

10386

I N A S S E M B L Y

May 24, 2012

Introduced by M. of A. SCHIMEL -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to exempting certain old-growth forests from taxation

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

1 Section 1. Subparagraph (ii) of paragraph (a) of subdivision 1 of
2 section 480-a of the real property tax law, as amended by chapter 396 of
3 the laws of 2008, is amended and a new subparagraph (iii) is added to
4 read as follows:

5 (ii) participation in a forest certification program (such as Forest
6 Stewardship Council certification, Sustainable Forestry Initiative;
7 American Tree Farm Program, etc.) recognized in the regulations of the
8 department[.]; OR

9 (III) AS TO AN "OLD-GROWTH" ELIGIBLE TRACT, A PLAN THAT INCLUDES
10 PROVISIONS THAT THE OLD-GROWTH FOREST BE PROTECTED WITH MINIMUM MANAGE-
11 MENT OR DISTURBANCE THAT ONLY CONSIDERS PASSIVE RECREATIONAL OPPORTU-
12 NITIES WITH NO CONSTRUCTION OR COMMERCIAL REMOVAL OF TREES. IN THOSE
13 PROVISIONS, THE PROTECTION OF THE OLD-GROWTH FOREST FROM INVASIVE
14 SPECIES AND DISEASES MAY BE CONSIDERED.

15 S 2. Paragraph (h) of subdivision 1 of section 480-a of the real prop-
16 erty tax law is relettered paragraph (i) and a new paragraph (h) is
17 added to read as follows:

18 (H) "OLD-GROWTH ELIGIBLE TRACT" SHALL MEAN A TRACT THAT CONFORMS WITH
19 THE DEFINITION OF "OLD-GROWTH FOREST" CONTAINED IN SUBDIVISION SIX OF
20 SECTION 45-0105 OF THE ENVIRONMENTAL CONSERVATION LAW.

21 S 3. Paragraph (d) of subdivision 5 of section 480-a of the real prop-
22 erty tax law is relettered paragraph (e) and a new paragraph (d) is
23 added to read as follows:

24 (D) NO CUTTING OF FOREST CROP SHALL BE PERMITTED IN ANY APPROVED OLD
25 GROWTH ELIGIBLE TRACT EXCEPT TO PROTECT THE OLD GROWTH FOREST FROM INVA-
26 SIVE SPECIES OR DISEASE.

27 S 4. Subdivision 6 of section 480-a of the real property tax law is
28 amended by adding a new paragraph (e) to read as follows:

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

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1 (E) NO CUTTING OF FOREST CROP SHALL BE MANDATED OR PERMITTED IN ANY
2 APPROVED OLD GROWTH ELIGIBLE TRACT EXCEPT TO PROTECT THE OLD GROWTH
3 FOREST FROM INVASIVE SPECIES OR DISEASE.
4 S 5. This act shall take effect January 1, 2013 and shall apply to
5 taxable years beginning on and after such date.