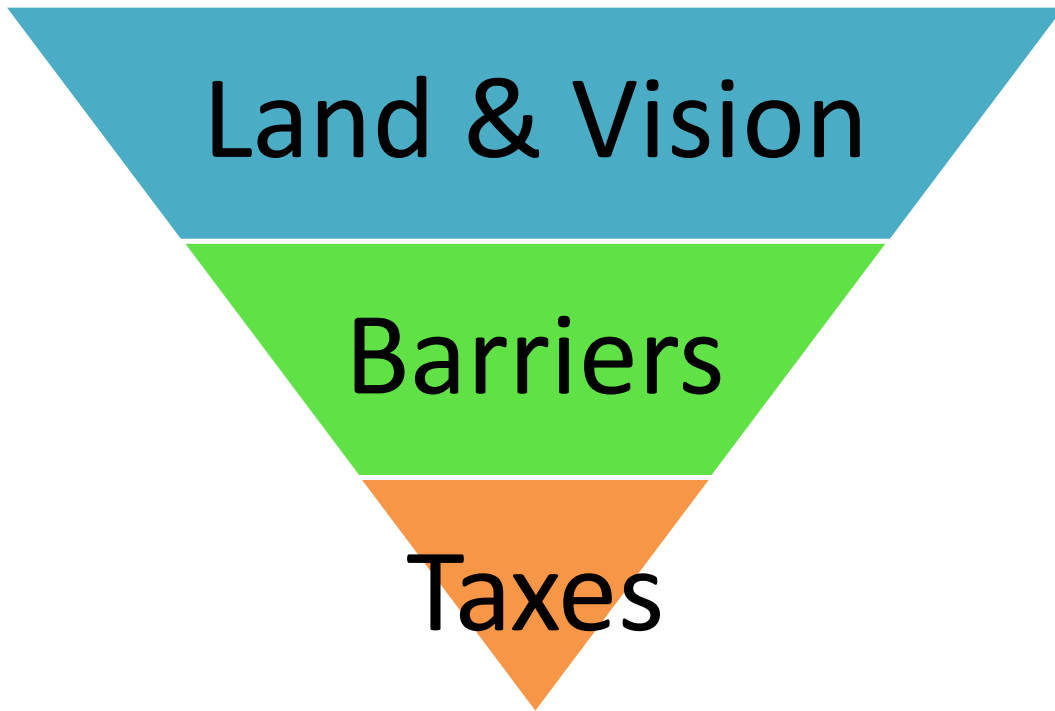


Appendix V.  
Family forest owner focus group topic guide

---

**Family Forest Research Center  
Tax Project  
Landowner Focus Group Topic Guide Version 1.0**



**[MODERATOR INTRODUCTION]**

- Explain that the purpose of the study is to understand owners' thoughts and feelings about a number of topics concerning their land. We want to hear *your* point of view.
- Explain focus group process:
  - Express your thoughts/feelings.
  - Speak one at a time.
  - Audio is for research purposes only, won't be used publicly. No comments will be attributed to specific individuals.

**I. LAND OWNERSHIP** (20 minutes)**[OVERVIEW OF THEIR LAND]**

1. **[RESPONDENT INTRODUCTION:]** Please introduce yourself and describe the land that you own.
  - The area where your land is (locally).
  - What the land is like (wooded, etc.).
  - How long you have owned it/with whom.
  - Is it your main home? If not, how often do you go there?

**[MEANING AND VALUE OF LAND AND TREES]**

2. What do you (and your family) most value and enjoy about your land? (What do you use it for?)  
What would you (and your family) miss most if you didn't have it?
3. What do you (and your family) find least rewarding or most challenging about owning your land?

