

January 12, 2016

Dear Property Owner:

Pursuant to RSA 75:1 and in an effort to be more equitable and reflective of the value of the timber in assessing the timber tax, the Town of Haverhill requests that the attached Timber Tax Assessment Worksheet accompany your *"Intent to Cut"* when filed with the Selectboard Office. If you are using a logger/forester, please submit a copy of your contract.

Additionally, we request that a rough plot plan of the property be included with the location of the proposed timber cut identified.

At the time when the *"Report of Cut"* is submitted, the Town reserves the right to ask for further information regards stumpage values paid.

Your cooperation in this matter is greatly appreciated and will assist the Selectboard in processing your *"Intent to Cut"*.

Thank you.

(Assigned by Municipality)

YR TOWN OP# T

[] [] - [] [] [] - [] [] - [] [] - [] [] [] []

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 (Joint Tenants)

b. Owner of Land and Stumpage (Tenants in Common)

c. Previous owner retaining deeded timber rights

d. 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.)

Timber Tax Information is Available at www.revenue.nh.gov
Questions?? Call (603) 230-5950

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 within 30 days.

8. Description of Wood or Timber To Be Cut

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

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

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

SIGNATURE (in ink) OF PERSON RESPONSIBLE FOR CUT DATE

PRINT CLEARLY OR TYPE NAME OF PERSON RESPONSIBLE FOR CUT

MAILING ADDRESS

CITY OR TOWN STATE ZIPCODE

PHONE NUMBER E-MAIL ADDRESS

SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE

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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.
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) 230-5943.
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 subparagraph (a) above. (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 .
TDD ACCESS	Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department. TDD Access: Relay NH 1-800-735-2964.

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 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. Before exceeding the original estimate, a supplemental Intent must be filed for additional volumes of timber.
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.

TIMBER TAX ASSESSMENT WORKSHEET

Town: _____

Owner: _____

Op#: _____

Tax Year: _____

Acreage: _____

Map/Lot#: _____

	POOR	AVERAGE	GOOD
Quality of Timber (height, Diameter, Defect)	0	1	2
Location of Timber (Access Restrictions, Physical geography)	0	1	2
Size of Sale (Acreage of lot, Volume per acre)	0	1	2
Total Rating			

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



DEPARTMENT OF ENVIRONMENTAL SERVICES

WETLANDS BUREAU

29 Hazen Drive PO Box 95

Concord, NH 03302-0095

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

web site: www.des.nh.gov email: wetmail@des.nh.gov



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

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

<p>1. Will the proposed forest management activity be in or adjacent to a municipally designated prime wetland, or cross any wetland or surface water? If NO, then you do not need to file this form or any other wetlands application. If YES, continue.</p>	<p>Yes No</p>
<p>2. Will the construction of all crossings follow the <i>Best Management Practices (BMPs) for Erosion Control on Timber Harvesting Operations in New Hampshire</i>? Please note, for DES purposes BMPs are mandatory [Rule Env-Wt 304.05].</p>	<p>Yes No</p>
<p>3. Is land being cleared in preparation for subdivision, development, or conversion to non-forestry use?</p>	<p>Yes No</p>
<p>4. Is the proposed activity in bogs, marshes, sand dunes, tidal wetlands, undisturbed tidal buffer zone, a wetland identified by the Natural Heritage Inventory, or in or within 100 feet of designated prime wetlands?</p>	<p>Yes No</p>
<p>5. Does any crossing exceed any of the following criteria?</p> <ul style="list-style-type: none"> ➤ For installation of a culvert and associated fill, rock ford, or temporary crossing: <ul style="list-style-type: none"> a) Is the width of the roadway travel surface at the crossing more than 20 feet (from edge of road to edge of road)? b) Is the fill width more than 50 feet from toe of slope to toe of slope? c) Is the length of any forested wetland or wet meadow crossing (measured along the proposed access way) more than 50 feet? d) Is the length of any surface water crossing (measured from base of bank to base of bank) more than 10 feet? e) Do the wetlands that are being crossed have standing water for more than two months of the year? ➤ For installation of a bridge: <ul style="list-style-type: none"> a) Is any work proposed in the water? b) Does the fill for the abutment(s) exceed 3,000 square feet in the banks of the stream? ➤ For installation of a temporary road through forested wetlands during frozen conditions, constructed of snow or inverted stumps: <ul style="list-style-type: none"> a) Is the road travel surface more than 15 ft. wide or 200 feet long? 	<p>Yes No</p>

If you answered YES to any of the questions numbered 3, 4, or 5, you must file a different **wetlands application** (see Definitions of Terms - **wetlands applications** - for more information) and no work in wetlands or surface waters may be done until you receive a permit from the DES Wetlands Bureau. If you answered NO to all questions numbered 3, 4, or 5, complete the remaining sections of the application (on the reverse side).

