

Massachusetts Forest Update January 2018

Wishing You a Wonderful 2018!

Please Donate to MFA's Annual Fund Drive

By now you have likely received a request from MFA to help support our work. Really, it is very simple. Our operating budget is more than \$600 per member. To be inclusive, we keep our dues very low – most of our members pay \$75, and even those who pay at the highest levels only pay \$150 for their membership. But we do so much more for each member than that \$75 or even \$150.

Please consider giving a bit more today: donations to our 501(c)3 sister organization the Massachusetts Forest Trust are 100% tax deductible and every dollar you give is an investment in the forest economy of Massachusetts.

To make a donation simple mail your check to the Massachusetts Forest Alliance at 249 Lakeside Avenue Marlborough, MA 01752-4503 or to pay by credit card, simply give us a call at 617-455-9918.

Nominate Yourself or Someone You Know for MFA's new Forest Voices series!

We are the Forest Economy: Here at MFA we advocate for a strong, sustainable forest economy. But what does that mean? It's us! Our jobs, our families, our homes, our communities, our businesses. The forest economy is all of us. If you own a few acres or a few thousand acres of family forestland; work in the woods as a logger, forester, wildlife biologist or land manager; if you process wood products in a sawmill, woodshop, or a paper mill, if you use wood to heat a business, your home, a school or to provide process heat for an industrial process or to generate electricity; if you manage public or private lands for wildlife, timber production, water protection, or privacy - we advocate for you each and every day.

Now is the time to showcase the real people behind our message. MFA is creating a new series of Forest Voices profiles and we need YOUR help! The resulting profiles will celebrate the people at the heart of the forest economy.

Please take a moment to tell us about yourself or someone you know in the forest economy. It won't take long. We'll reach out to nominees who are chosen for the series.

To nominate yourself or another person for consideration, go to - <http://bit.ly/2EpxeBH>

How do the 2017 Tax Reforms Affect Forestry?

Farm Credit East has released a new summary report on how the new tax law passed just before Christmas by Congress will affect agriculture, including forest harvesting, in the Northeast U.S.

The report, prepared by Farm Credit East tax experts, reviews key provisions as they relate to agriculture and other rural businesses. The new tax legislation recently signed by President Trump is the largest overhaul of the U.S. tax code in 30 years.

This report breaks down the adjustments to tax brackets and outlines the key provisions specific to farmers, such as accelerated depreciation, interest deduction limits, cash accounting and like-kind exchanges. It also discusses the impact on cooperatives, pass-through entities, and breweries, distilleries and wineries. Finally, the paper covers changes to standard deductions, state and local tax deductions, and the alternative minimum tax.

"Overall, the new tax provisions will provide significant benefits to Northeast farmers, however certain provisions will unfortunately limit the value of the new law for some producers," said Dario Arezzo, Farm Credit East senior tax consultant and one of the report's authors.

Farm Credit East provides specialized tax preparation and planning to farmers, forest products businesses and commercial fishermen throughout the Northeast.

To download the full report from Farm Credit East's website, [click here](#).

2017 Tax Tips Bulletin Available

Dr. Linda Wang, National Timber Tax Specialist with the U.S. Forest Service, has finalized [Tax Tips for Forest Landowners for the 2017 Tax Year](#). This publication reviews the major Federal income tax laws to help you file your 2017 income tax return. Although tax laws on timber transactions are not common knowledge, they are an important part of the ongoing cost of owning and managing timber, engaging in forest stewardship activities, and complying with tax law.

Timber or landscape trees destroyed by storms are considered "casualty losses" that may allow you as a property owner to take a deduction on your Federal income tax return. [Learn more about this option in an article authored by Dr. Linda Wang](#).

For more information about tax treatment of timber, visit the [National Timber Tax Website](#).

Wood Energy News

New School Pellet System Up and Running in Ashfield

The new wood pellet fired heating system for Sanderson Academy in Ashfield is now operational after undergoing final adjustments in December.

Three pellet boilers were installed during the summer and fall at the K-6 elementary school which serves 165 students from Ashfield and Plainfield, replacing older oil-fired boilers.

The new heating system includes a 25-ton exterior storage silo from which pellets feed automatically to the Okofen boilers as needed. The system will use about 80 tons of pellets to heat the 37,000 square foot school, saving about \$10,000 per year on fuel costs.