**II. VISION & BARRIERS** (15 minutes)**[VISION]**

4. What is your vision for the future of your land after you no longer own it?

**[BARRIERS – GENERAL]**

5. How likely do you think it is that what you hope for will actually happen? What, if anything, might get in the way?

**III. TAXES** (80 minutes)

## [PROPERTY TAXES]

6. One problem we have heard mentioned (earlier or elsewhere) is the pressures placed on landowners from property taxes. Are property taxes pressuring you to do things you wouldn't want to do otherwise? Sell land, harvest trees, etc.?
7. Is there anything that you have done to reduce your property taxes? If so, what?
8. [ENROLLEE FOCUS GROUPS] My understanding is that everyone here is enrolled in the {name of state preferential property tax program}. Is that correct?  
Write down in 1-2 sentences how you would describe the program to someone not familiar with it.  
How did you first hear about it? Did you consult with anyone before enrolling? Who? (What types of professionals?)  
What made you decide to enroll in the program? (What did you know about it at the time?)  
What do you like about the program?  
What, if anything, don't you like about the program?  
Has it changed how you use your land? How? (Able to keep it, more or less harvesting)
9. [NON-ENROLLEE FOCUS GROUPS] In {name of state}, there is the {name of state preferential property tax program}. Has anyone heard of it before? (Is anyone enrolled in it?)  
Had you considered enrolling? Why/why not?  
If you are interested in it, do you need more information? What? How would you get it/want to get it?

## [DISTRIBUTE AND READ THROUGH TAX PROGRAM SUMMARY.]

Here is a brief summary of the {state preferential property tax program}. This sheet provides a general overview of the program, not all of the details. (After the focus group, there will be additional information on the back table for those who want it.)

What attributes are *most* appealing?

What attributes are *least* appealing?

What, if anything, might keep you from enrolling/puts you off? (Deal killer)

How would you strengthen the program to make it more appealing to landowners like you? (Enrollment process, commitment period?)

Who, if anyone, would you talk to about whether or not to enroll? (What kinds of people/professionals might be helpful?)

**[INCOME AND HARVEST TAX]**

10. Selling land, timber, or something else from your land has potential income tax implications. Have you done anything with your land that had income tax implications? If so, what?  
Did the income taxes make you do something different than you would have otherwise? (Harvested more or less?)  
What, if anything, did you do to minimize the amount of income tax you needed to pay?
  
11. There are different ways of treating income from your woodlands in the federal tax code. Who here has heard about any of these? What have you heard about them? (Calculate basis, capital gains treatment, form of ownership, amortization of expenses, ...)  
Have any of you taken advantage of one or more of the options we just discussed?  
Which ones have you used? How did these options affect what you do with your land?
  
12. Who would you talk with to answer questions about income taxes related to your woodlands? What kinds of people/professionals might be helpful?
  
13. Who here has heard of {name of state harvest tax law}? What have you heard about it? Have you been impacted by it? Has it affected how you manage your land? How?

**[ESTATE AND INHERITANCE TAX]**

14. Depending on a landowner's personal circumstances (and the estate tax regulations in a given year), they may need to deal with estate taxes when they acquire or pass on land. What have you heard about estate taxes?  
What, if any, tools have you heard about to minimize these taxes? (Examples: putting the land into a trust, creating an LLC, creating an estate plan)
  
15. Who here has inherited their land?  
Were estate [or inheritance] taxes owed when you inherited it?  
If so, did the person you inherited it from or you have to do anything differently with the land that would not have been done otherwise? (Examples: harvest trees, sell land, sell other assets)  
What, if anything, was done to minimize estate taxes? (Examples: putting the land into a trust, creating an LLC, creating an estate plan)
  
16. Who here plans to pass their land on to someone?  
Are you expecting that estate taxes will be due when it is passed on?  
What, if anything, will potential estate [and inheritance] taxes make you or your heirs do with your land that you would not do otherwise? (Sell, subdivide, harvest, ...)  
What, if anything, have you done to minimize estate taxes? (Examples: putting the land

into a trust, creating an LLC, creating an estate plan)  
Do you plan to do anything in the future?  
Who would you talk to about estate tax issues?

[OTHER TAXES]

17. We have talked about property, income, harvesting, and estate taxes. Are there any other taxes that have impacted you and your land? Which? Did they impact what you did with your land? How?

**IV. WRAP-UP** (5 minutes)

18. Any last thoughts or comments?

19. Thank you for your help.

20. Please see Jake or Brett to receive your incentive payment.