S T A T E   O F   N E W   Y O R K

4727

2009-2010 Regular Sessions

I N S E N A T E

April 27, 2009

Introduced by Sen. LEIBELL -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to the definition of "eligible tract" for the purposes of the taxation of forest land

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

Section 1. Paragraph (e) of subdivision 1 of section 480-a of the real property tax law, as amended by chapter 428 of the laws of 1987, is amended to read as follows:

(e) "Eligible tract" shall mean a tract of privately owned forest land of at least [fifty] TWENTY-FIVE contiguous acres, exclusive of any portion thereof not devoted to the production of forest crops. Lands divided by federal, state, county or town roads, easements or rights-of-way, or energy transmission corridors or similar facilities will be considered contiguous for purposes of this section, unless vehicular access for forest management purposes is precluded. Lands from which a merchantable forest crop has been cut or removed within three years prior to the time of application for certification under this section will be ineligible unless such cutting or removal was accomplished under a forest management program designed to provide for the continuing production of merchantable forest crops.

S 2. This act shall take effect immediately.

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

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