark and 4.5 feet above the ground (breast height).

Forestland. Land at least 10 percent stocked by forest trees of any size, or formerly having had such tree cover, and not currently developed for nonforest use. The minimum dimensions are 1 acre in size and 120 feet in width.

Timberland. Forestland capable of producing 20 cubic feet of wood volume per acre annually and not withdrawn from timber utilization.

Reserved forestland. Public forestland capable of producing 20 cubic feet of wood volume per acre annually, but withdrawn from timber utilization through statute or administrative regulation.

Other forestland. Forestland that is incapable of producing 20 cubic feet of wood volume per acre annually under natural conditions due to adverse site conditions such as sterile soils, dry climate, poor drainage, high elevation, steepness, or rockiness.

Forest industry land. Private land owned by companies or individuals operating primary wood-using plants.

Forest type. Forestland classification of the species forming a plurality of live tree stocking, and largely based on an algorithm of tallied trees.

Forest-type groups. A combination of forest types that share closely associated species or site requirements. For this report, groups are: longleaf-slash, loblolly-shortleaf, oak-pine, oak-hickory, oak-gum-cypress, elm-ash-cottonwood, maple-beech-birch, white-red-jack pine, and spruce-fir.

Hardwoods. Dicotyledonous trees, usually broadleaf and deciduous.

Nonforestland. Land that either has never supported forests, e.g., marsh, noncensus water, or land formerly forested that has been developed for agricultural or urban uses.

Nonstocked. A forest condition < 10 percent stocked with live trees.

Private land: Individual or other corporate land.

Individual. Private land owned by individuals and families, including farms, where the owner does not own a primary wood-using plant or is not a formally incorporated company or organization.

Other corporate land. Private land owned by companies

or organizations, including farms, other than forest industry land, e.g. hunt club-owned land, nongovernment organizations, real estate investment trusts, timber investment management organizations.

Poletimber. Softwood species 5.0 to 8.9 inches d.b.h. and hardwoods 5.0 to 10.9 inches d.b.h.

Saplings. Live trees 1.0 to 4.9 inches d.b.h.

Sawtimber. Softwood species 9.0 inches d.b.h. and larger and hardwoods 11.0 inches d.b.h. and larger.

Seedlings. Live trees < 1.0 inch d.b.h. and ≥ 1 foot tall for hardwoods, ≥ 6 inches tall for softwoods.

Softwoods. Coniferous trees, usually evergreen, having needles or scale-like leaves.

Stand. Vegetation of a specific area (≥ 1 acre in size and ≥ 120 feet in width) and sufficiently uniform in species composition, age arrangement, structure, and condition as to be distinguished from the vegetation on adjoining areas.

Stand-size class. A classification of forestland based on the diameter class distribution of live trees in the stand. Largely based on an algorithm of tallied trees and stocking.

Stocking. Stem density assigned to a sampled tree, expressed as a percent of the total density required to utilize the growth potential of the land.

Tree. Woody plants having one erect perennial stem or trunk at least 3 inches d.b.h., a more or less definitely formed crown of foliage, and a height of at least 13 feet at maturity.

Volume. The amount of sound wood in live trees at least 5.0 inches d.b.h. from a 1-foot stump to a minimum 4.0-inch top diameter outside bark of the central stem.

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Appendix P: Forest Products Industry Emerges as North Carolina's Largest Manufacturing Industry



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News Release

FOREST PRODUCTS INDUSTRY EMERGES AS NORTH CAROLINA'S LARGEST MANUFACTURING INDUSTRY

Surpasses Textile Industry as Top Manufacturing Employer

RALEIGH, NC (FEBRUARY 9, 2007) -- The forest products industry has surpassed textiles as North Carolina's number one manufacturing industry in terms of employment and wages, according to the latest statistics collected by the College of Natural Resources at North Carolina State University. The textiles figures include textile mills, textile product mills and apparel manufacturing while the forest products statistics include logging, wood products, paper and wood furniture.

- **# of Employees:** 103,165 Forest Products vs. 82,110 Textiles
- **# Number of Facilities:** 2,742 Forest Products vs. 1,237 Textiles
- **Annual Wages:** \$3.6 billion Forest Products vs. \$2.5 billion Textiles

"I don't know of a manufacturing segment that would be larger than Forest Products in North Carolina," stated David Ashcraft, the Executive Director of Development and College Relations, College of Natural Resources at N.C. State University. "If we combine the economic value of all uses of the forest such as tourism, recreation, Christmas trees and etc. with the manufacturing impact of forest products, I believe the resulting 'Forestry and Forest Products' entity would have the largest economic impact of any similar entity in North Carolina."

