

# STATE OF NEW YORK

8643

2017-2018 Regular Sessions

## IN ASSEMBLY

September 1, 2017

Introduced by M. of A. D'URSO -- 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 § 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 and that the owner  
21 of such tract has elected to declare as an "old growth" tract.

22 § 3. Paragraph (d) of subdivision 5 of section 480-a of the real prop-  
23 erty tax law is relettered paragraph (e) and a new paragraph (d) is  
24 added 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 (d) No cutting of forest crop shall be permitted in any approved old  
2 growth eligible tract except to protect the old growth forest from inva-  
3 sive species or disease.

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

6 (e) No cutting of forest crop shall be mandated or permitted in any  
7 approved old growth eligible tract except to protect the old growth  
8 forest from invasive species or disease.

9 § 5. This act shall take effect immediately and shall apply to taxable  
10 years beginning on and after the first of January next succeeding the  
11 date on which it shall have become a law.