



www.kwoa.net

KENTUCKY WOODLANDS NEWSLETTER

vol. 30 no. 4

Fall 2021



Gone But Not Forgotten- There will be an Annual Meeting in 2022

KWOA's annual meeting at Lake Cumberland State Park has been postponed, yet again, to 2023.

Preparations for a NEW abbreviated annual meeting in 2022 are in the works.

Mark your calendar and plan to attend March 29 - 30, 2022 in Frankfort.

Lodging, meals and indoor programming are being arranged at the Hampton Inn.

The meeting's theme will be wildlife. Attendees will visit the Salato Wildlife Center.



Inside

Experience our fisheries exhibit, get up close to live snakes and giant turtles, learn about restored species through hands-on, interactive displays and computer programs, and wonder at native fish in large aquariums!



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A Message From Your President

Try, Try Again

Again we need to begin our quarterly newsletter by saying, please be patient! Again our annual meeting had to be canceled, postponed, and finally, again, rescheduled. I certainly appreciate all involved in getting the 2020 annual meeting rescheduled. Actually we have moved the 2020 annual meeting that was dealing with "recreation" to 2023 and have inserted a spring 2022 meeting - believe it or not, only a few months from now - in Frankfort. I will leave the announcement to the meeting committee. Please watch for coming announcements.

The summer of 2021 has been a little more relaxed than last summer. I have been to numerous forestry field days that have included both youth and adults. Everyone was very cooperative and worked with the leading agencies concerning the social concerns and requirements. I myself was very comfortable being involved in these sessions. I continue to hold out hope that after the beginning of the new year we will be able to relax the concerns and come back together safely.

The work of the Kentucky Woodland Owners Association and Foundation has been extremely busy, working at a distance. Again, high praises for the Wood Post and KWOA Web team for all the information that has continued to flow to the members and partners of KWOA. Our partners too have had a difficult time keeping folks updated on Kentucky woodland issues. Partners have been very diligent in posting all the information created or passed through their agencies. In turn, KWOA has pushed forward those items that most affect woodland owners.

There has been a great deal of excitement concerning the Carbon Credits and how they can benefit, not only the owners of the woodlands, but also the woodlands themselves. Again, watch for news coming from Wood Post and the Web of KWOA. Recently several members of KWOA have been in contact with the companies that are influencing carbon credit excitement and offered zoom options to talk directly with these folks. As the interests increase, so will KWOA's messaging of information.

I close in saying, as woodland owners, we seem to be most involved in "getting out" and enjoying the great outdoors. I had an opportunity to do that very thing this summer and wrote a short article concerning a short kayak ride I made on the Licking River. I do hope that you all have had similar rewarding experiences during these past months of "isolation". Read along about the experience: <https://mailchi.mp/04d0ee7546e4/lrb-newsletter-september>

**Thanks to all,
-- Doug McLaren,
KWOA/KWOF President**



Agriculture Exemption Number Now Required for Tax Exemption on Farm Purchases

Effective 1/1/22 a new Kentucky law (KRS 139.481) requires that farmers apply for an Agriculture Exemption Number to make qualified purchases for the farm exempt from sales tax. It is intended to improve the way farmers register tax exemption on sales of qualified purchases with vendors and suppliers.

This requires the submission of Form 51A800 to the Department of Revenue. This form should be available at local Kentucky Farm Bureau offices, county extension offices, and soil and water conservation offices and on the Department of Revenue website: [https://revenue.ky.gov/Forms/51A800%20\(4-21\)_fill-in.pdf](https://revenue.ky.gov/Forms/51A800%20(4-21)_fill-in.pdf).

The application requires verification of agricultural activity. Any one of the following documents may be submitted with the application:

- IRS Schedule F, Profit or Loss from Farming
- IRS Form 4835, Farm Rental Income and Expenses
- Farm Service Agency number
- Other type of verification

Once approved, the Department of Revenue will issue an Agriculture Exemption Number by letter. The number must be renewed every three years.

Source: Pierce, J. "Agriculture Exemption Number Now Required for Tax Exemption on Farm Purchases." Economic and Policy Update (21):7, Department of Agricultural Economics, University of Kentucky, July 19th, 2021.