Even though the employment figure of 103,165 for the forest products industry is tops among manufacturing industries, the industry has lost jobs over the past five years due to the new global economy. In 2002, the forest products industry employed 118,489 North Carolinians. Virtually all of the loss of employment is from the furniture segment of the industry, which like textiles, has been moving off-shore.

The forest products industry has always been an important part of the state's economy. The state's "Tar Heel" nickname traces its roots back to colonial times when North Carolina led the world in the production of naval stores, such as pine tar and turpentine. Today, there are forest products facilities located in every county of North Carolina, many of which are family owned businesses.

A key factor in the health of this industry is the state's 17-plus million acres of forests which provide the raw material for the forest industry. Forests are the dominant land use in North Carolina, occupying 58 percent of land area. Almost 90 percent of these forests are privately owned by some 700,000 landowners.

“A key reason we have as much forestland as we do today is that landowners enjoy healthy markets for what they are growing. Healthy forests depend on a healthy forest industry,” said North Carolina Forestry Association Executive Vice President Bob Slocum.

When compared to the forest industry in other states, North Carolina ranks in the top 10 nationally in virtually every economic measure.

“We are fortunate to have so many markets for our trees,” explained Dr. Robert Cooper, the chair of the North Carolina Tree Farm program for the previous two years. “I have visited several states through my involvement with the Tree Farm program, and in some cases, the landowners struggle to find markets for their timber. We manage our farm for recreation, wildlife and aesthetics, but in the end, to justify our investment and land use, we hope to harvest timber for a profit. We certainly need a healthy industry. We also need more money for the North Carolina Division of Forest Resources and their programs such as the forest development fund.”

The NCFA has produced two separate booklets on the state’s latest forest inventory data and the health of the forest products industry in North Carolina. These publications are listed on the home page under the headlines section of the NCFA’s website: www.ncforestry.org.

“With a net loss of one million acres of forestland to other uses over the past 12 years, we must maintain the economic value of our forests. This will take healthy markets for wood products, attractive incentives for private landowners to keep and manage their forests and strong public support,” said Slocum.

For more information, please contact Bob Slocum or Chris Brown at the NCFA at (800) 231-7723. Dr. Cooper can be reached at (336) 716-3473. David Ashcraft can be reached at (919) 515-5723.

FOREST PRODUCTS INDUSTRY OVERVIEW

➤ Number of manufacturing facilities ¹	2,742
➤ Number of manufacturing employees ¹	103,168
➤ Number of private landowners selling trees ²	300,000
➤ Contribution to State Gross Product ³ , \$billion.....	6.1
➤ Wages ¹ , \$ billion	3.6
➤ Value of shipments ⁴ , \$ billion.....	19.4
➤ Economic benefits of Forest, \$ billion	30.3
➤ Products in North Carolina ⁵ , Jobs	272,364
➤ Economic benefit - Jobs, including private landowners	586,144

Statistical Footnotes

- 1 NC Employment Security Commission, 2Q06. NAICS codes 113, 321, 322 and 337. (Logging, Wood Products, Furniture and Paper.) <http://eslmi23.esc.state.nc.us/ew/EWYear.asp?Report=1>
- 2 Estimate
- 3 <http://www.bea.gov/region/gsp/2004>. Logging is excluded
- 4 Annual Survey of Manufacturers, 2005 statistics. <http://www.census.gov/mcd/asmhome.html>. Logging is excluded.
- 5 The total economic activity of Forest Products in North Carolina can be determined by using an Input/Output (I/O) model such as IMPLAN, devised by the Minnesota IMPLAN Group. Although that analysis was not done for this profile, a review of “Economic Benefits of the Forestry Industry in Georgia” provided the basis for estimating the North Carolina numbers. Using the Georgia study, the jobs multiplier for North Carolina is 2.64 while the economic multiplier is 1.56. Riall, B. William. “Economic Benefits of the Forestry Industry I Georgia: 2001.” Economic Development Institute, Georgia Institute of Technology.

