

Public Comments from 480-a Forest Tax Law Program Stakeholder Meetings, Spring 2019

Canandaigua Meeting – February 26

- Will slide show be posted?
- Uniformity will be helpful, as will boundary line standard and accountability.
- Suggest allowing certain percentage of enrolled acres to be flexible and possibly converted without penalty.
- Consulting Foresters are very helpful in enrolling landowners. Invasive species education would be helpful.
- Focus science, which is felt to be out of date compared to state of knowledge at inception. Need flexibility to address current forest conditions. Current standards “handcuff” foresters because outdated silvicultural guidelines. Limits ability to achieve successful regeneration. Having clear guidance will also maintain consistency when DEC staff changes.
- NYFOA supports regulatory reform. Would like to work with DEC to increase participation, decrease burden, decrease staff time. Streamline process, computerize, update handbook, allow “non-traditional” forest products.
- Financial incentives must be maintained. Prevent retribution on the part of assessors to punish enrolled landowners. Assessors currently sometimes treat enrolled landowners differently than others.
- Consultants are very helpful. Need more education and communication for and to landowners would be welcome.
- Try to find a way to combine smaller acreages so landowners with less than 50 acres can enroll.
- Program should operate more like a partnership between DEC and landowners. Sometimes forester assigned to an area can be difficult to work with. Allowing landowners and consultants to work with different forester could help. Education and training would also help smooth things out.
- Increased flexibility is needed. Should try to address deer impacts.
- As landowners age, may lose the interest or ability to keep up with the program. Find a way to address landowners who don’t have an interested heir.
- Find a way to make sure new landowners know the property is enrolled and understand the requirements of the program.
- NYFOA is a good resource for landowners. Provides education for landowners and can create networking opportunities through magazine, woods walk.
- Appreciates effort to get stakeholder input early. Need to get DEC foresters out on subject properties more often to get first-hand knowledge instead of just data on paper.

Need more staff or less regulations. Turnover in field staff creates opportunities for problems that arise from inconsistency. Staff sometimes don't appear to have their heart in the program and can be difficult to work with. Need a means for consultants to air conflicts and avail themselves of objective resolution from a less interested party than the forester's supervisor. Flexibility in work schedule is imperative. Lack of flexibility and poor markets leads to poor forestry outcomes. Agree with requirement to mark harvest with paint, at least on a portion of the sale. Need to work with assessors to get more cooperation. Possibly require continuing education for assessors.

- Need more deer tags. Encourage new, younger landowners by providing them more information and promote the benefits of healthy forests.
- Educating realtors about program could have benefits for people buying land, either to know the property is enrolled, or to know that enrollment is an option.
- Need to address assessors negating tax abatement by raising assessment.
- Clarify what a "passing grade" is and include some level of tolerance. Suggest creating nuisance deer program for forest landowners, similar to the program available for farm owners.
- Stumpage tax certifications need to be completed in a more timely manner.
- Increased flexibility of land use would be helpful. Share more information about the program. Submitting forms should be allowed electronically. Provide voluntary ability for landowners to share information about issues they feel are important that other owners know. Allowing properties under 50 acres to be enrolled would be double-edged sword; could jeopardize program because of increased tax shift.
- TSI program can be problematic if landowners are not properly educated about implementation.
- Possibly allow a "grace period" to allow landowners get back into compliance.
- Collecting a great deal of data, that could be of greater value if it were available for additional analysis to help foresters make better decisions.
- Create an ombudsman position at DEC to advocate for landowners.

Springville Meeting – February 27

- Notarization requirement is burdensome and not necessary.
- Could the 10 cords cut for landowner use be allowed to be given to neighbor or family?

Syracuse Meeting – March 5

- Tell legislature 50 acres is arbitrary; should be smaller, 25 acres would be better.
- Sale notification: could be part of real property transfer process. Within the existing forms, should be able to find solution.

- Law was created to make it possible to engage in forestry. Taxes are too high in NY. Department needs to be better at informing landowners of the regulations and requirements of the program. Causes undue burden on staff. DEC should disseminate regulations. Handbook also needs to be available.
- Increase used of technology to improve efficiency. Online interactive database would be a big help in this regard. Include owners, plans, work schedules. Online certification should also be possible.
- Non-commercial treatment requirements are difficult to comply with. Effective time window is summer; less effective during other times of year. Weather can impact effectiveness. Reduce minimum acreage required; owner could increase commitment as they gain experience. Make the program more of a partnership.
- Don't discourage landowners from cutting firewood.
- Clear up discrepancy between regs regarding requirement of notice for firewood cutting.
- 6% stumpage on TSI over 10 cords is OK.
- Management plan updates are expensive; require them every 10 years instead of every 5.
- Allow non-traditional forest products as long as they don't interfere with timber production.
- Boundary line maintenance requirements need to be more reasonable.
- Don't require document notarization.
- Don't be so picky about firewood cutting for landowner use.
- Make handbook available to all.
- Plan updates should be less frequent.
- Need tree cutting ordinances to protect lake watersheds. Need to address HABs. Carve out Skaneateles watershed for better, mandatory tree practices. Use "riparian buffer overlay" model.
- Town assessors are working against the program. Need to do more to get them on board. (Very different from ag assessment.)
- Make paperwork easier.
- Errors in assessments and formulas need to be verified.
- NYICF comments (received).
- Increase assessor accountability. Need to prevent assessor practices that nullify benefits of the program.
- Negative perception of the program needs to be addressed. Find ways to prevent abuse of the program.
- Biggest misconception on the part of non-participating neighbors is that there is no cost to enrolled landowners.
- Thinning requirements need to be clarified. How thin is thin enough?