<https://agecon.ca.uky.edu/agriculture-exemption-number-now-required-tax-exemption-farm-purchases>

In Memory - Robert Gossett 1939-2021



The KWOA is saddened at the death of Robert Gossett of Fleming County. Bob was a graduate of the University of Kentucky, a military veteran, a woodland owner, treasurer and member of the KWOA board of directors, community leader and devoted family man.

Henry Duncan, a KWOA past president, has known Bob since their college days. "We served together in the KY 100th Military Division. Bob owned/operated a tree farm in Fleming County, neighboring Pete McNeill's tree farm. Mr. McNeill (also a KWOA officer) was Bob's forestry mentor. Bob and I traveled to Washington, DC with Kentucky Division of Forestry representatives and Bob Bauer, Kentucky Forest Industries Association, to participate in the American Tree Farmer Legislative Advocacy program. That trip offered many eventful and memorable experiences, as Bob and I traveled the great halls of Congress, making many wrong turns, but getting in our visits with Kentucky Legislators in support of forestry legislation."

Robert Gossett's obituary can be found at:
www.boonenickellfuneralhome.com/obituary/Robert-Gossett.

In Memory - L.D. "Joe" Ball, Somerset

L.D. "Joe" Ball, 87 of Somerset, passed away October 18th at his home in the care of his wife Doris, family and close friends.

Joe Ball was a retiree from the University of Kentucky College of Agriculture. He was a KWOA past president and board member.

Joe operated extensive hardwood timber farms in Tennessee and Kentucky.

<https://www.kwoa.net/news/ld-joe-ball-somerset-in-memory>

Joe Ball (right) examines a tree in May 2018 with Kentucky Agriculture Commissioner Ryan Quarles. Photo courtesy of Reneé Williams.



2021-2022 Calendar of Events



Kentucky Maple School

Nov. 6, 2021

Zoom

ky-maplesyrup.ca.uky.edu/workshops

KWOA Quarterly Board Meeting

Wed, Nov. 10, 2021

Zoom

KWOA Educational Zoom

December 9, 2021

www.kwoa.net/kwoa-meetings

2020 KWOA Annual Meeting

March 29-30, 2022

Salato Wildlife Center

www.kwoa.net/kwoa-meetings



KENTUCKY WOODLAND OWNERS ASSOCIATION

P.O. Box 1201
Frankfort, KY 40602

www.kwoa.net

info@KWOA.net

Membership: ___New ___Renewal **Date Paid:** _____

Check one: ___Forest/Woodland Owner ___Non-owner Supporter ___Business or Organization

Woodland Acreage by County: ___acres _____county, ___acres _____county

Name(s) Primary: _____

Spouse/ co-owner, contact person: _____

Mailing Address: _____

City _____ State _____ Zip _____

Primary - E-mail Address: _____ **Phone:** _____

Second - E-Mail Address: _____ **Phone:** _____

Annual Membership and Donation Options	Dues	Amount Enclosed
KWOA Basic 1-year Membership: Woodland owner household, business, organization, or supporter includes full color email delivery Newsletter PDF	\$35.00	\$ _____
KWOA & NWOA (National Woodland Owners Association) 1-year Membership (optional add on). By adding NWOA you will also receive the <i>National Woodland</i> quarterly magazine and related national benefits (see www.nationalwoodlands.com)	\$65.00	\$ _____
KWOA 3-year Membership: Woodland owner household, business, organization, or supporter includes full color email delivery Newsletter PDF	\$100.00	\$ _____
KWOA & NWOA 3-year \$190.00: Includes the optional NWOA membership in addition to the Basic KWOA membership	\$190.00	\$ _____
KWOF Contribution: Voluntary (much appreciated) contribution to the Kentucky Woodland Owners Foundation deductible as a charitable donation. KWOF provides scholarships, service forestry awards, and contributes to other related charitable / educational work.	Any Amount	\$ _____
KWOA Contribution: Voluntary (much appreciated) contribution to help with operating expenses, such as bookkeeping, communication, programming, advocacy, and educational expenses.	Any Amount	\$ _____
Black & White Hard-copy Newsletter: Upcharge to cover expenses. \$5.00 for one year or \$15.00 for 3 years.	\$5.00 or \$15.00	\$ _____