Appendix Q: Effect of an FDP discontinuation on NC state personal income tax revenue

Effect of an FDP discontinuation on NC state personal income tax revenue																	
MLRA Reference	A	B	C	D	E	F	G	H	I	J	K	Scenario A: No Change in Cost Share		Scenario B: Cost Share Discontinued			
												Capitalized Value (per acre)	Annualized NPV	Planted Factor	Average Planted Capitalized Value	Natural Factor	Average Natural Capitalized Value
Reference	Reference	Reference	Reference	Reference	D/0.04	FIA Data	FIA Data	FIA Data	Ex H	F X G	Ex J	Lx 0.07	Ex H x 25,150	Ex J x 24,850	N x 0.07	Q x 0.07	P + R
153A/113A	Mixed Hardwood		50	\$16.60	\$415.00	100%	35%	35%	\$180.11	35%	\$145.25	\$630,385	\$4,529,767	\$3,609,463	\$317,084	\$252,662	\$252,662
	Loblolly Pine (86-104)		30	\$51.46	\$1,286.50	40%	35%	14%	\$180.11		\$195.25	\$630,385	\$4,529,767	\$3,609,463	\$317,084	\$252,662	\$537,084
	Loblolly Pine (66-85)		30	\$29.86	\$746.50	48%	35%	17%	\$125.41		\$195.25	\$438,942	\$3,154,112	\$2,200,788	\$220,788	\$220,788	\$220,788
	Loblolly Pine (60-65)		40	\$11.37	\$284.25	12%	35%	4%	\$11.94		\$195.25	\$41,785	\$300,253	\$21,018	\$21,018	\$21,018	\$21,018
	Pond Pine (50-55)		50	\$5.69	\$142.25	35%	35%				\$195.25	\$0	\$0	\$0	\$0	\$0	\$0
	Longleaf Pine		50	\$4.16	\$104.00	35%	35%				\$195.25	\$0	\$0	\$0	\$0	\$0	\$0
153B	Mixed Hardwood		50	\$12.86	\$321.50	100%	6%	6%	\$28.45	6%	\$19.29	\$99,575	\$715,515	\$479,357	\$33,555	\$33,555	\$33,555
	Loblolly Pine (86-104)		30	\$46.26	\$1,156.50	41%	6%	2%	\$28.45		\$19.29	\$99,575	\$715,515	\$479,357	\$33,555	\$33,555	\$50,086
	Loblolly Pine (66-85)		30	\$29.86	\$746.50	47%	6%	3%	\$21.05		\$19.29	\$73,680	\$529,440	\$37,061	\$37,061	\$37,061	\$37,061
	Loblolly Pine (60-65)		40	\$11.37	\$284.25	12%	6%	1%	\$2.05		\$19.29	\$7,163	\$51,472	\$3,603	\$3,603	\$3,603	\$3,603
	Pond Pine		50	\$5.61	\$140.25	35%	6%				\$19.29	\$0	\$0	\$0	\$0	\$0	\$0
137	Mixed Hardwood		50	\$17.21	\$430.25	100%	4%	4%	\$15.53	4%	\$17.21	\$54,361	\$390,620	\$427,669	\$29,937	\$29,937	\$29,937
	Loblolly Pine (86-104)		30	\$55.47	\$1,386.75	28%	4%	1%	\$15.53		\$17.21	\$54,361	\$390,620	\$427,669	\$29,937	\$29,937	\$27,343
	Loblolly Pine (66-85)		30	\$32.02	\$800.50	58%	4%	2%	\$18.57		\$17.21	\$65,001	\$467,076	\$32,695	\$32,695	\$32,695	\$32,695
	Loblolly Pine (60-65)		50	\$12.68	\$317.00	14%	4%	1%	\$1.78		\$17.21	\$6,213	\$44,646	\$3,125	\$3,125	\$3,125	\$3,125
	Longleaf Pine (50-55)		50	\$5.19	\$129.75	4%	4%				\$17.21	\$0	\$0	\$0	\$0	\$0	\$0
136	Mixed Hardwood		50	\$16.81	\$420.25	31%	35%	11%	\$96.89	11%	\$45.60	\$339,129	\$2,436,884	\$1,133,089	\$79,316	\$79,316	\$79,316
	Loblolly Pine (86-104)		30	\$30.76	\$769.00	36%	35%	13%	\$96.89		\$45.60	\$339,129	\$2,436,884	\$1,133,089	\$79,316	\$79,316	\$170,582
	Loblolly Pine (66-85)		30	\$19.36	\$484.00	51%	35%	18%	\$86.39		\$45.60	\$302,379	\$2,172,809	\$152,097	\$152,097	\$152,097	\$152,097
	Loblolly Pine (60-65)		40	\$7.67	\$191.75	13%	35%	5%	\$8.72		\$45.60	\$30,536	\$219,424	\$15,360	\$15,360	\$15,360	\$15,360
	Upland Hardwoods		50	\$9.11	\$227.75	69%	35%	24%	\$8.72	24%	\$55.00	\$95,675	\$1,366,790	\$95,675	\$95,675	\$95,675	
130	Mixed Hardwood		50	\$16.14	\$403.50	50%	20%	10%	\$84.05	10%	\$40.35	\$294,179	\$2,113,883	\$1,002,698	\$70,189	\$70,189	\$70,189
	White Pine (70-85)		30	\$31.13	\$778.25	54%	20%	11%	\$84.05		\$40.35	\$294,179	\$2,113,883	\$1,002,698	\$70,189	\$70,189	\$147,972
	White Pine (55-69)		35	\$8.95	\$223.75	46%	20%	9%	\$20.59		\$40.35	\$72,048	\$517,713	\$36,240	\$36,240	\$36,240	\$36,240
	Shortleaf/Mixed hwd		60	\$3.58	\$89.50	25%	20%	5%	\$4.48		\$40.35	\$7,784	\$111,204	\$7,784	\$7,784	\$7,784	\$7,784
	Upland oak ridge (40-68)		70	\$3.32	\$83.00	25%	20%	100%	\$701.54	100%	\$331.32	\$2,455,374	\$17,643,613	\$1,235,053	\$576,138	\$576,138	\$576,138
												Total Lost Tax Revenues				\$643,983	

