

# The Western Finger Lakes Forest Owner



Spring 2019

Volume 33, Number 1

## In Our Woodlot

by Ed Piestrak

We have written about our Lindley NY bears in the past in many different ways. We have built 6 homes for them, welcomed orphaned bear to our property. Ensured that they have plenty of corn and soybeans to build up their bodies for the winter sleeping season.

In return they have destroyed multiple apple trees, damaged signs, flattened our corn fields, and frightened our deer and turkey. What could be next??

Well in the past year they destroyed 6 bluebird boxes. See photo, below.



photos provided by the author

### Bears on a Tear

We understand they are animals and sometimes they do things that are not approved. But that old saying is "Don't bite the hand that feeds you"..

This past year, two of my grandchildren were successful in harvesting a bear.



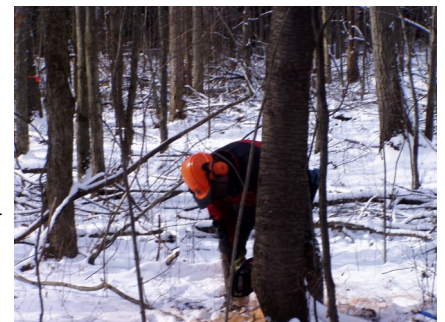
## Game of Logging

### Charlie and Sarah Stackhouse Woodlot

Bluff Point, NY

by Peter Muench

The WFL Chapter and NYCAMH (New York Center for Agriculture Medicine and Health) cosponsored a Level 1 and a Level 2 GOL this past December 4 and 5 on the Charlie and Sarah Stackhouse property in Bluff Point. That might have created some weathers issues but other than a little snow under foot, the weather was actually better than October or November of this past fall. The WFL Chapter would like to thank Charlie and Sarah for their gracious hospitality.



photos by the author

#### 1. Cutting the Notch to Fell the Tree Against a Slight Lean

The Game of Logging is chainsaw safety and productivity training offered in four levels. Level 1 is the introduction to chainsaws, personal protective safety equipment, safety features, notching, bore cutting and felling. Level 2 builds on that with saw performance, maintenance, limbing and bucking and more felling. Information on the other levels and other training may be found at [www.gameoflogging.com](http://www.gameoflogging.com).

Bill Lindloff, the GOL trainer, provided instruction to eight students the first day and seven the second. Hands on instructions are the most valuable part of this program with detailed review of the saw, the chain, the safety features both of the saw and the PPE needed for safe operation. For those of us who are not great mechanics, the preventative maintenance techniques demonstrated in Level 2, will help keep the saws performing well with out costly breakdowns.

Felling techniques were the afternoon session of Level 1. Photo 1 shows the beginning of the notch to drop this poplar in the safest direction. Tearing the saws down to the basics for maintaining a safe, properly running saw is shown in Photo 2. Getting to practice this under Bill's direction was an invaluable experience.



#### 2. Maintaining Saws for Safe Operation

WFL has approached NYCAMH about 2019 GOL training and discussed co-sponsoring a Level 1 course in our area. We have a potential site near Ingelside, south of Naples. We will have further information in the next newsletter and on our website so watch for upcoming announcements. Classes fill quickly once schedules are announced; contact NYCAMH early if you are interested. Further information may be obtained by contacting NYCAMH at 1-800-343-7527 or emailing the chainsaw committee at [chainsawsafety@bassett.org](mailto:chainsawsafety@bassett.org).

## NYFOA's Firewood for Charity - Breaking Records and More Winter Fun!

by Dean Faklis

Work on the 2019-2020 heating season and raising even more money for charity are well underway. We're now called Firewood for Charity (F4C) and I'm pleased to announce that WFL's Dave Keebler is the winner of the naming contest. The competition was fierce with several great possibilities. Dave is very creative and hard working and....a happy winner! Congratulations and thanks Dave!

2018 was another record year for this great NYFOA initiative in terms of money raised for Camp Onseyawa, a camp for children with special needs (<https://www.onseyawa.org/>). Firewood for Charity is the result of about 100 people working together to go from the forest, to firewood, all the way to helping area youth. Hand in hand with the NYFOA team, we have The Rotary of Walworth-Ontario, The Canandaigua Rotary and The Wagner Companies.

The team at Wagner donates and delivers high-quality logs to the landing and they are a key to the success of the effort. NYFOA-ers dice up the logs into firewood, with exacting precision. The Rotarians are akin to alchemists; they turn our firewood into cash through sales and distribution. Thousands of dollars per year are raised and put to work helping our young people achieve even greater things. We're planning a visit to Camp Onseyawa in late summer so stay tuned.

Our last full outing was on January 12 at Deuel Farm just west of Avon, NY. It was a bit cold on that Saturday (in the teens), but it didn't keep the team in front of the woodstove. We had a great turnout with Dave, Eileen, Jim, Gary, Kathy, Greg, David and yours truly (if only briefly!).

Cecilia and David fired up a hot lunch for all and Dave and Eileen brought mountains of baked goods. I'm sure that others brought food and drink as well, but they did not let me get that close to the food table!