Cost of the system is \$335,000, of which 75 percent was paid for by a SAPPHIRE grant from the Department of Energy Resources.

Alternative Energy Standard Regulations in Effect – Information Session Scheduled in January

The Mass. Department of Energy Resources has released the final revisions related to the incorporation of renewable thermal, fuel cell, and waste-to-energy thermal technologies in the Commonwealth's Alternative Energy Portfolio Standard (225 CMR 16.00) which were published in the State Register on December 29th.

The regulations posted to DOER's [website](#) represent the final unofficial version filed with the Secretary of the Commonwealth's office. The final official version will be posted online as soon as possible. In the meantime, please consult the Secretary of the Commonwealth's Office for the final printed version.

Renewable Thermal Stakeholder Information Sessions

DOER will be holding in-person information sessions on the newly promulgated regulations in the coming weeks. In particular, these sessions will be designed to provide information on the regulation, guidelines, and administrative procedures to market participants such as installers, developers, aggregators, brokers, and other interested stakeholders.

The sessions will be held on the following dates at the locations listed below:

January 11, 2018
Federal Reserve Plaza
600 Atlantic Avenue, Boston, MA 02210
Harborside 4th Floor, Connolly Center

Session 1 (9:30 AM – 12:00 PM): Air and Ground Source Heat Pumps

Session 2 (1:00 PM – 3:30 PM): Solar Thermal

January 12, 2018
Federal Reserve Plaza
600 Atlantic Avenue, Boston, MA 02210
Harborside 4th Floor, Connolly Center

Session 3 (9:30 AM – 12:00 PM): Woody Biomass
Session 4 (1:00 PM – 3:30 PM): Liquid Biofuels

January 18, 2018
University of Massachusetts Amherst
Olver Design Building, Room 162
551 North Pleasant Street, Amherst, MA 01003

Session 5 (9:00 AM – 12:00 PM): Air and Ground Source Heat Pumps and Solar Thermal
Session 6 (1:00 PM – 5:00 PM): Woody Biomass and Liquid Biofuels

All attendees must register in advance by using the following link:
[APS Renewable Thermal Information Session Registration](#)

Renewable Thermal and Fuel Cell Statement of Qualification Application

DOER is working with the Massachusetts Clean Energy Center to release the new online Statement of Qualification Application for APS Renewable Thermal and Fuel Cell Generation Units and anticipates that the application portal will be available for use on January 16, 2018. DOER will be holding a webinar for prospective applicants that will explain how to use the application portal on January 16, 2018 from 10:30 AM - 12:00 PM ET. Interested parties may register by using the following link:
<https://register.gotowebinar.com/register/662007542476791555>
Please direct any questions you may have regarding these announcements to DOER.Thermal@state.ma.us.

DOER has also published the following final Guidelines which became effective on December 29, 2017 and are available on the Department's [website](#):

- *Guideline on Metering and Calculations – Part 1 (Formulas for Small and Intermediate Generation Units)*
- *Guideline on Metering and Calculations – Part 2 (Metering for Intermediate and Large Generation Units)*
- *Guideline on Metering and Calculations for Fuel Cell Generation Units*
- *Guideline on Biomass, Biogas, and Biofuels for Renewable Thermal Generation Units*
- *Guideline on Multipliers for Renewable Thermal Generation Units*
- *Massachusetts Alternative Energy Portfolio Standard Biomass Reporting Procedures*

- *Guideline on Reduction of Greenhouse Gases for Eligible Renewable Thermal Generation Units Using Eligible Woody Biomass*

Please direct any questions you may have regarding these announcements to DOER.Thermal@state.ma.us.

Be Careful --- Operate Your Wood Stoves Safely

Using a wood stove can be a great way to cut your heating bills, keep your house warm and reduce the use of greenhouse gas-emitting fossil fuels, but burning wood requires care to prevent fires.

