

Engaging Partners and Stakeholders – Private Landowners



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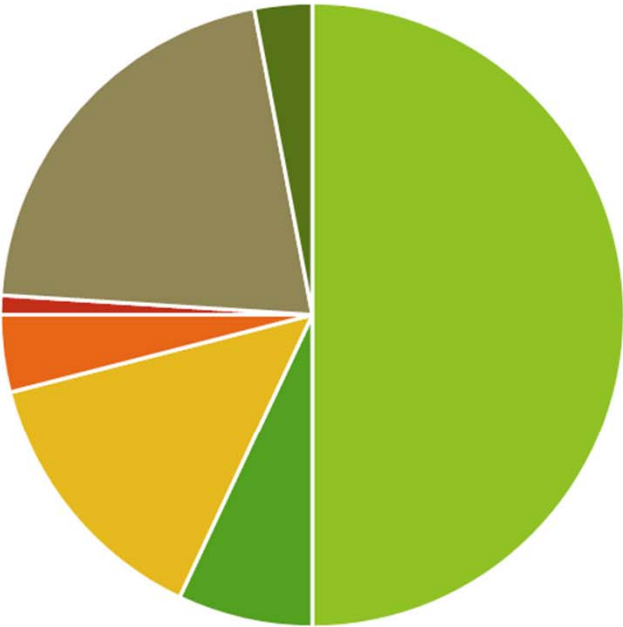
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New York State is 63% forested

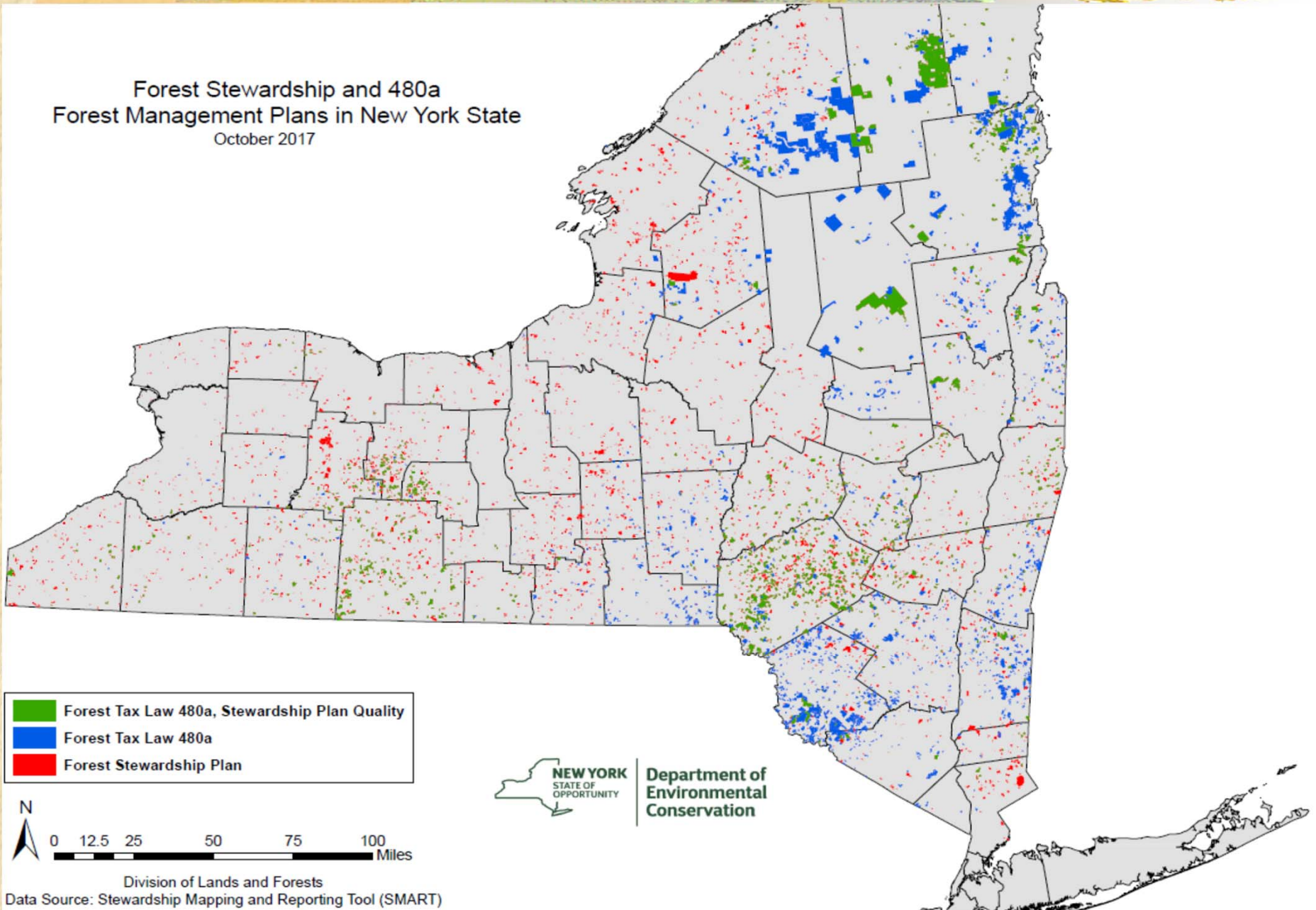
- Total area: 18.95 million acres
- 76% (14.4 million acres) owned by 687,000 land owners.
- 488 million board feet of logs harvested each year.

