

STATE OF NEW YORK

3649

2019-2020 Regular Sessions

IN ASSEMBLY

January 30, 2019

Introduced by M. of A. GUNTHER -- 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 increas-
8 ing 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 § 2. On and after January 1, 2020, 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 effec-
17 tive date of this act, as determined from the assessment from the imme-
18 diately preceding assessment roll.

19 § 3. Commencing with the 2020 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.

23 § 4. The provisions of sections two and three of this act shall not
24 apply to state owned land.

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

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

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

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

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

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

37 § 10. The forestland taxation task force shall report, to the governor
38 and the legislature, its findings, conclusions and recommendations on or
39 before April 30, 2021, and shall submit with its report such legislative
40 proposals as it deems necessary to implement its recommendations.

41 § 11. This act shall take effect immediately.