Here are some **tips to using a wood stove safely**:

- 1. Make sure the stove is installed according to the manufacturer's recommendations.** Stoves should be atop a fireproof surface with adequate clearances to walls or flammable furnishings. The fireproof surface the stove sits on should extend out from it at least 18 inches on all sides to protect your floor or rugs from dropped coals or spilled ashes. Stove pipes should be fastened with screws to prevent them accidentally coming apart when the stove is operating. Minimum required clearances are generally listed on a plate on the back of the wood stove.
- 2. Make sure that the chimney and stove pipes are clean of soot and creosote.** To check, open the chimney's cleanout door and look up it using a mirror and flashlight. If you can see the sky and the walls of the flue clearly, it probably is clean enough. If not, get it cleaned.
- 3. Burn only seasoned wood.** Green wood gives off less heat because some of the fire's heat must first evaporate the water from the wood. Burning unseasoned wood will result in the buildup of creosote which can lead to chimney fires.
- 4. Clean all the creosote and soot out of the base of the chimney and keep the cleanout door closed** during operation. Over the summer rain and wind may cause creosote from last year's stove operation to fall down the chimney and build up at the bottom. If it is not regularly cleaned out, a dropped spark could set it afire.
- 5. Keep all flammable materials** (kindling, paper, rugs, furnishings) **away from your stove when you operate it** --- most stove manufacturers require 3 feet of clearance on all sides of the stove (unless it backs up to a brick wall).
Allowing flammable materials to be too close to a stove resulted in a house fire that killed 5 people in Warwick last March – don't take chances with your family's safety just to save a little money.

- 6. Try to burn a hot fire once or twice daily to reduce the buildup of creosote in your stovepipes and chimney.** Burning a fire with the draft choked down all the time causes creosote to build up.
- 7. Be careful with hot ashes from your stove** – ashes should be put in a metal container with a lid away from any flammable materials until they've had sufficient time to cool (at least 1 week). Do not put ashes in paper or plastic bags, plastic buckets or cardboard boxes – they often conceal small live coals that can start fires.
- 8. Keep a fire extinguisher handy.** A small ABC fire extinguisher can be used to extinguish hot coals or smoldering materials if they escape.
- 9. If you hear a rushing sound or the stove pipe or chimney seems excessively hot, close the stove's draft and call 911 for the fire department.**
- 10. If you have ANY concerns about whether your stove is operating safely, call 911 and the fire department will come and check.**

Wildlife

Mass Wildlife to Help Landowners Create Young Forest Habitats

As part of its commitment to working with private landowners on wildlife habitat management, the Division of Fisheries and Wildlife (MassWildlife) is encouraging private or municipal landowners, land trusts, and conservation organizations to consider creating young forest habitat to benefit wildlife. To advance this conservation effort, MassWildlife's habitat management staff is available to provide technical advice and guidance on financial assistance to qualified landowners.

Young forest habitats, areas of densely clustered tree saplings and sprouts, have become relatively scarce in Massachusetts over the past 50 years, and now occupy less than 4% of the forested landscape. MassWildlife's habitat goals call for 10-15% young forest to conserve wildlife species that rely on this unique habitat including New England cottontail, American woodcock, ruffed grouse, and golden-winged warbler. These species have experienced decline and need young forests for nesting, foraging for food and evading predators. These same habitats are also used by many songbirds, and by game species such as white-tailed deer, wild turkey, and black bear.

How is young forest habitat created? Active habitat management activities such as cutting, burning, or mowing are standard techniques used to create and maintain young forest habitats. Selecting the most appropriate methods for a particular property can be daunting. To assist landowners, MassWildlife's habitat biologists can offer technical advice and direct qualified landowners to funding opportunities that best align land and wildlife goals for the property.

For more information on the value of young forests to Massachusetts' rare and common wildlife, visit www.youngforest.org.

To address initial funding needs, MassWildlife partners with the USDA's Natural Resource Conservation Service (NRCS) which offers cost-sharing opportunities for habitat creation.

To learn more about eligibility and the application process for these funding programs, contact Marianne Piché (508) 389-6313 marianne.piche@state.ma.us or Patrick Conlin (508) 389-6388 patrick.conlin@state.ma.us.

Got Wildlife? Get Paid to Let the Public See it!

Is part of your property a hotbed for wildlife? Have you recently done work to enhance wildlife habitats on your land? Would you be willing to have the public visit your property to enjoy wildlife?

