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# WOODLOT TIPS



## WINTER 2020

### Programs

**Saturday, February 29, (snow/rain date March 7), 9:30–11 a.m. — Winter Tree Identification Walk at Outgoing WRWA President Marli Rabinowitz’s land in Guilford.**

**Space is limited to 25 people; call or email ahead of time: 254-8325 or [Marli@sover.net](mailto:Marli@sover.net)**

Windham County Forester Sam Schneski will lead us on a Winter Tree Identification walk through field and forest. Learn to identify trees by their twigs, buds, bark, and other features that remain in winter when most have lost their leaves. Many common Windham County species will be seen, as well as a variety of invasive species, and some less seen but useful trees such as hawthorn, witch hazel, butternut, and black walnut. This program is good for those who can tell “if it’s a pine tree or not,” but it will also help those who want tips on more subtle features that characterize and differentiate similar species, and other tree lore.

We will have hot cider and soup afterwards, and then if you like, you can walk down to view the Green River dam and covered bridge, or ski/snowshoe on miles of trails.

**Directions to 1428 Stage Road, Guilford:** From Exit 1, take Route 5 South to the Guilford Country Store, and turn RIGHT onto Guilford Center Road. Go 4 ½ miles and through Guilford Center. Turn RIGHT onto Stage Road for 1½ miles. Turn into driveway (it will be marked) after bank of mailboxes. *Don't head downhill!* Call if there is any question about weather.

**Tuesday, March 10, 5:30–9:00 p.m. — Passing Lands Pop-up**

**130 Austine Drive, Holton Hall 4<sup>th</sup> Floor, Brattleboro, Vermont.**

Join Vermont Coverts–Woodlands for Wildlife to plan for the future of your land! You are invited to a forum to meet one-on-one with land managers, conservation, financial and estate planning professionals to answer questions about your woodlands, your specific situation, at no charge to you. Have you planned what will happen to your woodland in the future? Do you have questions for a lawyer? Wondering what it would mean to conserve your land with a land trust? Have questions about Current Use? These and other questions can be addressed as you rotate between the experts. The program, designed for landowners with 30 or more acres, is run through two sessions: one from 5:30 – 7:15 and the other 7:30 – 9:00. Space is limited. Register by calling Lisa Sausville at 802-877-2777 or e-mail [lisa@vtcoverts.org](mailto:lisa@vtcoverts.org). The workshop is cosponsored by Vermont Coverts, Windham Regional Woodlands Association with support from the Vermont Housing and Conservation Board.

**Saturday March 21 — WRWA Members Only Field Trip — Somerset Old Growth Forest Tour**

Retired Windham County Forester Bill Guenther will once again lead a tour to a Somerset woodlot in what is believed to be a stand of old growth, mostly of yellow birch. This 60-acre property was a gift to Leland & Gray High School many years ago. About 12–15 acres of the property are stocked with the big birches, with the remainder in spruce/fir and beaver flowage.

Several years ago, Bill went out before leaf-out and measured what he believed to be the largest yellow birch in the stand. Since the State champion yellow birch up in Victory died a few years ago, the new champ was crowned out in Somerset.

**We offer this trip only to WRWA members and the group size is limited to 11. Bill will need to hear from you by Tuesday, March 17th**, if you are interested in going. We need a minimum of five folks to sign up for the trip, so please contact Bill by phone or email (see below) to let him know you want to sign on. Everyone is welcome, but membership is required to secure one of the 11 slots.

**We will meet in Wilmington at 9:30 a.m. sharp** to set up carpooling. Meeting spot and more details will be given after I hear from folks. I will need participants' phone numbers and e-mail addresses. The trip is by reservation only and I need to screen folks to make sure everyone knows we are going into the icebox of Windham County!

Once at the Somerset Dam, we'll travel 1.5 miles up the Old County Road to the western edge of the property, then bushwhack east out to the old growth. **We ask that folks bring either skis or snowshoes: This is a big snow belt and even in late March there could be snow depths at about chest high.**

Around lunchtime we'll stop at the woodlot's campsite and have a picnic lunch. It will be a nice warmup if you also bring a thermos of your favorite hot beverage. After lunch we'll head out into the birch stand and look at these magnificent specimens; many are well over three feet in diameter.

We hope to conclude our day by about 4 p.m. Keep in mind that even though the trip will take place in late March, we could easily have some pretty severe winter conditions, so dress warmly and in layers. We want to assure a safe and enjoyable day for everyone.

