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I N A S S E M B L Y

March 17, 2010

Introduced by M. of A. KOON, LIFTON, BURLING, BACALLES -- read once and referred to the Committee on Real Property Taxation

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 forest lands 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, 2010, 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.
19 S 3. Commencing with the 2010 assessment roll, an assessor of any
20 local assessing unit shall assign a value for trees upon any parcel of
21 real property which does not bear a stumpage value immediately prior to
22 the effective date of this act.
23 S 4. The provisions of sections two and three of this act shall not
24 apply to state owned land.
25 S 5. As used in this act, "stumpage value" shall mean that portion of
26 privately owned forestland which is in addition to the bare land value

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

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1 and pertains to real property upon which the assessor has calculated a
2 contributory value for the trees pursuant to guidelines for the valu-
3 ation of forestlands issued by the office of real property services.

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

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

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

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

34 S 10. The forestland taxation task force shall report, to the governor
35 and the legislature, its findings, conclusions and recommendations on or
36 before April 30, 2011, and shall submit with its report such legislative
37 proposals as it deems necessary to implement its recommendations.

38 S 11. This act shall take effect immediately and shall expire and be
39 deemed repealed May 1, 2011.