

Guide to New Hampshire Timber Harvesting Laws

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University of New Hampshire
Cooperative Extension

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Extension



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New Hampshire'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.

Of New Hampshire's approximately 5.75 million acres of land area, 82% (4.7 million acres) is forested. Of this forested acreage, 94% (4.4 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 72% is privately owned. This leaves approximately 24% of New Hampshire forest in public ownership: either federal, state or municipal.

New Hampshire Forest Facts

- Forests cover 82% of the state's landscape
- 72.61% of New Hampshire's timberlands are privately owned
- Yearly, the forest products industry contributes \$1.8 billion to the state's economy
- \$1.12 billion of tourist spending each year is attributable to open space
- New Hampshire has an estimated 4.7 million acres of forest land.

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 near 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 conserving open space hinder this goal may be the best means of conserving open 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 impacts of logging. Landowners, loggers, and 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, landowners, and natural resource professionals working in New Hampshire's forests.

This 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. [UNH Cooperative Extension forest resource educators](#) (also known as County Foresters), located in each county, are available to provide objective guidance toward accomplishing forest management goals (see page 31). 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 or can be found on [UNH Cooperative Extension's website](#).

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 30 and 31 for listings of those agencies offering assistance.

Current Use Law

*The following information is excerpted from "A Layperson's Guide to NH Current Use." *Some statistical data has been updated.*

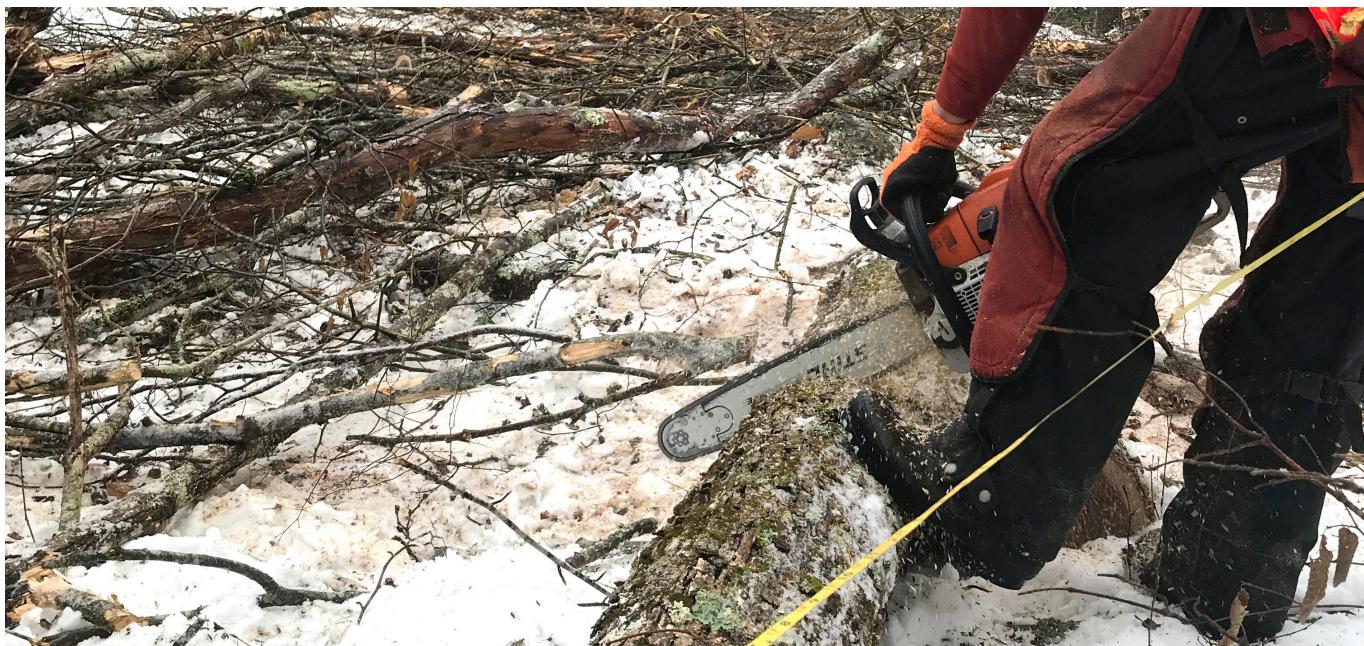
In 2023, New Hampshire's landmark current use law, RSA 79-A, will celebrate 50 years as one of the nation's simplest and most effective open space taxation programs. As the state becomes more dependent on the property tax to fund municipal services, the importance of the current use increases. As of 2019, Approximately 3 million acres (52% of New Hampshire's total acreage) /is enrolled in the current use program by some 42,000 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 contain at least 10 acres of unimproved open space land. Buildings and other improvements, such as lawns, 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 from 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, please refer to the following resources:

- [Forest Stewardship and Current Use: A Primer](#)
- [NH Department of Revenue Administration: Current Use information, rules, and booklet](#)
- [Contact your UNH Extension County Forester](#)

Timber Tax Law

This is only a synopsis of the law, further clarification and reference to the applicable laws and rules may be found on the [NH Department of Revenue Administration website](#).

Notice of Intent to Cut Wood or Timber (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 described 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 Wood or Timber \(PA-7\) form](#), commonly referred to as simply the Intent to Cut. The Intent to Cut form (Appendix A), which is required by law, notifies the assessing officials, NH Department of Revenue Administration (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 exemptions 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**) (**Rev. 3407.01 (a) 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**) If these volumes are exceeded for the land conversion project, then none of the timber is exempt. (**Rev.3407.01(a) (4) &(b)**)
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**)

*MBF stands for one thousand board feet

The Notice of Intent to Cut Wood or Timber (PA-7), must be completed with a volume estimate, signed by the assessing officials and posted on the job site before any cutting requiring a form PA-7 can start.

A Supplemental Intent to Cut form shall not be required when the total volume of the cut does not exceed the total volume on the original Intent to Cut by 25%, except if a timber tax bond was required with the original Notice of Intent to Cut. If a bond was required with the original Intent to Cut, an additional bond will be required and supplemental Intent to Cut (Form PA-7) filed and signed before the original volumes are exceeded.

Town officials have 15 days to sign the Notice of Intent to Cut form (**RSA 79:10 I.9b**). They may withhold signing only for the following reasons:

- The form has been improperly filled out (**RSA 79:10**);
- 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 306.02 (c);

- A timber tax bond is required but has not been posted (**RSA 79:3-a**);
- All owners of record listed on the property record card have not signed the Notice of Intent to Cut Wood or Timber form PA-7 (**RSA 79:1. II & RSA 79:10 I.(a)**)

If the municipal officials have not acted on the Intent to Cut within 15 days of receipt, the landowner should contact the DRA, who will inquire 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 reason(s) within 15 days of receipt of the Notice of Intent to Cut by the town. (**RSA79:10-2. (b)** and **Rev3402.03(b)(3) & (4)**)

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

- The Timber Tax Certificate from the DRA (See Sample Below).
- A copy of the Notice of Intent to Cut (PA-7) signed by the assessing officials; or
- A copy of the Notice of Intent to Cut (PA-7) with the operation number along with the date, time, and name of municipal official or employee who provided the operation number.



Lindsey M. Stepp
Commissioner

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Carollyn J. Lear
Assistant Commissioner

TIMBER TAX CERTIFICATE POST IN A CONSPICUOUS PLACE ON OPERATION SITE

THIS CERTIFICATE EXPIRES 03/31/2022
OPERATION #

Owner:
Party Responsible for Cut:

In accordance with the provision of RSA 79:10, per the approval of the Notice of Intent to Cut Wood or Timber filed in the Town/City of _____, this certifies the individual(s) stated above to cut wood and timber on Tax Map and Lot # or USFS Sale _____.

2
0
2
1

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:

- Owner with timber rights on their own land (joint tenants).
- Owner with timber rights on their own land (tenants in common).
- Persons with deeded timber rights on land they previously owned.
- Persons purchasing timber on public lands (federal, state, county, town, etc.).

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

Owners that own land within the town the cutting is to take place and are current on property taxes and timber taxes cannot be required to post a timber tax bond. 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 estimated timber tax.

Extensions: (RSA 79:10, II.) (RSA 79:11, II.)

Extensions are allowed upon written request by the owner to the assessing officials prior to April 1.

Extensions allow cutting to continue through June 30 and reports are due August 15.

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 SHALL 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 79:8)

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 Tax and Land Appeals within 6 months of the tax bill for an appeal board hearing. Resources for determining stumpage values are available on the [NH DRA website](#) 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 timely filed and truly reported.) The DRA and NH Division of Forests and Lands have authority to issue a cease-and-desist order for any cutting operation in violation of RSA 79.

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 (the value of standing timber or timber "on the stump") 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:

- Value is based on the most probable price that would be paid, not the average, highest or lowest price.
- Value recognizes the highest and best use of the wood and timber.
- Value is expressed in terms of money.
- Value recognizes that the timber was exposed to the open market for a reasonable time.
- Value recognizes that both buyer and seller are informed of the uses to which the wood and timber may be used.
- 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.
- 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:

- Competitive bid results
- Timber sale contract
- Costs incurred to access and remove timber
- Timber inventory of wood lot (for proration of road costs)
- Map showing road locations
- Comparative, competitive bid results during the same time of the cutting operation being assessed indicating prices paid for similar wood or timber.
- Payment received for harvested timber at purchasing mill, deducting expenses to truck, yard, and cut.
- Road and landing construction costs incurred to access and remove the timber.
- 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.

TIMBER TAX ASSESSMENT WORKSHEET

Town: _____

Operation #: _____

Acreage of cut: _____

Owner: _____

Tax Year: _____

Tax 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 Scale (acreage of lot and volume per acre)	0	1	2
Total Rating			

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 B)

**For current stumpage ranges check [the DRA website](#)

Note: Actual numbers are needed, reasons such as “taxes are too high” are not sufficient reasons for abatement. Professional fees, i.e., forester’s 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 above 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.

The NH 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.

Timeline 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 15

Reports due (without report extension).

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 doomage penalty purposes.)

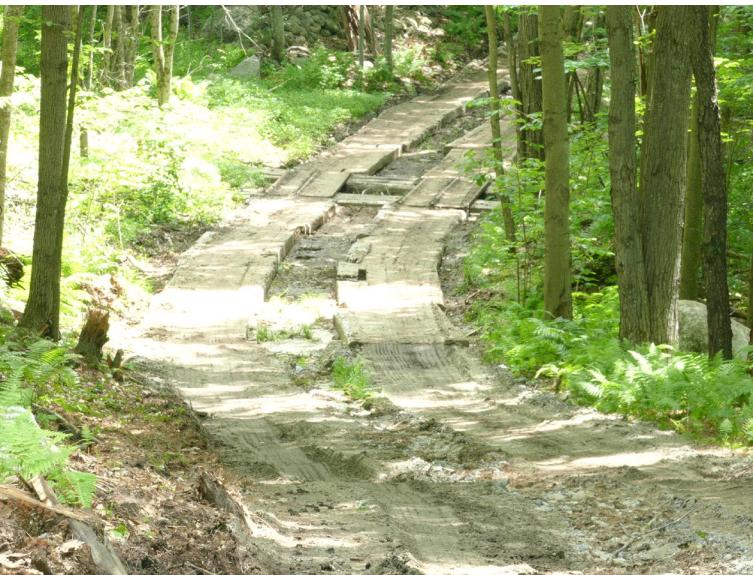
June 30

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 [New Hampshire 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 NH 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 known today as

the [Forestry Statutory Permit-By-Notification \(SPN\)](#) 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 best management practices* (BMPs) are used.

New Hampshire Best Management Practices for Erosion Control on Timber Harvesting Operations

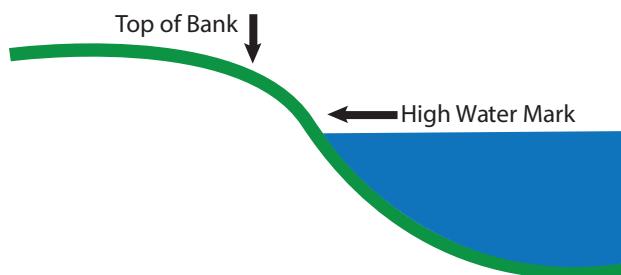
2016, published by the University of New Hampshire Cooperative Extension (Env-Wt 102.19).

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 or saturated by surface water or groundwater at a frequency and duration sufficient to support, and that under normal conditions does 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, vernal pools, 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 established. Activities in intermittent streams and vernal pools 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.



