



UNIVERSITY *of* NEW HAMPSHIRE
COOPERATIVE EXTENSION

Guide to New Hampshire Timber Harvesting Laws



ACKNOWLEDGMENTS

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We wish to thank the following for their review of this publication:

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Hunter Carbee, NH Timberland Owners Association, NH Timber Harvesting Council
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Funding was provided by:

US Department of Agriculture, Forest Service, Economic Action Program

Cover photo: Claude Marquis, Kel-Log Inc., works on the ice-damaged Gorham Town Forest

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NH's Working Forest

One of New Hampshire's most attractive features is its rural landscape, which serves as the foundation for the state's \$1.7 billion forest products industry. New Hampshire's working forest also provides a spectacular backdrop that attracts tourists—our state's number one industry.

Three centuries ago Europeans, who settled New Hampshire, encountered vast forests. By 1850, land clearing for farms and pastures reduced forest cover to about 45% statewide. By 1998, the forest cover rebounded to an estimated 84%.

Of New Hampshire's approximately 5.75 million acres of land area, 84% (4.8 million acres) is forested. Of this forested acreage, 94% (4.5 million acres) is classified as timberland. Timberland is defined as land that is producing or capable of producing crops of wood.

New Hampshire's forests are mostly in private ownership. Of the total area of timberland in New Hampshire, over 80% (3.6 million acres) is privately owned. This leaves approximately 20% of New Hampshire forest in public ownership: either federal, state or municipal.

New Hampshire Forest Facts:

- Forests covers 84% of the state's landscape
- 80% of New Hampshire's timberlands are privately owned
- Yearly, the forest products industry contributes \$3.9 billion to the state's economy
- \$1.05 billion of tourist spending each year is attributable to open space
- 4.8 million acres of New Hampshire forest is capable of growing trees

Growing concern about timber harvesting, whether for forest management or for land development, has led, in some situations, to the development of local ordinances. Sensing that increased local regulation could indeed threaten the "working forest," in 1989 the New Hampshire state legislature formally recognized the importance of forestry to the state through amendments to the local planning and zoning, enabling legislation. RSA 672:1, III c, now reads:

IIIc. Forestry, when practiced in accordance with accepted silvicultural principles, constitutes a beneficial and desirable use of New Hampshire's forest resource. Forestry contributes greatly to the economy of the state through a vital forest products industry, and to the health of the state's forest and wildlife resources through sustained forest productivity, and through improvement of wildlife habitats. New Hampshire's forests are an essential component of the landscape and add immeasurably to the quality of life for the state's citizens. Because New Hampshire is a heavily forested state, forestry activities, including the harvest and transport of forest products, are often carried out in close proximity to populated areas.

Further, the harvesting of timber often represents the only income that can be derived from property without resorting to development of the property for more intense uses, and pursuant to RSA 79-A:1, the state of New Hampshire has declared that it is in the public interest to encourage the preservation of open space by conserving forest and other natural resources. Therefore, forestry activities, including the harvest and transport of forest products, shall not be unreasonably limited by use of municipal planning and zoning powers or by the unreasonable interpretation of such powers, ...



Privately-owned, undeveloped land stands a better chance of remaining undeveloped if landowners receive income through the production of crops, livestock, or forest products. Towns also receive important revenue from timber harvests, as 10 percent of the stumpage value of the trees harvested is paid to the town in the form of the yield tax. Furthermore, assuring the economic viability of timber land and tailoring regulations to promote rather than hinder this goal may be the best means of conserving space in New Hampshire.

The University of New Hampshire Cooperative Extension and Society for the Protection of NH Forests completed economic studies of several communities demonstrating the economic value of open-spaced land. The cost of community services process was used to compare residential, commercial, industrial and open-space land use categories in each community. Cost of community services studies demonstrate that open space is an economic asset contributing to the stability of community tax rates. While there are many people who challenge the value of open space as a contributor to gross revenues and property taxes, research indicates otherwise. Clearly, each community should assess its own fiscal situation from both sides of the balance sheet, both revenue and costs.

Introduction to Forestry Laws

New Hampshire has laws and regulations designed to encourage responsible timber harvesting and minimize environmental impact of logging. Landowners, loggers, foresters have the responsibility to know and understand New Hampshire's timber harvesting laws. In addition, municipal officials have the authority and responsibility to work with state agencies to ensure that these laws are consistently enforced.

This publication is intended to assist municipal officials as they carry out their responsibilities. The guide presents the following information:

- Why and how town officials are to be notified of timber harvesting
- State laws regarding timber tax assessment
- State laws that protect wetlands and water resources during timber harvesting
- State laws that regulate timber harvesting operations
- Local official's role in enforcing state laws
- State agencies responsible for enforcing these laws and who to contact for enforcement assistance.

Help is available

New Hampshire forest landowners have several options available to help them with forest management. The UNH Cooperative Extension forest resource educators, located in each county, are available to provide objective guidance toward accomplishing forest management goals (see page 32). To assist in developing forest management plans and/or to implement a timber harvest, landowners are strongly encouraged to use the services of licensed foresters. A list of licensed foresters is available through the UNH Cooperative Extension's Forestry Information Center at (800) 444-8978.

New Hampshire state laws, developed over the last several decades, address concerns related to timber harvesting. The effectiveness of these laws depends a great deal on the awareness of landowners and loggers, and the commitment of state and local officials to bring problems to the attention of enforcing agencies. The services of state forest rangers, the state timber tax appraiser, UNH Cooperative Extension educators in forest resources, licensed foresters, and professional timber harvesters are available to help evaluate potential timber harvesting problems. **See pages 31 and 32 for listings of those agencies offering assistance.**

Current Use Law

The following page of information is excerpted from “A Layperson’s Guide to NH Current Use.”

In 1998, New Hampshire’s landmark current use law, RSA 79-A, celebrated 25 years as one of the nation’s simplest and most effective open space taxation programs. As the state becomes more dependent on the property tax to fund municipal services, the importance of the current use increases. Approximately 3 million acres are enrolled in the current use program by some 27,000 landowners.

What is current use?

Current use is a property taxing strategy designed to encourage landowners to keep their open space undeveloped. Rather than a property being taxed at its real estate market value, the land is taxed on its income producing capability. For example, through current use, land may be taxed as a woodlot or a farm, not as a potential site for houses.

Undeveloped farmland, forestland, and certified Tree Farms, may all enroll in current use. The law also covers land such as wetlands and other sites unsuitable for agriculture or forest products. Land in current use can be posted against trespassing, but owners receive additional tax savings if they keep their land open and without fee all year for hunting, fishing, snowshoeing, hiking, skiing, and nature observation. The Current Use Board also recognizes that there are extra costs associated with good forest management. Owners who meet criteria for forestland, with documented stewardship, may receive lower assessments.

Typically, land holdings must be at least 10 acres. Buildings and other improvements, such as driveways and septic systems, are excluded from current use.

Land is not automatically enrolled in current use. Landowners must apply to their town, committing their land to open space conservation. The selectman, town forester, or other assessing official appraises the land using criteria established by the state Current Use Board. Like other types of real estate, this valuation is equalized annually for the purpose of assessing taxes.

When land is developed, or an owner otherwise changes its use to one not qualifying for current use, a land use change tax is charged. The rate is 10% of the “full and true value” of the land, and is usually assessed at the time the physical change has begun. A study by D. E. Morris at UNH, *Town Incomes for the Land Use Change Tax 1980-1987*, shows that when land comes out of current use, towns receive more than the tax revenue they would have received had they simply taxed the land at a higher rate all along, rather than allowing the land to be in current use.

For more information about Current Use, or a copy of *A Layperson’s Guide to NH Current Use*, contact the Statewide Program of Action to Conserve Our Environment (S.P.A.C.E.) (603) 224-3306. The Department of Revenue Administration (603) 271-2687 is also a source for information on current use rules and assessment rates. www.nh.gov/revenue/currentuse/currentuse.htm

Timber Tax Law

Notice of Intent to Cut (RSA 79:10)

The State of New Hampshire has a real estate tax and by definition timber is considered to be real estate, and therefore taxable. However, the method in which it is taxed is different from other real estate and is describe in the State Constitution. Timber is taxed only at the time it is cut and at a rate which encourages the growing of timber. In order for the municipal assessing officials to be aware of cutting operations they must be notified of the cutting by the owner filing a notice of intent to cut timber. The Notice of Intent, which is required by law, notifies the assessing officials, NH Department of Revenue (DRA) and the NH Division of Forests and Lands. Timber on all land ownership is taxable at 10% of the stumpage value at the time of cutting. The only exceptions are as follows:

(Items 1-6, no Intent to Cut required and timber not taxable by the owner)

1. 10 MBF* saw logs and 20 cords fuel wood for personal use by the owner. (RSA 79:1 II(b) 1 &2)
2. 10 MBF saw logs and 20 cords of wood for land conversion purposes when all permits for the conversion have been received. (RSA 79:1 II (b) 5)
3. Shade and ornamental trees, usually considered to be trees within striking distance of a building. (RSA 79:2)
4. Christmas trees, fruit trees, and nursery stock and short rotation tree fiber. (RSA 79:2)
5. Any amount of firewood for maple syrup production. (RSA 79:1 II (b) 2)
6. Government and utilities not selling the wood. (RSA 79:1 II (b) 3 & 4)

The Notice of Intent to Cut must be completed with a volume estimate. The form must be assigned a number (in accordance with guidelines provided by the Commissioner of Revenue Administration) and signed by the assessing officials before any cutting requiring a notice can start. The original volume estimate cannot be exceeded without filing a Supplemental Notice of Intent to cut for additional volumes. Notice of Intent to Cut forms are available from the DRA and the town.

