

1 subsidiaries for certain purposes, as amended by section 1 of part P of
2 chapter 58 of the laws of 2016, is amended to read as follows:

3 § 2. This act shall take effect immediately and shall expire and be
4 deemed repealed on July 1, [2018] 2020; provided however, that the expi-
5 ration of this act shall not impair or otherwise affect any of the
6 powers, duties, responsibilities, functions, rights or liabilities of
7 any subsidiary duly created pursuant to subdivision twenty-five of
8 section 1678 of the public authorities law prior to such expiration.

9 § 2. This act shall take effect immediately.

10

PART Y

11 Section 1. Section 3 of part S of chapter 58 of the laws of 2016
12 amending the New York state urban development corporation act relating
13 to transferring the statutory authority for the promulgation of market-
14 ing orders from the department of agriculture and markets to the New
15 York state urban development corporation is amended to read as follows:

16 § 3. This act shall take effect on the ninetieth day after it shall
17 have become a law [and shall expire and be deemed repealed two years
18 after such date]; provided, however, that any assessment due and payable
19 under such marketing orders shall be remitted to the urban development
20 corporation starting 30 days after such effective date.

21 § 2. This act shall take effect immediately.

22

PART Z

23 Section 1. This act shall be known and may be cited as the "empire
24 forests for the future initiative".

1 § 2. Subdivision 9 of section 480 of the real property tax law, as
2 added by chapter 814 of the laws of 1974, is amended to read as follows:

3 9. No lands shall be classified pursuant to this section after Septem-
4 ber first, nineteen hundred seventy-four. As to lands classified pursu-
5 ant to this section prior to such date, the owner thereof may elect to
6 continue to have such lands so classified, subject to all the duties,
7 responsibilities and privileges under this section, or he or she may
8 elect to make application for certification pursuant to section four
9 hundred eighty-a hereof until March first, two thousand nineteen or
10 section four hundred eighty-b of this title.

11 § 3. Section 480-a of the real property tax law, as amended by chapter
12 428 of the laws of 1987, paragraph (a) of subdivision 1 as amended by
13 chapter 396 of the laws of 2008, subparagraph (ii) of paragraph (a) of
14 subdivision 3 as further amended by subdivision (b) of section 1 of part
15 W of chapter 56 of the laws of 2010, subdivision 4 as amended by chapter
16 316 of the laws of 1992 and paragraph (b) of subdivision 4 as further
17 amended by subdivision (b) of section 1 of part W of chapter 56 of the
18 laws of 2010, paragraphs (a) and (c) of subdivision 4 as amended by
19 chapter 440 of the laws of 1993 and paragraph (c) of subdivision 4 as
20 further amended by subdivision (b) of section 1 of part W of chapter 56
21 of the laws of 2010, paragraph (e) of subdivision 7 as amended by chap-
22 ter 590 of the laws of 1994 and paragraph (i) of subdivision 7 as added
23 by chapter 2 of the laws of 1997, is amended to read as follows:

24 § 480-a. Taxation of forest land under an approved management plan.

25 1. As used in this section:

26 (a) "Approved management plan" shall mean[: (i)] a plan approved by
27 the department for the management of an eligible tract which shall
28 contain requirements and standards to ensure the continuing production

1 of a merchantable forest crop selected by the owner. Every approved
2 management plan shall set forth requirements and standards relating to
3 stocking, cutting, forest management access, and any specified use of
4 the eligible tract other than for the production of a merchantable
5 forest crop which is desired by the owner and compatible with or
6 supportive of the continuing production of a merchantable forest crop.
7 Such plan shall include provisions accommodating endangered and threat-
8 ened animals and plants. Such plan must be prepared by or under the
9 direct supervision of a department approved forester who may be the
10 owner or an agent of the owner, including an industrial forester or a
11 cooperating consultant forester[; or

12 (ii) participation in a forest certification program (such as Forest
13 Stewardship Council certification, Sustainable Forestry Initiative;
14 American Tree Farm Program, etc.) recognized in the regulations of the
15 department].

16 (b) "Commitment" shall mean a declaration to the [department] assessor
17 and county clerk made on an annual basis by the owner of a certified
18 eligible tract committing such tract to continued forest crop production
19 for the next succeeding ten years under an approved management plan.
20 The document on which the commitment is made shall be known as the
21 "commitment form" and shall include the "verification of continued
22 eligibility" as defined by paragraph (i) of this subdivision. A commit-
23 ment form without a properly completed verification of continued eligi-
24 bility shall have no legal effect.

