

# STATE OF NEW YORK

5603

2025-2026 Regular Sessions

## IN SENATE

February 25, 2025

Introduced by Sen. MAY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation real property tax exemptions for preservation of forest lands and state assistance to municipalities

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 480 of the real property tax law is amended by  
2 adding a new subdivision 10 to read as follows:

3 10. (a) The chief executive officer of a municipal corporation in  
4 which there are privately owned forest lands which are assessed in  
5 accordance with the provisions of subdivision three of this section may  
6 make application for state assistance as provided in this subdivision.

7 (b) Application for state assistance shall be made on a form  
8 prescribed by the state board and shall contain such information and  
9 documentation as may be required by the state board. The state board may  
10 promulgate rules and regulations necessary to implement this subdivi-  
11 sion.

12 (c) Upon receipt of an application for state assistance, the state  
13 board shall value the private forest lands upon which the application is  
14 based and the cumulative value of such lands shall be equalized by  
15 applying the appropriate state equalization rate or special equalization  
16 rate established in the rules of the state board. If the cumulative  
17 value determined and equalized exceeds the taxable assessed valuation on  
18 the preceding assessment role of the private forest lands upon which the  
19 application is based, the state board shall compute the amount of state  
20 assistance payable to or for the benefit of the municipal corporation  
21 submitting the application by applying to the amount of the excess the  
22 appropriate tax rate of the municipal corporation, and such amount shall  
23 be paid on audit and warrant of the comptroller out of funds collected  
24 pursuant to article thirty-one of the tax law.

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

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1 § 2. Section 480-a of the real property tax law, as amended by chapter  
2 428 of the laws of 1987, paragraph (a) of subdivision 1 as amended by  
3 chapter 396 of the laws of 2008, subparagraph (ii) of paragraph (a) of  
4 subdivision 3 as further amended by subdivision (b) of section 1 of part  
5 W of chapter 56 of the laws of 2010, subdivision 4 as amended by chapter  
6 316 of the laws of 1992 and paragraph (b) of subdivision 4 as further  
7 amended by subdivision (b) of section 1 of part W of chapter 56 of the  
8 laws of 2010, paragraphs (a) and (c) of subdivision 4 as amended by  
9 chapter 440 of the laws of 1993 and paragraph (c) of subdivision 4 as  
10 further amended by subdivision (b) of section 1 of part W of chapter 56  
11 of the laws of 2010, paragraph (e) of subdivision 7 as amended by chap-  
12 ter 590 of the laws of 1994, and paragraph (i) of subdivision 7 as added  
13 by chapter 2 of the laws of 1997, is amended to read as follows:

14 § 480-a. Taxation of forest land. 1. As used in this section:

15 (a) "Approved management plan" shall mean:

16 (i) a plan approved by the department for the management of an eligi-  
17 ble tract which shall contain requirements and standards to ensure the  
18 continuing production of a merchantable forest crop selected by the  
19 owner. Every approved management plan shall set forth requirements and  
20 standards relating to stocking, cutting, forest management access, and  
21 any specified use of the eligible tract other than for the production of  
22 a merchantable forest crop which is desired by the owner and compatible  
23 with or supportive of the continuing production of a merchantable forest  
24 crop. Such plan shall include provisions accommodating endangered and  
25 threatened animals and plants. Such plan must be prepared by or under  
26 the direct supervision of a forester who may be the owner or an agent of  
27 the owner, including an industrial forester or a cooperating consultant  
28 forester; or

29 (ii) participation in a forest certification program (such as Forest  
30 Stewardship Council certification, Sustainable Forestry Initiative;  
31 American Tree Farm Program, etc.) recognized in the regulations of the  
32 department.

33 (b) "Certified tract" shall mean an eligible tract managed for the  
34 continuing production of a merchantable forest crop pursuant to an  
35 approved management plan that has received a certificate of approval  
36 from the department as provided in subdivision two of this section.

37 (c) "Commitment" shall mean a declaration to the department made on an  
38 annual basis by the owner of a certified eligible tract committing such  
39 tract to continued forest crop production for the next succeeding ten  
40 years under an approved management plan.

41 ~~[(e)]~~ (d) "Conservation easement" shall have the same meaning as  
42 defined by section 49-0303 of the environmental conservation law.