Town officials have 30 days to assign a number and sign the Notice of Intent to Cut form (RSA 79:3a III). Town officials may withhold a number & signing **only** for the following reasons:

1. The form has been improperly filled out (RSA 79:10);
2. Land is enrolled in the unproductive current use category that does not allow timber harvesting. (RSA 79-A:2,XIII, Current Use Administrative Rule Cub 305.02 (b);
3. A timber tax bond is required but has not been posted (RSA 79:3-a).
4. All owners of record have not signed the Notice of Intent to Cut (RSA 79:1,II). All owners of record are listed on the property record card.

If town officials have not acted on the Intent to Cut within 30 days of receipt the landowner should contact DRA, which then inquires with the town as to the status of the paperwork. If municipal officials are withholding signing, the landowner or person responsible for cutting should be notified in writing by the town as to the reasons within 30 days of receipt of the Notice of Intent to Cut by the town. The owner shall be supplied a copy of the Notice of the Intent to Cut upon request.

*Mbf stands for one thousand board feet

A timber cutting operation may not start until one of the following are posted in a conspicuous place within the area of cutting.

1. The Timber Tax Certificate from the DRA
2. A copy of the Notice of Intent to Cut signed by the assessing officials.
3. A copy of the Notice of Intent to Cut with the operation number along with the date, time and name of municipal official or employee who provided the operation number.

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES, PO BOX 487, CONCORD, NH 03302-6487
TEL.: (603) 371-3687

TIMBER TAX CERTIFICATE
POST IN A CONSPICUOUS PLACE WITHIN
THE AREA OF OPERATION
THIS CERTIFICATE EXPIRES MARCH 31, 2005

G. Philip Stataca
Commissioner

Robert M. Boley
Community Services Director

OPERATION #:

This certifies that

in accordance with the provision of RSA 79:10 filed in the town/city of

Tax Year 2004-2005

and with the Department of Revenue Administration a Notice of Intent to Cut Growing Wood and Timber on Tax Map and Lot #

ISSUED BY:

DENNIS THORELL, TIMBER TAX APPRAISER
DEPARTMENT OF REVENUE ADMINISTRATION

RA-6
Rev 1/04

Tax Responsibility: (RSA 79:1 II(a))

The responsibility for the timber tax depends on the type of ownership and must be one of the following:

1. Landowners with timber rights on their own land.
2. Persons with deeded timber rights on land they previously owned.
3. Persons purchasing timber on public lands (federal, state, county, town, etc).

Timber Tax Bond: (RSA 79:10-a)

A timber tax bond, payable to the town, is required unless:

- real property (including land and buildings) is owned in the town where the cutting is to take place; and
- the owner (s) is current on property taxes

All other owners must post a timber tax bond before the Notice of Intent to Cut is signed.

Timber tax bonds are usually equal to the expected timber tax.

Report of Wood Cut: (RSA 79:11)

Report of Wood Cut forms are sent to the owners filing a notice along with a certificate which should be posted at the job site. Reports of wood cut must be filed with the town within 60 days of completion or by May 15, whichever comes first. Extensions are allowed upon written request by the owner to the assessing officials prior to April 1. The report form serves as the basis for determining the timber yield tax.

Appeal Process: (RSA 79:7-a, 79:8; 79:9-a)

If a taxpayer believes he or she has been overtaxed the taxpayer must appeal to the town within 90 days of the tax bill. If the town denies the appeal then the taxpayer may appeal to the Board of Land and Tax Appeals within 180 days of the tax bill for an appeal board hearing. “The Guideline to Assessing Timber” is available from DRA to assist owners and towns in proper assessment of timber per NH timber tax law.

Penalties, Doomage and Enforcement: (RSA 79:12) (RSA 21:J 39) (RSA 79:28 & 28-a)

Fines for non-compliance range up to \$2000. A doomage penalty may be assessed for improper reporting. (Doomage is two times what the tax would have been if the report had been seasonably filed and truly reported.) The DRA and Division of Forests and Lands have authority to issue a cease and desist order for any cutting operation in violation of RSA 79.

This is only a synopsis of the law, for further clarification refer to the New Hampshire statutes (www.state.nh.gov) or call (603) 271-2687 Department of Revenue Administration, Community Services Division.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
NOTICE OF INTENT TO CUT WOOD OR TIMBER

RSA 79:10

See instructions on back.

YR	TOWN	OP#	T

For Tax Year April 1, 20 _____ to March 31, 20 _____

PLEASE TYPE OR PRINT

- City/Town of _____
- Tax Map No./Lot or USFS sale name & unit #: _____
- Is this intent an: Original
Supplemental Orig. Oper. # _____
- Name of road from which accessible: _____
- a Acreage of lot: _____ Acreage of cut: _____
b Anticipated start date: _____
- Type of ownership (check only one):
a Owner of Land and Stumpage.....
b Previous owner retaining previously deeded timber rights....
c Owner of stumpage & timber rights on public lands
(Fed., state, municipal, etc.) or Utility Easements.....

Report of Cut Form/Certificate to be sent to:

OWNER LOGGER/FORESTER

- I/We hereby accept responsibility for reporting all timber cut within 60 days after the completion of the operation or by May 15, whichever comes first. I/We also assume responsibility for any yield tax which may be assessed. (If a corporation, an officer must sign)

**Timber Tax Information is Available at www.revenue.nh.gov
Questions?? Call (603) 271-2687**

A
SIGNATURE OF OWNER(S) OR CORPORATE OFFICER _____ DATE _____

B
SIGNATURE OF OWNER(S) OR CORPORATE OFFICER _____ DATE _____

C
CORPORATE OFFICER NAME AND TITLE _____

PRINT OWNER(S) NAME _____

MAILING ADDRESS _____

CITY/TOWN _____ STATE _____ ZIP CODE _____

Tele. No.: () _____

FOR ASSESSING OFFICIALS ONLY

The selectmen/assessing officials hereby certify that:
1 All owners of record have signed intent;
2 The land is not under the Current Use-unproductive category;
3 The form is complete and accurate; and
4 Any timber tax bond required has been received.
Enter Amount of Timber Tax Bond Required and Date Posted:
 \$ _____ Date _____
5 The tax collector will be notified within 30 days of receipt per RSA 79:10;
6 This form to be forwarded to DRA within 30 days.

8 Description Of Wood Or Timber To Be Cut

Species	Estimated Amount To Be Cut	
White Pine		MBF
Hemlock		MBF
Red Pine		MBF
Spruce & Fir		MBF
Hard Maple		MBF
White Birch		MBF
Yellow Birch		MBF
Oak		MBF
Ash		MBF
Beech & Soft Maple		MBF
Pallet or Tie Logs		MBF
Others (Specify)		MBF
Pulpwood:	Tons	or Cords
Spruce & Fir		
Hardwood & Aspen		
Pine		
Hemlock		
Whole Tree Chips		
Miscellaneous:		
Birch Bolts		Cords
Cordwood & Fuelwood		Cords

- Species and Amount of Wood or Timber For Personal Use or Exempt. See exceptions on back of form.

Species:	Amount:

- By signing below, the Logger/Forester or person responsible for cutting hereby accepts responsibility for verifying the volumes of wood and timber to be reported by the owner. I have become familiar with RSA 227-J, the timber harvest laws.

SIGNATURE OF LOGGER/FORESTER OR PERSON RESPONSIBLE FOR CUTTING _____ DATE _____

PRINT NAME _____ TELEPHONE () _____

MAILING ADDRESS _____

CITY/TOWN _____ STATE _____ ZIP CODE _____

Signature (in ink) of Assessing Official	Date
Signature (in ink) of Assessing Official	Date
Signature (in ink) of Assessing Official	Date

Guide to Determining Stumpage* Value in accordance with RSA 79 New Hampshire Timber Tax (See RSA 79:1 III “Stumpage Value”)

The following is a guide to assist municipalities in assessing stumpage value and to assist owners in providing supporting evidence to municipalities when proving the reasonableness of a claim of excessive stumpage value assessment. The burden of proof is upon the owner to demonstrate the reasonableness of a claim. The assessing officials are charged to assess the full and true stumpage value at the time of cutting in the same manner as other property values pursuant to RSA 75:1.

When assessing the value of wood and timber, the following factors should be considered:

1. Value is based on the most probable price that would be paid, not the average, highest or lowest price.
2. Value recognizes the highest and best use of the wood and timber.
3. Value is expressed in terms of money.
4. Value recognizes that the timber was exposed to the open market for a reasonable time.
5. Value recognizes that both buyer and seller are informed of the uses to which the wood and timber may be used.
6. Value assumes an arm’s length transaction in the open market. In other words there is no special relationship or collusion between the buyer and seller.
7. Value assumes a willing buyer and willing seller, with no advantage being taken by either party.