25 (c) "Cooperating consultant forester" shall mean a qualified forester
26 who, or a qualified forestry consultant firm which, has entered into an
27 agreement with the department under the New York state cooperating

1 consultant foresters program pursuant to section 9-0713 of the environ-
2 mental conservation law.

3 (d) "Department" shall mean the department of environmental conserva-
4 tion.

5 (e) "Eligible tract" shall mean a tract of privately owned forest land
6 of at least fifty contiguous acres, exclusive of any portion thereof not
7 devoted to the production of forest crops. Lands divided by federal,
8 state, county or town roads, easements or rights-of-way, or energy tran-
9 smission corridors or similar facilities will be considered contiguous
10 for purposes of this section, unless vehicular access for forest manage-
11 ment purposes is precluded. Lands from which a merchantable forest crop
12 has been cut or removed within three years prior to the time of applica-
13 tion for certification under this section will be ineligible unless such
14 cutting or removal was accomplished under a forest management program
15 designed to provide for the continuing production of merchantable forest
16 crops as determined by the state forester or his or her designee.

17 (f) "Forest land" shall mean land exclusively devoted to and suitable
18 for forest crop production through natural regeneration or through fore-
19 station and shall be stocked with a stand of forest trees sufficient to
20 produce a merchantable forest crop within thirty years of the time of
21 original certification.

22 (g) "Merchantable forest crop" shall mean timber or pulpwood, includ-
23 ing veneer bolts, sawlogs, poles, posts and fuelwood, that is produced
24 on forest land, has a value in the market and may be sold.

25 (h) ["Stumpage value" shall mean the current market worth of a
26 merchantable forest crop as it stands at the time of sale, cutting,
27 required cutting or removal] "Certificate of eligibility" shall mean a
28 certificate issued by the department to the landowner of an eligible

1 tract that confirms such eligible tract meets all requirements of the
2 approved management plan for the tract.

3 (i) "Verification of continued eligibility" shall mean a portion of
4 the commitment form, prescribed by the department, prepared and signed
5 by the landowner which certifies that such landowner continues to satis-
6 fy all conditions and requirements of his or her initial enrollment
7 under this section.

8 2. (a) An owner of an eligible tract may [make application] apply to
9 the department for [certification] a certificate of eligibility under
10 this section on forms prescribed by the department. If the department
11 finds that such tract is an eligible tract it shall forward a certifi-
12 cate of [approval] eligibility to the owner thereof[, together with the
13 approved management plan, and a copy of a commitment certified by the
14 department for the eligible tract].

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

22 (c) Any tract certified pursuant hereto shall be subject to the
23 provisions of this section. [The] When property is transferred or sold
24 to one or more family members of the landowner and the new owner or
25 owners choose to continue participating in the program as authorized by
26 paragraph (a) of subdivision twelve of this section, the obligations of
27 this section shall devolve upon and the benefits inure to [the] such new
28 owner[, his heirs, successors and assigns] or owners.

1 (d) No new or additional tract shall be eligible for certification
2 under an approved management plan after March first, two thousand nine-
3 teen.

4 3. (a) To qualify for a forest land exemption under this section the
5 owner of a certified eligible tract shall:

6 (i) file the certificate of [approval] eligibility in the office of
7 the clerk of the county or counties in which such tract is situated.
8 Such certificate shall specify that the tract described therein is
9 committed to continued forest crop production under an approved manage-
10 ment plan for an initial period of ten years. Upon receipt of such
11 certificate, the county clerk shall record the same in the books kept
12 for the recording of deeds and shall index the same in the deed index
13 against the name of the owner of the property. Until notice of revoca-
14 tion of the certificate of [approval] eligibility has been recorded and
15 indexed as provided in subdivision seven or eight of this section, a
16 certificate that has been recorded and indexed pursuant to this subdivi-
17 sion shall give notice that the certified tract is subject to the
18 provisions of this section; and

19 (ii) prior to the taxable status date for the first assessment roll
20 upon which such exemption is sought, file an initial application for
21 exemption with the appropriate assessor on forms prescribed by the
22 commissioner. Such application must be accompanied by a [certified
23 commitment] certificate of eligibility issued by the department [pursu-
24 ant to subdivision two of this section] and the commitment form; and

25 (iii) prior to the taxable status date for each subsequent assessment
26 roll upon which such exemption is sought, file with the appropriate
27 assessor a [certified] commitment [of] form for such tract to continued
28 forest crop production under an approved management plan for the next

1 succeeding ten years [under the approved management plan. Application
2 for such commitment shall be made by the owner of such tract to the
3 department, and the commitment shall be certified by the department].