Prime Wetlands

Prime Wetlands are designated by a municipality (and not state mandated) according to the requirements of **RSA 482-A: 15** and Chapter **Env-Wt 700** of the DES administrative rules. As of February 2022, 33 municipalities have bestowed the title of "Prime" unto their unique or larger wetlands.

Per **RSA 482-A:11 IV**, The DES shall not grant a permit with respect to any project to be undertaken in a prime wetland (**RSA 482-A:15**) or within 100 feet of any prime wetland where a 100 foot buffer was required at the time of designation, unless the DES first notifies the local governing body, the planning board, if any, and the conservation commission, if any, in the municipality within which the wetlands lie, either in whole or in part, of its decision. Any such permit shall not be issued unless the DES finds clear and convincing evidence on the basis of all information considered, and after a public hearing, if deemed necessary under **RSA 482-A:8**, that the proposed project, either alone or in conjunction with other human activity, will not result in the significant net loss of any of the values set forth in **RSA 482-A:1**.

For forestry activities that will occur in a designated prime wetlands or prime wetland buffer, a waiver (**Env-Wt706**) needs to be filed with DES in conjunction with the Forestry Statutory Permit-By-Notification (SPN) (**RSA 482-A:3, V**), or other applicable dredge and fill permit if the project is beyond the scope of the SPN permit. The waiver will need to include the appropriate filing fees and address all the requirements under **Env-Wt 706.02** to be considered for approval by the DES and the Local Municipality.

Unlike in other areas where you can begin work once you have submitted a complete permit; you can't start work in a prime wetland until you receive the Tyvek indicating full approval of the permit and waiver.

Past legislation eliminated all wetlands buffers except for those adopted between September 2009 and August 2012. While there are 33 towns with prime wetlands, there are only 7 towns* with the 100-foot wetland buffer. The cities and towns listed in the following table have prime wetlands as of February 2022, check with NHDES and local municipalities for updates.

Towns with Prime Wetlands

Andover	Hooksett
Atkinson*	Meredith
Barrington	Nashua
Bow	New Ipswich
Brentwood*	New London
Brookline	Newington
Center Harbor*	Newmarket
Derry	Northwood
Enfield	Pelham
Exeter	Portsmouth*
Fremont	Salem
Gilford	Sanbornton
Goffstown	Sandwich
Hampton*	Tamworth
Hampton Falls*	Weare
Hillsborough*	Wolfeboro
Holderness	*100-Foot Buffers

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. See Appendix A of [New Hampshire Best Management Practices for Erosion Control on Timber Harvesting Operations](#) for a frequency occurrence list of wetland trees and shrubs in New Hampshire.



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 gray wetland (hydric) soil instead of bright, light colors common to upland soils (tan, yellow, brown). For most soil types in central New Hampshire, this is best remembered by the adage “Red and yellow, happy fellow, dark and gray, stay away.”

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. Trees with shallow, exposed root systems, trees with buttressed trunks, or in some cases, trees with multiple trunks at the same base 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. Wetlands are generally located at the base of slopes and in flatter areas. There may be a wetland associated with and adjacent to surface waters such as streams, rivers, lakes, and ponds. Groundwater may break out at the base of a small hill and develop into a seep. Areas that are frequently flooded may have a highwater line stain on rocks and tree trunks.

A pit and mound wetland is an area where vegetation grows on the mounds (usually old decayed trunks from fallen trees) and water collects in the pits (usually depressions left from when a tree became uprooted). These wetlands may be unusual because upland trees, such as pine, which normally never grow in wetlands, can grow on a mound and the site is still considered wetland.

Vernal Pools

Vernal pools are surface waters or wetlands which provide breeding habitat for amphibians and invertebrates that have adapted to unique environments ([Env-Wt. 101.99](#)). They usually occur in shallow basins, have no permanent flowing outlet, hold water for at least two months after spring ice out, lack a viable fish population and support certain organisms. Vernal pools are usually dry in the late summer months. While DES currently does not require setbacks from vernal pools, DES does encourage that foresters and loggers avoid harvesting near them.

[Good Forestry in the Granite State](#) is a resource for voluntary recommended BMPs for establishing riparian management zones around vernal pools during timber harvests: Vernal Pools and the Surrounding Forest.

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. 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:

- Excavating a bank to install a bridge abutment.
- Digging in a stream or wetland to install a culvert
- Machinery ruts in a wetland, bank, or waterbody
- Stumping or removing rocks in a wetland or bank

Fill is defined as material that has been deposited or caused to be deposited by human activity. Some examples of fill:

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

Using the Forestry Statutory Permit-By-Notification (SPN)

If your proposed forestry project involves any of the above activities by crossing surface waters or non-frozen wetlands, then you are required to file a [Forestry Statutory Permit-By-Notification \(SPN\)](#) (RSA 482-A:3, V) with the NH Department of Environmental Services. If you can agree to the statements on the form (indicated with either the landowner/applicant or forester or logger's initials) you can use the form (See Appendix D for Forestry Statutory for Permit-by-Notification. A copy of a [Natural Heritage Bureau \(NHB\) Datacheck Receipt confirming review of the proposed project must also be included](#).

Following submission of SPN, monitor your notification status on OneStop. If the department determines that a notification is administratively complete and the project as described meets the requirements for a SPN, within five working days of receipt of the notification, the department will

change the status on OneStop to "complete" (Env-Wt 308.05C9)). Notifications issued by the department are valid for two years (RSA 482-A:3, V. (a)).

If you proceed with the work covered by the notification without first filing a complete and correct SPN form or obtaining a difference type of authorization, then:

1. All Work done shall be deemed to have been done without a permit or exemption.
2. The person shall file an application for an after-the-fact standard permit (Env-Wt 3098.05 (f)).

Prior to commencing the work covered by the SPN, the person responsible for a project must post at the site a copy of the SPN posted by the department on its website or provided by the department pursuant to Env-Wt 308.05 (d)(2) (Env-Wt 308.07(a)).

The certificate (PA-7) issued under RSA 79:10 shall also be posted upon receipt. Prior to receipt of such certificate, a copy of the intent to cut form, signed by the appropriate municipal official, shall be available on the job site, and shall be shown to any person who asks to see it (RSA 482-A:3, V(e)). (See appendix F for a sample Confirmation of Complete SPN)

If the scope of work will exceed the criteria outlined on the notification (SPN), you will be required to file a different wetlands impact permit application. If you question whether your project would meet the dredge and fill definition or need information on the permitting process, please contact the DES Wetlands Bureau at (603) 271-2147, which is located at 29 Hazen Drive, PO Box 95, Concord, NH 03302 or visit the [website](#).



To use a Forestry Statutory Permit-By-Notification (SPN) (**RSA 482-A:3, V**), the following minimum criteria must be met:

1. Cannot exceed 3000 square feet of permanent wetlands impacts per crossing (except for corduroy) (**Env-Wt 520.05(b)(2)**). A corduroy skid trail for any single forested wetland crossing does not exceed 1,000 feet in length, measured along the proposed skid trail.
2. Cannot propose impacts to a bog, marsh, sand dune, tidal wetland, or undisturbed tidal buffer zone (**Env-Wt 520.05(c)(2)**).
3. Cannot propose impacts in an area with documented occurrences of a protected species or habitat where the responsible party has not received recommendations from the Department of Natural and Cultural Resources' Natural Heritage Bureau (NHB) or NH Fish and Game Dept (NHF&G), or both, as applicable, regarding the impacted protected species or habitat (**Env-Wt 407.o2(c); 520.05(c)(3)**).

In addition to the above criteria, forestry activities must meet all other requirements as outlined in the details of the proposed activities listed below and indicated on the Forestry Statutory Permit-By-Notification (SPN) (**RSA 482-A:3, V**)

1. Roadway construction through forested wetlands for the purpose of conducting forest management activities where:
 - Roads are cleared only by felling timber in the roadway
 - The road base is constructed using no fill other than: 1. Snow pushed onto and frozen over the road base, or
 - Stumps inverted in places where support of the road base is necessary
 - The minimum length and number of ditches necessary to create and maintain adequate drainage are constructed in accordance with the New Hampshire Best Management Practices for Erosion Control on Timber Harvesting Operations (Forestry BMPs) and water quality protection measures
 - Each road crossing is no more than 15 feet wide



- Stream crossings incorporate pole fords with no removal of stumps within the stream banks
 - Spring retirement of winter roads includes soil stabilization and drainage, such as water bars, necessary to prevent the roadway from redirecting or channeling surface water runoff; and
 - A corduroy skid trail for any single forested wetland crossing does not exceed 1,000 feet in length, measured along the proposed skid trail
2. Installation of a permanent crossing, such as a culvert, stone ford, and associated fill, to permit vehicular access to a parcel for forest management, only if:
 - Access is not used for subdivision, development, or other land conversion to non-forestry uses, except that forestry uses may be combined with normal agricultural operations or trail construction or maintenance, or both
 - Roadway width exclusive of side slopes, at the crossing does not exceed 20 feet
 - Roadway width, measured at the toe of the roadway side slopes is minimized and does not exceed 50 feet
 - Fill for any single wetland crossing does not exceed 50 feet in length, measured along the proposed access way
 - Wetland crossings are limited to those that:
 - » Do not impact any bogs, vernal pools, marshes, sand dunes, tidal wetlands, undisturbed tidal buffer zone

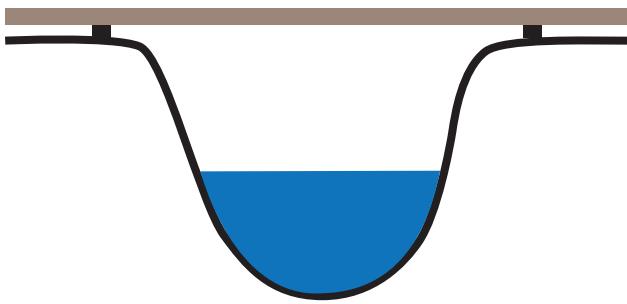


- » Are not located in designated prime wetlands or duly-established 100-foot buffers unless a prime wetlands waiver has been obtained in accordance with Env-Wt 700
 - » Only cross a swamp or wet meadow if such swamp or wet meadow has no standing water for 10 months per year or more and
 - » Are not located in a protected species habitat unless authorized under Env-Wt 407 and
 - For stream crossings, the scoured stream width is no wider than 8 feet.
3. Construction of a temporary crossing on a non-tidal watercourse of any width for the transportation of forest products, only if the temporary crossing:
- Is not in or adjacent to designated prime wetlands or a duly-established 100-foot buffer unless a prime wetlands waiver has been obtained in accordance with Env-Wt 700;
 - Is not located in a protected species habitat unless authorized under Env-Wt 407;
 - Is not used for access to property that has been converted to non-forestry uses, except that forestry uses may be combined with normal agricultural operations or trail construction or maintenance or both;
 - Incorporates not more than one pier or post per 15 feet of span;
 - Incorporates one or more abutments in the stream bank(s) if necessary; and

- If other than corduroy, is removed within 2 years of the date the SPN is issued by the NHDES Wetlands Bureau, provided that if weather conditions preclude the removal of the crossing when the work is completed, the crossing may remain in place until weather conditions allow its removal.
4. Repair of existing forestry road crossing that:
- Crosses a watercourse for which the scoured channel is 8 feet wide or narrower;
 - Is not in designated prime wetlands or a duly-established 100-foot buffer unless a prime wetlands waiver has been obtained in accordance with Env-Wt 700;
 - Is not located in a protected species habitat unless authorized under Env-Wt 407.
 - Is not used for access to property that has been converted to non-forestry uses, except that forestry uses may be combined with normal agricultural operations or trail construction or maintenance or both.
 - The Structure disturbs less than 3000 square feet.

Closeout Requirement for SPN

Within 10 calendar days following completion of the work covered by the SPN, the person responsible for the project shall submit to The Department of Environmental Services, confirmation of completion of the project, either by paper copy or electronically (Env-Wt 308.07(b)).



Can You Cross a Stream or River Without a Permit?

Yes, if you go from “top of bank to top of bank” you don’t need to file a permit even for a permanent bridge of any size, as long as no work is done in, or fill placed in, the jurisdictional area. The new stream crossing rules are designed to encourage you to span streams—for public safety and to prevent the blockage of aquatic organisms.