Lots of firewood was put up and lots of laughs were had. Check out Cornell's Forest Connect website (<http://cornellforestconnect.ning.com/>) for more pictures. It really is a fun time rather than actual work and please consider joining in. If you're a NYFOA member and want to have some fun while doing good, please send Eileen a note at [dschaefer1@frontiernet.net](mailto:dschaefer1@frontiernet.net). She will place you on the mailing list so that you will be aware of the next event. If you'd rather just attend the post-firewood social, you're more than welcome! It really is a fine time for all and let's work together to break new records for 2019.

If you would like to donate working equipment (e.g. hydraulic log splitter, maul, chainsaw, etc) or cash to help defray some expenses, please send me a note ([dfaklis@frontiernet.net](mailto:dfaklis@frontiernet.net)). NYFOA and the charities would be grateful. See you next time and bring your work gloves!



photo credit: Gary Koplun

**An enthusiastic Dave Keebler pitching in!**

## About Us

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The *Western Finger Lakes Forest Owner* is published for members of the Western Finger Lakes Chapter of the New York Forest Owners Association (NYFOA) and is published 4 times per year. NYFOA was founded in 1963 and is organized to encourage the wise management of private woodland resources in New York State by promoting, protecting, representing and serving the interests of woodland owners. The Western Finger Lakes Chapter was founded in 1988 and encompasses Genesee, Livingston, Monroe, Ontario, Orleans, Seneca, Steuben, Wayne, and Yates Counties.

Membership is open to anyone interested in understanding how to manage a woodlot. NYFOA membership can bring returns in the satisfaction of growing quality timber, stabilizing forest industries and markets, providing permanent jobs, increasing the value of your woods, enlarging areas of natural beauty across the state, and leaving behind a monument in living trees to bless the tomorrows for the youngsters of today. For information on becoming an NYFOA member, contact Liana Gooding, NYFOA Secretary, NYFOA, P.O. Box 541, Lima, NY, 14485 or at 1-800-836-3566. Annual membership is \$45 and includes: subscriptions to this newsletter; to the bimonthly NYFOA state-wide publication, *The New York Forest Owner*; attendance at chapter meetings; and to statewide meetings. Membership at the Contributing level \$50-\$99; Sponsor level \$100-\$249; Benefactor \$250-\$499; and Steward \$500 or more are also offered. For more information visit [www.nyfoa.org](http://www.nyfoa.org).

Readers are encouraged to submit articles for publication in this newsletter. Articles should be mailed or e-mailed to: Richard Starr at the address to the left. Electronic submissions are preferred. Any letters should be sent to the Chair for consideration.

For event reminders and late-breaking news, subscribe **to our email list** by sending a blank email to [nyfoa-wfl-news-subscribe@npogroups.org](mailto:nyfoa-wfl-news-subscribe@npogroups.org)

**Note:** The deadline for our Summer 2019 issue is May 15th

**Ed note:** The following article was taken from the [Summer, 2018, issue of A Foot In The Field](#), a publication of the Finger Lakes Land Trust. We wish to thank both Chris Olney, FLLT Director of Stewardship and Dan Halton for granting us permission to reproduce it here.

## LANDOWNER PROFILE: Dan Halton

Dan Halton of Lafayette, NY, owns 105 acres of forest and meadows in the Town of Danby, Tompkins County

**FLLT: How did you come to own your conservation easement property?**

**DH:** In 1980, I purchased 120 acres of undeveloped land in Danby, NY with my oldest brother Bill and his wife Kathy. As we three partners grew older and retired, Bill and Kathy offered to deed over to me their interest in 105 acres of our joint land parcel, if I would fund the necessary administrative costs required to put most of our original land into a binding conservation easement with the FLLT.



I had never heard of the FLLT and I was hesitant about sharing management authority over land that I owned outright. Nonetheless, I quickly entered into negotiations with FLLT. I was surprised and pleased to find that perhaps 80% of my conditions for an agreement were acceptable to FLLT from day one. Still, there were several issues of seemingly complete dis-



The cleared meadow area, now free of honeysuckle, is mowed once a year.

agreement that were potential deal breakers. I believe that trust, developed in good faith negotiation, carried us to compromise on these issues. Ultimately, I signed a binding agreement with FLLT that I am totally and unconditionally prepared to implement on my land forever. Subsequent to the signing of my land trust agreement, all my dealings with FLLT staff have reinforced these feelings of trust, respect and friendship. The more I read and learn about the accomplishments of FLLT, the more I am convinced that I am participating in a movement that meshes with my own land and environmental ethic.

**FLLT: In the past several years, we have seen you make significant progress in cutting back non-native, invasive plant species. How much have you done, and what is your strategy?**

**DH:** When we first bought the land in 1980, the meadows were mostly grasslands with a sprinkling of ten foot tall white pines, and we focused most of our attention on the condition and management of our 58 acres of hardwood forest land. I have no recollection of the presence of non-native invasive honeysuckle on our land at that time, but by the turn of the century, perhaps 80% of our 32 acres of meadow land was covered by this honeysuckle. The plants were up to ten feet tall, with stalks up to four inches in diameter and crowns so completely interwoven that they were almost impenetrable to people or road vehicles.

