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Environment,

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Conservation Tax Incentive Fact Sheet

Adjusted Deduction for Conservation Easement Donations Will Help Farmers and Ranchers

Submitted by Paul E. Lehman

Section 1206 of the pensions bill (HR 4) recently passed by Congress will help family farmers, ranchers, and other moderate-income landowners get a significant tax benefit for making the extraordinarily valuable donation of a conservation easement, restricting future development of their land to protect a resource important to the public. Most such donations are made to local, community-based charities dedicated to keeping land in agriculture, conserving important wildlife habitats, and protecting important open space and historic resources. This proposal will:

- Raise the maximum deduction a donor can take for donating a conservation easement from 30% of their adjusted gross income (AGI) in any year to 50%;
- Allow qualifying farmers and ranchers to deduct up to 100% of their AGI; and
- Extends the carry-forward period for a donor to take tax deductions for a voluntary conservation agreement from 5 to 15 years.

This provision would be effective for donations made from January 1, 2006 through December 31, 2007. After that, the law would revert back to previous provisions, unless Congress extends the provision prior to the deadline.

Conservation Incentive Combined with Solid Tax Reforms

Section 1219 of the bill sets higher standards for appraisers and appraisals of all donated property, and sets higher penalties for abusive appraisals. Conservationists support this to ensure the integrity of the charitable donation process. Section 1213 tightens restrictions on donations of easements to protect historic buildings.

Building Strong and Vibrant New York Communities

Cornell Cooperative Extension in Niagara County provides equal program and employment opportunities.

***N. Y. S. Enacts a First-in-the-Nation
Tax Credit for Conservation
Easements***

Submitted by Paul E. Lehman

For the past 6 years, the Land Trust Alliance and New York's 80+ land trusts have been working hard to create a state tax incentive for conservation. In late April, our efforts finally paid off: New York's Conservation Easement Tax Credit officially became part of the State tax code.

Beginning next year, this innovative credit will give New York State landowners whose land is restricted by a conservation easement an annual refund of 25% of the property taxes paid on that land, up to \$5,000 per year. It is available to all owners of easement-restricted land, regardless of when the easement was created, provided that the easement was wholly or partially donated to a land trust or a governmental agency.

Land trusts tell us that the Conservation Tax Credit will create a huge incentive for conservation all across the state because it:

- Removes one of the most significant barriers to easement donations in NYS - the lack of property tax relief on easement-restricted lands;
- Enables landowners with modest incomes, such as retirees and farmers, to conserve their land without sacrificing financial security;
- Provides a powerful motivator for landowners to abide by the terms of their easements;
- Runs with the land so that successor owners will benefit from it as well as the original easement donors. This not only recognizes the ongoing public benefits of private land conservation, but also helps ensure that new owners, too, will comply with their easements.

And, importantly, the Conservation Tax Credit does not reduce local property tax revenues, so there is no negative impact on town and county budgets.

No other state has a tax incentive that will appeal to so many landowners and provide such lasting benefits. In the words of one

land trust executive director, "This is a huge boon for conservation in our state!"

Fall Webworms

Submitted by John Farfaglia

The webs that you are noticing on the tips of branches on various trees as you drive around the county are caused by the fall webworm, *Hyphantria cunca*. It is seen each year, some years their damage is worse than others. However, they really cause very little injury to trees so it is not a pest we need to worry about.

The fall webworm, the caterpillar stage of a satiny-white moth, is responsible for this unsightly webbing that shows up in the late summer/early fall. It should not be confused with the web tents made by the tent caterpillars that are often prevalent in the spring. Those web tents show up in the crotches of various trees, while the webs of the fall webworm caterpillar occur at the tips of branches, often wrapping several inches or up to two to three feet of branches in webbing.

The fall webworm is known to occur throughout much of the U.S. They feed on the leaves of over 100 kinds of fruit, ornamental, and woodland trees. However, the exposed sides of roadside and hedge-row trees are most commonly attacked, while trees in the forest are seldom attacked. The webworm caterpillars confine their feeding to the leaves that they have covered with webbing and usually not much of the tree is affected, generally only a few branches at most. Because the defoliation is late in the season and only on a few branches, the impact on the tree is minimal. The presence of the unsightly webs in the trees throughout the fall and into the winter months is more often a greater concern than the defoliation itself.

The adult moths of the fall webworm emerge from their wintering stage in May and June and lay clusters of 200 to 500 eggs on the leaf surfaces of host trees. The eggs are partly covered with white hairs or scales are usually laid on leaves near the ends of branches. Depending on the

weather, tiny caterpillars hatch from the eggs in one to two weeks. The caterpillars immediately begin to weave their webbing over the leaves at the end of branches. Their web is small at first, but becomes larger as the caterpillars devour the leaves within the web and continue to extend the web to cover more leaves. Feeding is done entirely under the protection of the web and generally only tender portions of the leaves are eaten, thus leaving skeletons of leaves. As the caterpillars grow, their web becomes filled with dead leaves, cast skins, and caterpillar feces. Smaller trees may even become completely enveloped in their web.