Natural Heritage Bureau DataCheck Tool: Avoiding Harvesting Impacts to Protected Species

The [NH Natural Heritage Bureau \(NHB\)](#) finds, tracks, and facilitates the protection of New Hampshire’s rare plants, and exemplary natural communities (types of forests, wetlands, grasslands, etc.). As a bureau within the Division of Forests & Lands, the Natural Heritage Bureau is fundamentally a service to New Hampshire landowners and land managers. The Natural Heritage Bureau is not a regulatory agency; instead, they work with landowners and land managers to help them protect the State’s natural heritage while meeting their land-use needs. The NH Natural Heritage Bureau also maintains information on rare wildlife in cooperation with the NH Fish & Game Department’s [Nongame & Endangered Wildlife Program](#), which has legal jurisdiction over New Hampshire wildlife.

In order to meet the criteria requirements for the Forestry Statutory Permit-By-Notification (SPN), a Natural Heritage Bureau data check is required.

The [DataCheck Tool](#) website, developed jointly with the NH Department of Environmental Services and the NH Fish & Game Department can be used to check for rare species to satisfy a permit or regulatory requirement.

Skid Trails, Truck Roads, and Landings

Properties in New Hampshire managed strictly for forestry, usually use the same landing areas, skid trails, and truck roads. A truck road is the main travel way from the town road to the landing. A landing is a place where trees and logs are gathered in or near a harvest site for further processing and transport. A skid trail is an unsurfaced, temporary single-lane trail used to skid wood. The following guidelines summarize the criteria for permit requirements for skid trails, truck roads, and landings during logging operations ([Env-Wt 300](#), [Env-Wt 304.05](#)):

1. Impacts to surface waters and wetlands shall be avoided or minimized in accordance with [Env-Wt 302.04\(b\) and \(c\)](#) ([Env-Wt 304.05 \(a\)](#)).
2. All skid trails, truck roads, and log landings shall be located far enough from surface waters and wetlands so that waterborne soil particles will settle out before reaching the surface waters or wetlands ([Env-Wt 304.05 \(b\)](#)).
3. All skid trails, truck roads, and log landings shall be laid out using appropriate erosion control devices, as outlined in the Best Management Practices for Erosion Control on Timber Harvesting Operations in New Hampshire, so that the grade approaching a surface water or wetland is broken, and surface run-off is dispersed ([Env-Wt 304.05 \(c\)](#)).
4. Culverts, bridges, pole fords, or other crossings shall be installed on skid trails and temporary truck roads at all stream crossings in accordance with procedures outlined in the Best Management Practices for Erosion Control on Timber Harvesting Operations in New Hampshire, except when road and stream banks are sufficiently frozen to avoid rutting or destabilization. Temporary crossings are allowed under the Forestry Statutory Permit-By-Notification (SPN). Said crossings shall be removed when logging is completed in the area serviced by the crossing. Corduroy crossings at locations where there is no defined channel may be left in place. Corduroy crossings means logs, limbs or branches placed to provide support for logging equipment crossing a wet area which has no standing water and no defined channels ([Env-Wt 304.05 \(d\)](#)).

5. If a truck road needs to cross a wetland or stream on a lot that is strictly used for forestry, a permanent crossing may be allowed under the Forestry Statutory Permit-By-Notification (SPN). All permanent crossings on truck roads shall be adequate to handle a 25-year flood, the peak flow that statistically would occur once in 25 years (**Env-Wt 304.05 (e)**).

Note: When a property that was once strictly used for forestry operations is converted to a building lot, subdivision, or some other non-forestry use, the permanent haul road crossing is no longer a valid forestry crossing. A Standard Dredge and Fill application must be submitted to DES in order to retain that crossing.

Shoreland Water Quality Protection (RSA 483-B)

The Shoreland Water Quality Protection Act (SWQPA), formerly known as the Comprehensive Shoreland Protection Act (CSPA), was enacted to help protect the water quality of New Hampshire's surface waters. A 250 foot regulated buffer encompasses all fourth order and higher streams, designated rivers, and all water bodies greater than 10 acres in size. According to (**RSA 483-B:5 b II**), timber harvesting is exempt from SWQPA regulations, provided such operations are in accordance with the following:

- All procedures prescribed in the *Best Management Practices for Erosion Control on Timber Harvesting Operations in New Hampshire (RSA 485-A:17, IV)*.
- Forest management activities are in compliance with (**RSA 227-J:9**) the Basal Area Law.
- The Department of Revenue Administration's Intent to Cut form is signed and posted.
- Harvesting is not associated with shoreland development or land conversion.

Activities Not Considered Timber Harvesting Under the SWQPA

Clearing lots within the SWQPA zone for house sites would be an example of a conversion, changing the use from forestry to a non-forestry use. When a change in use or conversion occurs within the 250-foot protected shoreland, these activities are no longer exempt and are now under the jurisdiction of the SWQPA.

If a forester or logger is asked to remove a tree from an existing non-forestry property, this is not considered a timber harvesting operation and is under the jurisdiction of the SWQPA.

Removal of stumps and their root systems within the SWQPA zone is not considered a timber harvesting operation and is under the jurisdiction of the SWQPA.

Approvals and additional permits may be needed for these activities. If you have any questions, please contact [NHDES Wetlands Bureau](#) at (603) 271-2147.

Additional Resources related to the Shoreland Water Quality Protection Act:

- [Protected Shoreland FAQ](#)
- [Shoreland Water Quality Protection Act \(SWQPA\): A Summary of the Minimum Standards](#)
- [Vegetation Management for Water Quality](#)



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 \$1,000, 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 you require the assistance of a Forest Ranger for a law enforcement issue, please contact the [NH Division of Forests and Lands](#) at (603) 271-2214.

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, a timeline for remuneration, and signed by both parties (i.e. the buyer and the seller) is required by law for all forest products which are subject to a notice of Intent to Cut as defined in **RSA 79:10**, prior to cutting any forest products from the owner's property.

Recklessly failing to provide such a contract to the owner of the wood prior to cutting is a misdemeanor as defined per **RSA 227-G:4, VII**.

A person is guilty of a Class B felony if the loss is greater than \$1,000 or otherwise guilty of a misdemeanor who in the course of buying and selling of a forest product, as defined under **RSA 227-G:4, VII**:

- Uses or possesses 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.

Timber Harvesting Contract

Remuneration

This information was developed by the NH Division of Forests and Lands, Forest Protection Bureau, and the NH Timberland Owners Association in response to questions concerning how remuneration is specified in a contract for timber harvests.

What the Law, per **RSA 227-G:4, VII**, states “buying a forest product” means exchanging money or services to purchase a forest product or bartering for the exchange of a forest product.

Interpretation of Laws and Rules:

RSA 227-J:15, III, requires that there be a written contract with the landowner for any harvesting which requires an Intent to Cut be filed. The contract MUST:

- Be signed by both parties
- Specify the remuneration for the forest products to be cut
- Specify the time frame for remuneration

Who Must Sign the Contract?

The contract must be signed by both parties filing the Notice of Intent to Cut. The parties include the owner and the person identified on the Intent to Cut:

The owner, which may include any one of the following:

- The owner of land and stumps; or
- Previous owner retaining deeded timber rights; or
- Owner/Purchaser of stumps and timber rights on public lands (State, municipal, etc.) or Utility easements

The Logger, Forester or person responsible for the cutting as identified on the Notice of Intent to Cut

This can be the Forester overseeing the harvest, the logger conducting the harvest, or any other person identified on the Intent to Cut as being responsible for the harvest; or if a sub-contractor relationship exists, one of the following options should occur:



Option 1

The Logger/Forester (as the subcontractor) who signs the Intent to Cut, should have a signed, written contract with the Primary Contractor stating that the Primary Contractor is required under **227-J:15, III**, to have a written contract with the landowner;

Option 2

The sub-contractor should have a signed, written contract with the Primary Contractor that states the Primary Contractor is required under **227-J:15, III**, to have a written contract with the landowner AND that the Primary Contractor must sign the Intent to Cut Form, as the “person responsible for the cut.”

The Contract MUST Include the Following:

- Language that the Primary Contractor is aware of **RSA 227-J:15, III**; and
- The complete paragraph of **RSA 227-J:15, III**:
“A person is guilty of a misdemeanor if, in the course of buying or selling a forest product as defined in RSA 227-G:4, VII, he or she recklessly fails to provide a written contract to the owner, prior to the 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 remuneration shall be made” and
- Language that confirms the Primary Contractor has a contract with the landowner that complies with the requirements of **RSA 227-J:15, III**.



“Remuneration for the forest product to be cut” can be accomplished in many ways.

Res 5303.01 (b) “Buying a forest product” means exchanging **money or service** to purchase a forest product, or **bartering** for the exchange of a forest product

- Exchanging Money, price must be expressed in the contract as a
 - » Dollar amount for each specific forest product per a common timber harvesting unit of measurement such as per thousand board feet, per ton or per cord or
 - » Percent of delivered mill price for each specific forest product per a common timber harvesting unit of measurement such as per thousand board feet (based on the mill net scale), per ton or per cord
 - » For Cut and Haul harvests where the landowner is paid the mill delivered price minus deductions (see Contract Price Deductions below), the price must be expressed as a dollar amount or percentage
 - » Lump sum harvests must identify the dollar amount being paid for the estimated acreage being harvested and define what timber is included and approved for harvesting, such as species, diameter limit, all trees, etc.

- Services and bartering, such as stumping, can be identified for remuneration if, in the contract
 - » The service provided or item bartered is given a dollar value
- Contract Price Deductions
 - » Deductions to the price to be paid must be clearly identified in the contract as a specific dollar amount, percentage of mill delivered price, or in the case of road material and associated construction costs - a reasonable estimate.

Examples may be (but not limited to) cost of trucking, timber cutting, timber hauling or forest management fees)

- Time Frame

The time in which remuneration shall be made must be expressed in

- » A specific calendar date or
- » A specific timeframe linked to the harvest

Examples of this are XX weeks after delivery to the mill or every XX weeks starting from the date of the first load delivered to the mill.

Definitions Related to Contract Remuneration(Res 5303.01)

“Adulterated” means varying from a standard of composition or quality prescribed by any statute providing criminal penalties for such variance or set by established commercial usage.

“Buying a forest product” means exchanging money or service to purchase a forest product or bartering for the exchange of a forest product.

“Forest product” means any portion of a tree which will be utilized in its primary form or will be utilized after further processing.

“Mislabeled” means varying from a standard of truth or disclosure in labeling prescribed by any law providing criminal penalties for such variance or set by established commercial usage.

“Primary forest product” means primary forest product as defined in RSA 227-G2, XIII, namely “any portion of a tree, after felling, which will be processed into a secondary forest product, or will be utilized in its primary form.”

“Scale slip” means a 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.

“Written contract” means a written contract between the landowner or person owning the timber rights and the buyer of the standing timber that defines the terms of the contract, the remuneration for the forest products to be cut, the time period in which remuneration is to be made, and the use of the same units of measurement as the scale slip.

