

coloration in the summer is a subdued green; the lightest green among all red maples evaluated. Only 4 trees of 'Scarlet Sentinel' remain alive as 4 of the 9 trees have died from bud union incompatibility. The remaining tree died from winter injury in 1986.

'Schlesingeri' red maple is one of the oldest cultivars on the market today. It has a round to oval canopy form and its leaves are five-lobed. Fall leaf color is considered average, with mostly yellow to reddish colors which peaks in November. It has had poor survival in our test with only 2 trees surviving and is not included in Table 1. Four of 9 trees died from bud union incompatibility. Three other trees died from winter injury.

Bud union incompatibility occurred with most of the red maple cultivars, resulting in the death of several trees during the first 3 years of the test. Bud union incompatibility was noted by a gradual decline of shoot vigor followed by death of the tree top with dead leaves persisting and resprouting below the bud union. 'Bowhall', 'Schlesingeri' and 'Scarlet Sentinel' have had 5, 4, and 4 trees, respectively, die from incompatibility. 'Red Sunset' was the only cultivar that had no

trees to die from bud union incompatibility. One tree each of 'Autumn Flame' and 'Gerling' and 2 trees each of 'Armstrong' and 'Tilford' have died.

In summary, consistent fall coloration occurred in the South with 'Autumn Flame', 'Tilford', 'Gerling' and 'Bowhall'. 'Red Sunset' had fall coloration of about 60% averaged over 4 years. Bud union incompatibility was a problem with 'Bowhall', 'Scarlet Sentinel' and 'Schlesingeri' red maple.

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Abstract

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The first part of this two-part series explained tree valuation methods. Part II walks you through some case examples, gives you tips on claiming casualty losses and explains income tax deduction criteria, civil damage criteria and some precedence-setting cases. There are three avenues for claiming plant material casualty losses—insurance coverage, income tax deductions and civil damage claims. Whatever avenue your plant casualty loss dictates, either by circumstances or amount, make sure the evaluation is professionally backed, thoroughly documented, concisely prepared, up to date, understandable and legally defensible. When contested, many legitimate claims are either not awarded or diminished in award value because the claimant could not properly defend the case.