

VEGETATION MANAGEMENT

By Roger Funk, Ph.D., Davey Tree Expert Co., Kent, Ohio

Q: I am receiving a large number of calls from customers about losses to trees by recent ice storms. Those who don't have insurance to cover the losses ask about a Federal income tax deduction. What are the facts on such occurrences?

A: The expense of removing, repairing, and replacing damaged trees, shrubs and evergreens is deductible if properly documented and not covered by insurance. It is important that the homeowner have a qualified horticulturist do the work and estimate damages. IRS may not honor the deduction without documentation from a tree expert in case of an audit. The expert can also determine for the homeowner whether or not a damaged tree is beyond repair because of storm damage.

As far as repair, reshaping, bracing, cabling, and fertilization must be properly recorded on invoices for the work.

The key words are "restored to the same approximate value as before the damage occurred." An appraisal may be important for cases of severe or wide-spread damage, since the value of the property lost may exceed the removal, repair, and replacement costs. IRS requires immediate appraisal by a recognized expert with photographs.

Who is a qualified expert? IRS recognizes members of the International Society of Arboriculture, the National Arborist Association, the American Association of Nurserymen, the American Society of Consulting Arborists, and the Associated Landscape Contractors of America.

Q: I am groundskeeper for a corporation which does chemical and pesticide toxicity studies and related research. I need an herbicide for weed control around the buildings which is non-volatile and cannot enter the labs through the air exchange units. I must be certain that any chemical I use cannot enter the labs or any part of the building and present itself as a variable in the research being conducted there. What can you recommend? This must be a broad spectrum weed control program for use in bluegrass-ryegrass turf areas.

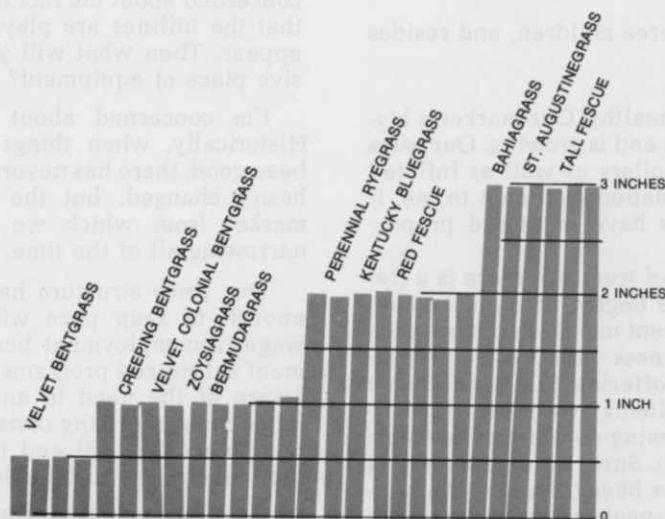
A: I cannot guarantee that any of the recommended herbicides will not enter the air ducts, but I can recommend materials and methods to minimize the potential.

If your laboratory is not utilized on weekends, I suggest that you close off the air exchange units, if possible, and apply the herbicides on a weekend.

If your main concern is plantain, dandelions, etc., an amine formulation of 2,4-D will suffice. If you also have vining weeds (ground ivy, veronica, etc.), you should include an amine formulation of Dicamba and/or Mecoprop. There are several brands on the market. Be sure to get amine formulations, which are relatively non-volatile.

Apply the chemicals low to the ground when the wind velocity is below 7 mph and the expected day temperature is below 85°F. Do not apply the material any nearer the air ducts than absolutely necessary. You may even consider hand-weeding in front of the ducts.

Maintaining a thick turf will minimize the need for future herbicide applications.



Recommended mowing heights for various grasses. A good rule of thumb is don't mow more than one third of the grass height in any one cutting. More frequent mowing may be required to avoid unusual stress on the grass plants and to achieve the most attractive results.