In 2007 we started an all-out campaign against the honeysuckle that was a systematic process of chain sawing the plants off

low enough to clear the deck of a farm tractor brush-hog mower, further cutting the largest fallen branches to lay close to the ground, grinding the green brush with the brush hog, and keeping the cleared area mowed to prevent regrowth of the honeysuckle plants. In a few years the roots and heavy stumps rot out and lush native grasses again cover the landscape. It is necessary to mow the grassland annually or the ever-present honeysuckle and other woody brush will quickly return to re-infest the landscape. At the present time, perhaps 80% of our open grass meadows have been restored and our wildlife numbers and diversity seem to be dramatically benefiting.



A good friend uses a 28 horsepower tractor and brush-hog to grind brush that was cut down with a chainsaw. The green grass in the foreground is from previous clearing operations.

It goes without saying that heavy brush can be cleared quickly and easily with heavy equipment, including bulldozers, tracked excavators, or commercial brush-hogs. I chose a longer, labor intensive process in part because of the cost and disruption to the land, but also to give me more time on the land involved in a labor of love.

**FLLT: The Land Trust has a connection to Aldo Leopold, author of Sand County Almanac and the Land Ethic, through his son Carl Leopold, who served as the Land Trust's first president. How would you describe your own personal land ethic and how does the FLLT fit in with it?**

**DH:** I love all things natural, but I am not always enthusiastic about "forever wild." I believe in sustainable use and management of our natural resources, but I am often persuaded that man is too rapacious or lacking in knowledge to wisely use or manage precious resources at this time.

Consequently, I support hands-off protection of selected natural resources which are not replaceable, uniquely fragile and/or which may be desperately needed for more important uses in the future.

I love the fact that I own my land in Danby, but above all I think of myself as just the temporary custodian of this land and the resources on it. I feel obligated to continue to use my skills, time and resources to protect the earth's natural resources to the best of my ability for the rest of my life. When I sit on the porch of my cabin with a cup of coffee as dawn is breaking and the wildlife are beginning to stir, I hope Aldo Leopold would think of me as a kindred spirit.



A recently cleared area, with newly pulverized brush after cutting with a chain saw and grinding with the brush hog. In the background, more honeysuckle remains. The large white pine tree was de-limbed in order to get clearance for the tractor and brush hog near the tree trunk.

## What Would You Do?

by Colette Morabito

In mid-September, my husband and I returned from an overseas trip to Belgium and France. To make this trip more economical, our flights demanded that we pass through Toronto Pearson International Airport in Canada. So, we took the three-hour car ride to the other side of Lake Ontario. We had to consider long-term parking for the 10-days we would be overseas. Thankfully the internet has countless opportunities to find parking in and around the airport for minimal fees which conveniently includes shuttle service to and from the airport. There is nearly a sea of cars around the airport and it is pretty much wall-to-wall concrete, pavement, and/or tarmac. We miraculously found the parking area where we had made our online reservation, parked the car, hoped we would remember where it was located upon our return, removed our luggage, locked the doors, jumped on the shuttle to the airport, and off we went to catch our flight. Easy enough.

Ten days later we de-planed to a balmy and breezy Toronto evening, all smiles, as we shuttled back to the car park. This is where my dilemma begins.

My car, a black Subaru Forester, was difficult to find in the lot. Miraculously, no snow had fallen while we were away, no salt spread at the lot, and clearly the sun did not bleach the car's black paint. So why then did my car appear to be grayish-white? As we approached the car, I realized that it was covered in seeds. Upon further inspection, as I looked around, it appeared that we had parked our car next to a row of *Phragmites Australis* or Common Reed. It is deemed an invasive species in Ontario, Canada. Common Reed is originally from Eurasia and thought to have been brought here from a ship's ballast in the 1800's. Common Reed crowds out and shades native species, causes damage to biodiversity, compromises beaches and wetlands. It is a problem like many invasive species that we have discussed this past year with both our WFL membership as well as in August at the Empire Farm and Field Days exhibit.

We were completely oblivious to the greenery around the area when we parked the car due to our need to get to the terminal in a timely manner. The tall green Common Reeds that bordered on the two adjoining, paved parking lots, were thriving in a miniscule roadside ditch between the two properties and all but obscuring the chain-link fence dividing these two car park businesses. The reeds created a lovely green space in such a dismal area.

So, there was our car, literally covered in beautiful white, silky haired seeds. We were rather shocked. When I opened the door to set down my purse, a cloud of seed heads blew into the car. The seeds stuck to everything: metal, cloth and plastic. As the hatchback was opened, same thing. Poof, a cloud of the fluffy white seeds was now baptizing our suitcases as well as every nook and cranny of the trunk, back seat, and cloth ceiling of the car. The seeds were even attaching themselves to the door seals as well. The car was a total and complete invasive species seed source spreading machine!