If so, you may want to investigate the new Voluntary Public Access (VPA) program for private landowners in northwestern Massachusetts. VPA pays private landowners to allow public access on their lands to allow wildlife viewing, hiking, fishing & hunting. Landowners can receive a payment of \$50/acre to allow public access for a ten year period on their land, \$35/acre if they don't allow hunting.

There will be an information meeting about the VPA program for landowners and how they can take part at the Notchview Reservation in Windsor on January 10th from 6 to 7:30 p.m.

Land in the following towns may qualify for VPA payments:

Berkshire County: Adams, Cheshire, Clarksburg, Florida, Hinsdale, New Ashford, North Adams, Peru, Savoy, Williamstown & Windsor

Franklin County: Ashfield, Buckland, Charlemont, Colrain, Conway, Hawley, Heath, Leyden, Monroe, Rowe, and Shelburne

Hampshire County: Chesterfield, Cummington, Goshen, Plainfield, Williamsburg and Worthington

VPA is being funded by the USDA Natural Resource Conservation Service (NRCS) through the Franklin Land Trust in partnership with the Berkshire Natural Resources Council, Hilltown Land Trust, the Massachusetts Department of Conservation & Recreation, and the Massachusetts Forest Alliance.

For more detailed information about the VPA program, see www.franklinlandtrust.org/vpa

To learn more about the VPA program, payment rates, and other criteria, contact Greg Cox from MFA (gcox@crocker.com or 413 339-5526), or contact Melissa Patterson at Franklin Land Trust (mpatterson@franklinlandtrust.org or 413 625-9151).

Funding Available to help Protect Wetlands

NRCS has announced the availability of funding to help landowners protect and restore wetlands in Massachusetts. The funding is provided through the [Agricultural Conservation Easement Program](#) (ACEP), created by the 2014 Farm Bill to protect critical water resources and wildlife habitat, and encourage private owners to maintain land for farming and ranching. Through the voluntary sale of an easement, landowners limit future development to protect these key resources.

ACEP's Wetland Reserve Easements allow landowners to successfully restore, enhance and protect habitat for wildlife on their lands, reduce damage from flooding, recharge groundwater and provide outdoor recreational and educational opportunities.

Eligible landowners can choose to enroll in a permanent or 30-year easement. Tribal landowners also have the option of enrolling in 30-year contracts. In federal fiscal years 2014-2017, 527 acres of wetlands were protected in Massachusetts under ACEP Wetland Reserve Easements.

Interested landowners should apply by Friday, March 2, 2018. Contact your [local USDA Service Center](#) for more information. To learn about ACEP and other technical and financial assistance available through NRCS, visit www.ma.nrcs.usda.gov.

NRCS is a federal agency that works hand-in-hand with the people of Massachusetts to improve and protect soil, water and other natural resources. The agency has offices in USDA Service Centers in Greenfield, Hadley, Holden, Pittsfield, Westford, West Wareham and West Yarmouth, which work with local conservation districts and other partners to serve farmers and landowners in their area.

Maple Sugaring:

Massachusetts Sugarmakers Take Prizes

Three Massachusetts maple syrup producer took home honors at the North American Maple Syrup Council's annual competition, held in October in Levis, Quebec.

Sugarmaker Paul Zononi of Williamsburg, MA won second place in the maple candy category, as well as third place for his granulated maple sugar.

Heath maple producer Mike Girard won second place for his golden grade syrup.

Jeanne Boyden, of Conway, also won an award for her entry in the best creative photo competition.

Sugarmakers from the United States and Canada submitted entries into the contest.

Maple Producers Annual Meeting and Workshops

The Massachusetts Maple Producers Association will hold its 2018 Annual Meeting and trade show on Saturday, January 13, from 9 a.m. - 4 p.m. at Mohawk Trail Regional High School in Buckland.

The trade show will feature a range of dealers from the maple industry. As in past years, members can bring hydrometers for free testing. There will be many door prizes, including several of the new off-flavor detection kits from NAMSC.

The business meeting in the morning will include a recap of the year's events and an election of board members, and we'll enjoy a great barbeque lunch.

Workshops after lunch will focus on:

- the new federal food safety regulations
- using social media to market your sugaring operation,
- cooking with maple.