43 (e) "Cooperating consultant forester" shall mean a qualified forester  
44 who, or a qualified forestry consultant firm which, has entered into an  
45 agreement with the department under the New York state cooperating  
46 consultant foresters program pursuant to section 9-0713 of the environ-  
47 mental conservation law.

48 ~~[(d)]~~ (f) "Department" shall mean the department of environmental  
49 conservation.

50 ~~[(e)]~~ (g) "Easement tract" shall mean a tract of privately owned  
51 forest land of at least ten contiguous acres that is subject to a  
52 conservation easement as provided under subdivision eleven of this  
53 section.

54 (h) "Eligible tract" shall mean a tract of privately owned forest land  
55 of at least ~~[fifty]~~ ten contiguous acres, exclusive of any portion ther-  
56 eof not devoted to the production of forest crops. Lands divided by

1 federal, state, county or town roads, easements or rights-of-way, or  
2 energy transmission corridors or similar facilities will be considered  
3 contiguous for purposes of this section, unless vehicular access for  
4 forest management purposes is precluded. Lands from which a merchantable  
5 forest crop has been cut or removed within three years prior to the time  
6 of application for certification under this section will be ineligible  
7 unless such cutting or removal was accomplished under a forest manage-  
8 ment program designed to provide for the continuing production of  
9 merchantable forest crops.

10 [~~(f)~~] (i) "Forest land" shall mean land: (i) exclusively devoted to  
11 and suitable for forest crop production through natural regeneration or  
12 through forestation and shall be stocked with a stand of forest trees  
13 sufficient to produce a merchantable forest crop within thirty years of  
14 the time of original certification; or (ii) that is suitable to sustain  
15 native tree species, is at least seventy-five percent forested or is  
16 reasonably expected to be at least seventy-five percent forested within  
17 ten years, and is subject to a conservation easement that meets the  
18 standards and requirements under subdivision eleven of this section.

19 [~~(g)~~] (j) "Merchantable forest crop" shall mean timber or pulpwood,  
20 including veneer bolts, sawlogs, poles, posts and fuelwood, that is  
21 produced on forest land, has a value in the market and may be sold.

22 [~~(h)~~] (k) "Stumpage value" shall mean the current market worth of a  
23 merchantable forest crop as it stands at the time of sale, cutting,  
24 required cutting or removal.

25 2. (a) An owner of an eligible tract may make application to the  
26 department for certification under this section on forms prescribed by  
27 the department. If the department finds that such tract is an eligible  
28 tract it shall forward a certificate of approval to the owner [~~thereof~~]  
29 of such eligible tract, together with the approved management plan, and  
30 a copy of a commitment certified by the department for the eligible  
31 tract.

32 (b) The department shall, after public hearings, adopt and promulgate  
33 rules and regulations necessary for the implementation of the depart-  
34 ment's responsibilities pursuant to this section. Such regulations  
35 relating to approved management plans or amendments thereto may provide  
36 for alternative or contingent requirements and standards based on the  
37 size and nature of the tract and other criteria consistent with environ-  
38 mentally and economically sound silvicultural practices.

39 (c) Any tract certified pursuant hereto shall be subject to the  
40 provisions of this section. The obligations of this section shall  
41 devolve upon and the benefits inure to the owner, [~~his~~] such owner's  
42 heirs, successors and assigns.

43 3. (a) To qualify for a forest land exemption under this section the  
44 owner of a certified [~~eligible~~] tract or easement tract shall:

45 (i) file the certificate of approval or conservation easement in the  
46 office of the clerk of the county or counties in which such tract is  
47 situated. [~~Such~~] A certificate of approval shall specify that the tract  
48 described therein is committed to continued forest crop production for  
49 an initial period of ten years. A conservation easement shall meet the  
50 standards and requirements set forth in section eleven of this section.  
51 Upon receipt of such certificate or conservation easement, the county  
52 clerk shall record the same in the books kept for the recording of deeds  
53 and shall index the same in the deed index against the name of the owner  
54 of the property. [~~Until~~] Upon the recording and indexing of a conserva-  
55 tion easement or certificate of approval and until notice of revocation  
56 of [~~the~~] a conservation easement or certificate of approval has been

1 recorded and indexed as provided in subdivision seven or eight of this  
2 section, a conservation easement or certificate of approval that has  
3 been recorded and indexed pursuant to this subdivision shall give notice  
4 that the easement tract or certified tract is subject to the provisions  
5 of this section; and

