

S T A T E   O F   N E W   Y O R K

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1921--A

2013-2014 Regular Sessions

I N   A S S E M B L Y

(PREFILED)

January 9, 2013

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Introduced by M. of A. SCHIMEL, ZEBROWSKI, COOK, MONTESANO -- Multi-Sponsored by -- M. of A. CLARK, THIELE -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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

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

LBD03344-03-4

1 SECTION 45-0105 OF THE ENVIRONMENTAL CONSERVATION LAW AND THAT THE OWNER  
2 OF SUCH TRACT HAS ELECTED TO DECLARE AS AN "OLD GROWTH" TRACT.

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

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

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

11 (E) NO CUTTING OF FOREST CROP SHALL BE MANDATED OR PERMITTED IN ANY  
12 APPROVED OLD GROWTH ELIGIBLE TRACT EXCEPT TO PROTECT THE OLD GROWTH  
13 FOREST FROM INVASIVE SPECIES OR DISEASE.

14 S 5. This act shall take effect immediately and shall apply to taxable  
15 years beginning on and after the first of January next succeeding the  
16 date on which it shall have become a law.