A Scale Slip Shall Contain the Following Information(Res 5303.02)

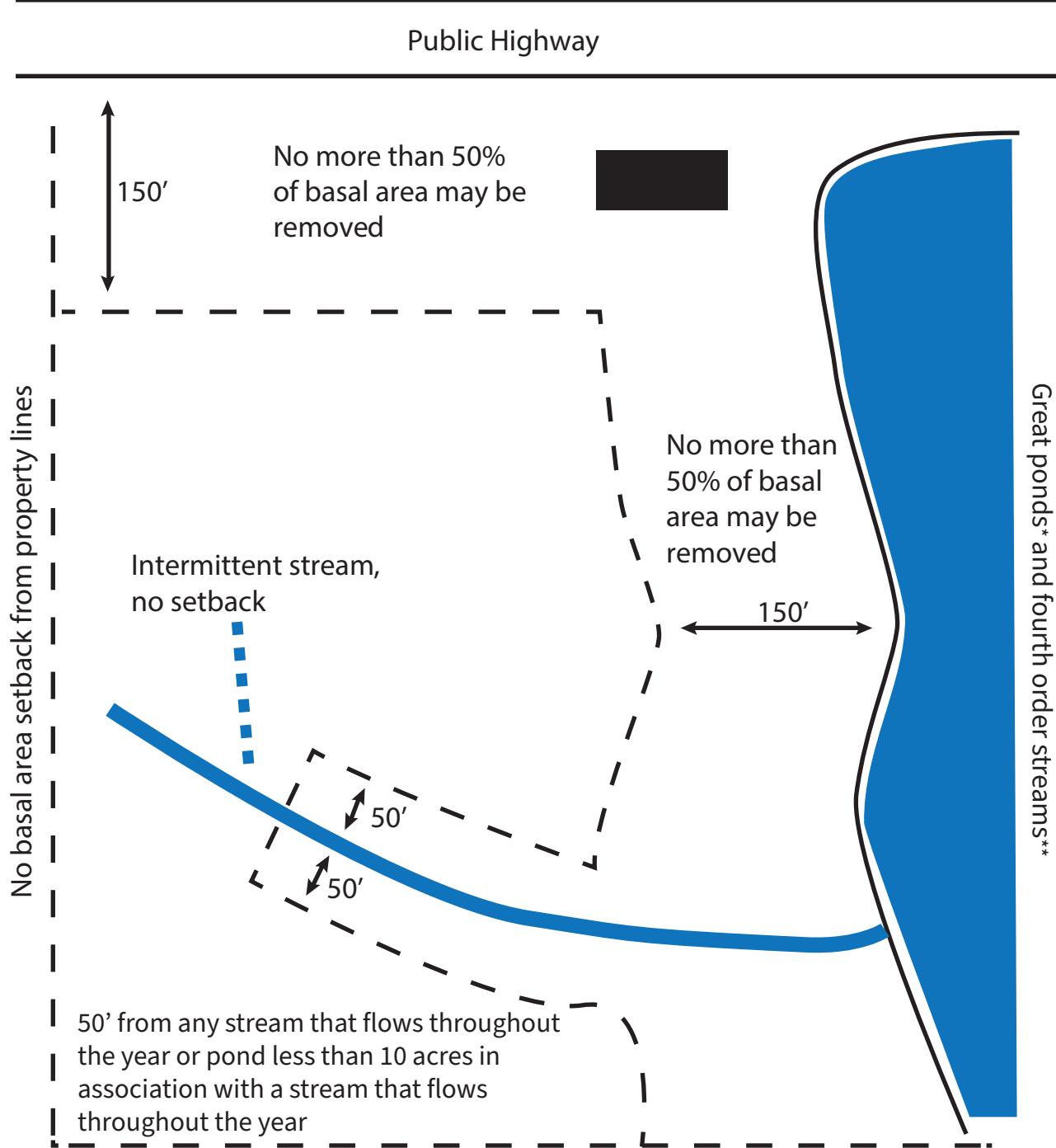
- Species of wood product;
- Board footage of each individual log when standard unit of measurement is per thousand board feet or tonnage or cordage when not sold on a per thousand board feet basis;
- Gross scale, defect and net scale;
- Date wood was measured; and
- Name of party scaling the wood.



Basal Area Law (RSA 227-J:9)

The basal area law requires that forested buffers of healthy live trees be left along town and state roads, streams, and bodies of water, following a timber harvest. 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).

Basal Area Law Map (RSA 227-J:9)



*Great pond means any body of fresh water having an area of 10 acres or more.

**Fourth order streams are those streams on a list maintained by the office of strategic initiatives, as of the effective date of this section, using the Strahler method whereby the highest year-round streams in a watershed are first order streams, their juncture yields second order streams, the juncture of second order streams yields third order streams, and the juncture of third order streams yields fourth order. See NHDES Consolidated List of Water Bodies. *Legal definition per RSA 227-G:2, XII*

Basal Area Defined

Basal area means the cross-sectional area of a tree measured four-and-a-half feet from the ground. 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 within a 12-month period, leaving a well distributed stand of healthy, growing trees:

Within 150 feet of:

- any great pond*
- any fourth order stream** or higher
- public highway (The basal area law doesn't apply to Class VI roads)

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.

Obtaining a Variance for Land Remaining Forest

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 must come at least 30 days before cutting begins and include the reason(s) why the variance is necessary along with 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.

[A Basal Area Variance Request Form](#) can be found on the New Hampshire Division of Forests and Lands website.

Land Being Converted to Other Uses Is Exempt, but Conditions Must Be Satisfied

Timber cutting for land conversion, 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.

Timber cutting for land conversion purposes, other than timber growing and forest uses, that does not require any local permits shall be exempt from this section if conversion occurs within 180 days of exceeding the basal area provisions, unless there is written consent from Director of Forests and Lands to extend the 180-day period.

If the land is being cleared for a proposed subdivision involving the construction of any building from which sewage or other wastes will discharge or construction of a sewage or waste disposal system, the subdivision plan must have been submitted to 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, before any road construction or land clearing begins.

The Basal Area law shall be enforceable by the municipality in which the land is situated; provided, however, that before initiating any enforcement action, the municipality shall notify the Director of the Division of Forests and Lands, who shall take action to the extent the director deems necessary to ensure uniform statewide enforcement. If, within 10 days of notification to the director, no enforcement action has been taken by the director or the director's agent, the municipality may proceed with actions necessary to ensure compliance with the law.

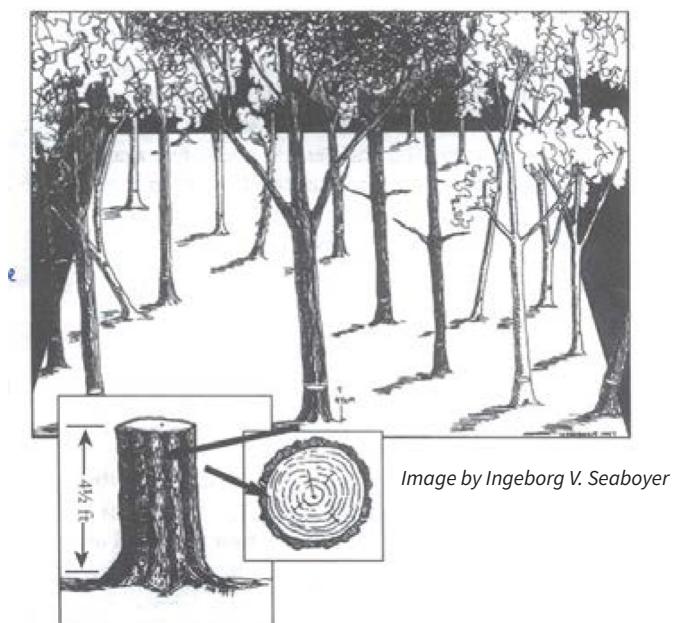
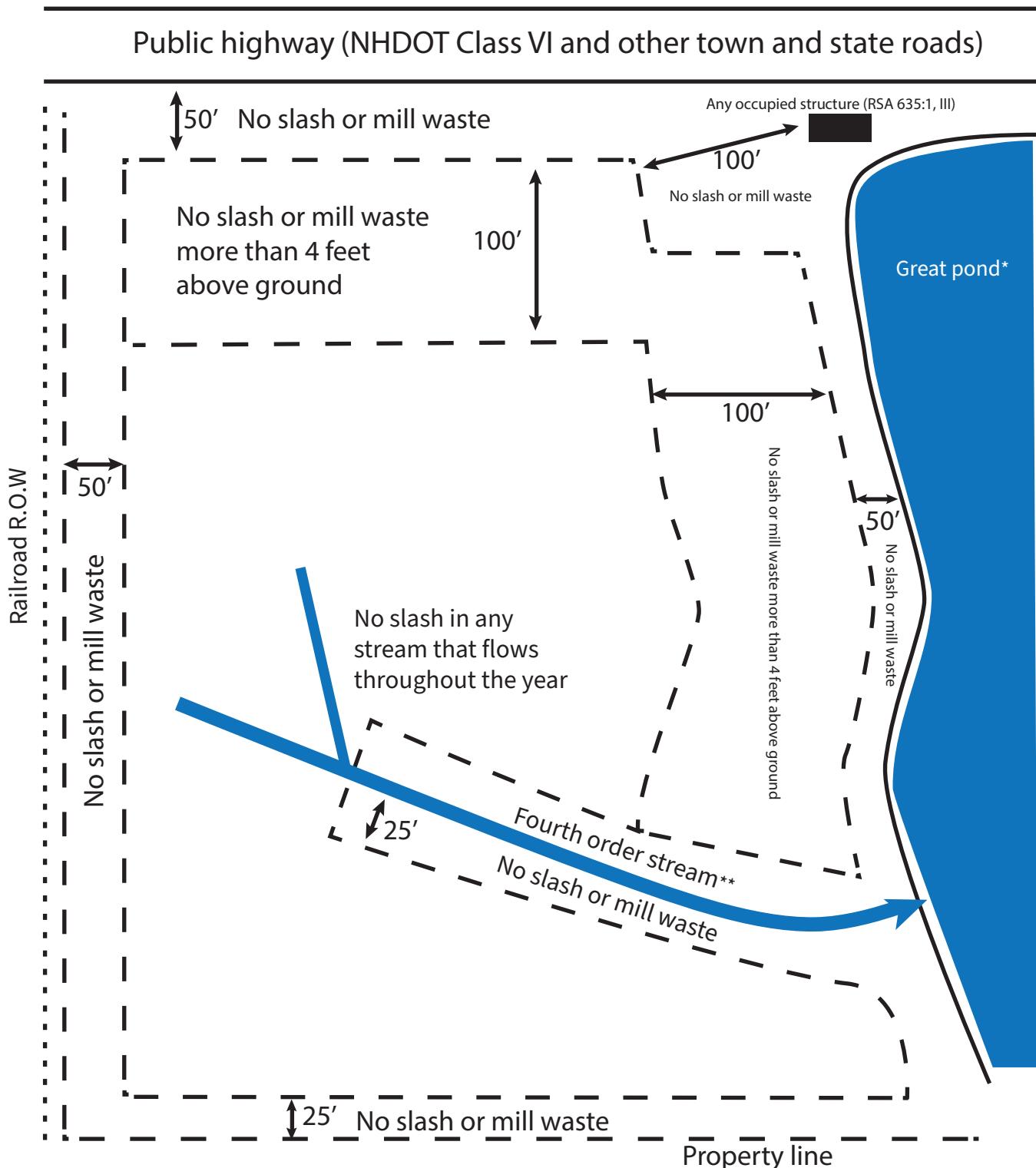


Image by Ingeborg V. Seaboyer

Slash Law Map (RSA 227-J:10)



*Great pond means any body of fresh water having an area of 10 acres or more.

**Fourth order streams are those streams on a list maintained by the office of strategic initiatives, as of the effective date of this section, using the Strahler method whereby the highest year-round streams in a watershed are first order streams, their juncture yields second order streams, the juncture of second order streams yields third order streams, and the juncture of third order streams yields fourth order. See NHDES Consolidated List of Water Bodies. *Legal definition per RSA 227-G:2, XII*

Slash Law (RSA 227-J:10)

Slash consists of debris that remains after timber is harvested. These branches, leaves, stems, unmerchantable logs, and stumps may take several years to decompose. Slash, in addition to its messy appearance, represent a wildland fire hazard. The Slash Law is intended to reduce fire danger caused by slash. The slash law improves aesthetics and protects structures, roadways, and waterbodies.

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
- 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.

NOTE: According to **RSA 482-A:3**, No fill shall be placed in a wetland/surface water unless authorized by DES. DES considers slash as fill. Therefore, slash generated from forestry/harvesting activities is not allowed to remain in wetlands/surface waters.

Other Forest Management Laws

Laws Governing Public Roadways

The focus of this manual is largely on what happens in the woods, and the laws that regulate the activity of loggers, foresters, and landowners in process of accessing and moving timber around in the forest. However, all forest products must at some point enter the public road system, and all equipment must access properties through public roads. To do this safely and legally, loggers, foresters, landowners, and municipalities should understand their rights and responsibilities when moving forest products

and equipment to and from private properties. The following document is an important resource for understanding laws governing public roadways:

[Forest Products Road Manual – A Handbook for Municipal Officials and the Forest Products Manual.](#)

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:

1. Violators of properly enacted weight limits are guilty of a violation and in addition are liable for restoring the road.
2. 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.
3. 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 compiled with and the exemption would not be detrimental to public safety.



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. The use of RSA 231:40-42 to obtain access to remove lumber, wood or other material should be carefully considered and seen as a last resort. The owners should be encouraged to work with each other along with local private consulting foresters and other professionals to a mutual agreement.

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 judgment, 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.

Licensed Foresters (RSA 227-J:4)

New Hampshire licensed professional foresters provide a variety of services to landowners including management plan preparation, timber appraisals, timber sale administration, wildlife habitat improvement, boundary marking, timber stand improvement, and recreation and aesthetic improvements. In addition, some foresters may have particular qualifications and interest in providing assistance in land surveying, urban forestry and landscape, Christmas trees, taxation, legal or other natural resource-related matters.