- Make Annual Commitment Form a “living document” i.e ACF is good for 10 years
- Good outline on mechanics of the program
- Do away with cut stand inventory every 5 years
- Keep Plan template simple
- Certification methods could be complicated
- Use Management Unit as opposed to forest type
- Flexible work schedule is a good idea
- Eliminating the notary requirement is a good thing

Schenectady Meeting – March 14

- DEC Staff need better communication with prospective enrollees
- No sense in throwing paint on all stems in a sale. Just mark sawtimber. Address low grade in prescriptions
- Regulation changes make landowners nervous. Not in favor of continuing education but one-time landowner education is ok.
- DEC need to recognize the broader benefits of forest management. Management plans should evaluate regeneration.
- Why wait until regulation reform to change notary requirements?
- Keep in mind some landowners don't have computer access
- Concern on marking boundary line. Concern with conflict if the boundary is disputed
- Question on how the exemption is calculated.
- Discussion about marking of committed, non-committed, and ineligible areas and the need for a consistent standard. Comments not in favor of marking ineligible areas.
- Sorry to see Empire Forest for the Future Initiative go down. Urges DEC to continue to push for private forestry.
- Let the legislators know about the importance of 480-a
- DEC staff tried to talk landowner out of the signing up for the program
- We need an education on real estate taxes in general
- Education on the assessment is needed
- Doesn't the 6% stumpage tax cover the tax shift?
- Are program regulations administered differently around the state?
- Can the regulations be adjusted in watersheds?
- Why are WAC Forester's involved with my land?
- How do I get out of the program?
- How do I handle an inheritance transfer?
- How is 480-a coordinated with the fracking ban?
- Comment from a consulting forester urging landowners to negotiate the penalties when converting land for solar and wind turbines.

New Paltz Meeting – March 20

- Is the tax benefit changing?
- Is DEC trying again for EFFI and if so, please provide public meetings like this one
- Landowner education is needed
- Improving forms is easy
- Several people applauded for the suggestion of removing notary on ACF
- Landowner has been since 1974. Doesn't like the aesthetics of boundary line painting
- Wants a digital map standard for map making.
- Discussion between staff and several members of audience on boundary line topic and the need for statewide consistency.

Millbrook Meeting – March 21

- Would like to see legislature reduce minimum acreage.
- Supports eliminating notarization requirements.
- Requiring post-harvest inventory seems unnecessary.
- Rectify difficulties in entering into easements (conflicting requirements)
- Interfering vegetation standard may be too difficult to write such that it can be implemented and enforced. Treatments must be undertaken before harvest, and can't be effectively performed after harvest.
- Consider altering coyote season to reduce deer herd.
- Must create clear, consistent rules across regional lines.
- Go beyond landowner education; need to revive consultant education efforts as they used to be implemented.
- Extending update interval is inadvisable; too much risk.
- Support more flexible work schedule.
- 30-year harvest "requirement" must be clarified. Requiring every acre to be harvested in 30 years will make a lot of acres ineligible.
- Need help working with towns to reduce local ordinance burden.
- Need to address issue of local ordinances preventing scheduled harvests. Allow agro-forestry; use livestock to address competing vegetation.
- Exercise caution in adding requirement for addressing competing vegetation.
- Minimum stocking requirement is being interpreted in such a way that it is preventing proper silviculture; need to re-interpret and clarify.
- Would like to see incentive for preservation, not just producing timber products. Forests provide more benefits than just timber; need to recognize this in the program.

- Need to provide incentive for regeneration efforts, possibly re-introduction of displaced species (e.g. chestnut).
- Need to address the fact that assessment rules don't recognize benefits of forest lands.
- Support allowing Electronic submissions
- Need to address deer herd levels.
- DMAP paperwork is too onerous.
- Can landowners be held liable for perceived negative effects of a harvest? (e.g. washout following a harvest that was required under the program)
- Need help addressing the costs of addressing invasive.
- Please post the slide show on the web.

Lowville Meeting – March 27

- Participant likes work window idea and 10-year update
- Assessor practices are a problem concerning the 480-a program
- Likes changes to the ACF. Removal of notary.
- Clarify the definition of commercial species
- Reconsider Basal Area and trees per acres requirements
- Who would approve foresters on “Approved Plan Writers” list?
- Clear up gray areas especially concerning what a permanent structure is
- Better overall definitions
- Will all “Approved Plan Writers” get copy of handbook?