Cost for the program and lunch is \$25. You can register by calling 413 628-3912 or email info@massmaple.org

The Impact of Climate Change on Maple Syrup Production

The [Northeast Climate Science Center](#) recently presented a webinar regarding maple syrup production and climate change featuring Joshua Rapp from UMass Amherst and Selena Ahmed of Montana State University.

“The production of maple syrup is strongly tied to climate since sap flows only when temperatures fluctuate around freezing. Climate change will likely impact the production of maple syrup and the livelihoods on which this depends. ACERnet (Acer Climate and Socio-Ecological Research Network) is filling in knowledge gaps in how climate influences total sap flow and sap quality over the entire tapping season and in how maple producers are responding to climate change.”

Seminar reports on how sap flow, sugar content, and secondary chemistry are influenced by climate variability at sites across sugar maple's distribution, and on how maple producers are and expect to respond to changing climate and market conditions are also included.

For more information, click on the link: [Details and audio here.](#)

Ask an Expert

My John Deere 440A skidder has a very small slow fuel leak. Rather than spend thousands to pull the fuel tank I am wondering about mounting an auxiliary tank just above the winch. Something like a plastic marine grade fuel tank. I only use the machine myself on my tree farm for a couple of hours in any day doing firewood so capacity is not a priority. Rex Baker, Princeton

Hi Rex....I owned a 440 years ago....I think you could mount a fuel tank instead of fixing yours...

*To do it, you would need I think a return line as well as a suction line...and the suction line will need to be held off the bottom of the tank by a few inches to avoid contaminants
You should install a shut off at the tank and an inline fuel filter to protect the fuel pump.*

In adding the tank, you want to think about how to hold it down securely and protect it from being struck by falling objects or projecting branches. Fred Heyes, Orange

Got a nagging question? A serious one, or a casual one? Think that others might have that same question? Send an [e-mail to our executive director](#) with "ask an expert" in the subject, and we'll try and identify an expert, ask them the question, and publish their answer in the next Forest Update.

Business News:

Renew Your Native Lumber License Online

If you produce lumber for sale to use in building construction in Massachusetts, you must get a Native Lumber license from the Board of Building Regulations & Standards.

For purposes of the Massachusetts State Building Code, *native lumber* is wood processed in the Commonwealth of Massachusetts by a mill registered in accordance with the regulations of the BBS. Such wood is ungraded but is stamped or certified in accordance with specific requirements of the Massachusetts State Building Code (780 CMR).

Under the Massachusetts State Building Code, the use of Native Lumber is restricted to use in constructing one and two story dwellings, barns, sheds, agricultural and accessory buildings, and other structures as permitted in 780 CMR 2303.

To obtain or renew a Native Lumber license, applicants must use the new online permitting system at www.mass.gov/dps. On the website, go to the Online Services section and click on the IPS Public Portal – Inspection & Permitting line on the right side of the main page.

To use the system, you must create a User name and password by clicking on the (not an IPS-user-create profile) line. To renew a license, enter your current license number

in the search type (NL-10-00-xxx for example) It will show your license history and your renewals. Click on the latest renewal and open it up. You will have to pay the \$100 fee and fill out all the sections (particularly the Business section).

When that is completed, email Patricia Barry at patty.barry@state.ma.us and she will review and issue your new license. If you have any questions, call her at 617-826-5209.

Farm Financial Management Training

The *Making It Happen: Profitability and Success* training will give producers the ability to use four core financial management tools to improve decision-making.

Participants will learn and apply financial management tools to their business that will help them answer questions such as:

- "Can I pay my bills?"
- "Is a capital investment worth it?"
- "Is this the right price?"
- "Should I add a new product line?"

The training is intended for producers with at least one year of operating experience and is approved as a Massachusetts USDA Farm Service Agency borrower training.

Lead presenter is Julia Shanks of The Carrot Project. We have also invited two former farm participants to assist. Registration costs \$15 and includes lunch and two supplementary webinars.

January 5 and 12, Community Involved in Sustaining Agriculture - 12:00 – 5:30 pm

**The workshop will be hosted simultaneously in two locations:

- LIVE IN-PERSON: at Holyoke Community College Kittredge Center Rm 303, 303 Homestead Ave, Holyoke.
- LIVE SIMULCAST: at the Franklin County CDC (FCCDC), 324 Wells St., Greenfield.