Before leaving on our trip, we did not sign up for an International WiFi contract for our cell phones. Thus, to try and locate the closest possible carwash would have required that we absorb horrible international fees. For better or for worse, we slowly drove away from the lot. A virtual cloud of seeds began to fly off in every direction. We even had to turn on the windshield wipers to be able to see our way out of the lot. We looked for a carwash on the way to the highway to return home. None in sight. No rain

either. We continued to drive home with heavy hearts. Upon our late return home, jet lagged and exhausted, we emptied the car of our belongings and decided to deal with the seeds in the morning.

The next day, after diligently vacuuming out the car, wiping down all the nooks and crannies where countless evil hitchhiking seeds were holding tight, I then headed off to the carwash for the works. I wiped down more of the car upon returning home from the moisture inside the door jams and the hatchback area. Believe it or not, there were still more hangers on.

We have talked about what other folks might have done in this situation based on our circumstances. Thus, our dilemma. Did we do the right thing? Should we have done something different?

What would you have done?

I believe we all can learn from my experience. Therefore, I would appreciate an email back to me at:

[Cmorabi2@rochester.rr.com](mailto:Cmorabi2@rochester.rr.com)

Subject line: What Would You Do?

Please explain your thoughts, ideas and/or advice regarding our situation. We will print your ideas in the summer issue of the WFL Newsletter. Thank you in advance for your thoughtful expertise.



**Phragmites Australis or Common Reed**

### Welcome New Members

**Jeff & Shanon Goldwait**

**Cohocton**

**Thomas MacAllister**

**Naples**

**Daryl & Lorraine Martin**

**Penn Yan**

**Scott and Shawn Rutkoski**

**Painted Post**

**Al Schoonmaker**

**Honeoye**

**Randall Slimak**

**San Angelo, Tx**

## New Corporate Sponsor (And Raffle)

by Greg Lessord

Thanks to the fine leg work of Mike Zagata, Director of Organization Development, we now have a new corporate sponsor.

DRYSHOD USA ( [dryshodusa.com](http://dryshodusa.com) ) is the maker of waterproof footwear. Their line includes women's and men's hunting, lawn and garden, farm and ranch, outdoor and work boots plus kid's outdoors. Men's sizes available up to 16, women's up to 11 and kid's in children's to 13 and youth to 04.

Some of the key features are athletic shoe sizing for a better fit, waterproof, insulated, easy on / easy off design, breathable airmesh linings are nonabrasive and hypoallergenic. They feature a larger toe bumper for maximum protection and a heel kick and rigid heel protection.

Former Muck Boot Company founder and owner Jim Donahue says " DRYSHOD was developed to bring great waterproof footwear to hardworking farmers, hunters, gardeners and outdoor enthusiasts everywhere. With the goal of becoming the # 1 brand in waterproof footwear ".

Mike, with the board's support, has obtained ten pair of boots, one for each chapter along with a catalog, which will be available to show the various choices at the various chapter functions. Each chapter also receives a DRYSHOD voucher to use as a fund raising tool.

The WFL board has elected to **hold a raffle**. The winner will receive the voucher which will be good for ANY pair of his / her choice. And there are a LOT of choices.

Tickets are **one chance for \$5.00 or three chances for \$10.00**. Winning ticket will be drawn at the October 2019 Annual Dinner meeting. Winner need not be present to win.

To enter, fill in your information and send your ticket(s) along with your check payable to NYFOA to:

### NYFOA Boot Raffle

Director Greg Lessord

449 Hubbell Rd.

Spencerport, NY 14459

In the meantime we encourage you to visit their website and visit a dealer near you. Better yet, attend any chapter event (bring some friends) and check out the sample in person.

**GOOD LUCK!**

**Note:** For more than 3 tickets you can copy this page or this entire newsletter can be downloaded at <https://www.nyfoa.org/chapters/western-finger-lakes> and printed from there.



**NYFOA**  
New York Forest Owners Association

## DRYSHOD BOOT RAFFLE TICKET

(each ticket = 1 chance)

### Winners Choice!

Any pair from Dryshod Catalog

**Donations:** 1 Ticket for \$5, 3 for \$10

Drawing at October 2019 Annual Dinner



(see over to supply contact info)



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## Join and/or Give

NYFOA is a not-for-profit group promoting stewardship of private forests for the benefit of current and future generations. Through local chapters and statewide activities, NYFOA helps woodland owners to become responsible stewards and helps the interested public to appreciate the importance of New York's forests. Join NYFOA today and begin to receive its many benefits including: six issues of The New York Forest Owner, woodswalks, chapter meetings, and statewide meetings.

Note: For Gift Memberships, list the recipient's information (must not have been a NYFOA member for 3 years) directly below.