The assessing officials shall take into consideration the quality and location of the timber, the size of the sale, and any other factors necessary to harvest the wood or timber that affect the value of timber being cut. Assessing officials shall consider stumpage prices, allowing for costs incurred by the owner to improve access, i.e., road costs. Only costs which are necessary and reasonable to access and remove stumpage can be considered. Furthermore, some costs such as road improvement, should be prorated over the entire volume of wood favored by the cost. If only a portion of the wood is being cut, which was accessed by the construction of a road, then only that portion of the cost of the road can be charged against the cutting operation during that year. Costs created by constraints within a timber sale contract which limit operating beyond federal, state and local requirements and which are not necessary, i.e., specific logging equipment, aesthetic concerns, cannot be charged against the operation.

The assessing officials shall consider the stumpage price paid for standing timber when reviewing a claim of over-assessment. If the assessing officials disagree that the price paid is an accurate indication of assessed value, then they must inspect the property and assess in accordance with RSA 79:1.

The following evidence may be submitted by the owner to support a claim for abatement to the assessing officials:

1. Competitive bid results
2. Timber sales contract
3. Costs incurred to access and remove timber
4. Timber inventory of wood lot (for proration of road costs).
5. Map showing road locations

*Stumpage stands for standing timber.

6. Comparative, competitive bid results during the same time period of the cutting operation being assessed indicating prices paid for similar wood or timber.
7. Payment received for harvested timber at purchasing mill, deducting expenses to truck, yard and cut.
8. Road and landing construction costs incurred to access and remove the timber.
9. Timber sale contracts not a result of competitive bid may be a poor indication of full and true value. Incidental services received by the owner, rather than stumpage payment, must be considered.

Note: Actual numbers are needed, reasons such as “taxes are too high” are not sufficient reasons for abatement. Professional fees, i.e., foresters fees or commissions, timber marking, sale layout and supervision, are considered to be an option of the owner and not necessary costs to be considered.

The following is one practical approach towns may use to assess timber. This matrix attempts to satisfy the need to obtain factual information regarding the location of the timber, quality of the timber, and the size of the cutting operation:

	POOR	AVERAGE	GOOD
Quality of timber (height, diameter, defect)	0	1	2
Location of timber (access restrictions, distance to maintained public road and physical geography)	0	1	2
Size of sale (Acreage of lot and volume per acre)	0	1	2

Assessing Timber – An Example

Rating	Percentage Within Range
0	0%
1	17%
2	33%
3	50%
4	66%
5	83%
6	100%

Example: If the white pine stumpage DRA range is \$80-\$180/MBF ** and the quality, location and size of sale are average, poor and large respectively. The calculated scale would be 1 for quality, 0 for location and 2 for size of sale, for a total of 3 out of a maximum possible of 6 or 50%. 50% of the difference (\$100) between \$80 and \$180 is \$50 which, when added to the base of \$80 arrives at an assessment of \$130 per MBF for white pine stumpage with these specific attributes. (Refer to the Timber Tax Assessment Worksheet Appendix 2)

****For current stumpage ranges check DRA website at:
http://www.nh.gov/revenue/property_tax/timber/stumpval.htm**

The Department of Revenue Administration will assist municipalities in proper assessing procedure for timber and in reviewing documentation submitted to demonstrate the reasonableness of a claim of timber value by an owner. Owners may engage the services of a licensed forester or other professional to present a claim.

Time Line for Timber Tax Reporting (For Municipal Use)

Tax Year

April 1 through March 31

- March 31 Last day an owner may request a Notice of Intent to Cut extension. (In writing to the selectman by the owner.)
- May 1 Time to send cordial reminder that reports are due May 15. (All reports due except those that have an extension.)
- May 15 Reports due (without report extension).
- May 16 Time to send stern letter requesting reports no later than June 1.
- June 1 Reports due (No further extensions can be granted).
- June 2 Notify DRA timber tax appraiser of late Reports. (Estimate of cut volume to be made for dooimage penalty purposes.)
- June 30 A timber harvest granted an extension must be completed.
- August 15 Extended operation report due.

Forest Management and Wetlands

A forest management plan that includes timber harvesting should incorporate regulatory requirements into the planning process. Many timber harvesting operations encounter wetlands or surface water during logging and must implement measures to eliminate or reduce impact and obtain appropriate permits. The purpose of this section is to explain what areas are regulated by the Department of Environmental Services (DES) and how you can identify them.

What is the New Hampshire wetlands law?

Wetlands and surface water are regulated under RSA 482-A, which was enacted in 1969. The law states “no person shall excavate, remove, fill, dredge, or construct a structure in surface water, bank, or a wetland without a permit from the Department of Environmental Services.”

The purpose of the law is to protect tidal and fresh waters and wetlands from unregulated alteration. Why the protection? The legislature recognizes that these areas are valuable to the State of New Hampshire based on the functions they provide. Wetland functions include nutrients and pollutant filtering, storm water retention, and wildlife habitat.

The permitting process allows DES to evaluate projects and their impacts on a wetland’s functions. In 1989, the law was modified to allow the timber industry to use a notification process for minimum impact projects instead of using the standard application process. The notification offers an opportunity for DES to monitor projects, but allows harvesting to begin with minimal delay provided that proper crossings are installed, the crossing is the alternative with the least impact to the wetlands, and the Best Management Practices (BMPs) are used.

What areas are regulated?

DES regulates dredge and fill activity in freshwater and tidal wetlands. DES defines a wetland as an area that is inundated by surface or ground water at a frequency and duration sufficient to support a prevalence of vegetation typically adapted for life in saturated soil conditions. In other words, it is an area where you find specific plants that can grow in wet soil conditions.

Dredge and fill activities in surface water are also regulated. These areas include tidal waters, lakes, ponds, rivers, brooks, and seasonal or “intermittent” streams. Intermittent is defined as a stream which does not flow year round, but flows long enough to form a defined channel or have wetland vegetation establish. Activities in intermittent streams are regulated during all times of the year, even when they are dry.

The bank adjacent to surface waters is another jurisdictional area in which dredge and fill activities are regulated. A break in slope marks the top of the bank, which is the upper limit of jurisdiction. DES also has jurisdiction in the tidal buffer zone. The buffer zone is land (including upland areas) within 100 feet from the highest observable tide line. The jurisdictional areas most commonly encountered in the timber harvesting industry are surface water (perennial and intermittent streams) and forested wetlands.

In those 22 municipalities (as of Aug. ’04) that have chosen to designate wetlands under RSA

482-A:15, areas adjacent to prime wetlands are considered jurisdictional. Projects in or adjacent to prime wetlands are considered major projects, therefore the Forestry Notification may not be used for work in these areas.

What is a forested wetland? How can I recognize one?

Wetland areas dominated by trees or shrubs are called swamps. A typical swamp vegetative community may consist of a tree layer, a sapling layer, a shrub or bush layer, an herbaceous layer (wildflowers, ferns, grasses, sedge, etc.), and a bryophyte layer (mosses). Knowing which trees can grow in wetlands is the first step in identifying a forested wetland.

What are some other indicators for wetlands?

1. Water at or close to the surface throughout the year.

A wetland may become drier in July and August, but it will usually pond water for several days after a heavy rain. Look for evidence of dark stained or wet leaf litter. The type of soil will also provide information relative to a high water table. A quick soil test pit may show dark or grey wetland (hydric) soil instead of bright, light colors common to upland soils (tan, yellow, brown).

2. The vegetative community in the area.

Thick growth of sphagnum moss and various species of ferns are a clue that you might be in a wetland. Tree with shallow or exposed root systems or trees with buttressed trunks may indicate a saturated soil condition.

The high water table limits the trees ability to carry out the carbon dioxide/oxygen exchange, therefore root systems grow near or above the soil surface.

3. Thick deposits of organic matter on the ground.

The ground may bounce slightly underfoot. The lack of oxygen in saturated soil will slow down the decomposition of leaf and woody material, which allows it to accumulate.

4. The terrain or difference in elevation/topography

Trees may be growing on small elevated mounds. There may be a wetland adjacent to flowing water or there may be a water line or debris on the trees, rocks or other obstructions.

What common forestry activities are regulated?



RSA 482-A is commonly referred to as the dredge and fill law, since these are the regulated activities. Fill is defined as material that has been deposited or caused to be deposited by human activity. Some examples of fill:

1. Material, such as gravel, placed in a wetland or stream for a skid trail or truck road.
2. Tree limbs (corduroy) placed in intermittent stream or drainage swale for a skid trail.
3. Logs or rock (pole/stone ford) placed in stream bed for skid trail.
4. Logs or rock placed in stream bank for a bridge abutment.
5. Stockpiling of tree butts, slash, and debris in a wetland, bank, or waterbody.

Dredge is defined as the excavation or otherwise disturbance of the soil in a wetland, bank or surface waterbody. Some examples of dredge would be:

1. Excavating a bank to install a bridge abutment.
2. Digging in a stream or wetland to install a culvert.
3. Machinery ruts in a wetland, bank or waterbody.