6. Location of Timber Harvest or Forest Management Activity (should agree with *Notice of Intent to Cut*)

Street _____ Town or City _____ Tax Map # _____ Lot # _____

7. Property owner's name, mailing address, telephone number, and zip code. (Failure to provide this information may cause this notification to be considered incomplete.)

Property Owner's Name _____ Telephone # _____

Mailing Address (Street or PO Box), Town, State, Zip Code _____

Mailing Address _____ Telephone # _____

(For DES to send the **Confirmation of Complete Notification** if different from the property owner's address above.)

8. Forester's or logger's name, address and telephone number (should agree with *Notice of Intent to Cut*).

Name _____ Street Address, Town, State, Zip Code _____ Telephone # _____

9. Attach a copy of the **USGS topographic map** or a **USDA Natural Resources Conservation Service soils map** with the *type and location* of all temporary and permanent structures for crossing wetlands or surface waters clearly indicated. If the USGS map does not provide enough space to clearly indicate the type and location of crossings, you may submit *IN ADDITION TO THE USGS MAP*, a hand-drawn map, tax map, or cutting plan, showing the layout of property lines, skid roads and the approximate location(s) and type(s) of crossings.

10. Attach a sketch of the type of proposed crossing(s) of wetlands or surface waters. Copies of sketches from the ***Best Management Practices for Erosion Control on Timber Harvesting Operations in New Hampshire*** may be used if they accurately depict the proposed structure(s).

11. Attach a check for \$25.00 payable to the NHDES Wetlands Bureau.

12. Property owner's signature certifies that: a) Items 1 through 10 are correctly answered or represented; and b) all logging contractors have been directed to conform to the ***Best Management Practices for Erosion Control on Timber Harvesting Operations in New Hampshire***, and have been instructed to install crossings only as indicated on the attached map and sketches; and c) the property owner is in compliance with **RSA 79:10**.

Property Owner's Signature _____ Date _____

Mail this form, with attached map(s), sketches, and check, to:

NHDES Wetlands Bureau, PO Box 95, Concord, NH 03302-0095

If answers to and information for any of Items 1-12 are not provided, this notification will be considered **INCOMPLETE** and all work in wetlands or surface waters **SHOULD NOT PROCEED**. Work conducted without filing a complete notification may be cause for DES enforcement action. Work may proceed upon proper filing of a **COMPLETE** notification. DES will issue a ***Confirmation of Complete Forestry Notification*** if the Notification that you submitted is complete. The ***Confirmation SHOULD BE POSTED AT THE LANDING***. Copies of the notification are sent to the district forest rangers and conservation commissions.

FOR DES OFFICE USE ONLY:						
Fee Received _____	\$ _____	(____)	_____	_____	_____	_____
Check # _____	Amount _____	Init. _____	Dated _____	File # _____	Dist Forest Ranger # _____	
Check Submitted by: _____	Date Received: _____					

Definitions of Terms - Notification of Forest Management and Timber Harvest Activities Having Minimum Wetlands Impact

Best Management Practices for Erosion Control on Timber Harvesting Operations in New Hampshire (2004) - The manual developed by the New Hampshire Department of Resources and Economic Development (DRED) which addresses the best management practices for reducing soil erosion and controlling sedimentation from timber harvesting activities. Copies are available at no charge from DRED, 172 Pembroke Road, PO Box 1856, Concord, NH 03302-1856, phone: (603) 271-2214, http://des.nh.gov/organization/divisions/water/wetlands/documents/timber_harvesting.pdf, or UNH Cooperative Extension, Durham, NH 03824, phone: (603) 862-1028, or from the DES Wetlands Bureau (see Wetlands Applications below).

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

Designated Prime Wetland - A wetland designated by a municipality as requiring special protection in accordance with Env-Wt 700. Projects in or within 100 feet of prime wetlands are classified as major projects. *The Notification form shall not be used for any crossings or activities in or adjacent to prime wetlands. If you are not sure whether or not the project is within 100 feet of a designated prime wetland, please call the DES Wetlands Bureau, (603) 271-2147.* Check with the municipal office or DES for the locations of these wetlands. As of April 2009, municipalities with designated prime wetlands are: Andover, Barrington, Bow, Brentwood, Brookline, Derry, Enfield, Exeter, Fremont, Gilford, Goffstown, Hampton Falls, Holderness, Hooksett, Meredith, Nashua, New Ipswich, New London, Newington, Newmarket, Northwood, Pelham, Salem, Sanbornton, Sandwich, Tamworth, Weare, Wolfeboro.