The caterpillars vary in color from pale yellow to greenish, with a broad, dusky stripe down its back and yellowish strip on each side, and clothed with long, white hairs. The caterpillars are massed together until the last instar (growth stage), when some of them may wander from the web. When they have reached their full length of about one inch, they crawl down the tree to spin a cocoon and pupate under ground litter. The insect remains in the pupal stage until the following spring when the moths emerge and the cycle begins all over again. While in the southern states there are often two generations of the fall webworm each year, here in the north we only see one generation.

Source October 2006, Cornell Cooperative Extension of Columbia County – The “News”

Getting The Garden Ready For Winter

By John Farfaglia

Clean Up:

- Remove and dispose of diseased and pest infested plant materials.
- Remove plies of leaves from lawn to avoid dead spots next spring.
- Cut back stalks of perennials that have died back.

Plant:

- Plant mums and pansies early in fall for best over wintering.
- September is still a good time for planting trees, shrubs and perennials.
- Spring blooming bulbs (tulips, daffodils, crocus etc.) are best planted from Mid September-October.



- Fall is the best time to plant grass seed.

Prune:

- Save most pruning for roses until spring. Excessively long canes can be partly cut back.
- Do not prune florists' hydrangea until spring.
- Spring flowering shrubs like lilac and forsythia should not be pruned in fall or winter. This removes next year's flower buds.

Protect:

- Use burlap screens or other protection for wind sensitive evergreens. This will also help for road salt spray exposed plants.
- Protect plants from deer, mice and rabbits (fencing, repellants etc.)
- Mulch recently planted trees, shrubs and perennials after a frost.

Miscellaneous:

- Collect seed of your favorite flower varieties. Note: Hybrid varieties may not come true from seed.
- Dig and store tender bulbs like canna, dahlia and begonia.
- Use mouse baits or traps now if you have had problems in the past.
- Continue watering recently planted trees and shrubs until November.
- Start a compost pile.
- Mow lawn one last time after it stops growing (usually early November).
- Late fall fertilization of lawns may be done in November after growth slows. Use a slow release type for this purpose.
- Wait until spring to prune back mums. The dead tops help trap insulating snow.

Fall Is The Time For Planting

Submitted by John Farfaglia

Fall is a great time to plant trees, shrubs and perennials. The following are some of the reasons why:

Stress reduction for plants. Fall installation gives plants a chance to establish a strong root system. Plants entering dormancy are not under pressure



to produce top growth and blooms. Most perennials flower in the spring. However, if planted then, they may not have enough time to bloom.

Water requirements diminish. In many parts of the country fall and winter are wet months, reducing the need for water. This doesn't mean you can forget watering altogether. Always check soil moisture if you have had Fall or winter droughts. Fall is more forgiving than summer, when plants can die quickly if you forget to water.

Mulch sources abound. Leaves and grass clippings are plentiful in fall. In the past, these might have been thrown on a bonfire, but now we put them to good use as mulch. Mulch aids moisture retention and reduces weeds.

Cold temperatures make plants hardier. Bulbs develop root systems over the winter. Pest populations decline this time of year, giving young transplants a fighting chance. Remember how refreshing a good night's sleep is? Fall planting is like giving your plants a rest.

Lawn care. Early fall is an optimum time to sow grass seed. Depending on the type of grass you have, fertilization may be beneficial now. Consult the lawn care specialist at your garden center for information on what grasses grow best in your area.

Autumn beauty. If you only shop at garden centers in spring, you will miss several plants that are their best in fall. Many nurseries stagger their planting so they have plants blooming in the fall. Pansies, asters, and mums are popular choices, but don't overlook ornamental grasses or berrying plants, either. Trees and shrubs can add drama to the landscape all winter long if you plant them in fall. Landscape professionals can give you recommendations.

Nursery specials. Fall is a good time to find great deals on trees, shrubs and other plants and you can see plants in their fall colors.

Credit: Dave Reville, Extension Educator, Orleans County Cornell Cooperative Extension.

Unsung Heroes...

Bats and Spiders

Submitted by Paul E. Lehman

Bats and spiders are generally not "top of the list" animals when producers think about creating a healthy farm. But every farm should provide habitat for them because of the pest control benefits they provide.

Bats: Most bats are insect-eaters. Found in every state of the U.S., bats prey at night on adult forms of critters that farmers don't like – armyworms, cutworms, codling moths, cucumber beetles, stinkbugs, June bugs, and mosquitoes.

Bats can be invited onto a farm by **putting up a bat box, or by making simple modifications to a farm building.** For more information about bat habitat and which bats live in your region, contact your state Fish and Game Department of Bat Conservation International, www.batcon.org/home/default.asp

Spiders: like bats, spiders are generalist predators, devouring many kinds of insects. For centuries the Chinese have augmented spider populations in field crops as a pest management strategy. Spiders are able to rapidly colonize an area by parachuting on a silk thread – a practice known as ballooning. Spiders are often the earliest predaceous colonizers of agricultural fields.