Appendix R: Procedure for Selecting Random Landowners for the FDP Tree Planting Survey

Two excel data tables were generated from the DFR's internal FDP database. The first table contained individual records of all the approved forest practices for a given project. Each project would have at least one, but usually many records associated with the project (site preparation, planting, timber stand improvement, etc.). The second table contained a list of every landowner associated with each project. Only one landowner was associated with each project, but landowners could have many different projects.

The two tables were combined and sorted by the type of forestry practice (site prep, planting, timber stand improvement, etc.). Following the sort, any records that were not associated with a "tree planting" activity were deleted. This reduced the data in the table from 32,183 records to 18,922 records.

An extra field was added to the combined data table and a unique random number between 0 and 1 was generated for each of the records using an excel formula. The resulting random number generated by the formula was copied and pasted as a value to permanently assign the random number to each record.

The combined data table was then sorted using the NC county code as the primary sort field, and the random number as the secondary sort field. The sort generated a table with all the records sorted by county, in order of their random number from smallest to largest.

Another field called the "Sample Group" was added to the table. In the sample group field, the notation "Primary" was placed in the sample group cell for each of the first five records for each county that did not have duplicate landowner names. The notation "Secondary" was placed in the next three sample group cells for each county that did not have duplicate landowner names. This resulted in eight randomly selected records for each county with eight different landowners, each record having either a notation of "Primary" or "Secondary" determined by the rank of its assigned random number. Two counties, Dare County, and Graham County only had three records and four records respectively and therefore were given fewer than five "primary" notations and no "secondary" notations.

The combined data table was used as the input table for a pivot table that generated a list of the five randomly picked "primary" landowners and three randomly picked "secondary" landowners for each county (except Dare and Graham counties). The pivot table also listed pertinent information regarding the project such as the application ID#, landowner address, the FDP forestry practice, and the approved acres.

Appendix S: FDP Tree Planting Landowner Survey and analysis

Question 1:		
Row Labels	Responses	Percent
Statement A	205	44.4%
Statement B	174	37.7%
Statement C	83	18.0%
Grand Total	462	100.0%
Question 2:		
Row Labels	Responses	Percent
20 Percent	10	12.0%
40 Percent	37	44.0%
60 Percent	30	36.1%
80 Percent	6	7.2%
Grand Total	83	100.0%

DPR District/Region	Total Planted	Percent	Total Not Planted	Percent	Total Acres
4	740	48.4%	790	51.6%	1,530
7	1,107	82.2%	240	17.8%	1,347
8	618.4	47.4%	685.6	52.6%	1,304
13	314.4	33.0%	581.6	65.0%	896
Region 1	2,779.8	54.7%	2,300.2	45.3%	5,080
3	702.6	46.0%	806.4	53.4%	1,509
5	828.8	43.1%	1,087.2	56.9%	1,916
6	328.3	40.2%	480.8	59.8%	809
10	697.3	51.2%	645.8	48.1%	1,343
11	831.8	57.2%	628.2	42.8%	1,460
Region 2	3,428.6	48.1%	3,686.4	51.9%	7,115
1	322.3	63.0%	184.8	36.4%	507
2	175.6	22.9%	591.4	77.1%	767
9	67.3	31.2%	145.8	68.2%	213
12	602.6	61.2%	411.4	38.7%	1,014
Region 3	1,317.6	47.7%	1,333.4	52.3%	2,651
North Carolina	7,432	50.3%	7,332	49.7%	14,764

Survey Question #1: "If FDP cost share assistance had not been available when you were deciding to plant trees, which of the following statements best describes how you would have reacted?"