4 (b) If [the assessor is satisfied that] the requirements of this
5 section are met, [he or she] the assessor shall approve the application
6 and such eligible tract shall be exempt from taxation pursuant to subdivi-
7 sion four of this section to be effective as of the first taxable
8 status date occurring subsequent to such approval, and shall continue to
9 be so exempt thereafter upon receipt by the assessor of a [certified]
10 commitment form filed in accordance with subparagraph (iii) of paragraph
11 (a) of this subdivision and so long as the certification of the eligible
12 tract [shall] has not [be] been revoked by the department.

13 (c) Failure on the part of the owner to file the [certified] commit-
14 ment form in any year following initial certification will result in the
15 termination of the forest land exemption under this section[, if any,]
16 applicable to the property for that and succeeding taxable years for
17 which no such commitments are filed. Failure to file a commitment form
18 will not constitute a conversion of the tract or breach of the approved
19 management plan, pursuant to subdivision seven hereof, and the commit-
20 ment of the property to forest crop production under the approved
21 management plan shall remain in force for the next succeeding nine years
22 following the last taxable year for which a [certified] commitment form
23 was filed.

24 (d) Following failure to file a [certified] commitment form in one or
25 more years, in order to obtain a forest land exemption under this
26 section, an owner of a certified tract may submit a [certified] commit-
27 ment form to the assessor before the taxable status date in any subse-
28 quent year, except that a new application under paragraph (a) of subdivi-

1 vision two of this section and subparagraph (i) of paragraph (a) of this
2 subdivision also shall be required if more than five years have elapsed
3 since the owner's last [certified] commitment form was filed. Such new
4 application also shall be required whenever, during the preceding year,
5 the approved management plan has been amended with respect to the acre-
6 age or location of forest land committed to forest crop production under
7 this section.

8 4. (a) Certified eligible tracts approved for exemption under this
9 section shall be exempt from taxation to the extent of eighty per centum
10 of the assessed valuation thereof, or to the extent that the assessed
11 valuation exceeds the amount resulting from multiplying the latest state
12 equalization rate or, where a special equalization rate has been estab-
13 lished pursuant to section twelve hundred twenty-four of this chapter
14 for the purposes of this section, the special equalization rate by forty
15 dollars per acre, whichever is the lesser.

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

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

1 department each exemption granted pursuant to this section in a manner
2 prescribed by the commissioner.

3 5. (a) Whenever any cutting of the merchantable forest crop on any
4 certified eligible tract is proposed during the period of commitment
5 pursuant to subdivision three of this section, the owner shall give not
6 less than thirty days' notice to the department in a manner and upon
7 such form as may be prescribed by the department. Such notice shall
8 include information as to the [stumpage value,] amount and location of
9 such cutting. [The department shall, within fifteen days after receipt
10 of such notice from the owner, certify the stumpage value, if any, to
11 the owner and to the county treasurer of the county or counties in which
12 the tract is situated. No later than thirty days after receipt of such
13 certification of value, the owner shall pay a six percentum tax on the
14 certified stumpage value of the merchantable forest crop to such county
15 treasurer.]

16 (b) [Notwithstanding the provisions of paragraph (a) of this subdivi-
17 sion, if the stumpage value of a merchantable forest crop will be deter-
18 mined with reference to a scale to be conducted after the commencement
19 of the proposed cutting, the owner may elect to be taxed in accordance
20 with this paragraph. Such election shall be made not less than thirty
21 days in advance of commencement of the cutting, in such manner and upon
22 such form as may be prescribed by the department. Such notice shall
23 include information as to the estimated volume, scaling method, and the
24 schedule and length of the cutting period, not to exceed one year. If a
25 proper election has been made in accordance with this paragraph, the
26 department shall so notify the owner before any cutting takes place on
27 the eligible tract, and it shall certify the scaled stumpage value to
28 the owner of the tract and to the county treasurer of the county or

1 counties when the cutting has concluded. No later than thirty days after
2 the receipt of such certification of value, the owner shall pay a six
3 per centum tax on the stumpage value of the merchantable forest crop to
4 such county treasurer.