6 (ii) prior to the taxable status date for the first assessment roll  
7 upon which such exemption is sought, file an initial application for  
8 exemption with the appropriate assessor on forms prescribed by the  
9 commissioner. [~~Such~~] For a certificate of approval of a certified tract,

10 such application must be accompanied by a certified commitment issued by  
11 the department pursuant to subdivision two of this section. For an ease-  
12 ment tract, such application shall be accompanied by a confirmation  
13 notice issued by the department pursuant to subdivision eleven of this  
14 section; and

15 (iii) for a certified tract, prior to the taxable status date for each  
16 subsequent assessment roll upon which such exemption is sought, file  
17 with the appropriate assessor a certified commitment of such tract to  
18 continued forest crop production for the next succeeding ten years under  
19 the approved management plan. Application for such commitment shall be  
20 made by the owner of such tract to the department, and the commitment  
21 shall be certified by the department.

22 (b) If the assessor is satisfied that the requirements of this section  
23 are met, [~~he or she~~] such assessor shall approve the application and  
24 such eligible tract shall be exempt from taxation pursuant to subdivi-  
25 sion four of this section to be effective as of the first taxable status  
26 date occurring subsequent to such approval[~~, and~~]. For a certified  
27 tract, such land shall continue to be so exempt thereafter upon receipt  
28 by the assessor of a certified commitment filed in accordance with  
29 subparagraph (iii) of paragraph (a) of this subdivision and so long as  
30 the certification of the eligible tract shall not be revoked by the  
31 department. For an easement tract, such land shall continue to be  
32 exempt for the duration of the easement.

33 (c) Failure on the part of the owner of a certified tract to file the  
34 certified commitment in any year following initial certification will  
35 result in the termination of the forest land exemption under this  
36 section, if any, applicable to the property for that and succeeding  
37 taxable years for which no such commitments are filed. Failure to file a  
38 commitment will not constitute a conversion of the tract or breach of  
39 the approved management plan, pursuant to subdivision seven hereof, and  
40 the commitment of the property to forest crop production under the  
41 approved management plan shall remain in force for the next succeeding  
42 nine years following the last taxable year for which a certified commit-  
43 ment was filed.

44 (d) Following failure to file a certified commitment for a certified  
45 tract in one or more years, in order to obtain a forest land exemption  
46 under this section, an owner of a certified tract may submit a certified  
47 commitment to the assessor before the taxable status date in any subse-  
48 quent year, except that a new application under paragraph (a) of subdivi-  
49 sion two of this section and subparagraph (i) of paragraph (a) of this  
50 subdivision also shall be required if more than five years have elapsed  
51 since the owner's last certified commitment was filed. Such new applica-  
52 tion also shall be required whenever, during the preceding year, the  
53 approved management plan has been amended with respect to the acreage or  
54 location of forest land committed to forest crop production under this  
55 section.

1 4. (a) Certified eligible tracts and easement tracts approved for  
2 exemption under this section shall be exempt from taxation to the extent  
3 of eighty per centum of the assessed valuation thereof, or to the extent  
4 that the assessed valuation exceeds the amount resulting from multiply-  
5 ing the latest state equalization rate or, where a special equalization  
6 rate has been established pursuant to section twelve hundred twenty-four  
7 of this chapter for the purposes of this section, the special equaliza-  
8 tion rate by forty dollars per acre, whichever is the lesser.

9 (b) The assessed value of the exemption, if any, granted pursuant to  
10 this section shall be entered by the assessor on the assessment roll in  
11 such manner as shall be prescribed by the commissioner.

12 (c) Where a special equalization rate has been established by the  
13 commissioner pursuant to section twelve hundred twenty-four of this  
14 chapter, the assessor is directed and authorized to recompute the forest  
15 land exemption on the assessment roll by applying such special equaliza-  
16 tion rate instead of the latest state equalization rate in computing the  
17 forest land exemption, and to make the appropriate corrections on the  
18 assessment roll, subject to the provisions of title two of article  
19 twelve of this chapter. Upon completion of the final assessment roll or,  
20 where a special equalization rate has been established, upon recomputa-  
21 tion of the forest land exemption, the assessor shall certify to the  
22 department each exemption granted pursuant to this section in a manner  
23 prescribed by the commissioner.