RSA 227-J:4 states “it shall be unlawful for any person to practice for compensation or offer to practice for compensation in this state, the profession of forestry, as defined in RSA 310-A:99, II, or to use in connection with a name or otherwise assume, use, or advertise any title or description tending to convey the impression that such person is a forester, unless such person has been duly licensed according to the provisions of RSA 310-A. Failure to comply with these requirements may result in penalties under RSA 310-A.”

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 non-forest 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 parenthesis.

State Law	Land Conversion	Forestry
Notice of Intent to Cut Wood or Timber (RSA 79)	Required when cutting greater than 10MBF and 20 cords	Required, some exceptions apply
Wetlands: Forestry Statutory Permit-by-Notification (SPN)(RSA 482-A:3, V)	Can't be used	Required if wetland impact is minimum
Wetlands: Permit-by-Notification (PBN) (RSA 482-A:11)	Can't be used	Can be used for minimum impacts outside the criteria permitted with the SPN
Wetlands: Standard Dredge & Fill (RSA 482-A)	Required if land conversion impacts wetlands	Can be used for minor or major impacts outside the criteria permitted with the SPN and PBN
Alteration of Terrain (RSA 485-A:17)	Required if > 100,000 sq. ft. (2.3 acres) is disturbed (Excavating, stumping, etc.), 50,000 sq. ft. within shoreland protection zone, or > 0 sq. ft. on a 25% or greater slope withing 50 ft. of a surface water (RSA 483-B:9,V)	Required, but Notice of Intent to Cut Timber Certificate serves as permit (RSA 485-A:17, III); Disturbance must not exceed limitations in previous column.
Basal Area Law (RSA 227-J:9)	Applies unless all required local permits have been secured and land is converted within 180 days	Applies unless variance has been obtained from Division of Forests & Lands (Class VI Roads exempt)
Slash Law (RSA 227-J:10)	Applies	Applies
Shoreland Water Quality Protection Act (RSA 483- B:9, V)	Shoreland Permit is required for any dredge, fill, or construction project within 250 linear feet of fourth order and higher streams, designated rivers, and water bodies >10 acres	Not applicable
Natural Heritage Bureau (RSA 212-A; 212-B; 217-A)	Required with all wetland/shoreland applications	Required for Forestry Statutory Permit-by-Notification (SPN). Otherwise not applicable

Invasive Species (RSA 430:51-57) (Agr 3800)

The adverse environmental and economic effects of invasive plants, insects, and fungal species upon the state is well recognized. We are all legally responsible to prevent and control the spread of invasive species in the state to achieve the best possible protection of agricultural, forest, wildlife, other natural resources, and human health.

What the Law Says About Invasive Species:

No person shall collect, transport, import, export, move, buy, sell, distribute, propagate, or transplant any living and viable portion of any plant species, which includes all of their cultivars and varieties, listed in Table 3800.1, New Hampshire prohibited invasive species list. (Agr 3802.01 (b))

No person shall collect, transport, import, export, move, buy, sell, distribute, propagate, or release any living insect species listed in Table 3800.1, New Hampshire prohibited invasive species list. (Agr 3802.01 (c))

It shall be a violation for any person who collects, transports, imports, exports, moves, buys, sells, distributes, propagates, or transplants any living and viable portion of any plant species, which includes all of their cultivars and varieties, listed in Table 3800.1, New Hampshire prohibited invasive species list. (Agr 3802.06 (a))

Resources for Understanding and Minimizing the Impacts of Invasive Species:

- [Invasive Species Best Management Practices: Guidance for the U.S. Forest Service Eastern Region](#)
- [New Hampshire Department of Agriculture Markets and Food \(NHDAMF\): Invasive Plants](#)
- [New Hampshire Guide to Upland Invasive Plants](#)
- [New Hampshire List of Prohibited Invasive Plants \(Table 3800.1\)](#)
- [New Hampshire List of Prohibited Invasive Species \(Includes Insects\) \(Table 3800.1\)](#)
- [NHBugs](#)
- [UNH Cooperative Extension: Invasive Species Information](#)

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 *New Hampshire Best Management Practices for Erosion Control on Timber Harvesting Operations* to those filing an Intent to Cut Timber form. Town road agents 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.

Please note that a Forestry SPN **cannot** be used if the property is slated to be converted for development, subdivided into multiple lots, or any other non-forestry use.

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 is 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; or
 - 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 Confirmation of a Complete Forestry Statutory Permit-By-Notification (SPN), or possibly a Wetlands Permit-by-Notification (PBN) from the New Hampshire Wetlands Bureau must be posted on the site. They are not required if no wetlands or surface water bodies are impacted. 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, except for Class VI roads, which are exempt from the basal area law (**RSA 227-J:9**). If the trees have been completely removed from along the road, the Division of Forest 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 and state officials should be contacted to see that the appropriate 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 NH Division of Forests and Lands forest rangers are available to help town officials enforce timber harvesting laws. Forest 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**), Timber Tax (**RSA 79**). When potential violations are encountered, the forest ranger for that region should be notified immediately by calling the Forest Protection Bureau in Concord at (603) 271-2214. Timber tax issues or questions should be directed to the Dept. of Revenue Administration at (603) 230-5950.

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 Dept. of Revenue Administration NH Division of Forests & Lands Town Tax Assessor or Town Selectmen
Dredge-and-Fill Permits	NHDES Wetlands Bureau Town Planning Board Town Selectmen Town Conservation Commission NH Division of Forests & Lands
Wetland Forestry Notification	NHDES Wetlands Bureau NH Division of Forests & Lands
Basal Area Law	NH Division of Forests & Lands Municipality, after notifying NH Division of Forests and Lands
Slash Law	NH Division of Forests & Lands
Timber Trespass	NH Division of Forests & Lands
Deceptive Forestry Practices	NH Division of Forests & Lands

How to Contact State Agencies and Organizations

New Hampshire Department of Natural and Cultural Resources, Division of Forests and Lands
172 Pembroke Road, Concord, NH 03301
(603) 271-2214
nh.gov/nhdfl

UNH Cooperative Extension, Forestry & Wildlife
225 Nesmith Hall, 131 Main Street, Durham, NH 03824 (603) 862-1028
nhwoods.org

New Hampshire Department of Revenue Administration
Property Appraisal Division
109 Pleasant Street, P.O. Box 487, Concord, NH 03302-0457
(603) 230-5950
revenue.nh.gov/mun-prop/index.htm

New Hampshire Department of Environmental Services, Wetlands Bureau
P.O. Box 95, Concord, NH 03302-0095
(603) 271-2147 or, for other DES matters
(603) 271-3503
des.nh.gov/water/wetlands

New Hampshire Timberland Owners Association
54 Portsmouth Street Concord, NH 03301
(603) 224-9699
nhtoa.org

New Hampshire Timber Harvesting Council
54 Portsmouth Street, Concord, NH 03301
(603) 224-9699

UNH Cooperative Extension Educators, Forest Resources

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Extension



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Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, and American Sign Language) should contact UNH Extension's main office at (603) 862-0806 or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a UNH or UNHCE discriminatory harassment complaint, use the UNH Incident Report Form at <https://www.unh.edu/diversity-inclusion/civil-rights-equity-office/incident-report-form> or call 603-862-2930.

To file a USDA program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found at <https://www.usda.gov/oascr/how-to-file-a-program-discrimination-complaint>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain all of the information requested in the form. Submit your completed form or letter to USDA by: mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; fax: (202) 690-7442; or email: program.intake@usda.gov.

Appendix A:

Notice of Intent to Cut Wood or Timber (PA-7)

FORM
PA-7

(Assigned by Municipality)

YR TOWN OP#
 - - - **T**

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

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

PLEASE TYPE OR PRINT (If filling in form on-line; use TAB Key to move through fields)

1. Town/City of: _____

2. Tax Map/Block/Lot or USFS Sale Name & Unit No. _____

3. Intent Type: Original Supplemental _____
(Original Intent Number)

4. Name of Access Road: _____

5a. Acreage of Lot: _____ Acreage of Cut: _____

5b. Anticipated Start Date: _____

6. Type of ownership (check only one):

- a. Owner of Land and Stumpage (Sole Owner)
- b. Owner of Land and Stumpage (Joint Tenants)
- c. Owner of Land and Stumpage (Tenants in Common)
- d. Previous owner retaining deeded timber rights
- e. Owner/Purchaser of stumpage & timber rights on public lands (Fed., State, municipal, etc.) or Utility Easements

REPORT OF CUT / CERTIFICATE TO BE SENT TO:

OWNER OR LOGGER / FORESTER

BY MAIL OR E-MAIL

7. 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.)

Attach a signature page for additional owners.

SIGNATURE (in ink) OF OWNER(S) OR CORPORATE OFFICER(S) DATE SIGNED

PRINT CLEARLY OR TYPE NAME OF OWNER(S) OR CORPORATE OFFICER(S)

SIGNATURE (in ink) OF OWNER(S) OR CORPORATE OFFICER(S) DATE SIGNED

PRINT CLEARLY OR TYPE NAME OF OWNER(S) OR CORPORATE OFFICER(S)

MAILING ADDRESS

CITY OR TOWN	STATE	ZIPCODE
--------------	-------	---------

E-MAIL ADDRESS

HOME PHONE (Enter number without dashes)	CELL PHONE (Enter number without dashes)
------------------------------------------	------------------------------------------

FOR MUNICIPAL ASSESSING OFFICIALS ONLY

The Selectmen/Municipal Assessing Officials hereby certify that:

- 1. All owners of record have signed the 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.

\$ _____ Date: _____

5. The tax collector will be notified within 30 days of receipt pursuant to RSA 79:10.

6. This form to be forwarded to DRA immediately after signing.

SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE

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Appendix A:

Notice of Intent to Cut Wood or Timber (PA-7)

FORM
PA-7
Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
NOTICE OF INTENT TO CUT WOOD OR TIMBER
RSA 79:10
GENERAL INSTRUCTIONS

WHO MUST FILE	The owner shall complete Form PA-7, Notice of Intent to Cut Wood or Timber (Intent), and shall file the form with the municipality (town, city, or unincorporated place) where the property to be cut is located.
WHEN TO FILE	The Intent shall be filed with the municipal assessing officials at the beginning of each tax year or prior to commencing each cutting operation. Cutting cannot take place until the Intent is signed by the municipal assessing officials and has been posted on the job site. If the property is subsequently sold, Rev 3402.01 (i) shall be followed.
WHERE TO FILE	File the form with the municipality for approval by the municipal assessing officials and an assigned operation number. A Timber Tax bond may be required, see below. The Intent must be signed by the municipal assessing officials and an operation number assigned prior to distribution. DISTRIBUTION: The original, signed copy is retained by the municipal assessing officials; a copy to the Owner, a copy to the Logger, and a copy to the Department of Revenue Administration (DRA) by Mail to: PO Box 487 Concord NH 03302-0487; by E-mail to: timber@dra.nh.gov or by Fax to: (603) 230-5947.
WHO MUST PAY	After Form PA-8, Report of Wood or Timber Cut (Report), is submitted to the municipality, a tax bill will be issued to the owner and payment shall be remitted directly to the municipality. The Timber Tax is a 10% tax on the stumpage value at the time of cutting.
REPORT & CERTIFICATE	Once the Intent has been signed and an operation number assigned, appropriate copies shall be forwarded by the municipality to the owner and the DRA. After the copy of the Intent has been received by the DRA, a Report and a Certificate will be issued by the DRA to the individual indicated on Line 6. The Certificate should be posted in a conspicuous place within the area of the cutting.
EXEMPTIONS	RSA 79:1, II (b), The following persons shall not be required to file an Intent to Cut or be subject to the Timber Tax: (1) A person who cuts, within the tax year, up to 10,000 board feet of logs from his own land for use in the construction, reconstruction, or alteration of his own buildings, structures, or fences situated in the State of New Hampshire; provided that such buildings are not being built for sale purposes; (2) A person who cuts or causes to be cut, within the tax year, up to 20 cords of fuel wood for his own consumption in the State of New Hampshire for domestic fuel purposes, or any amount for the manufacture of maple sugar or syrup; (3) Federal government, state government, cities, towns, school districts, or other political subdivisions which cut wood or timber for their own use, on lands under their ownership or jurisdiction or both. (4) Persons engaged in the clearing or manufacturing of rights-of-way or water storage reservoir areas incidental to the furnishing of utility services or transportation services to the public; provided, however, that when the person clearing or causing the clearing of said right-of-way sells or agrees to sell the wood or timber, he shall be deemed an "owner" as defined in RSA 79:1 II(a). (5) A person who cuts or causes to be cut, within the tax year, up to 10,000 board feet of logs and 20 cords of wood or the equivalent in whole tree chips, from the person's own land within a municipality, for land conversion purposes other than timber growing and forest uses, provided that those persons intending to convert the use of the land have secured all required permits including, but not limited to, building permits, subdivision or zoning permits, excavation permits, or site plan approvals, as necessary for the use to which the land will be converted, and are able to furnish proof of such permits. RSA 79:2 Release From Taxes. (6) All growing wood and timber except fruit trees, sugar orchards, nursery stock, Christmas trees, and trees maintained only for shade or ornamental purposes or for genetically-engineered short rotation tree fiber, which shall not be subject to the yield tax, shall be released from the general property tax and the school tax in unincorporated places provided for in RSA 198:16, but the land on which such growing wood and timber stands shall be assessed.
TIMBER TAX BOND	Bond Required: 1. If owners are not current on property taxes and/or timber taxes; 2. If owners are tenants in common and all have not signed the Intent; and 3. Owners do not own property in the municipality. Timber Tax Bonds are equal to the estimated Timber Tax.
NEED HELP	Call the Department's Municipal & Property Division at (603) 230-5950. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.
NEED FORMS	Forms may be obtained by mail from the New Hampshire Department of Revenue Administration, PO Box 487 Concord NH 03302-0487, by calling (603) 230-5950 or on the Department's Web site at www.revenue.nh.gov/forms .