**Call Bill Guenther at 365-4252 or e-mail him at [billg@sover.net](mailto:billg@sover.net) to reserve a spot (no later than March 17th), get the specific meeting place, and to make sure you've got the right gear.** This trip is moderate to somewhat strenuous, and we'll be a long way from anywhere. Bill also needs to ensure that the private road up to the dam has been plowed. Adverse road conditions could cause us to cancel. Spring comes very late out there!

**Saturday, March 28th, 11:00 a.m. — Sugar House Tour  
Bensch Mountain Maple in Newfane, Vermont**

The 2020 WRWA Sugar House Tour will be hosted by Sam Bourne and Jamie Nystrom of Bensch Mountain Maple in Newfane. Bensch Mountain is unique in that it is a brand new facility built in 2018. It is a state-of-the-art facility that still has that “traditional sugar house” feel. The sap for the sugar house is trucked in from two separate maple orchards, one in Stratton and the other in Brookline. The climate difference between the two locations gives an early start and late finish to the season. A total of 18,000 taps are in the two sugarbushes.

The 4,000 sq. ft. building, constructed in 2018, is a post and beam structure using all native lumber harvested from both sugar bushes. The sap is run through a Reverse Osmosis machine, then boiled on a wood fired evaporator. The sugarhouse layout is public friendly, with lots of space for visitors to learn about all the steps to the process.

**Directions:** Bensch Mountain Maple is located on Route 30, north of Newfane village and south of Townshend. You can't miss it with the steam pouring out from the traditional sugar house cupola.

**Saturday–Sunday, April 24 and 25, 8:00 a.m. to 4:00 p.m. — Game of Logging: Levels 3 and 4**

WRWA is pleased to be able to co-sponsor these two advanced levels of the popular Game of Logging training. Level 3B covers basic limbing and bucking, and Level 4 addresses storm clean-up for trees under extreme compression/tension or damaged by weather events. The courses will be offered over two days with Level 3 on Saturday and Level 4 on Sunday.

**Space in the classes is limited to 6-9 participants.** The instructor will be John Adler, Senior Instructor, New England Woodlands Training. The cost is \$190 per participant per day of training.

Please bring your own lunch and water. Be prepared for being outside all day in any kind of weather. Appropriate clothing is required, which consists of long pants and boots, and you are expected to provide your own hard hat, ear/eye protection, safety chaps and a chainsaw with a new chain. The instructor will have a pair of chaps and a chainsaw to borrow if needed.

To register, or for more information, contact [glennayoung@gmail.com](mailto:glennayoung@gmail.com). To confirm your place in the classes, you will be asked to send a check. Directions to the site will be sent to registered participants.

Classes fill quickly, so if you are interested, register ASAP!

**Friday–Saturday, May 15 and 16 — “Deer, invasives, residual density and forest regeneration.”**

**Jeffrey Ward, Chief Scientist from the Department of Forestry and Horticulture at the Connecticut Agricultural Experiment Station**

**130 Austine Drive, Holton Hall 4<sup>th</sup> Floor, Brattleboro, Vermont**

At 7:00 p.m. Friday evening, May 15, and on a woods walk the next morning, Jeff Ward will be presenting a talk titled: “Deer, invasives, residual density and forest regeneration.” The woods walk will be at Joe and Barbara Mercer’s house in Westminster. The mailing address is 117 Hickory Ridge Rd. in Putney, but the parcel is just north of the Putney/Westminster line.

He writes: Dr. Ralph Nyland (SUNY College of Environmental Science and Forestry) has pithily noted that to obtain adequate regeneration in northern hardwoods you should “Shoot the deer, poison the beech, and manage the light.” Separately or in combination, overabundant white-tail deer and understories dominated by invasive shrubs have been linked to regeneration failures throughout eastern forests.

Our talk will begin by examining the interaction of deer browsing and invasive shrubs on the composition and structure of woody regeneration and native plant communities. We have found that in areas with invasive shrub thickets, both deer and the invasives must be controlled. A second study found that for properties where the management goal is to create dense habitat with high species diversity, managers should both encourage hunting to reduce pressure on browse sensitive species and leave as few post-harvest residual trees as possible to maximize growing space for regeneration.