- I/We own \_\_\_\_\_ acres of woodland.  
 I/We do not own woodland but support the Association's objectives:

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_  
State/ Zip: \_\_\_\_\_

**Optional:**

Telephone: \_\_\_\_\_  
Email: \_\_\_\_\_

County of Residence: \_\_\_\_\_  
County of Woodlot: \_\_\_\_\_  
Referred by: \_\_\_\_\_

**Regular Annual Dues:**

- Student \$15 (Please provide copy of student ID)  
 Individual/Family \$45  
 1 Year Gift Membership \$25  
Gifto's (NYFOA member) name \_\_\_\_\_

**Multi-Year Dues:**

- 2-yr \$80  
 3-yr \$120  
 Lifetime \$500

**Additional Contribution:**

- Supporter \$1-\$49  
 Contributor \$50-\$99  
 Sponsor \$100-\$249  
 Benefactor \$250-\$499  
 Steward \$500 or more  
 Subscription to Northern Woodlands \$15 (4 issues)
- NYFOA is recognized by the IRS as a 501(c)(3) taxexempt organization and as such your contribution may be tax deductible to the extent allowed by law.

Questions: 1-800-836-3566

On-line: [www.nyfoa.org](http://www.nyfoa.org)

### DRYSHOD BOOT RAFFLE TICKET

Your Name: \_\_\_\_\_  
Your Address: \_\_\_\_\_  
Your Phone Number: \_\_\_\_\_

NYFOA - Promoting sustainable forestry and improving forest stewardship.

NEED NOT BE PRESENT TO WIN

(see over for raffle specifics)

### DRYSHOD BOOT RAFFLE TICKET

Your Name: \_\_\_\_\_  
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# Viking Forests Provided More Than Wood For Their Longboats

by Jim Minor

Several years back<sup>1</sup> our WFL chapter president, Dick Starr, wrote about his experience in making charcoal. Per Dick, "To make charcoal we need to drive off the water and volatile gases contained in the wood without consuming the wood." It turns out that a related process can produce tar which, over a millennia ago, became a very disruptive technology. As noted in a recent issue of *The Economist*<sup>2</sup>,

*According to the saga of Erik the Red, "shipworm will not bore into the wood which has been smeared with the seal-tar". Viking scholars debate the precise meaning of "seal" in "seal-tar". One interpretation is that the Scandinavian conquerors mixed tar, or pitch, with animal fat and some experiments suggest this may indeed keep shipworm at bay. What is clear is that tar was an important marine technology, and new finds suggest that a vast industry making it emerged at the beginning of the Viking era, helping enable their conquests.*

Early tar pits showed up in Sweden ca. 100 – 400 AD. These simple conical pits were 1 - 2 yards across with a container buried at the bottom of the cone. The pits were loaded with pine logs, set ablaze and were then covered with sod or clay. As the pine burned the oils drained to the bottom of the pit and were subsequently retrieved as tar from the container.

## Illustrations from *Antiquity*<sup>3</sup>:

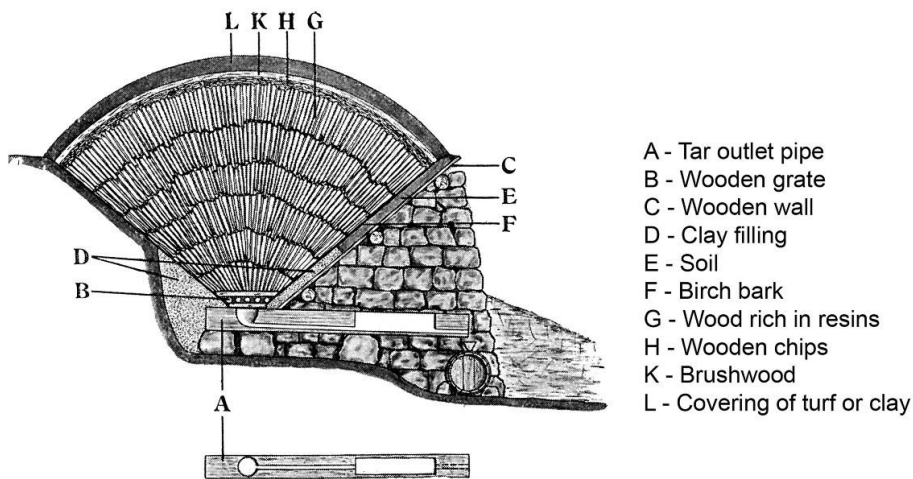


Figure 1. Schematic section of a tar kiln with a tar outlet pipe in the bottom, used in Scandinavia in historical times (letters I and J are not used) (translation from Bergström 1941: part II, p. 57).

© Antiquity Publications Ltd, 2018

As archaeologist Andreas Hennius writes in *Antiquity*<sup>3</sup> about 800 AD things changed dramatically... these pits moved from their former sites adjacent to villages to far into the forests and became much bigger, reaching 8 to 10 yards in diameter and able to produce 200 – 300 quarts of tar in one cycle. Per *The Economist*:

*Mr. Hennius argues that the builders needed all this tar for ships. The eighth century was when sails arrived in Scandinavia. That, in his view, is no coincidence. Tar has been found on hulls, rigging and small fragments of sails from Viking vessels. It was used to waterproof the hulls and windproof the sails. It was also, according to Morten Ravn of Viking Ship Museum in Roskilde, Denmark, mixed with pigments such as ochre to give sails colour and offer protection from damaging ultraviolet rays.*

