

# 1.1 FIRST STEPS IN FOREST MANAGEMENT

## BACKGROUND

**The recommended practices in this manual address a variety of forest management goals and objectives. Many of the practices are interrelated, but not all can be applied on every acre. Application of specific practices depends on the site and the landowner's priorities. Successful application of these practices requires a combination of sensible goals, clear objectives, and careful preparation.**

Forest land can serve landowners as both a financial investment and a way to leave a legacy. The key to protecting your investment and legacy is working with a team of professionals: foresters, loggers, and other natural resource professionals, as well as financial and legal advisers.

## OBJECTIVE

**Using *Good Forestry in the Granite State* and considering basic business practices will help landowners achieve their goals and objectives.**

## CONSIDERATIONS

- Knowing your boundaries protects you from your neighbor mistakenly cutting your trees and protects your neighbor from you making such an error. Foresters are allowed to establish new interior boundaries and to re-mark known boundary lines to carry out forest management. Foresters also can research deeds and help determine if a survey is required. Only licensed land surveyors are allowed to establish boundaries common to another owner, when the corners or lines aren't known (RSA 310-A:74). Some foresters also are licensed land surveyors. More information is available from the N.H. Land Surveyors Board.
- Current use assessment (RSA 79-A) is a tax strategy aimed at making it easier for landowners to keep their land undeveloped. Instead of taxing land at its real-estate market value, land in current use is taxed on its income-producing capability as a woodlot or a farm, not as a potential site for houses or commercial development.

Current use is voluntary. Parcels must be at least 10 undeveloped acres or meet an annual minimum income level. Forest land categories include (1) white pine, (2) hardwood and (3) all other types. Assessments are made within ranges established by the State. Assessments within the ranges are determined by the local assessor based on the severity of the terrain, accessibility of the forest products, and the ability of the site to grow trees. Certified Tree Farms or land with a management plan prepared by a licensed forester can qualify as "forest land with documented stewardship," which further lowers the assessment.

Though current use doesn't require that land stay open to the public, an additional recreation adjustment is available for landowners who allow hunting, fishing, snowshoeing, hiking, skiing, and nature observation. Once land is accepted, there are no buy-out provisions and the current use status stays with the land until the land is changed to a nonqualifying use. At the time of change in use, there is a land-use-change tax due, which is 10 percent of the full and true value (not the current use value) of the changed portion as assessed by the town. *The Current Use Criteria Booklet*, a good source of information revised annually, is available from the N.H. Dept. of Revenue Administration or your UNH Cooperative Extension county forester.

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- An important component of management is setting clear short- and long-term goals and objectives that are realistic and based on the forest's current condition and its potential capability. Good management requires an understanding of what resources exist on your property. Knowing as much as possible about the property and its history can save time and money when developing and implementing a management plan. It's also important to consider a piece of land in relation to its surroundings, especially if managing for wildlife is important to you.
- Careful planning is much more likely to bring results that adhere to the recommendations in this publication. Planning may be as simple as setting goals and objectives and accumulating inventory information, or as detailed as a written management plan prepared by a licensed forester. The more care and preparation taken before timber harvesting begins, the better the results (1.3 Forest Management Planning).
- New Hampshire has a well-established network of public and private organizations to help guide private forest landowners.
- County extension foresters employed by UNH Cooperative Extension (UNHCE) can answer landowner questions. The N.H. Natural Heritage Bureau and N.H. Fish and Game are good sources of information about plants, wildlife and habitats. Other natural resource professionals (e.g. wetland scientists, wildlife biologists) can help identify special habitats.
- State law (RSA 310-A:98-117) requires all foresters offering services for compensation to private landowners be licensed. Licensed foresters are available to assist with an array of management activities. They can plan roads and trails, manage wildlife habitat, write management plans including for current use, and plan and supervise timber harvests. Services typically involved with a timber sale include marking trees, estimating harvest volumes, filing necessary permits, contracting with loggers, supervising harvesting, handling finances, and marketing wood products. UNHCE can provide a list of licensed foresters.
- Selling timber is a complicated matter that involves knowing about markets, tree values, future tree potential, ground conditions, laws, and silviculture. You have many options when selling timber. One option is to hire a forester to act as your agent in a timber sale; another is to sell directly to a buyer. A forester who acts as your agent provides you with a work order or some other agreement specifying the type and cost of the services to be performed. Foresters may be paid by the hour or as a percentage of the standing timber or log-sale receipts. You will need to enter a separate timber sale contract with the buyer of the trees.
- Loggers harvest and buy the trees. Certified professional loggers participate in voluntary certification offered by the N.H. Timber Harvesting Council's Professional Logger Program. Certified loggers take courses in first aid, safe and productive felling, fundamentals of forestry, and timber harvesting law. The N.H. Timberland Owners Association (NHTOA) or UNHCE can provide a list of certified loggers.
- A written contract is an important tool to make sure the harvest goes as planned and is required by state law RSA 227-J:15. Information about timber sale contracts, including a sample, is available from your UNH Cooperative Extension county forester.
- Professional forestry advice and supervision during timber harvests makes a difference. Carefully prepared and supervised timber harvests often return more income and help landowners achieve their goals more effectively than unmanaged harvests.
- Income from selling timber products is subject to federal income tax and the New Hampshire yield tax (timber tax).

