

787--A

2011-2012 Regular Sessions

I N   S E N A T E

(PREFILED)

January 5, 2011

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Introduced by Sen. YOUNG -- (at request of the Legislative Commission on Rural Resources) -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to prohibit local assessors from increasing the assessed value of real property based on the stumpage value of the trees thereon and to establish the forestland taxation task force; and providing for the repeal of such provisions upon the expiration thereof

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1     Section 1. Legislative findings. The legislature hereby finds and  
2 declares that in light of significant increases in real property taxes  
3 in many parts of the state, due to a variety of factors including but  
4 not limited to increases in market value of real property, growth in  
5 school and local spending, a declining commercial and industrial tax  
6 base, and assessment valuation practices which may not accurately  
7 reflect the actual value of timber, that now more than ever an increas-  
8 ing proportion of lands in the state devoted to the growth of forest  
9 crops are assessed at a level which renders the continued dedication to  
10 such use uneconomical. It is the purpose of this act to chart a path by  
11 which present and future forestlands may be protected and enhanced as a  
12 viable segment of the state's economy, and as an environmental resource.  
13     S 2. On and after January 1, 2011, no assessor of any local assessing  
14 unit shall increase that portion of the assessment of real property  
15 which pertains to the stumpage value of trees on any parcel of privately  
16 owned real property to which a stumpage value is assigned on the effec-  
17 tive date of this act, as determined from the assessment from the imme-  
18 diately preceding assessment roll.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets  
[ ] is old law to be omitted.

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1 S 3. Commencing with the 2011 assessment roll, an assessor of any  
2 local assessing unit shall assign a value for trees upon any parcel of  
3 real property which does not bear a stumpage value immediately prior to  
4 the effective date of this act.

5 S 4. The provisions of sections two and three of this act shall not  
6 apply to state owned land.

7 S 5. As used in this act, "stumpage value" shall mean that portion of  
8 privately owned forestland which is in addition to the bare land value  
9 and pertains to real property upon which the assessor has calculated a  
10 contributory value for the trees pursuant to guidelines for the valu-  
11 ation of forestlands issued by the commissioner of taxation and finance.

12 S 6. A forestland taxation task force is hereby established to exam-  
13 ine, evaluate and make recommendations concerning the existing methods  
14 of assessing and taxing private forestlands, and alternative methods of  
15 assessing and taxing private forestlands which are consistent with  
16 promoting sustainable forestry practices, encouraging private investment  
17 in working forests and maintaining open space.

18 S 7. The forestland taxation task force shall consist of 7 members to  
19 be appointed as follows: 2 shall be appointed by the temporary president  
20 of the senate, 2 shall be appointed by the speaker of the assembly, 1  
21 shall be appointed by the minority leader of the senate, 1 shall be  
22 appointed by the minority leader of the assembly, and 1 shall be  
23 appointed by the governor. The members of the task force shall include a  
24 representative from each of the following: family forest operations,  
25 timber investment management organizations, farm woodlot owners, local  
26 governments, the forest products industry, private forest landowners and  
27 environmental organizations. Vacancies in the membership of the task  
28 force shall be filled in the manner provided for original appointments.

29 S 8. The forestland taxation task force may meet within and without  
30 the state, shall hold public hearings and shall have all the powers of a  
31 legislative committee pursuant to the legislative law. To the maximum  
32 extent feasible, the members of the task force shall be entitled to  
33 request and receive, and shall utilize and be provided with such facili-  
34 ties, resources and data of any court, department, division, board,  
35 bureau, commission and agency of the state or any political subdivision  
36 thereof as it may reasonably request to properly carry out its powers  
37 and duties pursuant to this act.

38 S 9. The members of the forestland taxation task force shall receive  
39 no compensation for their services, but shall be allowed their actual  
40 and necessary expenses incurred in the performance of their duties  
41 pursuant to this act.

42 S 10. The forestland taxation task force shall report, to the governor  
43 and the legislature, its findings, conclusions and recommendations on or  
44 before April 30, 2012, and shall submit with its report such legislative  
45 proposals as it deems necessary to implement its recommendations.

46 S 11. This act shall take effect immediately and shall expire and be  
47 deemed repealed May 1, 2012.