Percentage of forest land by ownership category, New York, 2012



■ Family 10+ acres ■ Family <10 acres ■ Corporate ■ Other private ■ Federal ■ State ■ Local government

Forest Stewardship and 480a
Forest Management Plans in New York State
October 2017





Empire Forests for the Future Initiative— 6 elements

- Reform 480-a
- Reimburse municipalities
- Establish Harvest Notification system
- Provide a state procurement preference for NY grown wood products.
- Establish a cost share grant program
- Community Forest Grant Program




Empire Forests for the Future Initiative

- No longer a viable proposal for this year's budget.
- DEC Foresters are still administering 480-a and can provide assistance to private landowners.



**Real Property Tax Law
Section 480a**



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- Has been in effect since 1974.
 - DEC Region 3 area has over 1000 properties enrolled as of 2018.
 - Was enacted to encourage the **long-term ownership** of woodlands **for the production of forest crops** and thereby increase the likelihood of a more stable forest economy.
 - Exempts the owner from a percentage of the real property taxes on the committed acreage.
 - Involves the landowner, a qualified private forester, DEC, the County Clerk & Treasurer, and the Town Assessor(s).



What Lands are Eligible?

- Must have a minimum of 50 contiguous forested acres in one ownership.
- Must be dedicated to the production of forest crops, and able to produce one within 30 years.
- Any timber harvest conducted within 3 years prior to application must have been conducted as prescribed by a sound forest management plan.



Who May Apply?

- Any individual, trust, estate, partnership, association, firm, private corporation, industry, or any other private legal entity, that owns eligible forest land.
- Government entities are excluded.



Applying for 480a Certification

- The landowner must hire a qualified private consultant forester to prepare a Forest Management Plan for the property.
- This plan, together with a map that shows the location of the property, and a completed application must be submitted to the DEC Regional Forester.



Approval and Commitment

- If the application is complete and acceptable, the DEC Forester will issue copies of a Certificate of Approval.
- A Certificate of Approval, and an initial annual commitment form must be submitted to the County Clerk and to the Town Assessor(s).
- A lien will now be on the property for 10 years.
- Every year that the annual commitment form is filed, the land is committed under 480a for that year, and the following 9. (A 10 year period.)



The Exemption:

- The exemption will be an 80% reduction in the real property tax assessment *on the committed acres*.
- It is *possible*, that a landowner might not save anything, depending upon the equalization rate for the town.
- The assessor determines the reduction.



Landowner Responsibilities

- Once enrolled in 480a, there are things that you *must* do.
- Every year, you must file an annual commitment form, to get the exemption. *This also extends the period of commitment.*
- The property and uncommitted acreage boundaries must be kept painted.
- The plan must be updated every 5 years.
- All work on the Certificate of Approval must be accomplished as scheduled.