GENERAL INFO

- Dues Run Jan 1 - Dec 31 and apply to the entire household or business entity.
- **KWOA:** Kentucky Woodland Owners Association (KWOA) is a 501 (c) (6) not-for profit membership organization. Dues are not a charitable contribution; however, dues might be considered a business expense in some circumstances (ask your accountant).
- **KWOF:** Kentucky Woodland Owners Foundation (KWOF) is a 501 (c) (3) charitable organization. Support of KWOF is fully deductible as a charitable contribution. As indicated, part of your dues support KWOF
- **NWOA:** National Woodland Owners Association (NWOA), a 501 (c) (3) charitable organization <https://nationalwoodlands.com>
- KWOA needs you and your family to be actively involved in the organization | Please consider volunteering to serve on a committee or letting us know how you can help us realize our mission. Email us at info@kwoa.net to get involved.

Partner Profile: Kentucky Division of Conservation



Submitted by Paulette Akers

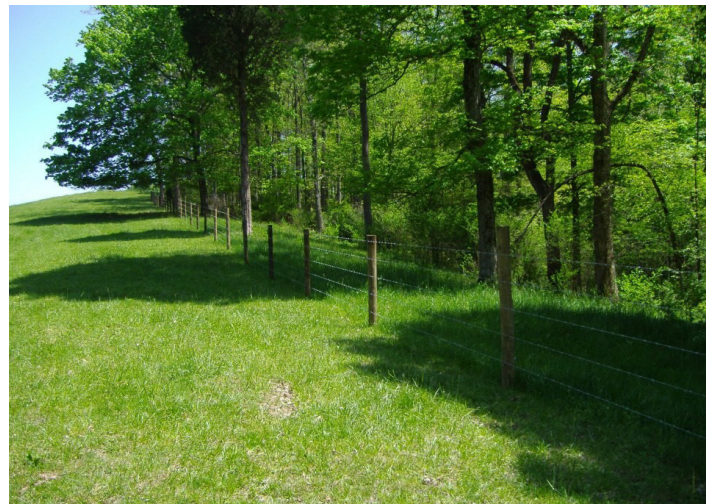
Forestry and Conservation have always been strong partners. Way back in 1934, the US Forest Service began encouraging people to plant trees on the perimeter of farms to help combat the soil erosion that was occurring during the Dust Bowl.

The mission of the Division of Conservation is to conserve Kentucky's natural resources through education and assistance to producers and local conservation districts. We partner with federal, state and local agencies to assist landowners in installing best management practices that protect the soil and water resources of Kentucky. We also promote classroom education through material development and assist conservation districts in meeting the needs of their local communities. We provide administrative assistance to the Soil and Water Conservation Commission and the Agriculture Water Quality Authority as they develop sound policy.

The Division of Conservation works with local landowners through the Soil and Water Conservation Districts that are in every county in Kentucky. These districts are a great place to start with any question you may have about programs in your area. Some districts have local cost share programs or equipment rentals. Many of the districts participate in an annual tree seedling giveaway in the spring and distribute more than 50,000 trees each year to members of their communities. For contact information about the conservation district in your area, visit <https://eec.ky.gov/Natural-Resources/Conservation/Pages/Conservation-Districts.aspx>.

In 1994, Kentucky passed the Agriculture Water Quality Act. This law requires anyone with ten acres or more used in the production of crops, livestock or silviculture to develop a plan to prevent water pollution. The statewide plan contains information about best management practices for forests including access roads, streamside management zones, application of pesticides and silviculture in wetland areas. For more information about the Agriculture Water Quality Act, visit <https://eec.ky.gov/Natural-Resources/Conservation/Pages/Agriculture-Water-Quality-Authority.aspx>. If you need help developing a plan for your farm, visit your local conservation district.