If your proposed forestry project involves any of the above activities by crossing surface waters or non-frozen wetlands, then you are required to either file *Notification of Forest Management or Timber Harvest Activities Having Minimum Wetlands Impact*. If the work will exceed the criteria outlined on the notification, you are required to file a different wetlands application.. If you question whether your project would meet the dredge and fill definition or need information on the notification process, please contact the DES Wetlands Bureau at (603) 271-2147, which is located at 6 Hazen Drive, PO Box 95, Concord, NH 03302 or visit the web site at www.des.nh.gov/wetlands.

	<p>New Hampshire Department of Environmental Services Wetlands Bureau 29 Hazen Drive, Concord, NH 03302, (603)271-2147</p>	
<h2 style="margin: 0;">Confirmation of Complete Forestry Notification</h2>		
Des File #: _____ Property Owner: _____ Town: _____ Logger or Forester: _____ Tax Map: _____ Lot: _____	<p>Notification Expires</p> <div style="font-size: 4em; margin: 0;">// //</div> <p>Provided the project is in compliance with RSA 70:10</p>	
<p>Forestry Permit by Notification Specialist DES Wetlands Bureau, 603-271-2147</p> <p><i>This Confirmation should be posted at the site in a conspicuous place.</i></p>		

Sample Sketch of Supplemental Site Map Showing Type and Location of all Wetlands and Surface Water Crossings

See number 11 on Forestry Notification form.



Proposed Crossings

- ① Skidder Bridge
- ② Culvert

Key

- Access Road
- Proposed Skid Road
- Log Landing
- Property Line (approximate)



DEPARTMENT OF ENVIRONMENTAL SERVICES

WETLANDS BUREAU

29 Hazen Drive, PO Box 95

Concord, NH 03302-0095

Phone: (603) 271-2147 Fax: (603) 271-6588

web site: www.des.nh.gov/wetlands email: wetmail@des.state.nh.us



Notification of Forest Management or Timber Harvest Activities Having Minimum Wetlands Impact

Please circle YES or NO to respond to each question. **Bold-faced terms** are defined on the attached page.

1.	Will the proposed forest management activity be in or adjacent to a municipally- designated prime wetland , or cross any wetland or surface water ? If NO, then you do not need to file this form or any other wetlands application. If YES, continue.	Yes	No
2.	Is the proposed activity in a bog, marsh , sand dune, tidal wetland, undisturbed tidal buffer zone, a wetland identified by the Natural Heritage Inventory , or in or adjacent to designated prime wetlands ? If YES, then you must complete a different wetlands application for impacts to jurisdictional areas. If NO, continue.	Yes	No
3.	If you are using a bridge to cross surface water, will any part of the bridge (including supports or abutments) be in the channel or banks of the stream? If NO (to this and the previous questions), then you do not need to file this notification or other permit application.	Yes	No
4.	Will all crossings of surface waters or wetlands be used only for forest management purposes? If NO, then you must complete a different wetlands application for impacts to jurisdictional areas. In accordance with Administrative Rule Wt 303.04(g)(1), access shall not be used for subdivision, development, or other land conversion to non-forestry uses.	Yes	No
5.	Are all crossings temporary? (i.e., They will be removed at the completion of the timber harvest). If NO, indicate the number of permanent crossings: _____	Yes	No
6.	Does any crossing of surface water or wetlands exceed any of the following criteria? A. For installation of a permanent culvert and associated fill, rock ford, or temporary crossing : 1) Is the width of the roadway travel surface at the crossing more than 20 feet (from edge of road to edge of road)?	Yes	No
	2) Is the fill width more than 50 feet from toe of slope to toe of slope?	Yes	No
	3) Is the length of any forested wetland or wet meadow crossing (measured along the proposed access way) more than 50 feet?	Yes	No
	4) Is the length of any surface water crossing (measured from base of bank to base of bank) more than 10 feet?	Yes	No
	5) Do the wetlands that are being crossed have standing water for more than two months of the year?	Yes	No
	B. For installation of one or more bridge(s), are bridges temporary or permanent?	Temp	Perm
	1) Is any work proposed in the water?	Yes	No
	2) Does the fill for the abutment(s) exceed 3,000 square feet in the banks of the stream?	Yes	No
	C. For installation of a temporary road constructed of snow through forested wetlands during frozen conditions, is the road travel surface more than 15 feet wide or 200 feet long?	Yes	No
	If YES to any questions in 5. A - C., then you must complete a Standard Dredge and Fill application for impacts to jurisdictional areas.		
7.	Will the construction of all crossings follow the Best Management Practices (BMPs) for Erosion Control on Timber Harvesting Operations in New Hampshire ? Please note, for DES purposes BMPs are mandatory [Rules Wt 304.05(b),(c)]. If NO, then you must complete a different wetlands application .	Yes	No

Having Minimum Wetlands Impact

Best Management Practices for Erosion Control on Timber Harvesting Operations in New Hampshire (February 2000) - The manual developed by the New Hampshire Department of Resources and Economic Development (DRED) which addresses the best management practices for reducing soil erosion and controlling sedimentation from timber harvesting activities. Copies are available at no charge from DRED, 172 Pembroke Road, Concord, NH 03301, phone: (603) 271-2214, http://www.nhdf.org/info_plan_bureau/fi&p_waterqualitybmps.htm; or UNH Cooperative Extension, Durham, NH 03824, phone: (603) 862-1028, or from the DES Wetlands Bureau (see Wetlands Applications below)

Bog - A wetland distinguished by stunted evergreen trees and shrubs, peat deposits, and acidic soil and water conditions. Bogs generally have no inlet or outlet. Sphagnum moss may be abundant. *The Notification form may not be used for any crossings or activities in bogs.*

Designated Prime Wetland - A wetland designated by a municipality as requiring special protection in accordance with Wt 700. Projects in or adjacent to prime wetlands are classified as major projects. *The Notification form may not be used for any crossings or activities in or adjacent to prime wetlands. If you are not sure whether or not the project is adjacent to a designated prime wetland, please call the DES Wetlands Bureau, (603) 271-2147.* Check with the town office or DES for the locations of these wetlands. As of September 2004, municipalities with designated prime wetlands are: Andover, Barrington, Bow, Brookline, Derry, Enfield, Exeter, Fremont, Gilford, Holderness, Hooksett, Meredith, Nashua, New London, Northfield, Northwood, Pelham, Salem, Sanbornton, Sandwich, Tamworth, Weare, and Wolfboro.

Forest Management – the application of scientific and economic principles to conserve forest resources and obtain forest benefits. (See RSA 227-G:2).

Forested wetland - A wetland where trees 20 feet and taller are the dominant plants. Typical trees are red maple, green ash, black willow, American elm, balsam fir, black spruce, tamarack and sometimes hemlock and white pine. May also be called a swamp.

Marsh - A wetland distinguished by the: 1) absence of trees and shrubs; 2) dominance of soft-stemmed herbaceous plants such as cattails, grasses, reeds, and sedges; may have lily pads or pickerel weed, and 3) a water table at or above the surface which may fluctuate seasonally. *The Notification form may not be used for any crossings or activities in marshes.*

Natural Heritage Inventory - Information about rare, threatened, and endangered species and exemplary natural communities in New Hampshire, which is maintained by the Department of Resources and Economic Development. Call (603) 271-3623 or contact www.dred.state.nh.us/forlands/formgt/nhiweb/ for information.

Natural Resources Conservation Service (NRCS), formerly Soil Conservation Service (SCS), soils map - A map developed as part of a soil survey, which provides information about characteristics of the soils and the suitability, limitations, and management of soils for specified uses. Contact the state NRCS headquarters (603) 868-7581 or your county office.

Permanent crossing: Crossings located on haul roads for which permanent culverts or bridges (in jurisdictional areas) are installed for periodic forest management activities.

RSA 79:10 – The statute that requires notification to assessing officials, NH Department of Revenue, and NH Department of Resources and Economic Development (Forest and Lands Division) of intent to harvest timber.

Surface water - Those waters of the state, as defined by RSA 482-A:4, which have standing or flowing water at or on the surface of the ground during part or all of the year. This includes, but is not limited to, rivers, streams (perennial and seasonal), lakes, ponds and tidal waters, and marshes.

Swamp - A wetland dominated by trees or shrubs. Typical trees are red maple, green ash, black willow, American elm, balsam fir, black spruce, tamarack and sometimes hemlock and white pine.

Temporary crossing: Crossing structures removed at the completion of the current harvest

Toe of Slope - The bottom edge (base) of the road fill where it meets the flatter grade of the ground surface.

USGS (United States Geological Survey) topographic map - A map that uses contour lines to represent the three-dimensional features of a landscape on a two-dimensional surface. These maps use a line and symbol representation of natural and artificially created features in an area. **Map scale – 1:24,000.** Maps are available at outdoor and sporting goods stores.

Wetland - An area that is inundated or saturated by surface or ground water at a frequency and duration sufficient to support, and that under normal conditions does support, a prevalence of vegetation (more than 50%) typically adapted for life in saturated soil conditions (hydric soils). Wetlands include, but are not limited to swamps, bogs, marshes and similar areas.