Statement A: " Without the FDP cost share money, I would not have planted trees on any acreage."

Statement B: " Without the FDP cost share money, I would have planted the same number of acres with trees."

Statement A: " Without the FDP cost share money, I would have planted trees, but on fewer acres."

Survey Question #2: "You indicated that you would have planted fewer acres with trees if FDP cost share funds had not been available. In the following statement, which percentage number best describes the amount of acreage you would have planted with trees. Without FDP cost share funds, I would have planted trees on a about 20%, 40%, 60%, or 80% of the original acreage."

Appendix T: North Carolina GS § 105-259 Secrecy required of officials; penalty for violation (“disclosure law”)

§ 105-259. Secrecy required of officials; penalty for violation.

(a) Definitions. – The following definitions apply in this section:

- (1) Employee or officer. – The term includes a former employee, a former officer, and a current or former member of a State board or commission.
- (2) Tax information. – Any information from any source concerning the liability of a taxpayer for a tax, as defined in G.S. 105-228.90. The term includes the following:
 - a. Information contained on a tax return, a tax report, or an application for a license for which a tax is imposed.
 - b. Information obtained through an audit of a taxpayer or by correspondence with a taxpayer.
 - c. Information on whether a taxpayer has filed a tax return or a tax report.
 - d. A list or other compilation of the names, addresses, social security numbers, or similar information concerning taxpayers.

The term does not include (i) statistics classified so that information about specific taxpayers cannot be identified, (ii) an annual report required to be filed under G.S. 55-16-22 or (iii) the amount of tax refunds paid to a governmental entity listed in G.S. 105-164.14(c) or to a State agency.

(b) Disclosure Prohibited. – An officer, an employee, or an agent of the State who has access to tax information in the course of service to or employment by the State may not disclose the information to any other person unless the disclosure is made for one of the following purposes:

- (1) To comply with a court order, an administrative law judge's order in a contested tax case, or a law.
- (2) Review by the Attorney General or a representative of the Attorney General.
- (3) To exchange the following types of information with a tax official of another jurisdiction if the laws of the other jurisdiction allow it to provide similar tax information to a representative of this State:
 - a. Information to aid the jurisdiction in collecting a tax imposed by this State or the other jurisdiction.
 - b. Information needed for statistical reports and revenue estimates.
- (4) To provide a governmental agency or an officer of an organized association of taxpayers with a list of taxpayers who have paid a privilege license tax under Article 2 of this Chapter.
- (5) To furnish to the chair of a board of county commissioners information on the county sales and use tax.
- (5a) Reserved.
- (5b) To furnish to the finance officials of a city a list of the utility taxable gross receipts and piped natural gas tax revenues attributable to the city under G.S. 105-116.1 and G.S. 105-187.44 or under former G.S. 105-116 and G.S. 105-120.
- (5c) To provide the following information to a regional public transportation authority or a regional transportation authority created pursuant to Article 26 or Article 27 of Chapter 160A of the General Statutes on an annual basis, when the information is needed to enable the authority to administer its tax laws:
 - a. The name, address, and identification number of retailers who collect the tax on leased vehicles imposed by G.S. 105-187.5.