To register, [click here](#).

February 3 and 10, The NonProfit Center, 89 South St., Boston - 10 am – 3:30 pm

To register, [click here](#).

For more information, please contact Kira Bennett Hamilton, kbh@thecarrotproject.org, or visit <http://thecarrotproject.org/programs/trainings>.

Need Some Help Training Employees? Check out the Workforce Training Fund Program

The Workforce Training Fund Program (WTFP) helps businesses increase productivity and competitiveness by helping fund training for current and newly hired employees. In order to qualify, businesses must pay into the Fund. All for-profit companies automatically pay into the fund.

While available to businesses of all sizes, the WTFP focuses on small to medium-sized businesses that would not be able invest in improving employee skills without the assistance of the Fund.

There are three programs to which businesses may apply:

[General Program](#)

[Express Program](#)

[Direct Access Program](#)

Businesses of all sizes are eligible to apply for:

General Program Training Grants: Businesses can apply for a grant up to \$250,000. Employers, employer organizations, labor organizations, training providers, and a consortia of such entities are encouraged to apply for funds to train current and newly hired workers. You may use a training provider of your choice. While we fund the majority of training content, courses that a company is legally mandated to provide (such as OSHA training) are not eligible for funding under this program. Training programs must be completed within two years.

Training grants are available for:

- ESOL
- Machine Set-Up & Operation
- Adult Basic Education
- Software & IT Skills
- ISO
- Six Sigma
- And much more!
- Project Management
- Sales
- Lean/Continuous Process Improvement
- Customer Service
- Leadership & Management Skills
- Train-the-Trainer

Businesses with 100 or fewer employees that contribute to the Workforce Training Fund are also eligible to apply for an Express Grant.

Grant funds are limited to \$30,000 per company per calendar year and \$3,000 per employee per course. If approved, the WTFP will reimburse you for up to 50% of the actual cost of training.

You may only request reimbursement for training for employees who are on your company's payroll and work in Massachusetts.

For more information, see <http://workforcetrainingfund.org/about-us/overview/>

Important W-2 Filing Deadline Information

Last year, a federal law change shifted the W-2 filing due date to January 31st. The Massachusetts Department of Revenue (DOR) adopted the January 31st due date. As the 1/31/18 due date approaches, DOR would like to remind employers of the importance of filing state copies of Form W-2 and all quarterly wage reports on time.

Employers filing 50 or more W-2's are required to submit them to DOR electronically. If your business uses DOR's online system, [MassTaxConnect](#), to upload your W-2 files and your confirmation includes a "check back" message, please be sure to do so.

Last year, DOR found that many employers assumed their W-2 files were submitted on time only to find that the file had been suspended due to errors and the submission was incomplete. If you have any questions or concerns about filing your state copies of Form W-2 or any of your state tax obligations, please contact DOR at [617-887-6367](tel:617-887-6367).

<p>MFA Forest Update: Now accepting ads, both graphic and text ! Contact MFA to learn more, or place your ad.</p>
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Upcoming Programs and Training

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|------------|---|
| January 9 | Forest Management Responses to Invasive Insects – webinars |
| January 9 | Your Land Your Legacy -- webinar |
| January 9 | Mohawk Trail Woodlands Partnership meeting -- Charlemont |
| January 10 | Voluntary Public Access Information Meeting – Windsor |
| January 12 | APS Information Session -- Boston |

- January 13 **Woodbank Workbee – Petersham**
- January 13 **Maple Producers Annual Meeting & Workshops – Buckland**
- January 18 **APS Information Session – Amherst**
- January 20 **Southern Vermont Maple Conference – Brattleboro, VT**
- January 24 **Invasive Plants Webinar for Landowners**
- January 24 **Forester Licensing Board – Amherst**
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- February 6 **Legal Aspects of Owning Land workshop – Concord, NH**
- February 10 **Hemlock Workshop – Durham, NH**
- February 13 **Selling Timber? Do it Right! workshop – Concord, NH**
- February 20 **Harvesting Timber? Think Taxes workshop – Concord, NH**
- February 27 **Your Land, Your Legacy workshop – Concord, NH**

Additional information about these and other events will be posted at www.massforestalliance.net/calendar as information becomes available.