

## **Informing Business-Related Educational Needs Through Facilitated Roundtable Discussions with Forest Landowners and Service Providers**

### **Abstract**

Following a daylong symposium featuring tax-oriented presentations, attendees participated in facilitated roundtable discussions centered on identification of educational needs and challenges associated with the symposium subject matter. Participants discussed their educational needs; challenges related to local, state, and federal tax laws; and recommendations for policy changes. Qualitative data gathered from participants will inform future educational programming and guide discussions about potential policy changes.

**Keywords:** [roundtable discussions](#), [forest landowners](#), [challenges](#), [symposium](#), [needs assessment](#)

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## **Introduction and Review of Literature**

Approximately 11 million forest landowners in the United States own 441 million ac of forestland (Butler et al., 2016). In Oregon, family forest owners own 4.3 million ac of the state's 30 million ac of forestland (Oregon Forest Resources Institute, 2017), with approximately 62,000 Oregonians owning between 10 and 5,000 ac (Oregon Forest Resources Institute, n.d.). These family forest owners may range widely in level of engagement in educational events and level of forestry knowledge.

Family forests contribute to the economy in the state of Oregon, with small private ownerships turning out 12% of the total harvest in 2015 (Oregon Forest Resources Institute, n.d.) and larger private owners producing 63% of the total harvest (Oregon Forest Resources Institute, 2017). The larger owners usually have staff or hired consultants trained in tax matters to help guide harvesting and other management decisions that have financial implications. For some smaller landowners, where the land has been managed by the family for multiple generations, the family knows technical resource providers and sources of assistance and can find the help they want. For others, though, it can be hard to figure out how to get help managing their forests and understanding relevant rules.

To serve such a diverse group of landowners, a needs assessment is helpful. Researchers have effectively used focus group methodology to assess needs on which to base future Extension forestry programming. Vanderford, Gordon, Londo, and Munn (2014) used focus groups in multiple locations in Mississippi to explore educational needs and content delivery preferences. Those authors concluded that future programming should target specific demographic groups, including groups defined according to landownership size (Vanderford et al., 2014). Measells, Grado, Hughes, Dunn, and Idassi (2006) surveyed landowners to determine forestry educational needs and optimal methods for promoting effective programs. Results from focus group sessions and mail surveys in four states in the south central United States indicated that more work was needed to educate landowners about available programs and activities (Measells et al., 2006).

The studies conducted by Vanderford et al. (2014) and Measells et al. (2006) focused on forest landowners and their general educational needs. We were interested specifically in business- and tax-related educational needs of forest landowners and included both forest landowners and service providers in contact with landowners (tax preparers and foresters) in our study. We examined data collected during facilitated roundtable discussions following a symposium on forest taxation held in Corvallis, Oregon, in January 2015. Participants included those who had attended Extension programs in the past and those who had not and were previously unengaged. Our primary study objective was to assess the business-related content needs of forest landowners in Oregon. We also included questions that allowed us to learn about tax-related barriers faced by landowners, and we asked participants for policy recommendations.

## **Background**

Reductions in Extension budgets over time have resulted in a reduction in the number and breadth of specialists in all fields. Historically most forestry Extension programs would have had specialists in the areas of silviculture, insects and disease, forest economics, harvesting, and so on. Gone are the days of having a specialist for each subdiscipline. As specialists retired, program administrators evaluated whether it was necessary to have true specialists or instead they could rely on PhD-level Extension faculty to serve as generalists. At the same time that the number of specialists was decreasing, landowners were asking more difficult questions.

In 2013, the Oregon Committee for Family Forestlands determined that there was a need for programming on forest taxes. This committee represents family forest owners in Oregon and comprises representatives from Oregon State University, Oregon Forest Resources Institute, and other entities. A full-day symposium with sessions on property, severance, income, and estate taxes was organized at Oregon State University, with the Committee for Family Forestlands taking the lead. All of the partner organizations broadly advertised the symposium to landowners, tax preparers, attorneys, and foresters. Professionals were able to claim continuing education credits for the symposium.

The committee recognized the importance of not just pushing educational material to the participants but also hearing from those interested in the topic about what help they needed. This type of information forms a needs assessment to help focus programming on the most critical needs. The committee also wanted input from participants about which policies created barriers to forest management. As representatives of organizations involved with the committee and/or the symposium, we conducted a study of the symposium participants to address the committee's interest in obtaining such information.

## Data Collection

Following a full day of sessions related to forest taxation (property, severance, income, and estate taxes), the 270 participants were randomly assigned to one of 26 tables for facilitated conversations. We recruited 26 people to serve as facilitators. Prior to the symposium, we had conducted a training for facilitators to emphasize active listening skills and teach techniques for dealing with difficult group members.

At each table, facilitators posed the following questions for discussion relevant to participant educational needs and policy recommendations:

1. What topics related to the subject matter of this symposium (tax and business) would you like to learn more about?
2. Of the actions you may take over the next 3 months, what challenges or barriers do you anticipate might arise?
3. The Committee for Family Forestlands reviews and makes recommendations for changes to tax policies that address the needs and concerns of family forest owners. What are some ideas you have?

The facilitators were responsible for allowing everyone in the group the opportunity to participate in the discussion. They recorded responses at each table without regard to which participant made the comment. The records included a comment only once per table (no repeats of the same response).

Notes from each table were transcribed, and responses were compiled for each question across the 26 tables. We analyzed and grouped responses into themes around each main idea using QSR NVivo software.

## Findings

Comments from participants could be sorted according to the main ideas of the three questions. Those main ideas were

- topics they would like to learn more about,
- challenges and barriers to taking action, and
- recommendations for tax policy improvement.