- b. The name, address, and identification number of a retailer audited by the Department of Revenue regarding the tax on leased vehicles imposed by G.S. 105-187.5, when the Department determines that the audit results may be of interest to the authority.
- (5d) To provide the following information to a county or city on an annual basis, when the county or city needs the information for the administration of its local prepared food and beverages tax, room occupancy tax, vehicle rental tax, or heavy equipment rental tax:
- a. The name, address, and identification number of retailers who collect the sales and use taxes imposed under Article 5 of this Chapter and may be engaged in a business subject to one or more of these local taxes.
 - b. The name, address, and identification number of a retailer audited by the Department regarding the sales and use taxes imposed under Article 5 of this Chapter, when the Department determines that the audit results may be of interest to the county or city in the administration of one or more of these local taxes.
- (6) To sort, process, or deliver tax information on behalf of the Department of Revenue.
- (6a) To furnish the county or city official designated under G.S. 105-164.14(f) a list of claimants that have received a refund of the county sales or use tax to the extent authorized in G.S. 105-164.14(f).
- (7) To exchange information with the Division of the State Highway Patrol of the Department of Crime Control and Public Safety, the Division of Motor Vehicles of the Department of Transportation, the International Fuel Tax Association, Inc., or the Joint Operations Center for National Fuel Tax Compliance when the information is needed to fulfill a duty imposed on the Department of Revenue, the Division of the State Highway Patrol of the Department of Crime Control and Public Safety, or the Division of Motor Vehicles of the Department of Transportation.
- (7a) To furnish the name and identifying information of motor carriers whose licenses have been revoked to the administrator of a national criminal justice system database that makes the information available only to criminal justice agencies and public safety organizations.
- (8) To furnish to the Department of State Treasurer, upon request, the name, address, and account and identification numbers of a taxpayer who may be entitled to property held in the Escheat Fund.
- (9) To furnish to the Employment Security Commission the name, address, and account and identification numbers of a taxpayer when the information is requested by the Commission in order to fulfill a duty imposed under Article 2 of Chapter 96 of the General Statutes.
- (9a) To furnish information to the Employment Security Commission to the extent required for its NC WORKS study of the working poor pursuant to G.S. 108A-29(r). The Employment Security Commission shall use information furnished to it under this subdivision only in a nonidentifying form for statistical and analytical purposes related to its NC WORKS study. The information that may be furnished under this subdivision is the following with respect to individual income taxpayers, as shown on the North Carolina income tax forms:
- a. Name, social security number, spouse's name, spouse's social security number, and county of residence.
 - b. Filing status and federal personal exemptions.

- c. Federal taxable income, additions to federal taxable income, and total of federal taxable income plus additional income.
 - d. Income while a North Carolina resident, total income from North Carolina sources while a nonresident, and total income from all sources.
 - e. Exemption for children, nonresidents' and part-year residents' exemption for children, and credit for children.
 - f. Expenses for child and dependent care, portion of expenses paid while a resident of North Carolina, portion of expenses paid while a resident of North Carolina that was incurred for dependents who were under the age of seven and dependents who were physically or mentally incapable of caring for themselves, credit for child and dependent care expenses, other qualifying expenses, credit for other qualifying expenses, total credit for child and dependent care expenses.
- (10) Review by the State Auditor to the extent authorized in G.S. 147-64.7.
- (11) To give a spouse who elects to file a joint tax return a copy of the return or information contained on the return.
- (11a) To provide a copy of a return to the taxpayer who filed the return.
- (11b) In the case of a return filed by a corporation, a partnership, a trust, or an estate, to provide a copy of the return or information on the return to a person who has a material interest in the return if, under the circumstances, section 6103(e)(1) of the Code would require disclosure to that person of any corresponding federal return or information.
- (11c) In the case of a return of an individual who is legally incompetent or deceased, to provide a copy of the return to the legal representative of the estate of the incompetent individual or decedent.
- (12) To contract with a financial institution for the receipt of withheld income tax payments under G.S. 105-163.6 or for the transmittal of payments by electronic funds transfer.
- (13) To furnish the following to the Fiscal Research Division of the General Assembly, upon request:
- a. A sample, suitable in character, composition, and size for statistical analyses, of tax returns or other tax information from which taxpayers' names and identification numbers have been removed.
 - b. An analysis of the fiscal impact of proposed legislation.
- (14) To exchange information concerning a tax imposed by Subchapter V of this Chapter with the Standards Division of the Department of Agriculture and Consumer Services when the information is needed to administer the Gasoline and Oil Inspection Act, Article 3 of Chapter 119 of the General Statutes.
- (15) To exchange information concerning a tax imposed by Articles 2A, 2C, or 2D of this Chapter with one of the following agencies when the information is needed to fulfill a duty imposed on the Department or the agency:
- a. The North Carolina Alcoholic Beverage Control Commission.
 - b. The Division of Alcohol Law Enforcement of the Department of Crime Control and Public Safety.
 - c. The Bureau of Alcohol, Tobacco, and Firearms of the United States Treasury Department.
 - d. Law enforcement agencies.
 - e. The Division of Community Corrections of the Department of Correction.

