

1838

2015-2016 Regular Sessions

I N A S S E M B L Y

January 13, 2015

Introduced by M. of A. GUNTHER, CROUCH, GIGLIO -- Multi-Sponsored by --
M. of A. HAWLEY, LOPEZ, MAGEE -- 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

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 increasing
8 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, 2016, 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 effective
17 date of this act, as determined from the assessment from the immediately
18 preceding assessment roll.
19 S 3. Commencing with the 2016 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.

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

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

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

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

14 S 7. The forestland taxation task force shall consist of seven members
15 to be appointed as follows: two shall be appointed by the temporary
16 president of the senate, two shall be appointed by the speaker of the
17 assembly, one shall be appointed by the minority leader of the senate,
18 one shall be appointed by the minority leader of the assembly, and one
19 shall be appointed by the governor. The members of the task force shall
20 include a representative from each of the following: family forest oper-
21 ations, timber investment management organizations, farm woodlot owners,
22 local governments, the forest products industry, private forest landown-
23 ers and environmental organizations. Vacancies in the membership of the
24 task force shall be filled in the manner provided for original appoint-
25 ments.

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

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

39 S 10. The forestland taxation task force shall report, to the governor
40 and the legislature, its findings, conclusions and recommendations on or
41 before April 30, 2017, and shall submit with its report such legislative
42 proposals as it deems necessary to implement its recommendations.

43 S 11. This act shall take effect immediately.