Wetlands Applications - Other forms (*Standard Dredge and Fill, Minimum Impact Expedited, or Permit By Notification*) are used to apply for permits to work in wetlands or surface waters if the answer to questions 1 and 2 are **YES** or question 3 is **NO**. These forms can be obtained from town clerks, from the DES web site at: www.des.nh.gov/wetlands or from the DES Wetlands Bureau, PO Box 95, Concord, NH 03302, phone: (603) 271-2147.

Wet Meadow - An area dominated by sedges, grasses, and non-woody vegetation less than 3 feet in height, which is saturated for long periods during the growing season and may be seasonally flooded.

Timber Harvesting Laws

Timber Trespass (RSA 227-J:8)

Timber can be worth thousands of dollars. As such, it can be a tempting target for unscrupulous operators. In addition to the law as described below, it is important that landowners know where their boundary lines are and mark them accordingly.

227-J:8 Trespass; Civil Penalty

- I. No person shall negligently cut, fell, destroy, injure, or carry away any tree, timber, log, wood pole, underwood, or bark which is on the land of another, or aid in such actions without the permission of that person or the person's agent.*
- II. In addition to any other civil or criminal penalty allowed by law, any person who violates the provisions in paragraph I shall forfeit to the person injured no less than 3 and not more than 10 times the market value of every such tree, timber, log, lumber, wood, pole, underwood, or bark cut, felled, destroyed, injured, or carried away.*

227-J:8-a Trespass; Criminal Penalty

- I. No person shall recklessly cut, fell, destroy, injure, or carry away any tree, timber, log, wood, pole, underwood, or bark which is on the land of another person, or aid in such actions without the permission of that person or the person's agent.*
- II. A person who violates the provisions of paragraph I shall be guilty of a class B felony if the loss is greater than \$1000, or a misdemeanor for any other loss.*

If you suspect that timber has been stolen from your property please consider the following questions:

1. Do you know where your boundary lines are?
2. Has the property been recently surveyed?
3. Are your property lines marked?
4. Do you have a map?
5. If the theft has occurred through the property of another, have you contacted the abutter?

If, after considering these questions, please contact the NH Division of Forests and Lands at 603-271-2217.

Deceptive Forestry Business Practices (RSA 227-J:15)

Buying and selling forest products can be confusing and occasionally deception occurs. Therefore, it is important that all parties involved have a clear understanding of how the wood will be measured, what the prices are, and how each party will be paid. A written contract, with mutually agreed-upon prices and amounts, is strongly recommended.

The following describes Deceptive Forestry Business Practices.

A person is guilty of a Class B felony if the loss is greater than \$1000 or otherwise guilty of a misdemeanor if that person, in the course of buying and selling of a forest product, as defined under RSA 227-G:4, VII:

- Uses or posses for use a false weight or measure, or any other device for falsely determining or recording any quality or quantity as provided under RSA 438; or
- Sells, offers, or exposes for sale or delivers less than the represented quantity of any commodity or service; or
- Takes or attempts to take more than the represented quantity of any commodity or service when, as buyer, the person furnishes the weight or measure; or
- Sells, offers, or exposes for sale adulterated or mislabeled commodities; or
- Does not remunerate the owner of the timber for the value of the forest products pursuant to a written contract; or
- Does not furnish the owner, upon written request, with all scale slips to verify the amount of the forest products removed from the owner's property.

In 2007, the Legislature through House Bill 440 amended RSA 227-J:15, Timber Harvesting; Deceptive Forestry Business Practices to include further clarification of what should be included in a scale slip and a new requirement for a written contract for those buying and selling a forest product which is subject to a notice of intent to cut.

Section II defines a scale slip as a means written or printed form or combination of forms which provide an accurate, readily understandable record containing the species of wood product, board footage of each individual log when the standard unit of measurement is per thousand board feet, or tonnage, or cordage when not sold per thousand board feet, gross scale, defect, net scale, date wood was measured, and the name of the party scaling the wood.

Section III requires that a written contract be provided to the owner, prior to cutting from the owner's property any forest products which are subject to a notice of intent to cut as defined in RSA 79:10. The contract shall be signed by both parties, specify the remuneration for the forest products to be cut, and the time in which the remuneration shall be made.

Basal Area Law (RSA 227-J:9)

The basal area law requires that forested buffers be left along town and state roads, streams, and bodies of water, following a timber harvest (Figure 5). These buffer zones can prevent erosion, provide wildlife habitat, protect stream temperature and aquatic life, and preserve the aesthetics of the landscape. This law also applies to land conversion and clearing unrelated to forest management unless all state and local permits necessary for the conversion have been secured. (RSA 227-J:9, IV).

What is Basal Area?

Basal area means the cross-sectional area of a tree measured four-and-a-half feet from the ground (Figure 4). It is expressed in square feet per acre. Simply stated, basal area is a measure of tree density on each acre of land. The higher the basal area, the denser the forest.

What does the law say?

The law says that no more than 50 percent of the basal area may be cut or otherwise felled each year, leaving a well distributed stand of healthy, growing trees:

Within 150 feet of:

- any great pond, which is a standing body of water 10 acres or greater in area
- any fourth order or higher stream (see Appendix I)
- public highway

Within 50 feet of:

- any other stream, river, or brook that is not a fourth order or higher stream which normally flows throughout the year.
- any standing body of water less than 10 acres associated with a stream, river or brook, which normally flows throughout the year.

Can I obtain a variance to the Basal Area law?

A landowner may request a variance from the Director of the Division of Forests and Lands to cut more than 50 percent of the basal area along roads, water bodies, or streams. The written request for a variance must include the reason (s) why the variance is necessary and a map showing the location of the property. If the harvest requires approval from local zoning or planning officials, written evidence of such approval must be included with the variance request.

Figure 4. Basal Area

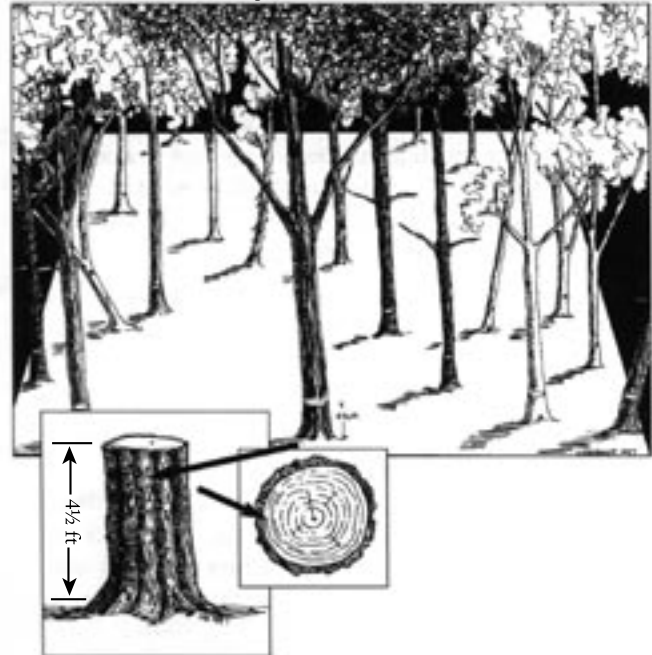
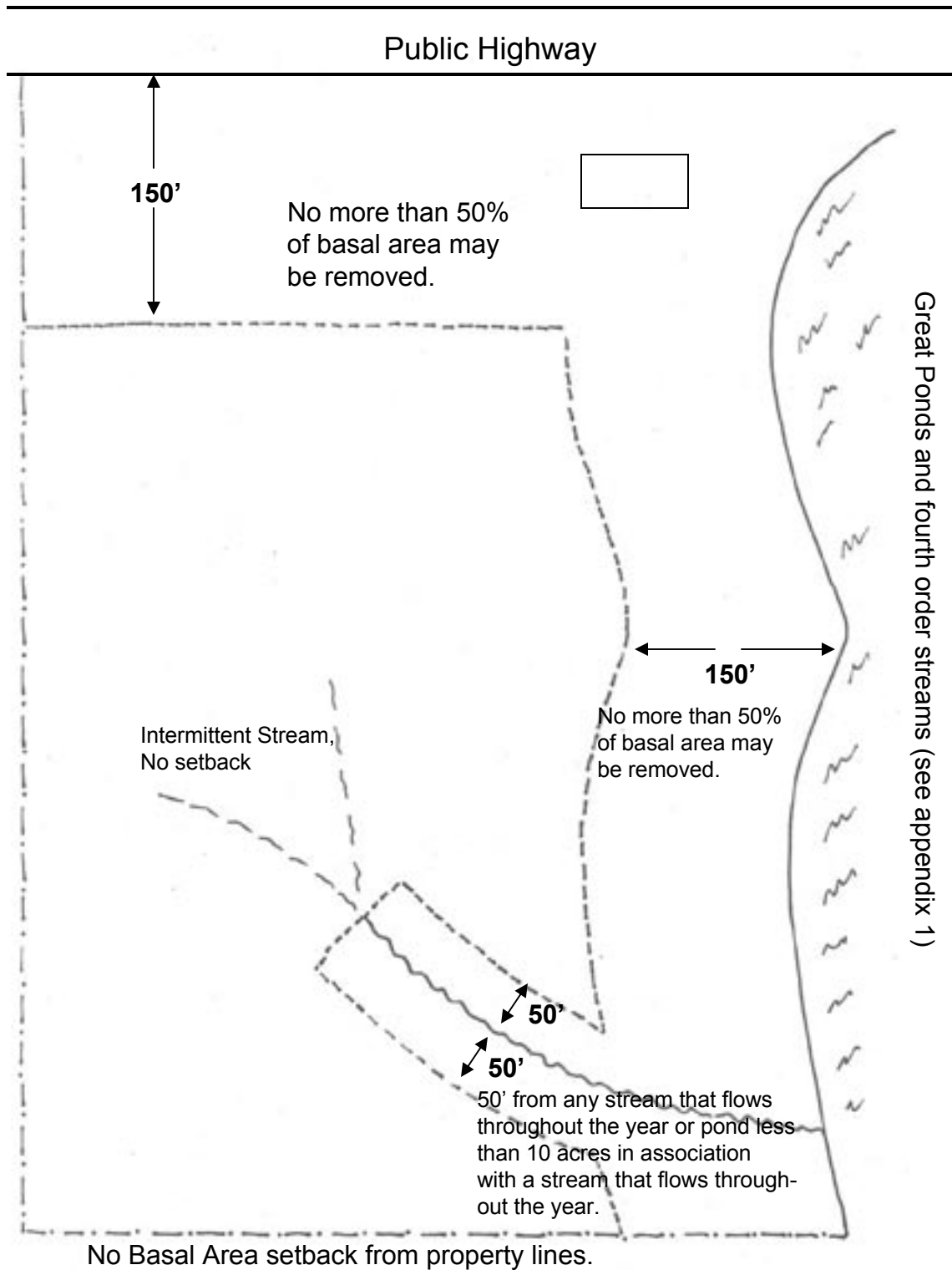