- (15a) To furnish to the head of the appropriate State or federal law enforcement agency information concerning the commission of an offense under the jurisdiction of that agency discovered by the Department during a criminal investigation of the taxpayer.
- (16) To furnish to the Department of Secretary of State the name, address, tax year end, and account and identification numbers of a corporation liable for corporate income or franchise taxes or of a limited liability company liable for a corporate or a partnership tax return to enable the Secretary of State to notify the corporation or the limited liability company of the annual report filing requirement or that its articles of incorporation or articles of organization or its certificate of authority has been suspended.
- (16a) To provide the North Carolina Self-Insurance Security Association information on self-insurers' premiums as determined under G.S. 105-228.5(b), (b1), and (c) for the purpose of collecting the assessments authorized in G.S. 97-133(a).
- (17) To inform the Business License Information Office of the Department of Commerce of the status of an application for a license for which a tax is imposed and of any information needed to process the application.
- (18) To furnish to the Office of the State Controller the name, address, and account and identification numbers of a taxpayer upon request to enable the State Controller to verify statewide vendor files or track debtors of the State.
- (19) To furnish to the North Carolina Industrial Commission information concerning workers' compensation reported to the Secretary under G.S. 105-163.7.
- (20) **(Repealed effective January 1, 2012)** To furnish to the Environmental Management Commission information concerning whether a person who is requesting certification of a dry-cleaning facility or wholesale distribution facility from the Commission is liable for privilege tax under Article 5D of this Chapter.
- (21) To exchange information concerning the tax on piped natural gas imposed by Article 5E of this Chapter with the North Carolina Utilities Commission or the Public Staff of that Commission.
- (22) To provide the Secretary of Administration pursuant to G.S. 143-59.1 a list of vendors and their affiliates who meet one or more of the conditions of G.S. 105-164.8(b) but refuse to collect the use tax levied under Article 5 of this Chapter on their sales delivered to North Carolina.
- (23) To provide public access to a database containing the names and account numbers of taxpayers who are not required to pay sales and use taxes under Article 5 of this Chapter to a retailer because of an exemption or because they are authorized to pay the tax directly to the Department of Revenue.
- (24) To furnish the Department of Commerce and the Employment Security Commission a copy of the qualifying information required in G.S. 105-129.7(b) or G.S. 105-129.86(b).
- (25) To provide public access to a database containing the names of retailers who are registered to collect sales and use taxes under Article 5 of this Chapter.
- (26) To contract for the collection of tax debts pursuant to G.S. 105-243.1.
- (27) To provide a report required under this Chapter.
- (28) To exchange information concerning a tax credit claimed under Article 3E of this Chapter with the North Carolina Housing Finance Agency.
- (29) To provide to the Economic Investment Committee established pursuant to G.S. 143B-437.48 information necessary to implement Part 2F of Article 10 of Chapter 143B of the General Statutes.

- (30) To prove that a business does not meet the definition of "small business" under Article 3F of this Chapter because the annual receipts of the business, combined with the annual receipts of all related persons, exceeds the applicable amount.
- (31) **(Repealed for business activities occurring in taxable years beginning on or after January 1, 2020)** To verify with a related entity or strategic partner information relating to that entity provided by a taxpayer claiming a credit under Article 3G of this Chapter.
- (32) Repealed by Session Laws 2006-162, s. 4(c), as amended by Session Laws 2007-527, s. 24, effective July 24, 2006.
- (33) To provide to the North Carolina State Lottery Commission the information required under G.S. 18C-141.
- (34) To exchange information concerning a tax credit claimed under G.S. 105-130.47 or G.S. 105-151.29 with the North Carolina Film Office of the Department of Commerce and with the regional film commissions.
- (35) To furnish to a taxpayer claiming a credit under Article 3G of this Chapter information from a related entity or strategic partner to the extent that information was used by the Secretary to adjust the amount of tax credit claimed by the taxpayer.
- (36) To furnish to a taxpayer claiming a credit under G.S. 105-130.47 or G.S. 105-151.29 information used by the Secretary to adjust the amount of the credit claimed by the taxpayer.
- (37) To furnish the Department of Commerce with the information needed to complete the studies required under G.S. 105-129.2A and G.S. 105-129.82.
- (38) **(Effective for taxable years beginning before January 1, 2008)** To verify with a nonprofit organization information relating to eligibility for a credit under G.S. 105-129.16H.
- (38) **(Effective for taxable years beginning on or after January 1, 2008)** To verify with a nonprofit organization or a unit of State or local government information relating to eligibility for a credit under G.S. 105-129.16H.