...and, There *May* be a Catch

- Usually DEC will approve the plan as written by your forester, however, sometimes changes are made for silvicultural reasons.
- DEC has guidelines that mandate scheduling of Timber Stand Improvement work depending on site quality, species, stocking, etc. This means that trees of little or no value have to be cut, at a set number of acres per year. If you can't do this work yourself, *it will probably cost you money.*
- Commercial timber harvests must be silviculturally justified.



Finally, a Profit

- Commercial timber harvests must be prescribed on your Certificate of Approval, and marked by a qualified professional forester.
- *You* must submit a Notice of Commercial Cutting to DEC, *prior* to the timber sale.
- You will be required to pay a 6% tax on the stumpage value to the county.



Penalties

- Full Revocation: 2 & 1/2 x back taxes saved *going back up to 10 years*, + 12% interest compounded.
- Partial Revocation: 5 x back taxes saved *going back up to 10 years*, + 12% interest compounded.



Options for getting out

- DEC sends a Notice of Violation to the county, and you pay the fine that they levy.
- Stop taking the exemption, *while continuing to follow the management plan*, until the lien has run out. (This means for 9 years after the last exemption was claimed.)



The Lien is on the *Property*

- This means that when property committed under 480a changes hands, the new owner is automatically enrolled, *whether they want to be or not.*
- Penalties for violations of the FTL are levied upon the *current* landowner, *regardless of who was responsible for the violation.*