LINE-BY-LINE INSTRUCTIONS

LINE 1	Enter the name of the New Hampshire municipality where the cut is to take place.
LINE 2	Enter the municipality assigned tax map, block, and lot number or the US Forest Service Sales sale name and unit number.
LINE 3	Indicate if the Intent is an original or supplemental. Original means the first filing in a tax year. Supplemental means an additional filing to make corrections or additions to information contained on the original Intent. If this is a supplemental, enter the original operation number as previously assigned by the municipality.
LINE 4	Enter the name of the road from which the cutting will be accessible.
LINE 5	Enter the total number of acres in the lot, the number of acres you are working on, and the anticipated start date of the cutting.
LINE 6	Check the box to indicate the type of ownership of the land. Check the box indicating if the Report and Certificate should be sent to the Owner or Logger/Forester. Provide an e-mail address if you would like the Report and Certificate e-mailed to the Logger/Forester.
LINE 7	The form must be signed and dated by all owners of the property, unless the owner's are Tenants in Common (see RSA 79:1, II (a), 2). Clearly print the complete name(s), mailing address and telephone number of the owner(s). Provide an e-mail address if you would like the Report and Certificate e-mailed to the owner(s).
LINE 8	Enter the estimated amount of timber to be cut by thousand board feet (MBF), tons or cords under the appropriate species. The cutting should take place during the Tax Year April 1 to March 31. A Supplemental Intent must be filed if the total volume of the cut exceeds the original estimate by 25% or more, except when a bond is required. If a bond is required, a Supplemental Intent is required for any additional volumes of timber regardless of the 25% threshold.
LINE 9	Enter the species of any amounts not included in section 8 you are claiming an exemption for and the amount of the cut in the space provided. [See exemptions numbers 1-6 above]
LINE 10	The Intent must be signed and dated by the Logger/Forester or person responsible for the cutting who accepts responsibility for verifying the volumes of wood to be reported by the owner. The person signing should be familiar with RSA 227-J, the timber harvest laws. Clearly print the name, complete mailing address and telephone number of the Logger/Forester or person responsible for cutting.

PA-7
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Appendix B: Timber Tax Assessment Worksheet

Town Owner

Operator # **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 Scale (acreage of lot and volume per acre)	0	1	2
Total Rating			

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

Appendix C: Sample Mill Slip

Sample Mill Scale Slip

Slip #: 123456

Scale Date: 6/23/XX

Scaler:

Mill Name
Mill Address
Mill Telephone/Fax

Supplier Name: John Q. Public

Haul Date: 6/23/XX

Trucker Name: Private Transport

Logger: John Doe Logging

Town: Muddville

Woodlot: Lot 1 Anywhere

Trip Ticket #: _____

Log #	Species	Length	Diameter	Grade	Gross Vol	Deduction Vol	Deduction Code	Net Vol
1	RO	8	12	1	45			45
2	BO	10	12	2	35	- 5	ROT	30
3	WO	8	10	2	30			30
4	WP	12	14	1	100	- 15	ROT	85
5	HM	16	12	1	95			95
6	SM	10	16	3	110			110
7	RO	16	10	2	65			65
8	HM	8	10	2	30			30
9	YB	10	1	1	110	- 20	SWE	90
10	BB	12	10	P	45			45
11	RO	12	14	S	100			100
12	WP	14	10	2	55			55
13	RO	14	12	1	85			85
14	RO	14	14	S	115			115
15								
16								
17								
18								
19								
TOTALS		14 (# of logs)			1020 Gross Volume	- 40 Deducted Volume		980 Net Volume

Appendix D: Forestry Statutory Permit-By-Notification (SPN)

NHDES W-06-008



FORESTRY
STATUTORY PERMIT-BY-NOTIFICATION (SPN)
Water Division/Land Resources Management
Wetlands Bureau
[Check the Status of your Notification](#)



RSA/Rule: RSA 482-A:3, V/ Env-Wt 308; Env-Wt 520

LOGGER/FORESTER LAST NAME, FIRST NAME, M.I.: [REDACTED]

Administrative Use Only	Administrative Use Only	<input type="checkbox"/> SPN complete and project as described conforms with all applicable requirements.	
		<input type="checkbox"/> SPN incomplete and/or project as described does not conform with all applicable requirements.	
		File No.:	Reviewer's Initials:
		Check No.:	Amount:

Terms in **bold font** are defined on the attached Definition of Terms page.

SECTION 1 - PROJECT CRITERIA		
SECTION 1A - WILL THE PROPOSED ACTIVITY:		
Exceed 3,000 square feet (SF) of permanent wetlands impacts per crossing (except for corduroy) (Env-Wt 520.05(b)(2))?		<input type="checkbox"/> Yes <input type="checkbox"/> No
Propose impacts to a bog, marsh, sand dune, tidal wetlands , or undisturbed tidal buffer zone (Env-Wt 520.05(c)(2))?		<input type="checkbox"/> Yes <input type="checkbox"/> No
Propose impacts in an area with documented occurrences of a protected species or habitat where the responsible party has not received recommendations from the Department of Natural and Cultural Resources' Natural Heritage Bureau (NHB) or NH of Fish and Game Department (NHF&G), or both, as applicable, regarding the impacted protected species or habitat (Env-Wt 407.02(c); 520.05(c)(3))?		<input type="checkbox"/> Yes <input type="checkbox"/> No
If you answered "Yes" to any of the above questions, you cannot use this form. If you answered "No" to all the above questions, continue to Section 1B.		
SECTION 1B - ELIGIBLE ACTIVITIES (Env-Wt 520.05(a))		
Will the proposed work be limited to one or more of the activities listed in Section 1B?		<input type="checkbox"/> Yes <input type="checkbox"/> No
If you answered "No", you cannot use this form. If you answered "Yes", check all proposed activities:		

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NHDES W-06-008

- Roadway** construction through forested **wetlands** for the purpose of conducting forest management activities where:
 - Roads are cleared only by felling timber in the **roadway**;
 - The road base is constructed using no **fill** other than:
 1. Snow pushed onto and frozen over the road base, or
 2. Stumps inverted in places where support of the road base is necessary;
 - The minimum length and number of ditches necessary to create and maintain adequate drainage are constructed in accordance with the **New Hampshire Best Management Practices for Erosion Control on Timber Harvesting Operations (Forestry BMPs)** and water quality protection measures;
 - Each road crossing is no more than 15 feet wide;
 - **Stream crossings** incorporate pole fords with no removal of stumps within the stream **banks**;
 - Spring retirement of winter roads includes soil stabilization and drainage, such as water bars, necessary to prevent the **roadway** from redirecting or channeling surface water runoff; and
 - A corduroy skid trail for any single forested **wetland** crossing does not exceed 1,000 feet in length, measured along the proposed skid trail.
- Installation of a permanent crossing, such as a culvert, stone ford, and associated **fill**, to permit vehicular access to a parcel for forest management, only if:
 - Access is not used for subdivision, development, or other land conversion to non-forestry uses, except that forestry uses may be combined with **normal agricultural operations** or **trail** construction or maintenance, or both;
 - **Roadway** width exclusive of side slopes, at the crossing does not exceed 20 feet;
 - **Roadway** width, measured at the toe of the **roadway** side slopes is minimized and does not exceed 50 feet;
 - **Fill** for any single **wetland** crossing does not exceed 50 feet in length, measured along the proposed access way;
 - **Wetland** crossings are limited to those that:
 1. Do not impact any **bogs**, **vernal pools**, **marshes**, **sand dunes**, **tidal wetlands**, undisturbed **tidal buffer zone**;
 2. Are not located in **designated prime wetlands** or **duly-established 100-foot buffers** unless a prime wetlands waiver has been obtained in accordance with Env-Wt 700;
 3. Only cross a **swamp** or **wet meadow** if such **swamp** or **wet meadow** has no standing water for 10 months per year or more; and
 4. Are not located in a **protected species** habitat unless authorized under Env-Wt 407; and
 - For **stream crossings**, the scoured stream width is no wider than 8 feet.
- Construction of a temporary crossing on a non-tidal **watercourse** of any width for the transportation of forest products, only if the temporary crossing:
 - Is not in or adjacent to **designated prime wetlands** or a **duly-established 100-foot buffer** unless a prime wetlands waiver has been obtained in accordance with Env-Wt 700;
 - Is not located in a **protected species** habitat unless authorized under Env-Wt 407;
 - Is not used for access to property that has been converted to non-forestry uses, except that forestry uses may be combined with **normal agricultural operations** or **trail** construction or maintenance or both;
 - Incorporates not more than one pier or post per 15 feet of span;
 - Incorporates one or more abutments in the stream **bank(s)** if necessary; and
 - If other than corduroy, is removed within 2 years of the date the SPN is issued by the NHDES Wetlands Bureau, provided that if weather conditions preclude the removal of the crossing when the work is completed, the crossing may remain in place until weather conditions allow its removal.

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<input type="checkbox"/> Repair of existing forestry road crossing that: <ul style="list-style-type: none">▪ Crosses a watercourse for which the scoured channel is 8 feet wide or narrower;▪ Is not in designated prime wetlands or a duly-established 100-foot buffer unless a prime wetlands waiver has been obtained in accordance with Env-Wt 700;▪ Is not located in a protected species habitat unless authorized under Env-Wt 407.▪ Is not used for access to property that has been converted to non-forestry uses, except that forestry uses may be combined with normal agricultural operations or trail construction or maintenance or both.▪ The structure disturbs less than 3,000 SF.			
SECTION 2 - JOB SITE LOCATION (RSA 482-A:3, V(b)(3)) (A separate notification must be filed with each municipality where jurisdictional impacts are proposed.)			
TOWN/CITY: [REDACTED]			
TAX MAP/LOT NUMBER: [REDACTED]			
SECTION 3 - PROPERTY OWNER(S) (RSA 482-A:3, V(b)(1))			
LAST NAME, FIRST NAME, M.I.: [REDACTED]			
MAILING ADDRESS: [REDACTED]	TOWN/CITY: [REDACTED]	STATE: [REDACTED]	ZIP CODE: [REDACTED]
SECTION 4 - LOGGER / FORESTER (CIRCLE ONE) (RSA 482-A:3, V(b)(2))			
LAST NAME, FIRST NAME, M.I.: [REDACTED]			
MAILING ADDRESS: [REDACTED]	TOWN/CITY: [REDACTED]	STATE: [REDACTED]	ZIP CODE: [REDACTED]
SECTION 5 - ATTACHMENTS Verify the following attachments are submitted with this form by checking each box below and filling all required information.			
<input type="checkbox"/> DataCheck identification number and an affirmation that recommendations have been received (Env-Wt 308.05(a)(2)).			
NHB Identification Number: NHB [REDACTED] - [REDACTED]			
<i>Questions related to completing this process should be directed to the NHB.</i>			
<input type="checkbox"/> United States Geological Survey (USGS) topographic map or Natural Resources Conservation Service (NRCS) soils map, with the type and location of all wetland and waterbody crossings clearly indicated (RSA 482-A:3, V(b)(4)).			
<input type="checkbox"/> Such information as is needed to demonstrate the criteria for minimum impact projects are met (Env-Wt 308.05(a)(2)(b)).			
If any work is proposed within designated prime wetlands or duly-established 100-foot prime wetlands buffers , a written waiver must be obtained in accordance with Env-Wt 706. Please check the box corresponding to your project:			
<input type="checkbox"/> No waiver required.			
<input type="checkbox"/> NHDES issued a waiver on (enter date the waiver was issued): [REDACTED] / [REDACTED] / [REDACTED]			
<input type="checkbox"/> I am filing a waiver request with this notification. Please include the request form and the \$200 waiver request fee, per Env-Wt 706.04(b)(5).*			
* NOTE: If you submit a waiver request with this notification, you may not begin work until the waiver is issued. NHDES must wait 14 days for the Municipal Conservation Commission to review the prime wetlands waiver request before acting upon it (RSA 482-A:11, IV(b)(3)).			
<input type="checkbox"/> \$25 filing fee. Check or money order for \$25 payable to "Treasurer – State of NH" (RSA 482-A:3, I (c)).			