Data for the most mentioned themes associated with each main idea are presented in Table 1. The themes are described in more detail in the narrative following the table.

**Table 1.**

Most Mentioned Themes from Facilitated Roundtable  
Discussions

Themes by main idea	No. of times mentioned
Topics	

Research In Brief	Informing Business-Related Educational Needs Through Facilitated Roundtable ...	JOE 57(2)
Estate plan options	25	
Tax decisions for owners	22	
BMPs for harvesting	15	
Sessions by demographics	14	
Challenges and barriers to action		
Time for the process	34	
Staying informed/knowing where to start	24	
Family relationships	24	
Cost of hiring professionals and planning	15	
Finding a qualified professional	11	
Recommendations for tax policy change		
Change to estate or inheritance tax	30	
Clarity—reduced confusion and complexity	30	
Incentivize tenure and care	15	
Educate nonlandowners on forest benefits	11	

*Note.* BMP = best management practice.

Participants provided feedback on future topics for education efforts. There was interest in learning about different ownership structures and how they affect various tax issues. Of particular interest were limited liability companies and trusts, both mentioned at multiple tables. Participants were most interested in learning more about estate planning options, tax decisions for landowners, forestry best management practices for harvesting and selling, and information specific to their size ownership (sessions by demographics). Responses also included requests for information on record keeping, contracts, business plans, insurance, and legal issues for businesses. Additionally, there was interest in learning ways to find relevant professionals and peers.

Facilitators also asked participants to discuss the challenges or barriers to taking action related to tax and business planning. Answers surrounded finding time for the process, staying informed, attending to family relationships, and addressing the costs of hiring qualified professionals and the difficulty of locating them. Throughout the roundtable discussions mention was made of the difficulty in identifying potential service providers and selecting the right professional to help guide decisions related to forest tax laws. Participants also commented on challenges related to making good decisions when laws are confusing, complex, and constantly changing.

The Committee for Family Forestlands was interested in tax policy recommendations from participants to present to legislators. Participants mentioned changing tax laws and the need for greater clarity with regard to tax policy. Some of the taxes are complex and have led to confusion among landowners who are attempting to plan their forest management activities and follow the law. Participants also recommended that policies provide an incentive to retain and care for forestland. This recommendation speaks to policies such as property tax programs that allow for current use valuation instead of fair market value. Another common suggestion involved educating nonlandowners about benefits provided by forests. Within the forestry

community there is awareness that forests provide clean water, clean air, wildlife habitat, and so forth.

However, it is clear that not all of the public has the same understanding. There is also lack of understanding of the connection between the products people use every day and the forest practices needed to produce those products. Participants felt that educating policy makers and voters would be beneficial when regulations or laws are proposed that affect forest landowners.

## **Implications and Discussion**

Taxes are a fairly common top concern for landowners (Argow, 2017). Extension professionals hear from many landowners about their success stories as well as their challenges. It is important that educators work to remove knowledge and skill barriers. Although Extension professionals should not complete tax returns for landowners, they certainly could facilitate workshops and present case studies to demonstrate use of the provisions of the tax code (such as basis allocation, calculation of gain, etc.). Facilitating workshops also would be an appropriate way to include professionals who have an understanding of tax provisions related to forestry.

Taxes are a complex topic. Many in attendance at our roundtable study wished for more clarity within the tax rules. Extension can offer assistance in this realm through programming educating landowners and their professional service providers. The level of attendance at the symposium and the feedback from participants in the roundtable discussions indicated a hunger for knowledge on a subject that continues to change. Vanderford et al. (2014) recommended that trainings be tailored to a specific demographic. Although the symposium described here was not tailored, one of the top appeals regarding education topics was for tax content relative to specific landownership sizes.

It will be important to provide publications that are easy to access and understand. The majority of requests by the study participants regarding additional education topics revolved around the subject of basis allocation. This topic is applicable to forest landowners as well as ranchers and farmers across the country.

Many participants mentioned that finding a tax preparer versed in forestry (or even farming) is difficult. Extension personnel cannot provide names of qualified providers, but they can be prepared to help landowners find and evaluate potential providers. Service providers such as foresters and accountants can be invited to programs both to present and to learn alongside landowners. It is clear that expanding the conversation to include service providers would benefit forest landowners in Oregon; perhaps such is the case elsewhere as well.

The data we collected indicate a need to continue programming on taxes for rural landowners. Although this is a difficult topic, Extension providers can explore through focus groups or roundtables the specific tax-related programs needed. As recommended by Measells et al. (2006), we used tax rolls to develop a landowner list for the symposium. That list allowed us to make more landowners aware of the event. The agents and specialists present noted many new faces.

Organizations that represent forest landowners can advocate for clearer tax laws. Ideas can be presented to policy makers to advocate for or protect against changes to tax laws that affect forest landowners. In addition, the opportunity for landowners to realize that they are not alone in navigating a complex topic seemed to empower many participants.

## Conclusion

Feedback collected from study participants through facilitated roundtable conversations provided information that will be used to guide Extension programming and policy conversations.

One recorded comment summarized a feeling of several participants: "How important is your property? Take time to learn." The intent of the roundtables was to learn from our clients. We heard from all participants about the need to provide educational programming on the basics of all types of taxation and business topics.

We also were able to hear from taxpayers about the barriers and challenges they face. Extension can work with partner organizations to inform policy makers about those challenges. The roundtable conversations appeared to be the encouragement to take action that many landowners needed. Extension can provide the education component around these tax-related topics. Future conversations with program participants should identify and differentiate between the needs of landowners and their service providers.

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