

LETTERS

Tax loss appraisals

In Roger Funk's January 1982 column there is an important error. In answer to a question: "Where can I obtain more information on the losses that can be deducted from Federal income taxes?" Dr. Funk says this: "The IRS will accept appraisals made by consulting arborists approved by the Council of Tree and Landscape Appraisers in Washington, D.C."

This is not true. The Council is not a membership organization and does not have any kind of list of "approved" consulting arborists. CTLA may be swamped with requests from tree and landscape professionals to be included on this non-existent list. And, the IRS may come knocking at our door to find out what we are doing.

CTLA does not certify anyone as an appraiser. It's service to the Green Industry is a system which enables professionals to determine a reasonable value for trees in case of damage or destruction. We make this guide avail-

able to anyone interested. The system was developed by leading horticulturists and therefore is well respected.

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The meaning of native

I note in Douglas Chapman's article on native shrubs (Dec. 1981) a statement that *Symphoricarpos albus* was brought to this country in the late 1800's. This indicates that it is present in the wild only as an escape. It is actually indigenous to north-eastern North America and thus appropriately included as a native.

If it were true, as Chapman indicates, that it was introduced, it has no place being included as a "native shrub." This question becomes further complicated when one thinks of plants native

to national political boundaries or endemic to smaller regions, based on soil and climate.

Another question concerns the use of the word "backbone." I can not imagine structuring either a home or commercial planting around any of the four shrubs described.

I certainly support Chapman's notion of using native plants despite the quibbles.

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