**Saturday, May 23, 9:00 a.m.–3:00 p.m. — Making Essential Oils and Plant Walk with Heart Grown Wild (Please see below to pre-register. Workshop is limited to 20 participants.)**

**130 Austine Drive, Holton Hall 3rd Floor, Brattleboro, Vermont. Use main entrance.**

Join herbalist Santalena Groves, Alchemist/Creator of Heart Grown Wild, LLC, an herbal skincare company based in Southern Vermont, to take a deep dive into how essential oils are produced through live distillation of wild harvested plants. Join us for a plant walk outside and learn first-hand how to make hydrosol and essential oil from start to finish.

Santalena will discuss the importance of safety when working with essential oils so that attendees can approach the use of these potent extractions with a working knowledge and respect for the plants. She will then break down various methods of plant extraction that are more sustainable by using less plant material.

Program Schedule: 9:00–Introduction, start distillation process. 10:30–Head outside for a plant foraging walk. Lunch at 12:30 (BYO). After lunch, hear more about HGW’s work and the process of making the products. For those that can stay, wrap up the distillation process by 2:00 or 3:00 p.m.

The plant walk will take place in the woods behind Holton Hall. Expect about 1/4–1/2 mile with hills. Be prepared for rain, sun and ticks.

Heart Grown Wild will have products for sale. <http://www.heartgrownwild.com>

To Register, contact Dan Healey 802-387-6128 or [dhealey@longviewforest.com](mailto:dhealey@longviewforest.com)

***Congratulations to Vermont Coverts: Woodlands for Wildlife as it celebrates 35 years!***

Many WRWA members have gone through Cooperator training over the years to learn about woodland ownership and management. The 2020 Spring Training is the weekend of May 8–10, Common Ground Center, Starksboro, Vermont.

This weekend Cooperator Training retreat provides an opportunity for those who care about woodlands and wildlife to learn about the resources available to help them define and reach their land management goals. It will connect you with resource professionals, landowners and others. The intensive two-and-a-half-day program features presentations by state and local experts in wildlife and forest management as well as Coverts alumni from past sessions. In lectures, demonstrations and field tours, participants learn about topics such as wildlife and forest ecology, habitat management, invasive control, and land conservation. To learn more, see a sample agenda or download an application, visit [www.vtcoverts.org](http://www.vtcoverts.org). You can call Lisa Sausville at 802-877-2777 or e-mail [lisa@vtcoverts.org](mailto:lisa@vtcoverts.org). The Cooperator Training is **FREE** (a \$100 deposit, refundable upon completion, is required to hold your spot).

## President's Message

By Munson Hicks

Between snow blowing my driveway this morning, getting fitted for a replacement bridge in my mouth (always a thrill), and running off to a Windham Regional Commission meeting this evening, I guess I am supposed to have a message for the newsletter. So here it is.

It has been a pretty busy winter for the WRWA. We have had numerous programs on a variety of subjects with great turnouts which is always gratifying.

My focus has been to thank all the members who donated to the scholarship fund, which has supported our excellent scholar (see a copy of her letter elsewhere in the newsletter) and to shore up and add to our membership base with the help of Andy Snelling.

As you all no doubt know, we depend on our dues paying members to support the many initiatives of the WRWA. We also depend in no small part on the trustees and other volunteers to accomplish our

many tasks and they have been great this winter, as always.

We instituted a new publicity committee which has smoothed out our ability to "get the word out" and I think it has been a great addition to the board's tasks. (Thanks Dan and Lee, along with Bob Z.)

Also, the very newsletter you are reading right now is put together by lots of people, but we would be remiss not to thank Barbara Evans on all our behalf, who does yeoman's (yeowoman's?) work over and over to get the newsletter out.

As we move forward towards Spring (and hopefully warmer weather; it is rumored to be -5 tomorrow night!), and once mud season is over we hope to get back to enjoying the woods of Windham County.

Spring will come. It always has.

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## Green Burial Workshop

By Penfield Chester, WRWA Trustee

There was a good turnout for the Windham Regional Woodlands Association's November workshop about Green Burial, proving yet again that people are hungering for this information. More than 42 folks squeezed into a too small room to hear from Lee Webster about green burial and its availability in our area. Lee is a nationally known speaker and author of *Changing Landscapes; Exploring the growth of ethical, compassionate, and environmentally sustainable green funeral service*. One of the largest issues for green burial is simply access to match the growing interest over the past five years. Those present included landowners, someone from Vermont Land Trust, a funeral director who has been nurturing his desire to find land for green burial for the past few years, cemetery commissioners, and church sextons from cemeteries opening sections to natural or green burial. There are a few "hybrid cemeteries" in the Brattleboro area. They have burial sites with vaults and areas that are reserved for green burials.