24 5. (a) Whenever any cutting of the merchantable forest crop on any  
25 certified [~~eligible~~] tract is proposed during the period of commitment  
26 pursuant to subdivision three of this section, the owner shall give not  
27 less than thirty days' notice to the department in a manner and upon  
28 such form as may be prescribed by the department. Such notice shall  
29 include information as to the stumpage value, amount and location of  
30 such cutting. The department shall, within fifteen days after receipt of  
31 such notice from the owner, certify the stumpage value, if any, to the  
32 owner and to the county treasurer of the county or counties in which the  
33 tract is situated. No later than thirty days after receipt of such  
34 certification of value, the owner shall pay a six percentum tax on the  
35 certified stumpage value of the merchantable forest crop to such county  
36 treasurer.

37 (b) Notwithstanding the provisions of paragraph (a) of this subdivi-  
38 sion, if the stumpage value of a merchantable forest crop on a certified  
39 tract will be determined with reference to a scale to be conducted after  
40 the commencement of the proposed cutting, the owner may elect to be  
41 taxed in accordance with this paragraph. Such election shall be made not  
42 less than thirty days in advance of commencement of the cutting, in such  
43 manner and upon such form as may be prescribed by the department. Such  
44 notice shall include information as to the estimated volume, scaling  
45 method, and the schedule and length of the cutting period, not to exceed  
46 one year. If a proper election has been made in accordance with this  
47 paragraph, the department shall so notify the owner before any cutting  
48 takes place on the eligible tract, and it shall certify the scaled stum-  
49 page value to the owner of the tract and to the county treasurer of the  
50 county or counties when the cutting has concluded. No later than thirty  
51 days after the receipt of such certification of value, the owner shall  
52 pay a six per centum tax on the stumpage value of the merchantable  
53 forest crop to such county treasurer.

54 (c) In the event that a tax required by this subdivision or by subdivi-  
55 sion six of this section shall not be timely paid, it shall be levied  
56 and collected, together with any penalty or penalties determined pursu-

1 ant to subdivision seven of this section, in the same manner and at the  
2 same time as other taxes imposed and levied on the next completed tax  
3 roll of such county or counties.

4 (d) Notwithstanding the foregoing provisions of this subdivision and  
5 the provisions of subdivision six of this section, the owner of any  
6 [~~land~~] certified tract under this section may make all intermediate  
7 noncommercial cuttings, as prescribed in the approved management plan,  
8 and may annually cut, in accordance with sound forestry practices, ten  
9 standard cords or the equivalent for such owner's own use, without  
10 notice and free of tax imposed by this section.

11 6. (a) The department may serve notice upon the owner of a certified  
12 tract directing such owner to make a cutting as prescribed in the  
13 approved management plan for such tract. Should such cutting involve the  
14 sale or utilization of a merchantable forest crop, not less than thirty  
15 days in advance of cutting the owner shall give notice to the department  
16 of the stumpage value, amount and location of the cutting on a form  
17 prescribed by the department. The department shall within fifteen days  
18 after receipt of such notice from the owner, certify the stumpage value,  
19 if any, to the owner and to the county treasurer of the county or coun-  
20 ties in which such tract is situated. No later than thirty days after  
21 receipt of such certification of value, the owner shall pay a six per  
22 centum tax on the certified stumpage value to such county treasurer.

23 (b) Any cutting on a certified tract of a merchantable forest crop  
24 under this subdivision must be conducted within two years from the date  
25 of service of the notice upon the owner issued by the department. Upon  
26 failure of the owner within such period to conduct such cutting, the  
27 department shall certify to the owner and the county treasurer of the  
28 county or counties the stumpage value of such merchantable forest crop.  
29 No later than thirty days after receipt of such certification of value,  
30 the owner shall pay a six per centum tax on the certified stumpage value  
31 to such county treasurer.

32 (c) Any noncommercial cutting on a certified tract under this subdivi-  
33 sion must be conducted within one year from the date of service of the  
34 notice upon the owner issued by the department.

35 (d) If such owner of a certified tract, within the period prescribed  
36 by this subdivision, makes such cuttings as directed by the department,  
37 the tract shall continue to be certified as long as the owner shall  
38 continue to comply with the provisions of this section and manage the  
39 same in the manner prescribed in the approved management plan for such  
40 tract.