- Planning for the long-term ownership of forest property is important to the overall sustainability of the forests of New Hampshire. Will the property be sold and developed, or passed on to family members? Careful estate planning includes consideration of future ownership. Conservation easements are one tool that can ensure that the property remains as forest land in perpetuity and can be part of estate planning (1.4 Estate Planning and Land Protection).

### RECOMMENDED PRACTICES

- ✓ Contact your UNH Cooperative Extension county forester for a woodlot visit.
- ✓ Know where your boundaries are.
- ✓ Determine your goals and objectives.
- ✓ Develop a management plan.
- ✓ Contact your legal advisers and a local land trust to find out more about estate planning and land protection options.
- ✓ The following are steps you, your forester and your logger can take to ensure a successful timber harvest:
  - Before the harvest
    - Visit several completed harvests and check references.
    - Clarify expectations and objectives.
    - Determine the size and scope of the operation.
    - Know where the ownership boundary is and where the harvest boundaries are.
    - Identify areas of special concern such cultural resources, rare species and wetlands. Contact the N.H. Natural Heritage Bureau to consult for the presence of threatened or endangered species.
    - File an *intent to cut* and other permits as needed, such as a wetlands permit. Refer to *Guide to New Hampshire Timber Harvesting Laws* for an overview of laws related to timber harvesting.
    - Time the timber sale to avoid wet or poor logging conditions, conflicting uses, and to optimize market conditions.
    - Designate trees to leave or those to cut.
    - Lay out truck roads, log yards and skid trails.
    - Use best management practices (BMPs) for erosion control. These guidelines, some of which are law, are found in *Best Management Practices for Erosion Control on Timber Harvesting Operations in New Hampshire* published by the N.H. Dept. of Resources and Economic Development, Division of Forests and Lands. Consult the latest version of this publication before harvesting timber.
  - During the harvest
    - Supervise the job on a regular basis. Stay in contact with your forester and logger.
    - Avoid operating during wet or thawing conditions.
    - Make sure BMPs are in place to prevent sediment from entering streams or wetlands.
    - Review contract timeline and provisions.
    - Protect the site from vandalism by limiting access.

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- After the harvest
  - Review contract provisions.
  - Review all mill slips for understanding and completion.
  - File the *report of cut* form, and pay the timber tax.
  - Seed the log landing, skid trails and other vulnerable areas.
  - Assess BMP effectiveness and plan for future maintenance to avoid degradation and sedimentation of streams, wetlands and other water bodies.

## CROSS REFERENCES

1.2 Setting Objectives; 1.3 Forest Management Planning; 1.4 Estate Planning and Land Protection; 1.5 Staying Safe Working in the Woods; 8.1 Timber Products.

## ADDITIONAL INFORMATION

Bennett, K. P. 2010. *Directory of Licensed Foresters Providing Service to Forest Landowners in New Hampshire*. UNH Cooperative Extension, Durham, N.H. <http://extension.unh.edu/fwt/dir/index.cfm> Accessed on August 2, 2010.

Bennett, K. P. 2008. *The Timber Sale Contract*. UNH Cooperative Extension, Durham, N.H. [http://extension.unh.edu/resources/files/Resource000994\\_Rep1143.pdf](http://extension.unh.edu/resources/files/Resource000994_Rep1143.pdf) Accessed March 5, 2010.

N.H. Dept. of Resources and Economic Development, Division of Forests and Lands. 2004. *Best Management Practices for Erosion Control on Timber Harvesting Operations in New Hampshire*. State of New Hampshire. [http://extension.unh.edu/resources/files/Resource000247\\_Rep266.pdf](http://extension.unh.edu/resources/files/Resource000247_Rep266.pdf) Accessed March 13, 2010.

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N.H. Timberland Owners Association. *Certified Loggers List*. New Hampshire Timber Harvesting Council's Professional Logger Program. <http://www.nhtoa.org/> Accessed March 5, 2010.

RSA 79-A. *Current Use Taxation*. <http://www.gencourt.state.nh.us/rsa/html/v/79-a/79-a-mrg.htm> Accessed May 27, 2010.

RSA 227-J. *Timber Harvesting*. <http://www.gencourt.state.nh.us/rsa/html/xix-a/227-j/227-j-mrg.htm> Accessed May 27, 2010.

RSA 310-A. *Joint Board of Licensure and Certification*. <http://www.gencourt.state.nh.us/rsa/html/xxx/310-a/310-a-mrg.htm> Accessed May 27, 2010.

Smith, S. 2009. *Guide to New Hampshire Timber Harvesting Laws*. UNH Cooperative Extension, Durham, N.H. 37 p.