Unlike insects, spiders have a soft external skeleton, making them more vulnerable to extremes of temperature or humidity, **so mulching or no-till cropping techniques help promote spider populations.** A study in Germany found that mulch increased spider densities in wheat fields, and thereby reduced cereal aphid populations by 25%. Researchers have also noticed an interesting fact about spiders: their presence causes some insect pests to abandon their host plant, decreasing damage to crops. This has been observed for cucumber beetles, Japanese beetles, cutworms, greenbugs, leafhoppers, planthoppers, and for moth larvae in apple orchards.

Spiders often kill more insects than they can consume, but each species of spider has its own food and habitat preferences. To attract a wide range of spiders that will prev on many different kinds of pests,



farmers can plant hedgerows in or adjacent to fields. It is a good idea to include perennial and annual plants of different heights, as well as groundcovers and mulches. For more information:

rexd@ncat.org

Source: ATTRAnews, volume 12, number 4, July-August 2006

Immediate Care For Storm Damaged Trees

Submitted by John Farfaglia

Many trees that were damaged by the recent storm will require some degree of immediate attention. Homeowners working on their trees need to be careful, though, to watch out for safety concerns and to consider the best approach for dealing with the tree they are trying to save. Chain saw and other heavy work being done off the ground and essentially all work on large trees should be done only by a professional arborists.

Insurance

In all but life threatening situations you may want to contact your insurance carrier before any tree work is performed. Most homeowner policies will cover at least part of the cost of tree removal if some structural damage occurs.

Be Conservative

Do not prune or remove more than you have to at this time. Remove any hazards, but save other decisions on pruning and removals for later. While the damage may look severe at this time, we need to concentrate more on how we can save trees rather than making quick decisions on cutting them down. Many communities across the country have lost trees to major storms in recent years.

Keep in mind why you wanted your trees. The trees may still be able to serve that function. Don't be too hasty to make a decision to remove a tree if you can delay that decision to the spring or even a year from now. You may decide later the tree was not damaged as badly as you thought.

If your tree is so badly damaged that it needs to be removed you may want to consider replacing the tree this Spring. Before going ahead and planting a new tree make sure the replacement tree is the proper species and size for the site. Contact your local DEC office for advice on tree selection and planting.

Hazardous Trees

Loose or loosely attached branches and split trunks are obvious safety concerns that should be taken care of as soon as possible to avoid the possibility of injuring someone or damaging property later when the branch or that part of the tree falls. Broken but firmly attached branches that pose no immediate danger of falling can be pruned whenever convenient after the more hazardous loose branches have been removed. Trunks split down the middle are very difficult to brace adequately, and trees with split trunks should be removed or taken care of by a professional arborist.

Power Lines

Branches hanging over power lines are a major safety hazard from the standpoint of the person removing the branches. Special training is required to prune branches over power lines safely. Homeowners should not attempt to prune these branches themselves. Contact your local power company or an arborist trained in electrical line clearance to have these branches removed.

Leaning Trees

The heavy weight of ice or wet snow in some cases did not break the above ground parts of the tree but tipped the tree over by breaking some of the roots. Trees leaning from root breakage usually do not survive well. If a tree tips in a storm, it often means the tree had damaged or poorly developed roots before the storm pushed it over. If a tipped tree does survive, it often becomes a hazard from the damage it could cause if it were to fall.

Mature trees rarely survive attempts to pull them back into place after being tipped over by a storm. These generally should be removed and replaced with new trees. Smaller and recently planted trees will

usually survive if the trees are gently pulled back to their vertical positions.

Pruning

The only pruning that really needs to be done at this time is the removal of broken branches. Leave the fine pruning and finishing cuts until late winter or early spring. All pruning cuts will dry out to some degree during the winter. Dieback of the inner bark around a pruning cut can be minimized if the final pruning is left until just before the tree begins to grow in the spring. Have a trained arborist make the finishing cuts.

Branches that have pulled away from the trunk should be removed at the bottom of the split. Avoid causing any additional damage to the trunk. Remove any loose bark, but do not cut into bark that is living and still attached.

Never top trees. Topping creates serious hazards and dramatically shortens the life of a tree.

Never use paint or wound dressing to cover wounds. These materials do no good for the tree and actually interfere with the tree's wound sealing process.

Avoid Fertilizing

Do not assume trees damaged from the wet snow will benefit from a fertilizer application. In most cases they will not, and the fertilizer will only inhibit the ability of the tree to recover. If trees are removed completely and new trees are planted, do not fertilize the new trees at all for the first three years. Newly transplanted trees need to regenerate the 90 to 95% of their root system they lost while being dug up. Nitrogen applications at planting time may only slow the root regeneration process.

For more information on tree care and hiring an arborist contact your local DEC Office or Cornell Cooperative Extension.

Source: NYS Dept. of Environmental Conservation