(c) Punishment. – A person who violates this section is guilty of a Class 1 misdemeanor. If the person committing the violation is an officer or employee, that person shall be dismissed from public office or public employment and may not hold any public office or public employment in this State for five years after the violation. (1939, c. 158, s. 928; 1951, c. 190, s. 2; 1973, c. 476, s. 193; c. 903, s. 4; c. 1287, s. 13; 1975, c. 19, s. 29; c. 275, s. 7; 1977, c. 657, s. 6; 1979, c. 495; 1983, c. 7; 1983 (Reg. Sess., 1984), c. 1004, s. 3; c. 1034, s. 125; 1987, c. 440, s. 4; 1989, c. 628; c. 728, s. 1.47; 1989 (Reg. Sess., 1990), c. 945, s. 15; 1993, c. 485, s. 31; c. 539, s. 712; 1994, Ex. Sess., c. 14, s. 51; c. 24, s. 14(c); 1993 (Reg. Sess., 1994), c. 679, s. 8.4; 1995, c. 17, s. 11; c. 21, s. 2; 1997-118, s. 6; 1997-261, s. 14; 1997-340, s. 2; 1997-392, s. 4.1; 1997-475, s. 6.11; 1998-22, ss. 10, 11; 1998-98, ss. 13.1(b), 20; 1998-139, s. 1; 1998-212, s. 12.27A(o); 1999-219, s. 7.1; 1999-340, s. 8; 1999-341, s. 8; 1999-360, s. 2.1; 1999-438, s. 18; 1999-452, s. 28.1; 2000-120, s. 8; 2000-173, s. 11; 2001-205, s. 1; 2001-380, s. 5; 2001-476, s. 8(b); 2001-487, ss. 47(d), 123; 2002-87, s. 7; 2002-106, s. 5; 2002-172, s. 2.3; 2003-349, s. 4; 2003-416, s. 2; 2004-124, s. 32D.3; 2004-170, s. 23; 2004-204, 1st Ex. Sess., s. 4; 2005-276, ss. 31.1(cc), 39.1(c), 7.27(b); 2005-400, s. 20; 2005-429, s. 2.13; 2005-435, ss. 32(b), 32(c), 37, 48; 2006-162, s. 4(c); 2006-196, s. 11; 2006-252, s. 2.21; 2007-397, s. 13(d); 2007-491, s. 38; 2007-527, ss. 24, 33, 34, 35, 36; 2008-107, s. 28.25(d); 2008-144, s. 4.)

Appendix U: Recaptured FDP cost share funds due to non-maintenance of 10-year clause 1999-2008

FDP application #	Landowner name	Payback date	Amount
11959	Lloyd and Barbara Barnes	1/1/1999	\$ 159.20
12630	Dr. E. Marie Roberts	6/30/1999	\$ 1,207.08
12895	Haywood Rankin	8/2/1999	\$ 273.60
14424	Edith T. Godfrey	10/27/1999	\$ 800.00
17047	Jerry Philbeck	1/25/2000	\$ 156.00
16609	R K Jernigan	11/17/2000	\$ 979.88
14183	Ronnie C. Reid, Jr.	12/8/2000	\$ 1,786.00
17887	Peggy Price	1/5/2001	\$ 1,248.00
11636	Marion K. Williams	11/13/2001	\$ 153.60
12377	Louise Corpening	1/1/2002	\$ 550.00
23214	Joe Maranuk	8/9/2002	\$ 2,482.00
22919	Mary Overman & James Julius Poe	4/10/2003	\$ 572.00
24109	William McNeil	6/13/2003	\$ 660.00
22346	Hobert Sanderson	9/17/2003	\$ 696.00
24494 & 024495	Irwin Stone	9/17/2003	\$ 112.00
21525	Hazel N Scotten	12/31/2003	\$ 450.00
24218	Melville Farms	2/14/2004	\$ 420.00
26250	Madge Baber	3/17/2004	\$ 1,444.80
26439	Ricky Wicker Estate	7/4/2004	\$ 1,251.25
27629	Pansy Rhodes	8/13/2004	\$ 1,400.00
20513	Harold McDowell	8/31/2004	\$ 1,443.20
25656	James Wicker	11/19/2004	\$ 288.00
24194	Dale Newport	11/22/2004	\$ 462.00
28235	Richard Salentine	8/10/2005	\$ 219.53
28944	Charles & Bessie Blackwell	3/2/2006	\$ 312.00
31645	M D Townsley	8/10/2006	\$ 132.00
27521 21587	E M Harris, III et al	11/13/2006	\$ 5,391.10
12345	Randolph J. Weisskoff	12/21/2006	\$ 140.00
26377	John Phifer	1/14/2007	\$ 806.40
33406	Ned Gold	9/20/2007	\$ 252.00
24075	Dale Newport	9/26/2007	\$ 832.00
33883	Fred Kearns Heirs	10/8/2008	\$ 420.00
16262	Kendall Yoder	10/16/2008	\$ 790.40