Although the focus of the Division of Conservation often appears to be agricultural working lands, we include forested lands as agriculture and know that many of Kentucky's farmers have a mixture of forest and field. The Division provides cost share assistance for forestry practices such as forest management planning, tree and shrub establishment, brush management, and forest stand improvement. Additionally, there is cost share available under the forestland category for erosion control practices like grassed waterways, grade stabilization structures, or water and sediment control basins. Cost share can also provide fence to exclude livestock from forestlands. For more information about state cost share visit our webpage at <https://eec.ky.gov/Natural-Resources/Conservation/Pages/State-Cost-Share.aspx>.



Order Your KWOA-Themed Apparel with Our New Logo



KWOA logo gear is available from the Western Heritage Store at <https://westernheritagestore.com/>. They specialize in belt buckles but also sell a wide variety of apparel and other items. You can select an item and then scroll down to pick the KWOA logo from a list of organization logos available. KWOA doesn't make any money from these items, but it does offer you a way to proudly display your support for our mission.

Forest Carbon Credits Part 3

Submitted by Jack Rentz

Parts 1 and 2 of this report were included in the spring and summer issues of Kentucky Woodlands Newsletter, and they can be found at www.kwoa.net.

For years there have been programs that provide financial incentives for woodland owners to manage their properties in an environmentally responsible manner, but the heavy upfront costs and ongoing expenses of complying with the conditions of these programs have made them feasible only for landowners with 3000 acres or more. Three new programs have been developed as attempts to make carbon programs economical for smaller landowners. Basic information for these programs is provided below. The deadline for registration with Natural Capital Exchange is December 1, 2021. The Core Carbon and Family Forest Carbon programs will not be available in Kentucky until 2022 and 2023.

NATURAL CAPITAL EXCHANGE

- Sponsor: NCX (www.ncx.com), a privately held corporation.
- Availability in Kentucky: The deadline for registration is December 1, 2021.
- Acreage Requirement: No minimum or maximum
- Length of Contract: One year
- Fees /Charges to Participants: None
- Payments to Participants: Payments depend on variables such as age/class distribution, species mix, density and volume. A current estimated range is \$5 to \$30 per acre.
- Requirements of Participants: Defer timber harvest for one year
- Application Process: Participants establish an account with NCX and identify the boundaries of their properties on line. Based on this input NCX does a satellite evaluation of timber on the property. Next NCX provides participants with a carbon volume eligibility report. The participant then submits a bid specifying the price at which they are willing to defer a harvest for a year. If the bid is accepted, the participant is paid at the end of the one year harvest deferral, assuming the conditions of the contract have been met.

CORE CARBON

- Sponsor: Finite Carbon (www.finitecarbon.com), whose majority shareholder is the energy company BP. Finite Carbon is the country's biggest provider of carbon offset services for larger landowners. They are developing their Core Carbon program for smaller woodland owners.
- Availability in Kentucky: The program is expected to be introduced in southeastern U.S. in the near future and is projected to be available in Kentucky in mid 2022.

- Acreage Requirement: 40-5000 forested acres
- Length of Contract: 20 years
- Fees Charged to Participants: None
- Payments to Participants: Information not yet available
- Requirements of Participants: 20 year deferral of timber harvest
- Application Process: The application is done on line and the core carbon timber evaluation is done by satellite.

FAMILY FOREST CARBON

- Sponsors: American Forest Foundation and the Nature Conservancy (www.familyforestcarbon.org).
- Availability in Kentucky: The program is in operation in Pennsylvania. The plan is to make it available in other states with the expectation that it will be available in Kentucky in 2023.

Two programs are provided:

1. Growing Mature Forests, intended for long term management of existing timber stands. Length of Contract: 20 years. Payments to Participants: \$100-\$230 per acre depending on circumstances. Requirements of Participants: Develop and adhere to two 10 year forest management plans. Timber harvests cannot exceed 25% of basal area.
2. Enhancing the Future Forest, intended for use after a regeneration harvest. Length of Contract: 10 years. Payments to Participants: \$50-\$280 per acre depending on circumstances. Requirements of Participants: Reduce competing vegetation by at least 85% of pre-treatment level and maintain this level throughout the contract period.