Sidney Meeting – April 2

- Can land be withdrawn for oil and gas development? Yes, under certain conditions.
- Need to work more closely with assessors so that tax exemption is being administered more consistently and correctly. Not all assessors are in favor of exemptions.
- 60 square foot minimum basal area could be problematic, given insect & disease issues such as EAB. Create a different standard for regeneration harvests.
- Support improved Right to Practice Forestry Law to address assessor biases.
- Given issues of low-grade markets and deer pressure, need to find a way to make the program more of an incentive and less of a punishment. Should allow greater use of forest management for wildlife purposes. Broaden the perspective of the program.
- Consider developing criteria for determining the need for TSI. Need to have good rationale for requiring landowner to incur this expense.
- Support concept of allowing larger window for work to be done.

Webinar – April 30

- Will the power point be available to print out?
- How does one get a handbook?
- How does an aspiring consulting forester formally learn about the process of taking a landowner through this process? Is there a course available to learn the intricacies or writing plans for landowners?
- What happens if the management program is changed because of invasive pests such as the emerald ash borer? Is the landowner penalized or is there a variance granted?
- How does being enrolled in 480-a impact tax benefits related to someone interested in placing a conservation easement on their property?
- If there are no licensing/certification requirements for foresters in NYS, what are the minimum requirements to get on/be on the "Approved Plan Writers List"?
- Same question applies to weather events like heavy ice or winds in an area large or small.
- Is there a deadline for this yet?
- Is it possible to be in 480-a if you want to preserve a forest for carbon sequestration benefits instead of for a timber crop?
- Will potential changes allow for forests to be eligible for this program which are providing ecosystem services, such as water quality benefits for trout stream or lake tributary protection, habitat protection, or with main purpose to be permanent carbon sequestration, but not commercial timber sale? Not relevant to regulation reform. Would need a change in law.
- What are the variables that affect whether the 80% tax reduction is actually granted by the local assessor?
- Will there be a change to the definition of "Traditional forest products"? I.E. can Maple Syrup be considered a forest product with this tax law revision?
- Our club currently has a trailer on our 480-a property and we are considering replacing it with a cabin. Do we need to notify town assessor and DEC contact and our forester?
- DEC should go ahead with any online annual commitment process ASAP. Is notarization in statute?
- Is there an approved list in New York for Foresters and how do you get onto it?
- Jason mentioned some NY State mapping tools online that are free. Can you put up links to those?
- Is there a criteria for minimum size of forest connecting "contiguous" tracts? For example, two 30-acre forests connected by a hedgerow... how wide would the connecting hedgerow need to be? and could it be a corridor that was planted with trees for making the two tracts contiguous?
- Online annual commitment process should also be available to the local assessor for exemption renewals.
- Does 480-a impact easement tax benefits?

- will the definition of "forest crop" be broadened to include non-timber crops prescribed in the FMP? Examples might include maple syrup, shiitake mushrooms, ginseng, silvopasture.
- If I enter the program now what happens when the new program starts in 2020?
- Are a landowner's 480-a requirements satisfied for a certain number of years after completing a commercial harvest?
- You have outlined an ambitious program of revisions. It would help to get some sense of what your priorities are. Landowner education/handbook update? Electronic submissions? Management plan template?
- What is the minimum timber harvest required to fulfill the timber harvest requirement?
- Will acreage in hemp production be eligible for tax abatement?
- If one wants to remove themselves from 480-a, must they abide by the management plan for ten years without tax abatement or would the tax abatement still apply for those ten years?
- The penal law has sanctions built in for misleading a state agency -if it is reasonable for agency to rely on the self-certification. So, notarization is unnecessary.
- Follow up to Jason's answer on hedgerow: Who will decide the answer to this question when I apply to the program?
- Does the State "reimburse" or "compensate" the local taxing authority for the reduced tax base after a 480-a reduction is granted to a private landowner?
- The spirit of the program should be to manage 60 acres of forestland on contiguous parcels, not two 30-acre stands being required to somehow physically touch. Naturally, there needs to be reasonable ability to manage these stands.
- If my plan is up for a 5-year update this year, and the regs are changing, requiring another update, can I get an "extension" for the 5-year update? Obviously to avoid the cost associated with the forester doing the update twice.
- If acreage is split by a county road and field (between forest tracts), but is considered one tax parcel, is it considered contiguous or not?
- How can current "carbon sequestration science" be accommodated for in Forest Management Plan changes?
- I have a 5-year 480-a update required in 2020, as well as a re-inventory of all stands. Would I have to pay my forester for that, and also pay my forester for a new plan in 2021 under the new set of rules that will be adopted?
- Doesn't "contiguous" refer more directly to tax parcels, not forest stands?
- Do the ownerships or forest stands have to be contiguous?
- Are there standing advisory committees to your bureau or the division of lands and forests that include private and especially small private land owners? ? Not relevant to regulation reform.
- From Part 199: Contiguous acres shall refer to an eligible tract where forest lands are adjacent or near each other. These may be divided by non-forest land owned and

controlled by the owner, or Federal, State, county or town roads, easements, rights-of-way, energy transmission corridors, or similar facilities, as long as vehicular access necessary for forest management purposes is not precluded.