A green burial is simply one in which the body is not embalmed and is buried in a locally sourced wood coffin or shroud (not in a vault) at the recommended depth of three-and-a-half feet. Vermont law has changed the legal depth that had previously been at five feet because bodies decompose more quickly and thoroughly in the higher level of ground where there is increased biological action. Lee described green burial as: "doing nothing to impede decomposition. That's pretty basic. No concrete, no metal, no exotic woods, no embalming, no toxic chemicals of any kind. We are letting nature take its course at its own pace." She went on to describe conservation burial and the relationship between landowners and land trusts which can move land preservation interests forward.

The description of the relationship between conservation cemeteries and land trusts is described as follows on the website [www.conservationburialalliance.org](http://www.conservationburialalliance.org):

*Most land trusts are not involved with the actual day-to-day operations of a cemetery, which may be operated as a for-profit or non-profit enterprise. The level of involvement is determined by the initial agreement and may entail something as simple as annual monitoring or as elaborate as managing the property with the exception of the cemetery business itself. Land trusts are easement holders or, in some cases, owners of conservation cemeteries. As easement holders, land trusts annually monitor the conservation values of the property and are not involved in management decision-making. Some land trusts are owners and operators of conservation burial grounds, where they provide conservation management and property oversight. The land trust to cemetery relationship provides opportunities to increase public awareness*

*of conservation needs plus an avenue for donor connection to the land in a meaningful way.*

The workshop ignited plans for further meetings between those interested in developing conservation burial cemeteries in Vermont and those who are hoping to have a place to be buried in a way that matches their personal values of being ecologically friendly.

For further information on green burial see: [www.greenburialcouncil.org](http://www.greenburialcouncil.org), and [www.conservationburialalliance.org](http://www.conservationburialalliance.org). For those who are interested in being buried on their own property in Vermont, information can be found on the [www.nhfuneral.org](http://www.nhfuneral.org) website under the “How to” heading. You also can contact Penfield at [penfieldchester@gmail.com](mailto:penfieldchester@gmail.com). A YouTube video that covers a local group called “Caring for our Own” can be found on the Brattleboro Area Hospice website.

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## **iNaturalist Workshop**

*By Munson Hicks, WRWA president*

On the morning of Saturday, January 11, a group of people enjoyed a workshop about the iNaturalist software presented by Emily Anderson from the Vermont Center for Ecostudies. The program was presented as part of the ongoing series of events sponsored by the Windham Regional Woodlands Association.

The thrust of the program was to help people to become “citizen scientists” by using the iNaturalist app to catalogue and identifies plants, animals, birds, and insects in their natural habitat using the photos they have acquired. The app is free and available online.

It is also a useful program to help people identify species that cannot readily be identified by uploading the pictures, which then can be identified by others. For example, if you are visiting another state or ecosystem and you are unfamiliar with the habitat, you can get information from others who know the area. The app catalogues when and where the picture was taken using the GPS location captured by the phone. Once the pictures are verified by others, they become classified as accurate and are entered into the ongoing database that can be used by researchers.

Originally started by graduate students at U.C. Berkeley it has grown into approximately one million citizen scientists who are recording their observations by using the tried and true methods of “explore, observe, and record.” Emily stressed the importance of recording not just rare sightings, but common ones as well. This will enable researchers to spot trends over years, such as sightings of birds that were common at one time, but now seem scarcer in that area. They also can note migratory habits that seem to change—arriving earlier, departing later, or not at all.

With the app you can also explore what other people have observed in your area, or any area for that matter. You can also use the app to help others identify an observation they are not sure of. All of these observations contribute to The Vermont Atlas of Life maintained by the Vermont Center for Ecostudies and available online: <https://www.inaturalist.org/projects/vermont-atlas-of-life>

After about an hour of “in class” training, Emily helped those who didn’t yet have the app on their phones, and then led the group outside onto the Austine Campus to try recording some observa-

tions for practice. These were then added to the database, joining some 380,000 observations on nearly 8,000 species identified in Vermont with the help of some 7,000 other people uploading observations.

All in all, it was a great morning, learning about how we can help to catalogue and observe our landscape here in Vermont (as well as other places we visit).