The following applies to both programs:

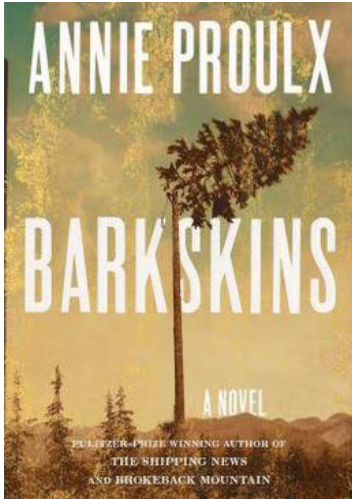
- Acreage Requirement: 30-2400 forested acres
- Fees Charged to Participants: None, but participants must pay for preparation of their forest management plan.
- Application Process: Application is submitted on line through the use of the WoodsCamp program. This is after discussion with Family Forest Carbon staff.

Because these programs are new and frequently changing, our review for the benefit of woodland owners is a work in process. If any readers have information or knowledge about forest carbon programs they are willing to share, please contact us at info@kwoa.net.

Updates and additional information can be found on the KWOA website at <https://www.kwoa.net/events> and <https://www.kwoa.net/practices>.

Suggested Reading - Barkskins

Submitted by C. Michael Rich



Annie Proulx, *Barkskins*. 4th Estate, London, 2016. (713 pages)

This novel spans the years 1693-2013 and follows a peripatetic and ambitious group of people from Europe to New France, Nova Scotia, New England, Hong Kong, the Lake States, New Zealand and Brazil. No matter how engrossing, tragic and convoluted their lives, wherever they are the forest stands out as the main character of the story.

Two indentured servants from France with very different characters form the backbone of the novel, and their progeny diverge and meet again in a parable comparing European and Native American attitudes towards nature. Their master, Trepagny, a Cathar heretic and veteran of the religious wars in Europe, lectures Rene Sel, a stolid worker from rural France, saying "Someday . . . men will grow cabbages here. To be a man is to clear the forest. I don't see the trees . . . I see the cabbages. I see the vineyards."

Sel, hard-working and simple, marries a woman from the local Wobik people. It is her culture and teaching that live on through their descendants

who eventually settle in Nova Scotia and Maine with Mik'maw kinsfolk. Relegated to second class citizenry because of their native ancestry, Sel's descendants exist on the periphery of warring bands of timber rustlers, but eventually find success in the axe industry.

Charles Duquet, the other bondsman, grew up a street urchin in Paris, and knows that only cold calculation and exploitation of others' weaknesses will get him ahead. He escapes Trepagny's servitude to work for an English trader who runs guns for the Iroquois. Utterly unscrupulous, he builds a business empire that eventually becomes a major timber company based in Boston that exploits virgin timberlands worldwide.

The lives and deaths of the Sel and Duquet descendants pale in comparison to Proulx's evocation of the world's forests. "Salt of the earth" Sel and the insatiably ambitious Duquet (later anglicized to "Duke") represent the human values that can both heal the earth and destroy it. At the conclusion of the book, one of Sel's descendants cries out "The forests, the trees, they can change everything!"

National Geographic produced eight television episodes based on the early chapters of the book. Gorgeously filmed in Quebec, viewing it enriched my reading. No review can do justice to the complexity and depth of this novel. Proulx's extensive research and eloquent writing amply reward the reader.



KENTUCKY MAPLE SCHOOL

NOVEMBER 6, 2021 | 9AM - 12PM EST

DO YOU HAVE A SWEET TOOTH FOR MAPLE SYRUP?

Join us as we tap into Kentucky's untapped resource.

[KY-MAPLESYRUP.CA.UKY.EDU/WORKSHOPS](https://ky-maplesyrup.ca.uky.edu/workshops)

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Kentucky Woodlands is published quarterly. We welcome submission of articles and information for inclusion in the newsletter subject to review and approval by the executive committee. Please submit copy to the address below. Editor reserves the right to edit all material for content and length.

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