Committees can get a job done. We are impressed with the shade tree evaluation committee of the International Society of Arboriculture (formerly the International Shade Tree Conference). This committee of L. C. Chadwick, chairman, Spencer Davis, Jr., Ray Gustin, Jr., Frederick Micha and Val Curtis represents the National Arborists Association, the American Association of Nurserymen, and the American Society of Consulting Arborists as well as the ISA.

Their goal is to establish the professional arborist as the accepted authority for property losses concerning trees and other specimen plants. A secondary goal is to increase the maximum homeowner loss from $250 to $500 for any individual specimen.

The current situation whereby loss of a tree can be claimed as a casualty loss on an income tax form only if a real estate appraiser determines that the real property is worth less after loss of a tree than prior to the tree loss is ridiculous. In many instances, the loss of a valuable ornamental tree may truly not affect the value of the real estate were it offered for sale. Furthermore, all real estate appraisers may not be competent in determining the value of a single tree — though their knowledge of real estate worth may be unquestioned.

We believe as does the committee and their sponsoring organizations, that professional arborists should determine the dollar loss, and that the Internal Revenue Service should accept their appraisal of loss.

Also, tree losses which a homeowner may claim via his homeowner policy are even more restrictive. Not only is the $250 figure maximum, but the policy does not cover value of the tree loss as such, nor its final removal from the property — it includes only that segment which may be abutting or damaging an insured building on the property. Payment is made only to get the tree off the insured structure. In the insurance area, the committee has worked effectively in getting a new section written for the homeowners’ policy. It is now in effect for a maximum payment of $500 per tree on a trial basis in six states.

Besides working with the insurance interests and the IRS, the shade tree evaluation committee has worked with insurance interests and the Internal Revenue Service to establish procedures for deducting tree losses on income tax returns. The committee has also worked with the American Society of Consulting Arborists to establish procedures for determining the dollar loss of a tree.

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Besides working with the insurance interests and the IRS, the shade tree evaluation committee (continued on page 41)

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MISCELLANEOUS


EDITORIAL (from page 6)

tion committee is also exploring legislative avenues and considering means of bringing their thinking and programs to the consumer. We commend this group and their sponsoring associations. Not only are these changes justifiable from the standpoint of the homeowner, they are changes which will accrue to the benefit of the professional plantmen.

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