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## A Coyote Talk

*By Marli Rabinowitz, immediate past president of WRWA and member of the Guilford Conservation Commission*

In early January, the Guilford Conservation Commission sponsored an evening talk about coyotes. A resident had contacted the Commission, upset about losing a cat. Kim Royar, a biologist from Vermont Fish and Wildlife, came with a slideshow, pelts, and a lot of good information. As the forest has regrown in Vermont, forest animals have returned and increased, and living with them can be a challenge. The wolves and mountain lions that roamed here once, were wiped out by Europeans in the 17<sup>th</sup> and 18<sup>th</sup> centuries. But then, as Europeans moved westward and cut down trees and made fields, the Western coyote was able to move in the reverse direction, east of the Mississippi, as it was a creature of the open plains. Along the way, it interbred with the northern red wolf, and the Eastern coyote is about 25 percent wolf. Thus, coyotes in Vermont are larger than the 40-pound desert coyote, and their skulls and jaws are also larger. (Breeding with dogs happens, but the young are not successful.) These “coywolves” reached Vermont in the 1940’s and have established populations all around the state, four-to-eight per square mile; an estimated seven or eight thousand are now in Vermont. They live in family groups and it is true that they breed faster when the population density is less. Even though the cubs have a 50 percent mortality rate, trying to “hunt them out” is not successful in the long term.

Coyotes eat carrion, such as mice, woodchucks, fawns, deer, as well as berries and other plant ma-

terial. While coyotes do eat deer, they have more effect on the populations of smaller predators such as fox and bobcat, by taking their prey. It is also true that they will eat pets that are outside unprotected, especially at night. Owls, fisher, bobcat, and other predators will also eat pets. It is wise to keep pets and livestock in at night and fenced or leashed during the day. (I have heard that mules and llamas are protective.) We only touched on issues of hunting and trapping, there is a range of opinions about whether that is effective and even more opinions about the ethics. Coyote hunting is legal all year round and there is a market for their winter fur.

Coincidentally, one week later, the Dummerston Conservation Commission sponsored a talk on living with bears. I was not able to attend but it is clear that forest predators are here to stay and some of our habits will need to change. Neither bear nor coyote are easy to control and frankly, Kim said that the department’s resources are oriented towards protection of species that are rare or endangered. Coyotes are a predator to be respected, also beautiful to watch (and be watched by!) and to photograph. They are now a part of our ecosystem, and it is wise to learn to protect yourself and your children and pets when outdoors, whether from ticks or mammals. The more you learn, the easier it will be. How you do that is up to you, it might enrich rather than diminish your enjoyment of outdoor life.

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**If any members are not getting program announcement emails and would like to,  
please send your email address to**

**[Andy Snelling@windhamwoodlands.org](mailto:Andy.Snelling@windhamwoodlands.org)**

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## Treating your Woodlands as a Business

*Sam Schneski, Windham County Forester and  
George Weir, consulting forester and past president of WRWA*

On November seventh, the Windham Regional Woodlands Association presented a program “Treating your Woodlands as a Business” with Sam Schneski, Windham County State Forester, and George Weir, a private consulting forester with more than forty years’ experience and a past president of WRWA. The idea of the forum was to help landowners more effectively manage the business aspects of ownership. More than 15 people attended the lively and informative event. Sam opened the meeting with a brief discussion of Use Value Assessment (Current Use) and the possibilities of funding availability through the cost sharing program by the federal government. He pointed out that although it is called “cost sharing,” the program has turned into a grant program funded by the USDA. Landowners can apply for funding by contacting Brian Renfro ([Brian.Renfro@vermont.gov](mailto:Brian.Renfro@vermont.gov)) to apply. Sam handed out a schedule of commonly funded projects with the payments rates for 2020. Awards are made on a first come/first served basis depending on availability, but you do not have to re-apply each year to be considered. Common funding is for invasive species control, forest management plans, planting and much more.

George then began a primer on effective forest management. To be a business, he emphasized knowing what you have and where it is. Know your boundaries and make sure that they are clearly marked. Know what species are growing and where they are. It is important to have a “basis” for tax purposes. That is the value, type, and market value of the trees on your property, as that will determine the capital gain should you do a cut. He also emphasized the importance of keeping good contemporaneous record of work done on the land. There was a discussion of how you determine that evaluation, depending on how the land was acquired. The primary means of acquisition are purchase, inheritance, or gift. If you buy it, then an evaluation should be made at that time to establish the basis. If you inherit the land, then a new basis is created based on the date of death. It means that any value gain that the deceased had in the property is reset and you will not owe on the previous growth before you were given it. The third meth-

od, acquiring by gift, does not reset the basis and taxes will be determined by the previous valuation. (unless the gifter pays a gift tax. In that case the tax is added to the base valuation).