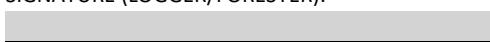
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SECTION 6 - REQUIRED CERTIFICATIONS		
By initialing each item and signing this notification, the person responsible for the activity affirms that (Env-Wt 308.05(b)(2)):		
Initials: 	The project is not located in a Priority Resource Area (PRA) , except as provided in Env-Wt 407.	
Initials: 	All recommendations of NHB and NHF&G have been received.	
Initials: 	The person responsible for the activity is aware of the limits of the SPN and applicable BMPs for the project, and will adhere to both.	
By initialing each item and signing this application, the person responsible for the activity certifies that (Env-Wt 308.05(b)(1)):		
Initials: 	To the best of the signer's knowledge and belief, all required notifications have been provided.	
Initials: 	The information submitted on or within this notification is true, complete, and not misleading to the best of the signer's knowledge and belief.	
Initials: 	The signer understands that: <ul style="list-style-type: none">• The submission of false, incomplete, or misleading information constitutes grounds for NHDES to:<ol style="list-style-type: none">1. Deny the application.2. Revoke any approval that is granted based on the information.3. If the signer is a certified wetland scientist, licensed surveyor, or professional engineer licensed to practice in New Hampshire, refer the matter to the joint board of licensure and certification established by RSA 310-A:1.• The signer is subject to the penalties specified in New Hampshire law for falsification in official matters, currently RSA 641.• The signature shall constitute authorization for the department to inspect the site of the proposed project, pursuant to RSA 482-A:6, II.	
Initials: 	The filing of an intent to cut form under RSA 79:10 shall be considered as permission to the Department or the Department of Natural and Cultural Resources, or their agents, to enter the property for determining compliance with RSA 482-A (RSA 482-A:3, V(d)).	
Initials: 	If the applicant is not the owner of the property, each property owner signature shall constitute certification by the signer that he or she is aware of the application being filed and does not object to the filing.	
SECTION 7 - REQUIRED SIGNATURE (Env-Wt 308.05(b)(2); Env-Wt 311.11)		
SIGNATURE (OWNER): 	PRINT NAME LEGIBLY: 	DATE: 
SIGNATURE (LOGGER/FORESTER): 	PRINT NAME LEGIBLY: 	DATE: 
SIGNATURE (AGENT, IF APPLICABLE): 	PRINT NAME LEGIBLY: 	DATE: 

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FORESTRY STATUTORY PERMIT-BY-NOTIFICATION (SPN) CONDITIONS



Water Division/Land Resources Management

Wetlands Bureau

(Keep this sheet for your reference; do not submit it with your application)

All forestry activities are subject to the following general conditions:

1. The work shall be done in compliance with all applicable conditions in Env-Wt 307 (Env-Wt 308.08(a)).
2. All SPN projects shall be carried out in accordance with the applicable Best Management Practices (BMPs) (Env-Wt 308.08(c)).
3. In addition to meeting the criteria established in Env-Wt 300, the department shall not approve a forestry project unless the following criteria are met (Env-Wt 520.02):
 - (a) The project shall be exclusively for the purpose of timber harvesting and forest management;
 - (b) Skid trails and truck roads associated with the project are exclusively for the purpose of accessing viable tree stands and conducting forestry projects;
 - (c) The project will be conducted in accordance with RSA 227-J, RSA 482-A, RSA 483, RSA 483-B, RSA 485-A, and RSA 212-A; and
 - (d) The project will be conducted in accordance with the design and construction requirements specified in Env-Wt 520.04.
4. In addition to the design and construction requirements specified in Env-Wt 300, the following requirements shall apply to forestry activity projects (Env-Wt 520.04):
 - (a) Impacts to **surface waters** and **wetlands** from logging activities shall be planned, designed, constructed, and stabilized in accordance with the **New Hampshire Best Management Practices for Erosion Control on Timber Harvesting Operations (Forestry BMPs)**;
 - (b) All skid trails, truck roads, and log landings shall be:
 - (1) Avoided and minimized to the maximum extent practicable in accordance with the **Forestry BMPs**;
 - (2) Located far enough away from **surface waters** and **wetlands** that waterborne soil particles will settle out before reaching the **surface waters** or **wetlands**;
 - (3) Laid out and constructed using appropriate erosion control devices and water quality protection techniques as explained in the **Forestry BMPs**, so that grade approaching **surface waters** or **wetlands** is broken and surface runoff is dispersed; and
 - (4) Culverts, pole fords, or other crossings shall be properly sized and installed on skid trails and truck roads at all **stream crossings** in accordance with the **Forestry BMPs**; and
 - (c) Crossings shall be removed when logging is completed in the area serviced by the crossing, except that corduroy crossings at locations where there is no defined stream channel may be left in place.

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FORESTRY STATUTORY PERMIT-BY-NOTIFICATION (SPN) ADDITIONAL INSTRUCTIONS Water Division/Land Resources Management Wetlands Bureau

(Keep this sheet for your reference; do not submit it with your application)



Applicability:

The Forestry Statutory Permit-by-Notification (SPN) is available for use by public or private entities who are proposing to conduct forestry activities which impact **wetlands**, **surface waters**, and other areas that are protected under RSA 482-A. Proposed activities must meet the requirements of minimum impact activities. To determine if your forestry project is a minimum impact project eligible for an SPN, please refer to Section 1 of the notification.

The project must also be in accordance with the [New Hampshire Best Management Practices for Erosion Control on Timber Harvesting Operations \(Forestry BMPs\)](#) published by the NH Department of Natural and Cultural Resources, Division of Forests and Lands and the UNH Cooperative Extension (2016; Env-Wt 307.03(b)(2)(a)). Please obtain and review a copy of the **Forestry BMPs** to determine if the proposed work is covered under this process and if the conditions described can be met. Although other manuals may provide guidance on various erosion and sedimentation control practices, to use the Forestry SPN, your project must meet the **Forestry BMPs**.

The Forestry SPN may be used for one or more forestry activities, as long as they are located in the same municipality. If the work extends beyond a town boundary, a separate Forestry SPN must be filed for work within each individual municipality.

Designated Prime Wetlands and Duly-Established 100-foot Buffer:

Maps of **designated prime wetlands** and **duly-established 100-foot buffers** can be found on the Prime Wetlands in NH Communities webpage. Original prime wetlands maps can also be found at the municipal offices.

In order to propose impacts within **designated prime wetlands** or within a **duly-established 100-foot buffer**, you must request a waiver in accordance with Env-Wt 700. Please note that if you submit the prime wetlands waiver request with this notification, you may not begin work until the waiver is issued. NHDES must wait 14 days for the municipal Conservation Commission to review the prime wetlands waiver request before acting upon it (RSA 482-A:11, IV).

Submitting the Notification to NHDES:

Please mail or deliver the notification with all attachments to the address at the bottom of this page.

Prior to Commencing Work:

Monitor your notification status on [OneStop](#). If the department determines that a notification is administratively complete and that the project as described meets the requirements for a SPN, within five working days of receipt of the notification, the department will change the status on [OneStop](#) to “complete” (Env-Wt 308.05(c)). Notifications issued by the department are valid for two years (RSA 482-A:3, V. (a)).

If you proceed with the work covered by the notification without first filing a complete and correct SPN form or obtaining a different type of authorization, then:

- (1) All work done shall be deemed to have been done without a permit or exemption.
- (2) The person shall file an application for an after-the-fact standard permit (Env-Wt 308.05(f)).

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Appendix D: **Forestry Statutory Permit-By-Notification (SPN)**

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Prior to commencing the work covered by the SPN, the person responsible for a project must post at the site a copy of the SPN posted by the Department on its website or provided by the Department pursuant to Env-Wt 308.05(d)(2) (Env-Wt 308.07(a)).

The certificate issued under RSA 79:10 shall also be posted upon receipt. Prior to receipt of such certificate, a copy of the intent to cut form, signed by the appropriate municipal official, shall be available on the job site, and shall be shown to any person who asks to see it (RSA 482-A:3, V(e)).

Within 10 Calendar Days Following Completion of the Work Covered by the SPN:

The person responsible for the project shall submit to the Department confirmation of completion of the project, either by paper copy or electronically (Env-Wt 308.07(b)).

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FORESTRY STATUTORY PERMIT-BY-NOTIFICATION (SPN) DEFINITION OF TERMS



Water Division/Land Resources Management

Wetlands Bureau

(Keep this sheet for your reference; do not submit it with your application)

482-A Jurisdiction: Jurisdiction means the regulatory authority conferred by RSA 482-A (Env-Wt 103.24).

Bank: The transitional slope adjacent to the edge of a **surface water** body, the upper limit of which is usually defined by a break in slope, or for a **wetland**, where a line delineated in accordance with Env-Wt 400 indicates a change from **wetland** to upland (Env-Wt 102.15).

Best Management Practices for Forestry Operations (Forestry BMPs): Means “New Hampshire Best Management Practices for Erosion Control on Timber Harvesting Operations” dated 2016, published by the University of New Hampshire Cooperative Extension (Env-Wt 102.19).

Bog: A **wetland** distinguished by stunted evergreen trees and shrubs, peat deposits, poor drainage, highly acidic soil conditions, highly acidic water conditions, or any combination thereof, as determined using the “Natural Communities of New Hampshire”, 2nd edition, published by UNH Cooperative Extension dated 2011 (Env-Wt 102.30).

Corduroy: Means logs, limbs, or branches placed perpendicular to the direction of travel to provide support for logging equipment crossing a wet area that has no standing water, no defined channels, and no vernal pools (Env-Wt 102.44).

DataCheck: The results of using the **DataCheck Tool** (Env-Wt 102.47).

DataCheck Tool: An online data screening tool provided by NHB where the public can screen for known locations of rare species and exemplary natural communities (Env-Wt 102.48).

Designated Prime Wetlands: Any contiguous areas falling within the jurisdictional definitions of RSA 482-A:2, X and RSA 482-A:4 that, because of their size, unspoiled character, fragile condition, or other relevant factors, make them of substantial significance (482-A:15, I-a).

Duly-Established 100-foot Buffer: The buffer recognized in RSA 482-A:11, IV for **prime wetlands** designated on or after September 11, 2009 but before August 17, 2012 (Env-Wt 102.63).

Fill (as a noun): Any rock, soil, gravel, sand, or other natural or man-made material that has been deposited or caused to be deposited by human activity (Env-Wt 103.04).

Floodplain Wetland: A wetland located within a 100-year floodplain (Env-Wt 103.10).

Marsh: A **wetland** that is distinguished by soft-stemmed herbaceous plants such as grasses, rushes, and sedges, where the water table is at or above the surface throughout the year but can fluctuate seasonally, as determined using the federal classification method. The term includes freshwater marshes and tidal marshes (Env-Wt 103.37).

Normal Agricultural Operations: Those activities that are customary to, and necessary to sustain, an agricultural operation as described in RSA 21:34-a, II (Env-Wt 103.48).

Priority Resource Area (PRA): A jurisdictional area that:

- a) Has documented occurrences of **protected species or habitat**,
- b) Is a **bog**,
- c) Is a **floodplain wetland** contiguous to a tier 3 or higher **watercourse**,
- d) Is designated **prime wetlands**,
- e) Is a **duly-established 100-foot buffer zone**,

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- f) Is a **sand dune, tidal wetland**, tidal water, or undeveloped **tidal buffer zone**, or
- g) Is any combination of the resources listed above (Env-Wt 103.66).