41 7. (a) The department shall, after notice and hearing, issue a notice  
42 of violation of this section for any certified tract whenever it finds  
43 that:

44 (i) any tract or portion thereof is converted to a use which precludes  
45 management of the land for forest crop production; or

46 (ii) the owner fails to give notice of a proposed cutting on such  
47 tract or fails to timely pay the appropriate tax on the stumpage value  
48 of the merchantable forest crop determined pursuant to subdivision five  
49 or six of this section; or

50 (iii) the owner fails to comply with the approved management plan for  
51 such tract at any time during the commitment period; or

52 (iv) the owner fails to make a timely cutting in accordance with the  
53 provisions of subdivision six of this section after service of notice by  
54 the department to make such a cutting.

55 (b) The department shall, after notice and hearing, issue a notice of  
56 violation of this section for any easement tract whenever it finds that

1 the owner of such tract has failed to maintain such tract or any portion  
2 thereof as wild forest land; has converted such tract or any portion  
3 thereof to a use which precludes preservation as wild forest land; has  
4 allowed trees on such tract or any portion thereof to be cut, removed or  
5 destroyed; or has used or managed such tract or any portion thereof in a  
6 way that is inconsistent with any term of the applicable conservation  
7 easement.

8 (c) Notwithstanding the finding of an occurrence described by [~~subpar-~~  
9 ~~agraph (ii), (iii) or (iv) of~~] paragraph (a) or (b) of this subdivision,  
10 the department, upon prior notice to the appropriate assessor, may  
11 determine that a violation has not occurred if the failure to comply (i)  
12 was due to reasons beyond the control of the owner and such failure can  
13 be corrected forthwith without significant effect on the overall purpose  
14 of the management plan or conservation easement; (ii) was the result of  
15 management actions necessary for control of invasive species and such  
16 management actions were approved by the department; or (iii) was the  
17 result of a natural disaster.

18 [~~(e)~~] (d) The owner of [~~such~~] a certified tract or easement tract,  
19 following [~~the issuance of such notice~~] a determination by the depart-  
20 ment after notice and hearing that the owner is in violation of this  
21 section for one or more of the reasons set forth in paragraph (a) or (b)  
22 of this subdivision, shall be subject to a penalty as provided in para-  
23 graph [~~(d) or~~] (e) or (f) of this subdivision, whichever applies. Penal-  
24 ties imposed by this section shall be subject to interest charges at the  
25 rate established pursuant to section nine hundred twenty-four-a of this  
26 chapter for each applicable year or, for years prior to nineteen hundred  
27 eighty-four, at a rate of six per centum per annum compounded. Such  
28 interest shall accrue in the year with reference to which a penalty, or  
29 portion thereof, is attributed.

30 [~~(d)~~] (e) Except as otherwise provided in paragraph [~~(e)~~] (f) of this  
31 subdivision, the penalty imposed under paragraph [~~(e)~~] (d) of this  
32 subdivision shall be computed by multiplying by two and one-half the  
33 amount of taxes that would have been levied on the forest land exemption  
34 entered on the assessment roll pursuant to subdivision four of this  
35 section for the current year and any prior years in which such an  
36 exemption was granted, utilizing the applicable tax rate for the current  
37 year and for such prior years, not to exceed a total of ten years.

38 [~~(e)~~] (f) The penalty imposed under paragraph [~~(e)~~] (d) of this subdivi-  
39 sion applicable to converted or inconsistently used or managed land  
40 which constitutes only a portion of a certified [~~eligible~~] tract or  
41 easement tract shall be twice the amount determined under paragraph  
42 [~~(d)~~] (e) of this subdivision. In calculating such penalty, only that  
43 portion of the certified tract that was actually converted to a use that  
44 precludes management of the land for forest crop production or that  
45 portion of the easement tract that was not maintained as wild forest  
46 land, or was converted to a use which precludes preservation of the  
47 tract or any portion thereof as wild forest land, or from which trees  
48 were cut, removed or destroyed, or was used or managed in a way that was  
49 inconsistent with any term of the applicable conservation easement,  
50 shall be used as the basis for determining the penalty.

51 [~~(f)~~] (g) A notice of violation issued under this subdivision shall be  
52 given by the department to the owner and to the county treasurer of the  
53 county or counties in which such tract is located, and the penalty and  
54 interest charges shall be computed for each of the municipal corpo-  
55 rations in which such tract is located by such county treasurer. Upon  
56 completion of the computation of the penalty and interest, the county

1 treasurer shall give notice to the owner of the amount of the penalty  
2 and interest, and the amount shall be entered on the next completed tax  
3 roll of such county or counties. Such penalties and interest shall be  
4 levied and collected in the same manner and at the same time as other  
5 taxes are imposed and levied on such roll. Upon collection of such  
6 penalties and interest, such county treasurer shall pay the amounts due  
7 to each of the appropriate municipal corporations.