There are four types of business ownership. First is owning property for personal use. In this case there is no profit objective. It is owned for personal pleasure. However, if you do an occasional cut, that gain is taxable. How that tax is determined will depend on your own tax situation. The main difference in this situation versus the next three types is that expenses are not deductible. The second business model is as an investor. There is a profit motive in the ownership. This should be clearly stated in the UVA plan if there is one, or in a separate business plan if there is not. This clearly establishes what type of business this is. In this case, expenses of ownership and improvements may be expensed against the gain in value. The third type of business is called an active business where you are actively managing the property. In this, you need to show that you have worked either 500 hours a year or you have worked a minimum of 100 hours a year *and* no one else has worked more than you. The fourth, and final, scenario is one where you are a passive businessman and you do not participate in the business. Taxes are determined by each person’s situation, but using a capital gain determination versus a straight income determination is available in all of the business models. Straight income is what you get from the sale of timber in the year that you earned it. Capital gains (as long as you have owned the land for 366 days) is determined by sale price of the timber minus the original cost of the timber. There followed a discussion about contracts for the sale of timber. Please read George’s companion piece for more information about different types of contracts.

The next topic was expenses and what could be deducted. These are ordinary and necessary costs of growing and managing your timber. For more tax information search for Linda Wang at the USDA and look at this publication—

[https://www.fs.usda.gov/sites/default/files/fs\\_media/fs\\_document/tax\\_tips\\_2017.pdf](https://www.fs.usda.gov/sites/default/files/fs_media/fs_document/tax_tips_2017.pdf)



## IRS Rules Related to Selling Timber

*George Weir, consulting forester and past president of WRWA*

IRS rules allow those selling timber to claim the income from the sale as a capital gain rather than ordinary income, if the timber is owned by the seller for more than a year. In every instance I can imagine, capital gains treatment has a substantial advantage for the seller, based primarily on the difference between the federal capital gains tax rate and the ordinary income rate. The income tax rate for those of middle income averages around 22 percent; while the capital gains rate for those same individuals is 15 percent. The rate difference becomes more pronounced for the wealthiest. They pay an income rate up to 37 percent and a capital gains rate of 20 percent.

The IRS recognizes two types of timber sales that qualify for capital gains. These are “lump sum” sales and “pay as cut” sales. In Windham County we generally refer pay as cut sales as “mill tally sales”. In both of these sale methods the value the buyer will pay for the timber is established prior to the harvest, when the trees are standing in the forest. So how do these sales differ and how are they similar?

### ***Lump Sum Sale***

Assume you have 100 thousand board feet of white pine to sell and a buyer agrees to pay you \$10,000 for the timber. You could receive the payment all at once or in installments. The payment could be made over a period of several years, but the overall price for the timber does not change, it is a lump sum sale, based on the price agreed on for the standing timber.

### ***Mill Tally Sale***

Let's assume the same circumstances. You have 100 thousand board feet of white pine to sell, but in this case you and the buyer agree on a white pine price of \$100 per thousand board feet. As the trees are harvested the logs are scaled and their board foot volumes estimated. You are then paid for the timber based on the actual volume harvested and the sale price of \$100 per thousand board feet.

These sale methods certainly differ, but the all-important similarity in valuation was established prior to harvest when the trees were standing.

Several other sale types that do not qualify for capital gains treatment are common in Windham County.

### ***“Shares” Basis Sale***

Under this method the landowner agrees the logger will harvest the trees, sell the logs to a mill or mills, and pay the landowner a percentage of the mill payment the logger receives for the logs. The problem with this method is the value for the timber was not established prior to the harvest. The IRS views this as a sale of logs, not timber, and the monies received are subject to the ordinary income tax rate.

### ***“Cut and Haul” Sale***

Under this method, the buyer charges for cutting the timber and hauling it to the mill or mills, receives payment for the logs, deducts all the cut and haul cost and pays the landowner the mill payment less logging costs. Again, this fails because the timber values are not determined prior to harvest. The IRS construes this as a sale of logs, not timber; the monies received are subject to the ordinary income tax rate.