*Sailing suddenly expanded people's maritime reach, creating opportunities both for long-distance trade and for the large, swift attacks that define the Viking age. Vikings conquered half of England and part of northern France. They raided as far as the Mediterranean and left monks in coastal monasteries quaking in their cassocks. "From the fury of the Northmen, O Lord, deliver us!" these monks prayed. From their tar pits, too.*

1. *The Western Finger Lakes Forest Owner, Volume 28, Number 1, Spring 2014.*
2. *The Economist, November 1, 2018.*
3. *Antiquity, Volume 92, Issue 365, October 2018. "Viking Age tar production and out-land exploration."*

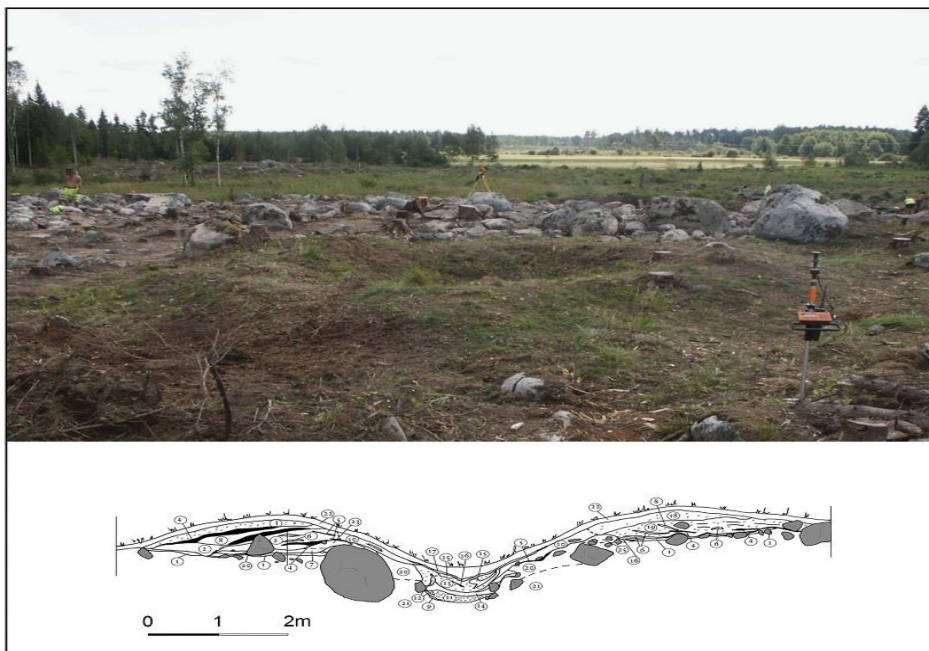


Figure 3. One of the large tar-production pits from a forested area to the north of Uppsala, and the section drawing from the excavation (photograph courtesy of Upplandsmuseet; drawing by Hennius et al. (2005: 21))

# Upcoming Events

Note: For possible updates to these meetings and to learn about events in neighboring chapters and across the state go to our NYFOA website's EVENTS section at

<https://www.nyfoa.org/events>

## **March General Meeting—Trail Cameras** **Tuesday, March 12, 2019**

Please join us to hear John Hammer at our General Meeting on Tuesday, March 12, 2019, 7 p.m. at the United Church of Christ, 8758 Main Street, Honeoye, NY 14471. John, a Yates County Master Forest Owner Volunteer (MFO) since 2009, lives in Middlesex with his wife Linda. They own a hundred acres, a predominantly forested farm in southeast Naples on a hilltop. The goal for his woods was deer hunting and recreation for both his children and grandchildren who all live nearby. He is active in Quality Deer Management (QDM) initiatives. As he pursued his interests in his woodlots and volunteering as an MFO, he developed a keen curiosity in trail cameras. Now a hobby-passion, John has 30 cameras, between his Naples farm and 16-acre home woodlot. With a camera for every 4 acres, it's difficult for a critter (or a human) to walk through his woods without getting their picture taken!

Please come and join us for this delightful and comprehensive presentation. He is truly knowledgeable in all things trail cameras! Plenty of time for questions and please stay for our delicious refreshments.

## **WFL Board of Directors' Meeting**

**Tuesday, April 9, 2019**, is designated as our next board meeting. All NYFOA members are welcome! Meeting time is set for 7 p.m. with pre-meeting meal at 6:15 p.m. Please join us at the American Hotel located at the stop light in Lima, NY. No RSVP needed, just come!

## **NYFOA STATE ANNUAL MEETING**

**Saturday, May 4, 2019**  
**SUNY Marshall Hall, Syracuse, NY**

As of this writing details are still being worked out. See the upcoming **New York Forest Owner** and/or <https://www.nyfoa.org/events> for further information when it becomes available.