Protected species or habitat: Means:

- a) Any threatened wildlife species as defined in RSA 212-A:2, V, endangered wildlife species as defined in RSA 212-A:2, IV, the federal endangered species act, eagles protected under RSA 209:9 and the federal Protection of Bald and Golden Eagles Act, 16 U.S.C. Subchapter II, or any habitat of such species that is determined to be critical by the executive director of NHF&G under RSA 212-A:9, III, and
- b) Any federally-designated threatened or endangered plant species, any threatened species of plant as defined in RSA 217-A:3, XX, any endangered species of plant as defined in RSA 217-A:3, IV, or any exemplary natural community as identified by NHB (Env-Wt 103.69).

Roadway: A legally-existing structure that is designed, constructed, or improved to provide and support safe passage for public or private vehicular traffic (Env-Wt 104.10).

Sand Dune: A hill or ridge of sand piled up by the wind and commonly found on the seacoast (RSA 482-A:2, VII).

Stream crossing: A structure placed within a watercourse or on its associated upland or wetland approaches, or both, that is intended to provide human, animal, or vehicular passage over the watercourse (Env-Wt 104.28).

Surface Water: Those portions of waters of the state that have standing or flowing water at or on the surface of the ground. The term includes but is not limited to watercourses, lakes, ponds, marshes, and tidal waters (Env-Wt 104.33).

Swamp: A forested **wetland** that is dominated by trees, as determined using the federal classification method (Env-Wt 104.35).

Tidal Buffer Zone: The area identified in RSA 482-A:4, I as bordering on tidal waters within 100 feet of the highest observable tide line, which can contain **banks**, upland areas, **bogs**, salt **marsh**, **swamps**, meadows, flats, or other lowlands subject to tidal action (Env-Wt 602.52).

Tidal Wetland: A **wetland** whose vegetation, hydrology or soils are influenced by periodic inundation of the tides (Env-Wt 602.60).

Trail Activities: Activities necessary for trail construction and management, as described in Env-Wt 517, including but not limited to cutting roads and pathways through forests (Env-Wt 104.37).

United States Geological Survey (USGS) Topographic Map: A map published by the United States Geological Survey at a scale of 1:24,000 or a scale that provides greater detail (Env-Wt 104.41).

Vernal Pool: A **surface water** or **wetland**, including an area intentionally created for purposes of compensatory mitigation, that provides breeding habitat for amphibians and invertebrates that have adapted to the unique environments provided by such pools and that:

- (a) Is not the result of on-going anthropogenic activities that are not intended to provide compensatory mitigation, including but not limited to:
 - (1) Gravel pit operations in a pit that has been mined at least every other year. And
 - (2) Logging and agricultural operations conducted in accordance with all applicable New Hampshire statutes and rules. And
- (b) Typically has the following characteristics:
 - (1) Cycles annually from flooded to dry conditions, although the hydroperiod, size, and shape of the pool might vary from year to year.
 - (2) Forms in a shallow depression or basin.
 - (3) Has no permanently flowing outlet.
 - (4) Holds water for at least 2 continuous months following spring ice-out.
 - (5) Lacks a viable fish population. And
 - (6) Supports one or more primary vernal pool indicators, or 3 or more secondary vernal pool indicators (Env-Wt 104.44).

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Watercourse: Any **surface water** that develops and maintains a defined scoured channel, with evidence of sediment transport, or that is a continuous channel that flows to or from a **wetland** or other **surface water**. The term includes rivers and streams (Env-Wt 104.48).

Wetland: an area that is inundated or saturated by surface water or groundwater at a frequency and duration sufficient to support, and that under normal conditions does support, a prevalence of vegetation typically adapted for life in saturated soil conditions (RSA 482-A:2, X).

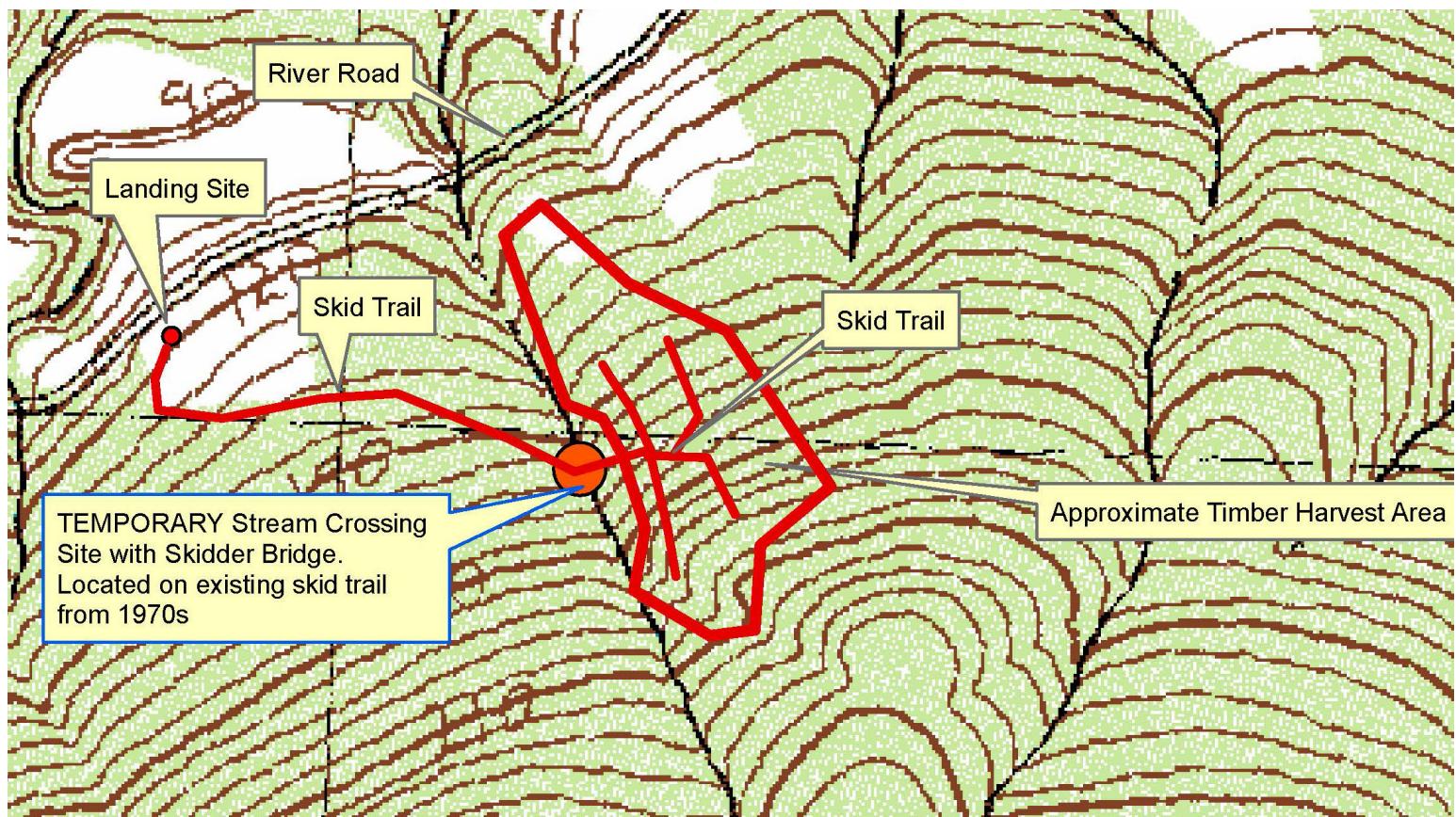
Wet Meadow: an herb-dominated jurisdictional area typically with non-woody vegetation less than 3 feet in height, saturated for long periods during the growing season, but seldom flooded, as determined using the federal classification method. Wet meadows develop on predominantly drier, poorly drained soils (Env-Wt 104.53).

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Appendix E:
Sample Sketch of Supplemental Site Map Showing Type and Location of All Wetland and Surface Water Crossings



Appendix F:

Sample Confirmation of a Complete Forestry Statutory Permit-By-Notification (SPN)



New Hampshire Department of Environmental Services
Wetlands Bureau
29 Hazen Drive, Concord, NH 03302, (603) 271-2147



Confirmation of Complete Forestry Notification

DES File #: _____

Notification Expires _____

Property Owner: _____

Town: _____

Logger or Forester: _____

Tax Map: _____

Lot: _____

Provided the project is in compliance with RSA 79:10

Forestry Permit by Notifications Specialist
DES Wetlands Bureau, 603-271-2147

This Confirmation should be posted at the site in a conspicuous place.

Appendix G: Resources Referenced Throughout the Document

Basal Area Variance Request Form

<https://www.nh.gov/nhdfl/community/permits.htm>

Current Stumpage Ranges: DRA Website: Municipal and Property > Property Bureau > Timber Bureau

<https://revenue.nh.gov/mun-prop/property/stumpage-values.htm>

Forest Products Road Manual – A Handbook for Municipal Officials and the Forest Products Manual

<https://www.nh.gov/nhdfl/documents/forest-products-road-manual-2007.pdf>

Forest Stewardship and Current Use: A Primer

<https://extension.unh.edu/resource/forest-stewardship-and-current-use-primer>

Forestry Statutory Permit-By-Notification (SPN)

<https://onlineforms.nh.gov/app/#/formversion/2db64e6f-ff6c-4c8b-b70f-e2a7c8f5202f>

Good Forestry in the Granite State

<https://extension.unh.edu/goodforestry/index.htm>

New Hampshire Best Management Practices for Erosion Control on Timber Harvesting Operations

<https://scholars.unh.edu/extension/1586/>

New Hampshire Department of Environmental Services (NHDES)

<https://des.nh.gov>

New Hampshire Department of Revenue Administration (DRA)

<https://revenue.nh.gov/index.htm>

New Hampshire Department of Revenue Administration: Current Use Information

<https://revenue.nh.gov/current-use/index.htm>

New Hampshire Directory of Licensed Foresters

<https://extension.unh.edu/resource/directory-licensed-foresters>

New Hampshire Division of Forests and Lands

<https://nh.gov/nhdfl>

New Hampshire Fish & Game: Nongame & Endangered Wildlife Program

<https://www.wildlife.state.nh.us/nongame>

New Hampshire Natural Heritage Bureau (NHB)

<https://www.nh.gov/nhdfl/about-us/natural-heritage-bureau.htm>

New Hampshire Natural Heritage Bureau (NHB) DataCheck Tool

<https://www.nh.gov/nhdfl/land-conservation/natural-heritage-bureau.htm>

Notice of Intent to Cut Wood or Timber (PA-7) Form

<https://revenue.nh.gov/forms/timber-gravel.htm>

UNH Cooperative Extension Forest Resource Educators

<https://extension.unh.edu/countyforesters>

Vernal Pools and the Surrounding Forest

<https://extension.unh.edu/goodforestry/assets/docs/7-3.pdf>

Appendix G: Resources Referenced Throughout the Document

Resources related to the Shoreland Water Quality Protection Act

Protected Shoreland FAQ

<https://www.des.nh.gov/protected-shoreland-faq>

Shoreland Water Quality Protection Act (SWQPA): A Summary of the Minimum Standards

<https://www.des.nh.gov/sites/g/files/ehbemt341/files/documents/swqpa-summary.pdf>

Vegetation Management for Water Quality

<https://www.des.nh.gov/sites/g/files/ehbemt341/files/documents/2020-01/sp-5.pdf>

Resources for Understanding and Minimizing the Impacts of Invasive Species

Invasive Species Best Management Practices: Guidance for the U.S. Forest Service Eastern Region

https://www.fs.usda.gov/Internet/FSE_DOCUMENTS/stelprdb5412628.pdf

New Hampshire Department of Agriculture Markets and Food (NHDAMF): Invasive Plants

<https://www.agriculture.nh.gov/divisions/plant-industry/invasive-plants.htm>

New Hampshire Guide to Upland Invasive Plants

<https://www.agriculture.nh.gov/publications-forms/documents/upland-invasive-species.pdf>

New Hampshire List of Prohibited Invasive Plants (Table 3800.1)

<https://www.agriculture.nh.gov/publications-forms/documents/prohibited-invasive-species.pdf>

New Hampshire List of Prohibited Invasive Species (Includes Insects) (Table 3800.1)

https://www.gencourt.state.nh.us/rules/state_agencies/agr3800.html

NHBugs

<https://www.nhbugs.org/>

UNH Cooperative Extension: Invasive Species Information

<https://extension.unh.edu/natural-resources/forests-trees/invasive-species>



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