Figure 5. Basal Area Law Map



What if the land is being converted to other uses?

Timber cutting for land conversion purposes, other than timber growing and forest uses, is exempt from the basal area law if those persons intending to convert the use of the land have secured all required local permits including, but not limited to, building, subdivision or zoning permits, excavation permits, or site plan approval necessary for the use to which the land will be converted and are able to furnish proof of such permits.

Clearing for agriculture that requires no local permits prior to tree removal, except the intent to cut, is therefore exempt from this provision. However, timber cutting for land conversion purposes, other than timber growing and forest uses, that does not require local permits, shall be exempt from this section if conversion occurs within 180 days of exceeding the basal area provisions, or there has been written consent from Director of Forests and Lands to extend the 180 day period.

If the land is being cleared for a subdivision, the subdivision plan must have submitted and approved by the Water Supply and Pollution Control Division of DES in accordance with RSA 485-A:32, III and RSA 227-J:9, III. The plan must be approved before any road construction or land clearing begins. If land clearing begins before the subdivision plan is approved, or before all other necessary permits are obtained, town officials are to notify the Director of the Division of Forests and Lands (RSA 227-J: 9, VII). If the director takes no enforcement action within 10 days, the town may take action to stop the activity, such as issuing a cease –and-desist order.

Slash Law (RSA 227-J:10)

Slash is the debris left after a timber harvest. These branches, leaves, stems, unmerchantable logs, and stumps may take several years to decompose. Slash represent a fire hazard and, often a messy appearance.

The slash law is intended to reduce fire danger caused by slash and to improve the aesthetics along roads and water bodies (Figure 6)

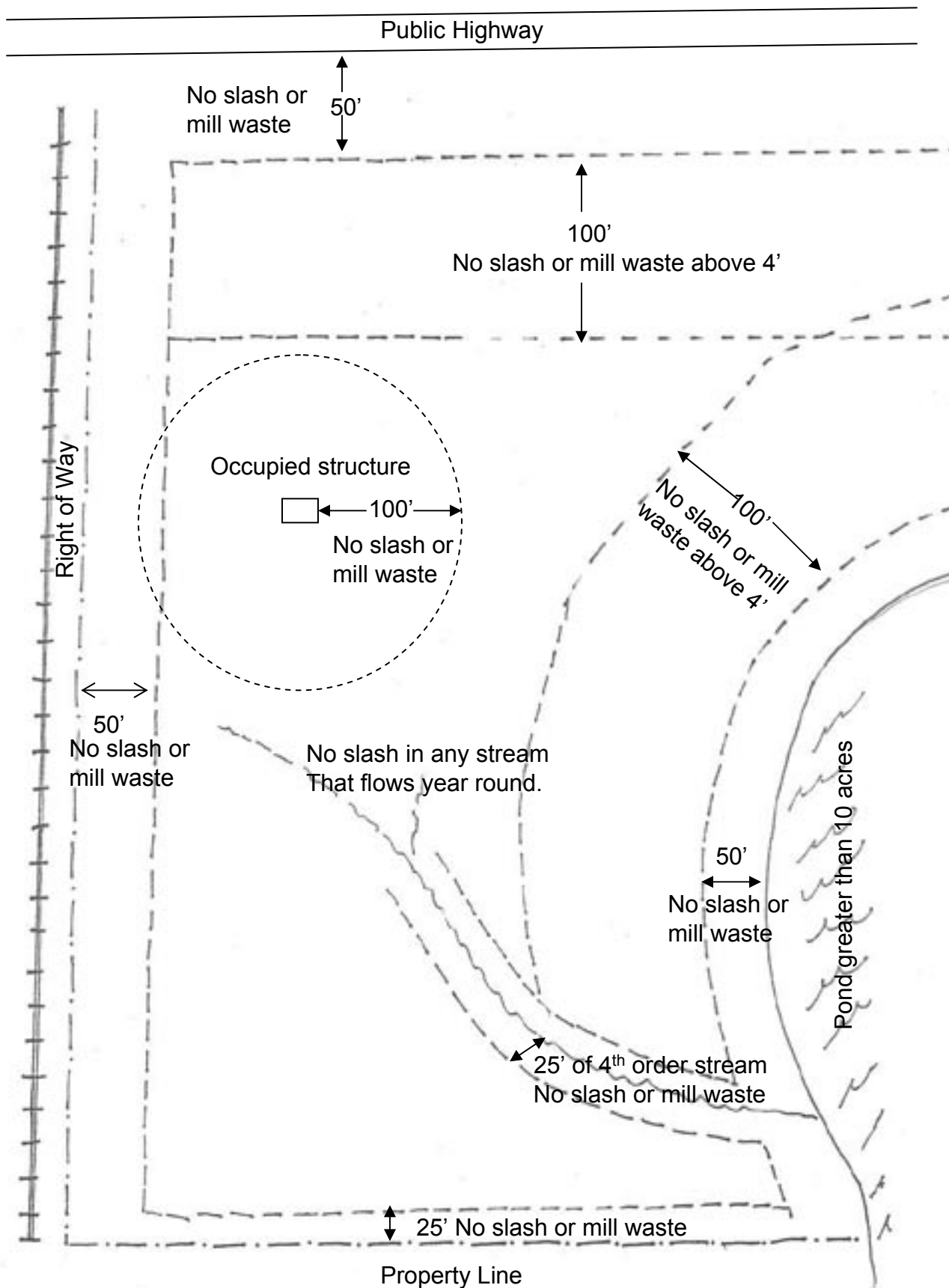
What does the law say?

No logging slash may be left:

- In any river, stream or brook that normally flows throughout the year, or any other standing body of water, public highway, or active railroad bed.
- On the property of another, or in a cemetery
- Within 25 feet of land of another, or fourth order stream (See Appendix I)
- Within 50 feet of any great pond, any other standing body of water 10 acres or more in area, public highway, or active railroad bed.
- Within 100 feet of any occupied structure (RSA 635:1, III) including all barns, sheds, and other storage buildings, except a temporary lumber camp.

Slash may not be more than four feet high within 50 to 150 feet of any great pond, standing body of water 10 acres or more in area, or public highway.

Figure 6. Slash Law



Land Conversion/Development Harvesting Laws

New Hampshire law makes a distinction between timber harvesting for forest management and timber harvesting that takes place to convert land to nonforest uses such as in development. The following chart summarizes restrictions that apply to land conversion, and those that apply to forestry, with statutory references in parentheses.