**Please note, this issue (as well as previous issues) of the Western Finger Lakes Forest Owner are also available online (with all photos in color) in the WFL section of the NYFOA web site, [www.nyfoa.org](http://www.nyfoa.org).**

**Also note that other chapters' newsletters are also available for reading in their chapter's sections on the NYFOA web site..**

## **May General Meeting**

**Tuesday, May 14, 2019 at 7:00 p.m.**

## **New York State Real Property Tax Law (RPTL)** **Topics of Interest to Private Property Land** **Owners**

**Location:** United Church of Christ, 8758 Main Street, Honeoye (Town of Richmond) NY 14471

Nick Jensen, one of our WFL Board Members, will be bringing his expertise to our next scheduled General Meeting. Nick and his family live on a 100-acre farm in Prattsburgh where they manage several conservation programs. Their acreage is divided between 40 acres of mature forest, 40 acres of meadow, and 20 acres of young forested land. Their woodlot goals include sustainable harvests, bio-diversity, and hunting.

***Nick is employed at John Ullman & Associates. He brings over 25 years of experience in public accounting along with industry experience including client service, auditing, accounting, tax preparation, credit & collections, software implementation, data governance, fixed asset management, and treasury management. Please see next page for an article by Nick.***

*Many NYFOA members are familiar with Section 480a of the New York State RPTL. Many are **not** aware of the other areas of the NYS RPTL that should also be on one's radar. These include: §425 School Tax Relief (STAR) Exemption; §481 Ag Exemption; and §487 Renewable Energy Systems among others. The purpose of this talk will be to view the RPTL from a macro level and unpack some areas that may be of interest to you. We will touch on how these laws impact local communities. We will also discuss the logistics and timing of taking advantage of these property tax breaks and where to go for help. If time allows, we can also discuss the legislative process in Albany and the path that the 480(b) proposals must navigate before becoming law. All are welcome.*

There is always plenty of time allowed for questions and answers as well as snacks and conversation. Hope to see you there.

## **Empire Farm Days - 2019,** **Seneca Falls, NY**

**August 6 - 8** Please consider volunteering to assist/staff WFL's #1, yearly outreach activity. Our booth of forestry materials, as well as support for Master Forest Owner (MFO) opportunities and/or connections, offers passersby a chance to acquire information regarding forestry topics. Please consider supporting WFL and NYFOA with this important effort in reaching out to other forest owners from across NYS. We are looking for three people to staff our booth each day. This provides some break time for the volunteers to explore the incredible grounds and countless exhibitors at the Farm Show. If you can help, please call/email Colette Morabito at 585/248-0654 or email at [cmorabi2@rochester.rr.com](mailto:cmorabi2@rochester.rr.com)

*(Continued on page 9)*



## What is a 1031 Tax Deferred Exchange?

by Nick Jensen, CPA, CFP®

Are you fortunate enough to own real property that could be sold at a large gain? Real Estate transactions are a topic we discuss with clients frequently as there are a variety of tax related considerations that require thorough and comprehensive planning strategies in order to ensure that the clients' interests are protected. One option we can help evaluate is the "Tax Deferred Like-Kind Exchange" (1031 Exchange). If done properly, it can defer the tax burden associated with selling a real property with a large gain.

### History:

The concept of a Tax Deferred Like-Kind exchange has a long history dating back to the 1920's. Its most recent significant re-write, codified in IRC Sec. 1031, was in 1954. It was modified further by the 2017 Tax Cuts & Jobs Act to specifically exclude personal property.

### Overview:

This portion of our federal tax law allows for no gain or loss to be recognized if real property held for productive use in trade or business or for investment (for example a rental property) is exchanged solely for different real property of a Like-Kind to be held either for productive use in trade or business or for investment.

There are general "rules" you should keep in mind related to Like-Kind exchange of real estate:

- Generally any kind of real estate is treated as Like-Kind with other real estate.
- The replacement property does not have to exist at the time the exchange property is transferred.
- The same taxpayer that disposes of the relinquished property must acquire the replacement property.
- The definition for Like-Kind is extremely liberal for real estate.
- The exchanged property should not be disposed of immediately after an exchange.
- There is no limit on how many times you can do a 1031 Exchange.
- When cash or unlike property (aka "boot") is received in addition to the Like-Kind property, gain is recognized to the lesser of the realized gain or the amount of boot received.

In addition to the general considerations we just reviewed, you should also be familiar with the concepts of the Starker Rule, Intermediary, and Reverse Exchange if you are considering a 1031 Exchange.

### Starker Rule:

The Starker v. United States legal case of 1979 codified the non-recognition tax treatment of non-simultaneous, delayed tax-deferred like-kind exchanges. Under this rule the property to be received in an exchange must be identified in a written agreement within 45 days after the transferred property is surrendered. The property in the exchange must be received on or before the earlier of:

- 180 days after the transfer of the property given up, or
- The due date (including extensions) for the tax return year in which the transfer of the property given up occurs. (TIP: Be sure to extend your tax return for the taxable year in which the relinquished property was transferred to allow as much time as possible to complete the exchange.)

### Intermediary:

In order to accomplish a 1031 delayed exchange under the Starker Rule, a Quali-

fied Intermediary (accommodator) must be used. This is a person or organization separate from the taxpayer who agrees, under the terms of an exchange agreement, to acquire the relinquished property from the taxpayer, transfer the relinquished property to the buyer, acquire the replacement property and transfer the replacement property to the taxpayer. They charge a fee for this service that typically is about \$1000 and is often tied to the dollar amount of the transaction. Exchange expenses reduce the amount of consideration received in the exchange and increase the basis of the property received.