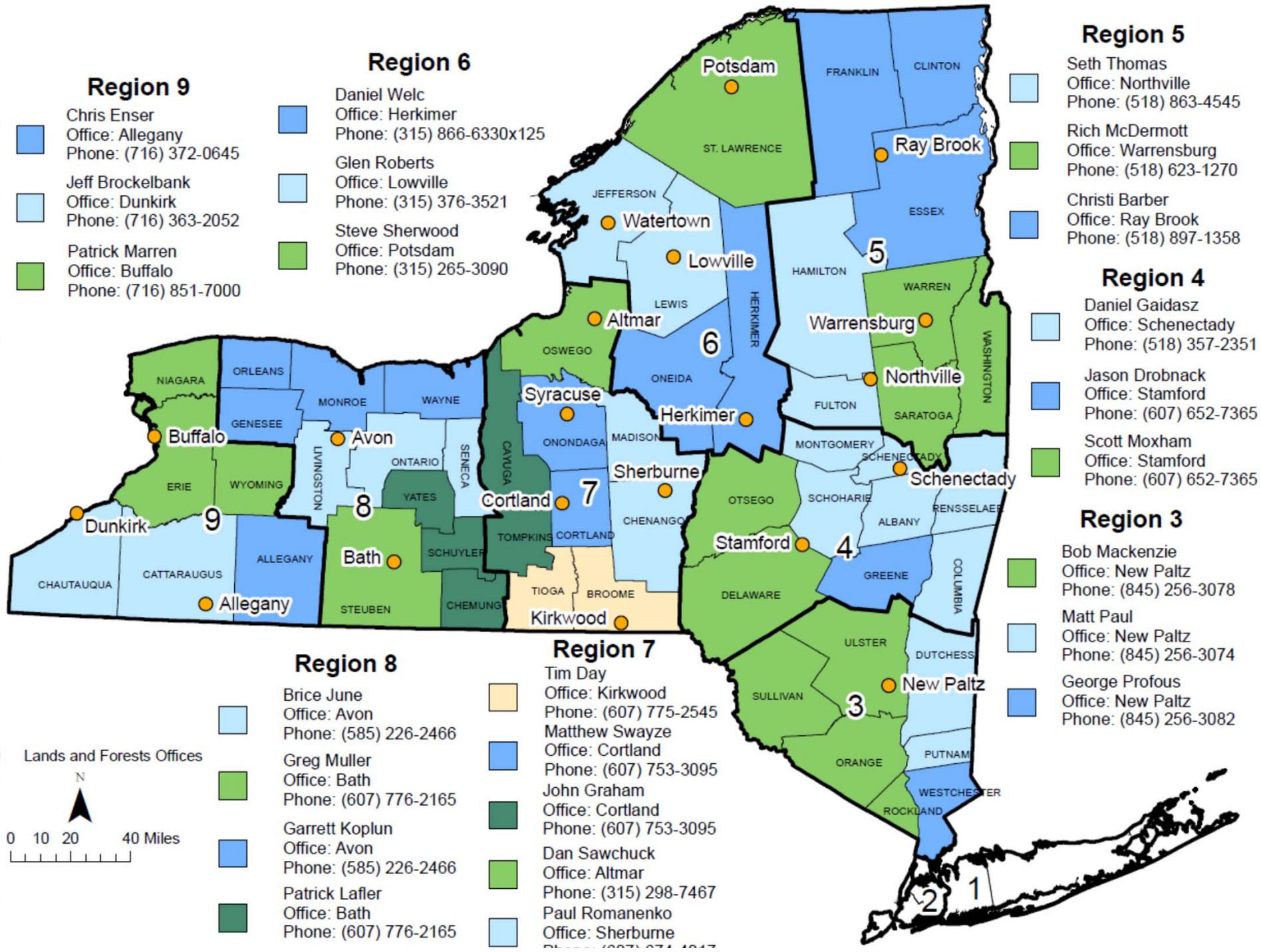
Call DEC

- For information about the 480-a.
- If you have any questions or problems, after you have enrolled.
- If you are having trouble getting work done on time, or wish to change the work plan.
- ***Before*** there are any changes in ownership, or the committed acreage.



Forest Management Assistance

- DEC service foresters can provide you no cost one-on-one technical assistance that includes creating a stewardship plan tailored to your goals and objectives. DEC Foresters cannot develop 480-a plans.
- Cooperating Forester Program– DEC designed program to encourage landowners to work with private foresters.



Region 9

- Chris Enser
Office: Allegany
Phone: (716) 372-0645
- Jeff Brockelbank
Office: Dunkirk
Phone: (716) 363-2052
- Patrick Marren
Office: Buffalo
Phone: (716) 851-7000

Region 6

- Daniel Welc
Office: Herkimer
Phone: (315) 866-6330x125
- Glen Roberts
Office: Lowville
Phone: (315) 376-3521
- Steve Sherwood
Office: Potsdam
Phone: (315) 265-3090

Region 5

- Seth Thomas
Office: Northville
Phone: (518) 863-4545
- Rich McDermott
Office: Warrensburg
Phone: (518) 623-1270
- Christi Barber
Office: Ray Brook
Phone: (518) 897-1358

Region 4

- Daniel Gaidasz
Office: Schenectady
Phone: (518) 357-2351
- Jason Drobnack
Office: Stamford
Phone: (607) 652-7365
- Scott Moxham
Office: Stamford
Phone: (607) 652-7365

Region 3

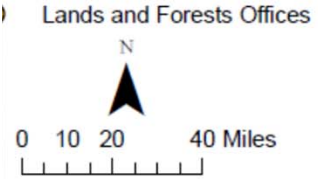
- Bob Mackenzie
Office: New Paltz
Phone: (845) 256-3078
- Matt Paul
Office: New Paltz
Phone: (845) 256-3074
- George Profous
Office: New Paltz
Phone: (845) 256-3082

Region 8

- Brice June
Office: Avon
Phone: (585) 226-2466
- Greg Muller
Office: Bath
Phone: (607) 776-2165
- Garrett Koplun
Office: Avon
Phone: (585) 226-2466
- Patrick Lafler
Office: Bath
Phone: (607) 776-2165

Region 7

- Tim Day
Office: Kirkwood
Phone: (607) 775-2545
- Matthew Swayze
Office: Cortland
Phone: (607) 753-3095
- John Graham
Office: Cortland
Phone: (607) 753-3095
- Dan Sawchuck
Office: Altmar
Phone: (315) 298-7467
- Paul Romanenko
Office: Sherburne
Phone: (607) 674-4017





Questions?

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