State Law	Land Conversion	Forestry
Notice of Intent to Cut (RSA 79)	Required when cutting greater than 10MBF and 20 cords	Required, some exceptions apply
Dredge & Fill Permit (RSA 482-A)	Required if wetlands impact is minimum, minor, or major	Required if wetlands impact is minor or major
Wetland Forest Mgt. Minimum Impact Notification (RSA 482-A:3)	Can't be used if impact is minimum	Required if wetlands
Alteration of Terrain (RSA 485-A:17)	Required if > 100,000 sq. ft. is disturbed, or 50,000 sq. ft. within shoreland protection zone (RSA 483-B:9, V)	Required, but Notice of Intent to Cut Timber Timber Certificate serves as permit (RSA 485-A:17, III)
Basal Area Law (RSA 227-J:9)	Applies unless all local permits have been secured	Applies unless variance has been obtained from Division of Forests & Lands
Slash Law (RSA 227-J:10)	Applies	Applies
Comprehensive Shoreline Protection Act (RSA 483-B:9, V)	Applies within 150 feet of public waters	Not applicable

Other Forest Management Laws

Maximum Weight Limits on Class IV, V, and VI Roads (RSA 231:190-191)

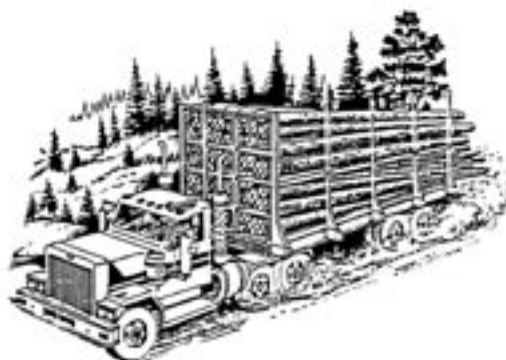
A town or city may set road limits, on a seasonal or permanent basis, that are more restrictive than state law. Cities and towns that have enforceable weight limits must comply with the following:

- Whenever the governing body (selectman or council) votes to establish a weight limit (whether year-round or seasonal) the written minutes of the meeting where the vote occurs should reflect testimony from the road agent or highway engineer that the limit was necessary “to prevent unreasonable damage or extraordinary municipal maintenance expense,” citing facts and experience as much as possible to back up this conclusion.
- The limit must be posted at all entrances from other highways using weather resistant materials.

In addition to the above municipalities should consider:

- Violators of properly enacted weight limits are guilty of a violation and in addition are liable for restoring the road.
- Selectman, road agents or street commissioners are given authority to grant exemptions in writing. Bonding and restoration can be required as a condition of granting an exemption, but the municipality can't impose restoration costs on anybody without “reason to believe that the...damage...is attributable” to that person. A bond, properly speaking, is simply an agreement between a landowner and a municipality stating that the landowner agrees to do a certain thing, and accompanied by some type of security for the municipality to draw upon if the landowner fails.
- If the weight limit causes significant interference with any land use or enterprise that existed prior to the posting, this will constitute hardship entitling the landowner to an exemption, if bonding and restoration requirements are complied with and the exemption would not be detrimental to public safety.

For more information about trucking laws see *Safe Forest Products Transportation on State & Municipal Roads* at UNH Cooperative Extension's web site (<http://ceinfo.unh.edu>) or to obtain a copy contact NHTOA at 224-9699.



Rights-of-Way for Removal of Lumber (RSA 231:40-42)

Occasionally, it becomes necessary to obtain a right-of-way through the land of another to access lumber, wood, or other material. If a right-of-way location has not been agreed on by the owners, the selectman may designate a right-of-way.

After notifying the owner of the lands on which the right-of-way will pass, the selectmen shall determine the necessity for and damages caused by the right-of-way before it is open for use.

Any person aggrieved by the action has the right to appeal. Selectmen:

- may set the time and conditions under which the right of way may be used.
- may order the right-of-way closed or discontinued when in their judgement it is necessary.
- shall set a time for examining the premises and hearing parties in interest and give 12 days notice to one or more of the petitioners and to the persons owning or having an interest in lands through which the right-of-way will be laid out, altered, or discontinued.
- shall also give notice when a right-of-way is altered or discontinued.
- shall indicate when they will consider claims for damage.
- shall publish a notice in a local newspaper not less than 10 days before the time set for the hearing.

Bridging The Enforcement Gap

Town officials can play a vital role in the enforcement of timber laws. While this publication provides general information on laws that apply to timber harvesting, municipal officials should also have complete copies of all relevant statutes and administrative rules.

Become familiar with the laws

Selectman may delegate responsibilities for reviewing timber harvesting operations to a code enforcement officer, the conservation commission, a designated forestry committee, a law enforcement officer, or a licensed forester working for the town. Some towns employ a “timber tax monitor” usually on a part-time basis to keep track of timber harvesting activity, report filing, and payment of timber tax.

Conservation commissions may ask the town assessing officials to notify them when an Intent to Cut Timber form has been filed. Some towns now routinely provide information and materials such as *Best Management Practices for Erosion Control on Timber Harvesting Operations* to those filing Intent to Cut Timber form. Town road agents and police can also inform the conservation commission of the location of logging or land conversion activities.

After determining the location of the logging operation and whether it is forestry work or land conversion for development (different laws apply), the conservation commission, after obtaining landowner permission, can check the operation for compliance. Remember, **a conservation commission or a board of selectman does not have legal authority to enter private land without first obtaining permission**. An effort should be made to work constructively with the landowner and logger. It is wise to be sure that a potential violation exists before filing a complaint or reporting the problem to proper authorities.

What to look for at the site

Unless exempted, a logging operation should comply with the following:

- A timber cutting operation may not start until one of the following are posted in a conspicuous place within the area of cutting;
 - The certificate from DRA
 - A copy of the notice of intent to cut signed by the assessing officials.
 - A copy of the notice of intent to cut with the operation number along with the date, time and name of municipal official or employee who provided the operation number.
- Either a tyvek, Confirmation of Complete Forestry Notification, or a dredge and fill permit from the New Hampshire Wetlands Bureau must be posted on the site. They are *not* required if no wetlands or surface water bodies are present. If no form or permit is present, and you believe one is required, you should contact the Wetlands Bureau.
- In general there should be a well-distributed stand of healthy trees along roads (including Class VI roads). If the trees have been completely removed from along the road, the Division of Forests and Lands should be contacted to determine whether the landowner has applied for a variance to the basal area law. If the land is being converted to non-forest uses, the basal area law may not apply, but local boards and officials should be contacted to see that the appropriate local permits have been obtained.

- In general, there should be no large piles of slash near roads or lakes. Slash and slash piles may be present when cutting takes place in these areas, but should be removed promptly. When this condition is not met, contact the Division of Forests and Lands.
- If the owner is disturbing (damaging) a public highway (including Class VI), permission must be sought under RSA 236:9.

Get Help

The New Hampshire Division of Forests and Lands forest rangers are available to help town officials enforce timber harvesting laws. These rangers have the authority to enforce laws relating to basal area and slash (RSA 227-J), wetlands (RSA 482-A), alteration of terrain (RSA 485-A:17), and timber tax (RSA 79). **When potential violations of state harvesting laws are encountered, the state forest ranger for that region should be notified immediately by calling the Forest Protection Bureau in Concord at (603) 271-2217. Timber tax issues or questions should be directed to the Department of Revenue Administration at (603) 271-2687.**

Who Has Authority to Enforce or Assist in Enforcing Regulations

The following table lists important regulations and the official bodies responsible for their enforcement.

REGULATION	ENFORCEMENT/AUTHORITY
Timber Tax Enforcement	NH Department of Revenue Administration NH Division of Forests and Lands Town Tax Assessor or Town Selectmen
Dredge-and-Fill Permits	NH Wetlands Bureau Town Planning Board Town Selectmen NH Division of Forests and Lands
Wetland Forestry Notification	NH Wetlands Bureau NH Division of Forests and Lands
Basal Area and Slash Law	NH Division of Forests and Lands Municipality, after notifying NH Division of Forests and Lands
Timber Trespass	NH Division of Forests and Lands
Deceptive Forestry Practices	NH Division of Forests and Lands

HOW TO CONTACT STATE AGENCIES AND ORGANIZATIONS

New Hampshire Department of Resources and Economic Development
Division of Forests and Lands Forest Protection Bureau
Main Office and South Region
PO Box 1856
Concord, NH 03302-1856
(603) 271-2217
<http://www.nhdf.org>

North Region
629B Main St.
Lancaster, NH 03584-3612
(603) 788-4157

New Hampshire Department of Revenue Administration
Community Services Division
45 Chenell Drive, P.O. Box 457
Concord, NH 03302
<http://www.nh.gov/revenue/property>

New Hampshire Department of Environmental Services
New Hampshire Wetlands Bureau
P.O. Box 2095
Concord, NH 03302-2095
(603) 271-2147 or, for other DES matters (603) 271-3503
<http://www.des.nh.gov/wetlands>

New Hampshire Timberland Owners Association
54 Portsmouth Street
Concord, NH 03301
(603) 224-9699
<http://www.nhtoa.org>

New Hampshire Timber Harvesting Council
54 Portsmouth Street
Concord, NH 03301
(603) 224-9699
<http://www.nhtoa.org/timberharv.htm>

UNH Cooperative Extension, Forestry & Wildlife Program
214 Nesmith Hall, 131 Main St.
Durham, NH 03824
(603) 862-1028
<http://ceinfo.unh.edu> (Forestry and Wildlife Resources)



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UNH Cooperative Extension Forestry Information Center – (800) 444-8978

Visit our web site at: <http://ceinfo.unh.edu>

REFERENCES:

For a copy of *Does Open Space Pay?* Contact UNH Cooperative Extension’s Forestry Information Center at (800) 444-8978 or <http://www.ceinfo.unh.edu/Pubs/ForPubs/nrgn1010.pdf>.

The publication, *Best Management Practices for Controlling Soil Erosion on Timber Harvesting Operations in New Hampshire* (the BMP manual), provides guidelines for erosion control devices, installations, and crossings. The BMPs are required if one is working in wetlands and has filed a Forestry Notification. The BMP manual is available from UNH Cooperative Extension’s Forestry Information Center (800) 444-8978 or www.nh.dfl.org/info_plan_bureau.