8 [~~(g) Upon~~] (h) For a certified tract, upon receipt of proof satisfac-  
9 tory to the department that all penalties, stumpage taxes and interest  
10 imposed by this section have been fully paid or satisfied, the depart-  
11 ment shall revoke the certificate of approval issued pursuant to subdivi-  
12 sion two of this section, and notice of such revocation shall be given  
13 to the owner and to the county clerk of the county or counties in which  
14 the tract is located. Upon receipt of such notice of revocation, the  
15 county clerk shall record the same in the books kept for the recording  
16 of deeds and shall index the same in the deed index against the name of  
17 the owner of the property. The county clerk shall also note on the face  
18 of the last certificate of approval or certified commitment previously  
19 recorded pursuant to this section the word "REVOKED" followed by a  
20 reference to the liber and page where the notice of revocation is  
21 recorded pursuant to this subdivision.

22 [~~(h)~~] (i) For an easement tract, upon receipt of proof satisfactory to  
23 the department that all penalties and interest imposed by this section  
24 have been fully paid or satisfied, the department shall revoke the  
25 confirmation issued pursuant to subdivision eleven of this section, and  
26 notice of such revocation shall be given to the owner and to the county  
27 clerk of the county or counties in which the tract is located. Upon  
28 receipt of such notice of revocation, the county clerk shall record the  
29 same in the books kept for the recording of deeds and shall index the  
30 same in the deed index against the name of the owner of the property.  
31 The county clerk shall also note on the face of the confirmation previ-  
32 ously recorded pursuant to this section the word "REVOKED" followed by a  
33 reference to the liber and page where the notice of revocation is  
34 recorded pursuant to this subdivision.

35 (j) The certificate of approval of a certified tract for which no  
36 notice of violation has been issued shall be revoked without penalty  
37 upon receipt of proof satisfactory to the department that nine years  
38 have passed from the year of the last certified commitment filed with  
39 the assessor by the owner pursuant to subdivision three of this section.  
40 Notice of such revocation shall be recorded and indexed as provided in  
41 paragraph [~~(g)~~] (h) of this subdivision.

42 [~~(i)~~] (k) No fee, penalty or rollback of taxes otherwise due pursuant  
43 to this section may be imposed upon the city of New York for failure to  
44 comply with a certified management plan for an eligible tract that the  
45 city acquires for watershed purposes.

46 8. (a) The owner of a certified tract or an easement tract shall not  
47 be subject to any penalty under this section that would otherwise apply  
48 [~~because such tract or any portion thereof is converted to a use other~~  
49 ~~than forest crop production by virtue~~] for a violation under paragraphs  
50 (a) and (b) of subdivision seven of this section if such violation is  
51 the result of: (i) an involuntary taking by eminent domain or other  
52 involuntary proceeding, except a tax sale, or (ii) a voluntary proceed-  
53 ing, providing such proceeding involves the establishment of rights-of-  
54 way for public highway or energy transmission purposes wherein such  
55 corridors have been established subsequent to public hearing as needed  
56 in the public interest and environmentally compatible, or (iii) for



1 certified tracts, oil, gas or mineral exploration, development or  
2 extraction activity undertaken by an independent grantee pursuant to a  
3 lease or other conveyance of subsurface rights recorded more than ten  
4 years prior to the date of the certificate of approval issued by the  
5 department under subdivision two of this section, or (iv) where all or a  
6 substantial portion of the certified tract is destroyed or irreparably  
7 damaged by reason of an act of God or a natural disaster.

8 (b) In the event the land so converted to a use other than forest crop  
9 production constitutes only a portion of [~~such~~] a certified tract, the  
10 assessor shall apportion the assessment, and enter that portion so  
11 converted as a separately assessed parcel on the appropriate portion of  
12 the assessment roll. The assessor shall then adjust the forest land  
13 exemption attributable to the portion of the tract not so converted by  
14 subtracting the proportionate part of the exemption of the converted  
15 parcel.