### ***Hybrid Sales***

There are other types of sale agreements I will call “hybrid” agreements. These get complicated. An agreement may specify mill tally prices for sawtimber, but pay the landowner a percentage of proceeds from the sale of veneer logs. In my view the log payments based on predetermined species prices should qualify for the capital gains treatment, but the shared income from veneer log sales would not.

Another Hybrid I have come across lately is a cut and haul sale that guarantees a minimum payment for the timber harvested, based on predetermined species prices and mill tally. It then gets complicated. When the harvest is complete, the landowner is paid the minimum guaranteed, the logger then deducts cut and haul costs and the guaranteed minimum from payments the logger receives from a mill, and then pays the landowner a percentage of mill payments received after the aforesaid deductions. As in hybrid sales, perhaps the guaranteed minimum payments would qualify as capital gains, but the shared payments would not.

I don't want to imply that cut and haul agreements or shares agreements are not fair. They may be very profitable for landowners, but I recommend selling lump sum or mill tally if you want to qualify for capital gains treatment.

## Riding the Winds

*By Daniel Dubie, WRWA Trustee*

I consider the time between February and May as bringing the biggest yearly change to the world around us. As the Winter continues on, the days get longer, enough now to notice. The freezes may still come and the chances for snow are still high; sometimes February and March can be heavy snow months. The stronger sun is warmer, especially during those bluebird days. The animals know what is coming and some are thinking of their yearly task. The Eastern Coyote and Red and Grey Foxes are courting and breeding now. Keep an eye out for their increased activity and movement. Our beloved Black Capped Chickadees will likely start singing their mating song on sunny days and the House Finches will start singing from their high perches.

As daytime temperatures rise above freezing and the sunlight strengthens, our famous Maple sap will flow, and water vapor will be seen coming from the sugar houses scattered throughout our landscape. Sometimes Spring seems to hang at the door waiting, upsetting those Redwing Blackbirds that often show up sometime in late February. Sometimes it bursts through without warning, making every dirt road in the region muddy. Whenever it comes it is always welcomed. On the first night of warm rain with bare ground our salamanders and woodland frogs will make their annual amazing migration to vernal pools and marshes to mate and lay eggs. The first budding trees and shrubs, our Willows, will brighten the still brown wetlands. The first wildflowers, Spring Beauties, Hepatica, Yellow Violets, and Trailing Arbutus, all will welcome the warmth. Many flowers will follow, ranging in variety throughout our diverse regional geology. More migrant birds will follow the Redwings, another early arrival

being the American Woodcock. Their early season aerial breeding display is a must see for any lover of wild creatures. During late March and early April seek out any shrubby open area or forest edge having wet grounds, at dusk. Hunker down and wait and you may witness (or just hear) the amazing breeding display of our woodcock, otherwise known as the timberdoodle. Oh, and I can't forget our Canada goose whose flight honk can be heard from so high in the sky. Sometimes you can hear them but never see them.

As the warmth of Spring fills the forests, the forest tree flowers will do their dances before the canopies get filled with leaves. The variety and uniqueness of tree flowers here are amazing, many of them not seen up close due to their placement high in the canopies. Look for some stragglers low on branches within your reach or on the random branch that gets broken in the Spring winds. An up-close examination will certainly bring a smile and good smells. Also look for Honey, Bumble, and Solitary bees working these early flowers; for many of them, this is their first food after a long winter.

I leave you this February with a vision of green warmth. Though our winter has been up and down in terms of snow and cold, it certainly has been brown and wet too. If the Red-winged Blackbirds have not already arrived they soon will, followed almost certainly by a late winter snowstorm! As we know the land is always changing in ways we know well and others we barely know at all. I wish you all a pleasant Spring full of enjoyment and wonder as we welcome growth and life back to the lands that we call home.

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### *Letter from WRWA Scholarship recipient Jessalyn Stockwell*

Hello Windham Regional Woodlands Association,

I hope you are all well and keeping warm!

I just wanted to check in and tell you how my semester is going. I am enjoying all of my classes as they are getting more specific within the study of wildlife ecology and management. My wildlife population and dynamics class is looking at real life wildlife management strategies in Massachusetts. Although I wish I was researching about Vermont management plans, I am really learning a lot! My favorite class this semester is tree and shrub identification. I have learned how to identify over 40 New England species along with their

scientific name. I may not be “fluent” in forestry, but I am excited to have these identification skills under my belt! I am also becoming more efficient and knowledgeable in science writing, the build environment and quantitative statistics.