Appendix I

WATER DIVISION SHORELAND PROTECTION
List of Fourth Order and Higher Streams

Revision of May 5, 1995

River	Beginning of Fourth Order or Higher Segment	End of Fourth Order or Higher Segment
1. Ammonoosuc River	Juncture of Crawford Brook in Carroll	Juncture of Connecticut River
2. Androscoggin River	Juncture of Magalloway River at Lake Umbagog	Maine Border
3. Ashuelot River	Juncture of Grassy Brook in Marlow	Juncture of Connecticut River
4. Baboosic Brook	Juncture of Riddle Brook in Merrimack	Juncture of Souhegan River
5. Baker River	Juncture of Ore Hill Brook in Warren	Juncture of Pemigewasset River
6. Bean River	Juncture of North Outlet of Pawtuckaway Pond in Nottingham	Juncture of North River in Nottingham
7. Bearcamp River	Juncture of Atwood Brook in Sandwich	Inlet of Ossipee Lake
8. Beards Brook	Juncture of Shedd Brook in Hillsborough	Juncture of Contoocook River
9. Beaver Brook	Juncture of Golden Brook in Pelham	Massachusetts Border
10. Bellamy River	Outlet of Bellamy Reservoir in Madbury	Tidal Limit in Dover
11. Blackwater River	Juncture of Frazier Brook in Andover	Juncture of Contoocook River
12. Cocheco River	Juncture of Isinglass River in Rochester	Tidal Limit in Dover
13. Cohas Brook	Juncture of Outlet of Massabesic Lake in Manchester	Juncture of Merrimack River
14. Cold River	Juncture of Warren Brook in Alstead	Juncture of Connecticut River
15. Connecticut River	Outlet of Second Connecticut Lake in Pittsburg	Massachusetts Border
16. Contoocook River *note*	Juncture of outlet of Mountain Brook Reservoir, Jaffrey	Juncture of Merrimack River

River	Beginning of Fourth Order or Higher Segment	End of Fourth Order or Higher Segment
17. Dead Diamond River	Juncture of East & West Branches in Atkinson & Gilmanton Grant	Juncture of Magalloway River
18. East Branch Dead Diamond River	Juncture of Middle Branch in Atkinson & Gilmanton Grant	Juncture of Dead Diamond River
19. East Branch Pemigewasset River	Juncture of Carrigain Branch & northeast Tributary in Stillwater (Lincoln)	Juncture of Pemigewasset River
20. Exeter River	Juncture of Great Brook in Exeter	Tidal Limit in Exeter
21. Fowler River	Juncture of Bog Brook in Alexandria	Inlet of Newfound Lake
22. Frazier Brook	Juncture of Kimpton Brook (Outlet of Eagle Pond) in Wilmot	Juncture of Blackwater River
23. Gale River	Juncture of Ham Branch in Franconia	Juncture of Ammonoosuc River
24. Isinglass River	Juncture of Nippo Brook in Barrington	Juncture of Cocheco River
25. Israel River	Juncture of Mill Brook in Jefferson	Juncture of Connecticut River
26. Lamprey River	Juncture of North Branch River in Raymond	Tidal Limit in Newmarket
27. Little Massabesic Brook	Juncture of Hook & Preston Brooks (Above Little Massabesic Lake) in Auburn	Juncture of Sucker Brook
28. Magalloway River *note*	Maine Border with Second College Grant	Inlet of Lake Umbagog
29. Mascoma River	Juncture of Indian River in Canaan	Juncture of Connecticut River
30. Merrimack River	Juncture of Pemigewasset & Winnepesaukee Rivers in Franklin	Massachusetts Border
31. Mink Brook	Juncture of Unnamed Tributary from north in Etna (Hanover) below Ruddsboro Road	Juncture of Connecticut River
32. Mirey Brook	Juncture of Roaring Brook in Winchester	Juncture of Ashuelot River
33. Mohawk River	Juncture of Hix Brook in Kittery (Colebrook)	Juncture of Connecticut River
34. Moose Brook	Juncture of Perkins Brook in Gorham	Juncture of Androscoggin River
35. Moosilauke Brook	Juncture of Jackman Brook & Lost River in Woodstock	Juncture of Pemigewasset River
36. Nashua River	Massachusetts Border with Hollis	Juncture of Merrimack River

River	Beginning of Fourth Order or Higher Segment	End of Fourth Order or Higher Segment
37. Newfound River	Outlet of Newfound Lake in Bristol	Juncture of Pemigewasset River
38. Nissitissit River	Outlet of Potanipo Pond in Brookline	Massachusetts Border
39. North River	Juncture of Bean River in Nottingham	Juncture of Lamprey River
40. North Branch [Contoocook River]	Juncture of Outlets of Island Pond & Robb Reservoir (Bailey Brook) in Stoddard	Juncture of Beards Brook
41. North Branch Sugar River	Juncture of Sawyer & Stocker Brooks in Grantham	Juncture of Sugar River
42. Nubanusit Brook	Outlet of MacDowell Reservoir in Peterborough	Juncture of Contoocook River
43. Ossipee River	Outlet of Berry Bay in Effingham Falls	Maine Border
44. Outlet of Massabesic Lake	Outlet of Massabesic Lake in Manchester	Juncture of Cohas Brook
45. Partridge Brook	Juncture of Glebe Brook in Westmoreland	Juncture of Connecticut River
46. Peabody River	Juncture of West Branch in Green's Grant	Juncture of Androscoggin River
47. Pemigewasset River	Juncture of Harvard Brook in Lincoln	Juncture of Merrimack River
48. Pequawket Brook	Outlet of Upper Pequawket Pond in Madison	Juncture of Swift River
49. Pine River	Juncture of Beech River in Ossipee	Inlet of Ossipee Lake
50. Piscataquog River	Juncture of Dudley Brook in Weare	Juncture of Merrimack River
51. Saco River	Juncture of Sawyer River in Hart's Location	Maine Border
52. Salmon Falls River	Outlet of Milton Pond in Milton	Tidal Limit in Rollinsford
53. Smith River	Juncture of Smith Brook in Grafton	Juncture of Pemigewasset River
54. Soucook River	Juncture of Pickard Brook in Loudon	Juncture of Merrimack River
55. Souhegan River	Juncture of South & West Branches in New Ipswich	Juncture of Merrimack River
56. South Branch Ashuelot River	Juncture of Nester/Rockwood & Quarry Brooks in Troy	Juncture of Ashuelot River
57. South Branch Baker River	Juncture of Rocky Brook in Dorchester	Juncture of Baker River

River	Beginning of Fourth Order or Higher Segment	End of Fourth Order or Higher Segment
58. South Branch Piscataquog River	Juncture of Middle Branch in New Boston	Juncture of Piscataquog River
59. Spicket River	Juncture of Providence Hill Brook & Outlet of Arlington Hill Reservoir in Salem	Massachusetts Border
60. Stocker Brook	Juncture of Eastman & Bog Brooks in Grantham	Juncture of North Branch Sugar River
61. Stony Brook	Juncture of Outlet of Wilton Reservoir in Wilton	Juncture of Souhegan River
62. Sucker Brook	Juncture of Clark Pond & Little Massabesic Brooks in Auburn Village	Inlet of Massabesic Lake
63. Sugar River	Juncture of Trask Brook in Newport	Juncture of Connecticut River
64. Suncook River	Outlet of Suncook Lakes in Barnstead	Juncture of Merrimack River
65. Swift Diamond River	Juncture of Fourmile Brook in Second College Grant	Juncture of Dead Diamond River
66. Swift River	Juncture of Pequawket Brook in Conway	Juncture of Saco River
67. The Branch	Juncture of Otter & Minnewawa Brooks in Keene	Juncture of Ashuelot River
68. Turkey River	Outlet of Little Turkey Pond in Concord	Juncture of Merrimack River
69. Upper Ammonoosuc River	Juncture of Keenan Brook in Berlin	Juncture of Connecticut River
70. Warner River	Juncture of West Branch & Outlet of Todd Lake (Andrew Brook) in Bradford	Juncture of Contoocook River
71. West Branch Dead Diamond	Juncture of Roby Brook in Pittsburg	Juncture of Dead Diamond River
72. Wild River	Juncture of Bull Brook in Bean's Purchase	Maine Border
73. Winnepesaukee River	Outlet of Paugus Bay, Lake Winnepesaukee in Lakeport (Laconia)	Juncture of Merrimack River

Date of Most Recent Revision: March 24, 1995

NOTE: Numbers correspond to numbers on the map entitled *Fourth Order Streams in New Hampshire*, Office of State Planning, 1995.

Appendix II

Timber Tax Assessment Worksheet

Town: _____

Owner: _____

Oper. #: _____

Tax Year: _____

Acreage of cut: _____

Map/Lot#: _____

	POOR	AVERAGE	GOOD
Quality of timber (height, diameter, defect)	0	1	2
Location of timber (access restrictions, distance to maintained public road and physical geography)	0	1	2
Size of sale (Acreage of lot and volume per acre)	0	1	2

Rating	Percentage Within Range
0	0%
1	17%
2	33%
3	50%
4	66%
5	83%
6	100%