16 (c) If the portion of the certified tract so converted divides the  
17 tract into two or more separate parcels, such remaining parcels not so  
18 converted will remain certified under this section, regardless of size,  
19 except that should any remaining parcel be no longer accessible for  
20 continued forest crop production, the department shall, after notice and  
21 hearing, revoke the certification of the inaccessible parcel or parcels,  
22 and notice of such revocation shall be recorded and indexed as provided  
23 in subdivision seven of this section. Such revocation shall not subject  
24 the owner of the tract to penalty, but the exemption under this section  
25 shall no longer apply to the tract or portion thereof no longer accessi-  
26 ble.

27 (d) The owner of a certified tract shall not be subject to penalty  
28 under this section that would otherwise apply because the forest crop on  
29 the certified tract or portion is, through no fault of the owner,  
30 damaged or destroyed by fire, infestation, disease, storm, flood, or  
31 other natural disaster, act of God, accident, trespass or war. If a  
32 merchantable forest crop is to be cut or removed in connection with  
33 necessary salvage operations resulting from any such event, the owner  
34 shall give notice of cutting, the department shall certify the stumpage  
35 value, and stumpage tax shall be payable, collected and enforced as  
36 provided in subdivisions five and seven of this section. Nothing in this  
37 paragraph shall be construed to subject any person to penalty under  
38 subdivision seven of this section for immediate action taken in good  
39 faith in the event of an emergency.

40 9. All stumpage tax, penalties and interest charges thereon collected  
41 pursuant to subdivisions five, six and seven of this section shall be  
42 apportioned to the applicable municipal corporations in which such tract  
43 is situated.

44 10. (a) Management plans approved pursuant to this section shall not  
45 be deemed to authorize or permit any practice or activity prohibited,  
46 restricted or requiring further approval under the environmental conser-  
47 vation law, or any other general or special law of the state, or any  
48 lawful rule or regulation duly promulgated thereunder.

49 (b) No otherwise eligible tract, or portion thereof, shall be deemed  
50 to be ineligible for certification or qualification under this section,  
51 and no certificate of approval shall be revoked or penalty imposed,  
52 solely on the ground that any such law, rule or regulation partially  
53 restricts or requires further approval for forest crop production prac-  
54 tices or activities on such tract or portion.

55 11. (a) Land subject to a conservation easement shall be eligible for  
56 the exemption provided in this section if the easement (i) complies with

1 the standards and requirements set forth in article forty-nine of the  
2 environmental conservation law; (ii) requires that the owner maintain  
3 the tract as wild forest land; (iii) prohibits the cutting, removal or  
4 destruction of trees on the tract; and (iv) is permanent.

5 (b) An owner of an easement tract may make application to the depart-  
6 ment for the confirmation notice required by subdivision three of this  
7 section by submitting to the department a copy of the conservation ease-  
8 ment together with such other information as the department may require  
9 by rule or regulation. If the department determines that the conserva-  
10 tion easement meets the standards and requirements in paragraph (a) of  
11 this subdivision, the department shall issue a written confirmation  
12 notice to such effect to the owner.

13 12. (a) The chief executive officer of a municipal corporation in  
14 which there are privately owned forest lands which are assessed in  
15 accordance with the provisions of subdivision three of this section may  
16 make application for state assistance as provided in this subdivision.

17 (b) Application for state assistance shall be made on a form  
18 prescribed by the state board and shall contain such information and  
19 documentation as may be required by the state board. The state board may  
20 promulgate rules and regulations necessary to implement this subdivi-  
21 sion.

22 (c) Upon receipt of an application for state assistance, the state  
23 board shall value the private forest lands upon which the application is  
24 based and the cumulative value of such lands shall be equalized by  
25 applying the appropriate state equalization rate or special equalization  
26 rate established in the rules of the state board. If the cumulative  
27 value determined and equalized, less any tax on the certified stumpage  
28 value of a merchantable forest crop received by the municipality pursu-  
29 ant to subdivision five of this section, exceeds the taxable assessed  
30 valuation on the preceding assessment role of the private forest lands  
31 upon which the application is based, the state board shall compute the  
32 amount of state assistance payable to or for the benefit of the munici-  
33 pal corporation submitting the application by applying to the amount of  
34 the excess the appropriate tax rate of the municipal corporation, and  
35 such amount shall be paid on audit and warrant of the comptroller out of  
36 funds collected pursuant to article thirty-one of the tax law.

37 § 3. This act shall take effect immediately.