Because the Intermediary holds the proceeds of the sale, one must be careful in choosing an Intermediary. There is very little federal regulation of this industry so investors should always evaluate the Qualified Intermediary by examining their:

- longevity under the current ownership/management team
- fidelity bond
- errors and omissions insurance
- experience and expertise
- method of investing funds and what type of account is used

Investors should insist that the proceeds of the sale be held in a dual signature Qualified Trust Account or Qualified Escrow Account. This way their exchange account is unique and separated and it takes two signatures to move money – the client's and the Intermediary's. This type of account does not rise to the level of constructive receipt by IRS terms so does not put the 1031 treatment at risk.

### Reverse Exchange:

A reverse exchange occurs when the taxpayer purchases the replacement property prior to the sale of the relinquished property. This approach makes sense if the investor wishes to assure the acquisition of acceptable replacement property, take advantage of time sensitive investment opportunities, or facilitate a build-to-suit exchange

### Summary:

Consider using 1031 Exchanges in the following situations:

- taxpayer intends to replace with similar property
- to upgrade size and/or quality of investment
- to either consolidate or diversify a real estate portfolio
- to shift property to a state having less of an income and or estate tax burden
- to change non-income producing property (land) to income-producing property (apartment building)

Avoid using 1031 Exchanges in the following situations:

- there is a loss on the sale of the property
- the gain on the sale of the original property could be sheltered by unused or expiring capital loss, charitable contributions, general business credits, or NOL carry forwards
- the sale would generate passive income used to offset passive losses
- there is a wide disparity in capital gains and ordinary tax rates
- paying the tax in the current year is beneficial because of increased future income or rising tax rates

We recommend consulting your Financial Advisor before making major decisions, including real estate transactions, or to examine opportunities such as the 1031 Exchange. Your Advisor should help you gauge the most effective strategies that will ensure that your decisions are in-line with your short and long term goals. If you aren't currently working with an Advisor who offers comprehensive planning services, feel free to contact us to set up a complimentary planning session to determine how we can help you maximize your strategy and coordinate with your broader financial goals.

(Upcoming Events - Continued from page 8)

## Annual WFL Chapter Dinner October TBD, 2019

October is our dedicated month for our Annual Western Finger Lakes Chapter Dinner and Business Meeting. We are in the early planning stages of this wonderful event for our members and their guests. Nick Jensen will be the new organizer this year. Although we are unable to secure the date just yet at the Monseigneur Schnacky Community Center in Mendon, we have Dennis Money, President of the Seneca White Deer, Inc. scheduled to entertain us as the keynote speaker.

We hope you will consider joining us again this year bringing your door prize(s) to share, a big appetite for the delicious dinner we always enjoy together, and a desire to bring home the coveted-raffled chainsaw for your collection! More information will be forthcoming as we secure the date.

## Classifieds

**Wanted: Woodlot and Related Activity Photos.** We're building a small collection of photos for publicity and similar NYFOA purposes. If you have photos from woodwalks, woodlot activities, NYFOA activities, etc. and are willing to share, please e-mail them to Jim Minor, [jcmminor@rochester.rr.com](mailto:jcmminor@rochester.rr.com).

**For Sale: Steel Tree/Pole Climbers**, contoured and offset with snap-on Gaff Guards. Lightweight Nylon Body Belt with D-Rings and Pole Strap, OSHA Standards. \$200 for both. Contact Dale at 585-367-2849.

**Tree Tubes for Sale** - Member/(Non-Member) price: 4' (\$5.00/\$5.50); 4' w/ stake (\$6.00/\$6.50); 5' (\$5.50/\$6.00); 5' w/ stake (\$6.50/\$7.00). Proceeds benefit WFL chapter. (585) 367-2847.

**PLEASE NOTE:** Space permitting, the WFL Steering Committee allows members to place free classified ads in this newsletter pertaining to good stewardship practices. However, ads presented here are not an endorsement by WFL.



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Photo of Islandigur by By Neitram - Own work, CC BY-SA 4.0, <https://commons.wikimedia.org/w/inwex.php?curid=35146967>

**Viking forests provided more than wood for their longboats. See page 7 for more information on an early disruptive technology.**

## Mark Your Calendar

- ◆ **Tuesday, March 12th** - General Meeting: Trail Cameras\*
- ◆ **Tuesday, April 9** - WFL Board of Directors' meeting\*
- ◆ **Saturday, May 4th** - NYFOA Statewide Annual Meeting\*
- ◆ **Tuesday, May 14th** - General Meeting: New York State Real Property Tax Law
- ◆ **August 6-8** - Empire Farm Days\*
- ◆ **October, Date TBD** - WFL Annual Chapter Dinner\*

\* See inside for details

**Note:** For event reminders and late-breaking news, subscribe to our email list by sending a blank email to-

[nyfoa-wfl-news-subscribe@npogroups.org](mailto:nyfoa-wfl-news-subscribe@npogroups.org)