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

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

Natural Heritage Inventory - Information about rare, threatened, and endangered species and exemplary natural communities in New Hampshire, which is maintained by the Natural Heritage Bureau at the Department of Resources and Economic Development. Call (603) 271-3623 or contact www.nhnaturalheritage.org for information.

Natural Resources Conservation Service (NRCS), formerly Soil Conservation Service (SCS), soils map - A map developed as part of a soil survey, which provides information about characteristics of the soils and the suitability, limitations, and management of soils for specified uses. Contact the state NRCS headquarters (603) 868-7581 or visit the NRCS website: http://soils.usda.gov/survey/printed_surveys/state.asp?state=New%20Hampshire&abbr=NH, or your county office (<http://offices.sc.egov.usda.gov/locator/app>) for information on the current soil survey maps.

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

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

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

Tidal buffer zone - The area extending landward 100 feet from the highest observable tide line. This area can contain wetlands, transitional areas, and natural and developed upland areas.

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

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

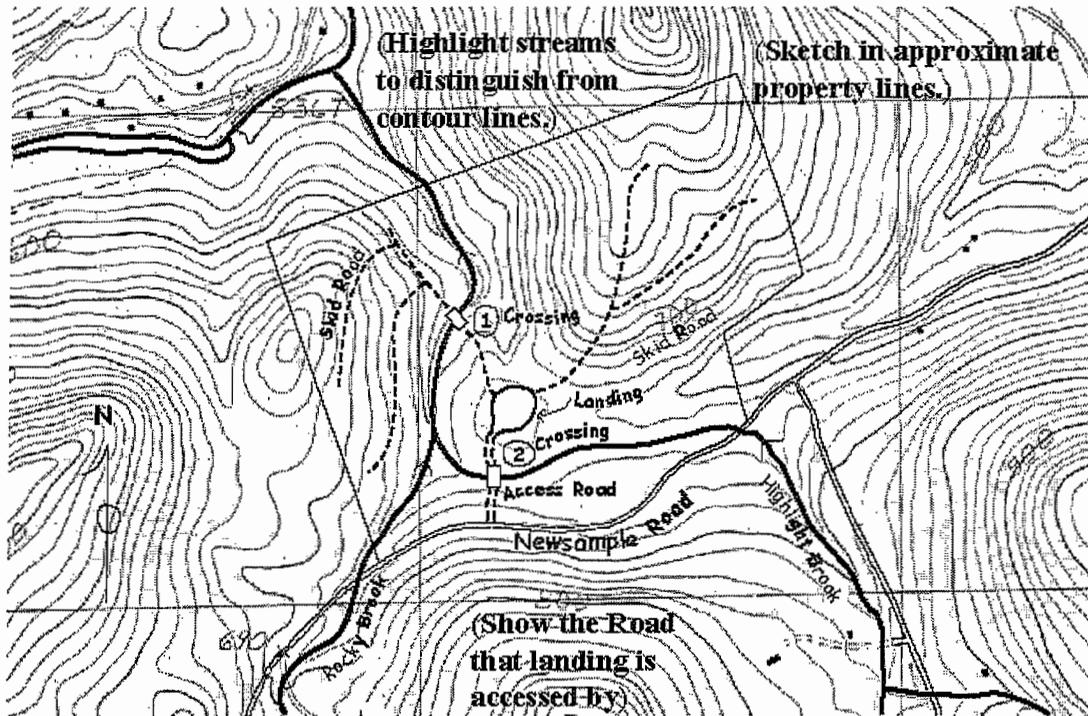
Wetland - An area that is inundated or saturated by surface or ground water at a frequency and duration sufficient to support, and that under normal conditions does support, a prevalence of vegetation (more than 50%) typically adapted for life in saturated soil conditions (hydric soils). Wetlands include,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

Wetlands Applications - Other forms (*Standard Dredge and Fill* or *Minimum Impact Expedited*) are used to apply for permits to work in wetlands or surface waters if the answer to question 3, 4, or 5 is "Yes." These forms can be obtained from town clerks, by calling the DES Wetlands Bureau at (603) 271-2147, or from the DES web site on the Internet at: www.des.nh.gov. For projects that do not qualify for the Notification of Forest Management (if there were any "Yes" answers on questions 3-5), no work in a wetland or surface water may begin without obtaining and posting a DES wetlands permit.

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

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

A sketch such as this can be submitted in addition to, not in place of, the USGS map.



Proposed Crossings

- ① Skidder Bridge
- ② Culvert

Key

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