



ENVIRONMENTAL  
ADVOCATES OF NEW YORK

# OPPOSES



Key to Legislative Ratings:



Major Detriment



Substantial Detriment



Detrimental

## FOREST MANAGEMENT TAX BREAKS

**A.872 (Destito, et al.)**

**S.1120 (Little)**

### Summary

An act to amend the real property tax law, in relation to taxation of forest lands.

### Explanation

Over 80% of New York's 18.6 million acres of forests are in private ownership. In order to promote conservation, the production of forest crops and long-term ownership of these lands, the State of New York has enacted laws to provide tax breaks to qualifying owners. A872/S1120 would amend the real property tax laws to allow third-party certification programs "recognized in the regulations of the department" to substitute for the NYSDEC in certifying "approved management plans". Approved management plans inventory the land and allow NYSDEC to determine how much of the property is eligible for tax breaks.

The bill uses vague terms like "such as" and "etc." to define forest certifications that would grant eligibility for tax breaks. According to the bill, a forest certification program, "(such as Forest Stewardship Council certification, Sustainable Forestry Initiative; American Tree Farm Program, etc.)..." could certify management plans. Because of the vague language this bill could allow any and all programs to certify plans with dubious forestry management practices.

Additionally, the American Tree Farm Program certification is not one that is consistent with the management goals NYSDEC should be working towards. Its inclusion in the bill undermines the law's and the bill's intent – to promote sound and sustainable forestry management practices through tax incentives.

In conclusion, without delineating appropriate programs and by leaving the law open to interpretation and circumvention, this bill would open the door to questionable certification programs and inhibit forest conservation and management in New York State.

**Environmental Advocates of New York opposes this bill.**

**Memo 05**