



FOREST MANAGEMENT TAX BREAKS

A.872 (Destito, et al.)

S.1120 (Little)

Summary

This bill would expand the definition of “approved management plan” in section 480-a of New York State’s Real Property Tax Law and allow third parties to certify forest management plans on which tax exemptions may be claimed.

Explanation

In order to promote conservation of New York’s 18.6 million acres of forests, more than 80 percent of which are privately owned, the State provides tax breaks to forest land owners who implement New York State Department of Environmental Conservation (DEC) -approved management plans. Approved management plans are designed by certified foresters. They identify eligible tracts to be managed primarily for forest crop production and sound management practices for forest property. Plans must be followed for the 10 consecutive years after obtaining annual exemption.

The bill effectively removes the requirement that a certified forester draft the plan and removes direct oversight by the DEC while still allowing for substantial tax relief. In addition, the bill includes vague terms like “such as” and “etc.” to define which programs 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.

This vague language could allow any and all programs—even those with dubious forestry management practices—to certify plans. Some certification programs may not be consistent with the management goals appropriate for New York State forests.

A better bill would explicitly describe the sustainability criteria upon which regulations of the DEC would be based. Enacting this bill may 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.

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