I was asked to continue on the Amherst Camera Trap study for my work study job. We look at the many species of wildlife that live in and around Amherst. I was used to collecting and analyzing photos, but this semester I have been assisting students in the lab and taking photos and making presentable materials for the University and the Amherst community about the research being conducted.

I am looking forward to my classes for the spring semester and searching for a summer job in the area!

Thank you all for making it available for me to get the education I have always wanted from UMass. This scholarship has given me so many wonderful opportunities. I am so excited to see what the future holds!

Best,

Jessalyn Stockwell

University of Massachusetts Amherst '21

*Natural Resource Conservation*

*Wildlife Ecology and Conservation*

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***Bob Twitchell is a former Trustee of the WRWA. This article from The Commons tells how he and his brother secured the family land for the future. (See also the program listing for the March 10th Vermont Coverts Passing Lands Pop-up.)***

### **Twitchells donate easement to preserve 186 acres of farmland and wildlife habitat**

LONDONDERRY—In the spirit of giving this holiday season, Jim and Bob Twitchell protected 186 acres by donating a conservation easement on their property to the Vermont Land Trust.

The land supports a diversity of uses — from beef cattle, to recreation trails and wildlife habitat.

The Twitchell family has owned the land on Winhall Hollow Road and Livermore Mills Road for nearly 160 years. The two brothers are deeply connected to the town, with Jim serving as Town Clerk for five decades and Bob serving on the Londonderry Conservation Commission for 20 years.

“This farm and land have been the center of our entire lives,” said Bob Twitchell in a news release. “It is our hope that by removing the development options, that the land can stay intact for the enjoyment and use of future generations, for as long as water flows and green grass grows.”

The property was protected by a legal tool called a conservation easement, which limits development on the land. The landowners continue to own, manage, and pay taxes on the land and can sell their land; however, the conservation easement permanently remains on the property.

The Londonderry Conservation Commission contributed \$7,500 to help cover closing costs and create a stewardship endowment for the property. A stewardship allocation is set aside to ensure that VLT has the resources available to monitor and enforce the easement into the future.

“The generosity of the Twitchells and the Londonderry Conservation Commission ensures that future generations will be able to enjoy this land,” said Joan Weir of the Vermont Land Trust. “So much of the land we protect is through the donation of conservation easements by landowners who have a strong family connection with their property.”

**Windham Regional Woodlands Association**  
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## **Upcoming Programs**

*(See inside for details)*

**Saturday, February 29, (snow/rain date March 7), 9:30–11 a.m. — Winter Tree Identification Walk at Outgoing WRWA President Marli Rabinowitz’s land in Guilford.**

**Tuesday, March 10, 5:30–9:00 p.m. — Passing Lands Pop-up**

**130 Austine Drive, Holton Hall 4<sup>th</sup> Floor, Brattleboro, Vermont.**

**Saturday March 21 — WRWA Members Only Field Trip — Somerset Old Growth Forest Tour**

**Saturday, March 28th, 11:00 a.m. — Sugar House Tour, Bensch Mountain Maple in Newfane, Vermont**

**Saturday–Sunday, April 24 and 25, 8:00 a.m. to 4:00 p.m. — Game of Logging: Levels 3 and 4**

**Friday–Saturday, May 15 and 16 — “Deer, invasives, residual density and forest regeneration.”**

**Jeffrey Ward, Chief Scientist, Dept. of Forestry and Horticulture at the Connecticut Agricultural Experiment Station**

**Saturday, May 23, 9:00 a.m.–3:00 p.m. — Making Essential Oils and Plant Walk with Heart Grown Wild**

**130 Austine Drive, Holton Hall 3rd Floor, Brattleboro, Vermont.**

### *Mission of Windham Regional Woodlands Association*

WRWA is a non-profit association of woodland owners and managers, members of the wood products industry, and other interested parties in the Windham County Region who advocate both sustainable management practices and the enjoyment of forests and their ecosystems. In support of these ends, WRWA offers educational opportunities for all age groups. Areas of interest include: biodiversity; clean air and water; cultural and historic resources; fair and equitable taxation of woodland; forest products; recreation; scenic beauty; and wildlife habitat. We recognize that these concepts are continually evolving and therefore will strive to consider the most current thinking and values regarding them.