5 (c) In the event that a tax required by this subdivision or by subdivi-
6 sion six of this section shall not be timely paid, it shall be levied
7 and collected, together with any penalty or penalties determined pursu-
8 ant to subdivision seven of this section, in the same manner and at the
9 same time as other taxes imposed and levied on the next completed tax
10 roll of such county or counties.

11 (d)] Notwithstanding the foregoing provisions of this subdivision and
12 the provisions of subdivision six of this section, the owner of any land
13 certified under this section may make all intermediate noncommercial
14 cuttings, as prescribed in the approved management plan, and may annual-
15 ly cut, in accordance with sound forestry practices, not more than ten
16 standard cords or the equivalent for such owner's own use, without
17 notice [and free of tax imposed by this section].

18 6. (a) The department may serve notice upon the owner of a certified
19 tract directing such owner to make a cutting as prescribed in the
20 approved management plan for such tract. Should such cutting involve the
21 sale or utilization of a merchantable forest crop, not less than thirty
22 days in advance of cutting the owner shall give notice to the department
23 of the [stumpage value,] amount and location of the cutting on a form
24 prescribed by the department. [The department shall within fifteen days
25 after receipt of such notice from the owner, certify the stumpage value,
26 if any, to the owner and to the county treasurer of the county or coun-
27 ties in which such tract is situated. No later than thirty days after

1 receipt of such certification of value, the owner shall pay a six per
2 centum tax on the certified stumpage value to such county treasurer.]

3 (b) Any cutting of a merchantable forest crop under this subdivision
4 must be conducted within two years from the date of service of the
5 notice upon the owner issued by the department. [Upon failure of the
6 owner within such period to conduct such cutting, the department shall
7 certify to the owner and the county treasurer of the county or counties
8 the stumpage value of such merchantable forest crop. No later than thir-
9 ty days after receipt of such certification of value, the owner shall
10 pay a six per centum tax on the certified stumpage value to such county
11 treasurer.]

12 (c) Any noncommercial cutting under this subdivision must be conducted
13 within one year from the date of service of the notice upon the owner
14 issued by the department.

15 (d) If such owner, within the period prescribed by this subdivision,
16 makes such cuttings as directed by the department, the tract shall
17 continue to be certified as long as the owner shall continue to comply
18 with the provisions of this section and manage the same in the manner
19 prescribed in the approved management plan for such tract.

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

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

25 (ii) the owner fails to give written notice of a proposed cutting on
26 such tract [or fails to timely pay the appropriate tax on the stumpage
27 value of the merchantable forest crop determined pursuant to subdivision
28 five or six of this section]; or

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

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

6 (b) Notwithstanding the finding of an occurrence described by subpara-
7 graph (ii), (iii) or (iv) of paragraph (a) of this subdivision, the
8 department, upon prior notice to the appropriate assessor, may determine
9 that a violation has not occurred if the failure to comply was due to
10 reasons beyond the control of the owner and such failure can be
11 corrected forthwith without significant effect on the overall purpose of
12 the management plan.

13 (c) The owner of [such] an eligible tract, following the issuance of
14 such notice by the department for one or more of the reasons set forth
15 in paragraph (a) of this subdivision, shall be subject to a penalty as
16 provided in paragraph (d) or (e) of this subdivision, whichever applies.
17 Penalties imposed by this section shall be subject to interest charges
18 at the rate established pursuant to section nine hundred twenty-four-a
19 of this chapter for each applicable year or, for years prior to nineteen
20 hundred eighty-four, at a rate of six per centum per annum compounded.
21 Such interest shall accrue in the year with reference to which a penal-
22 ty, or portion thereof, is attributed.

23 (d) Except as otherwise provided in paragraph (e) of this subdivi-
24 sion[,]:

25 (i) the penalty imposed under paragraph (c) of this subdivision for a
26 parcel that has been enrolled under this section for less than ten years
27 shall be computed by multiplying by two and one-half the amount of taxes
28 that would have been levied on the forest land exemption entered on the

1 assessment roll pursuant to subdivision four of this section for the
2 current year and any prior years in which such an exemption was granted,
3 utilizing the applicable tax rate for the current year and for such
4 prior years[, not to exceed a total of ten years].

5 (ii) the penalty imposed under paragraph (c) of this subdivision for a
6 parcel that has been enrolled under this section for a minimum of ten
7 years but less than twenty years shall be computed by multiplying by one
8 and one-half the amount of taxes that would have been levied on the
9 forest land exemption entered on the assessment roll pursuant to subdi-
10 vision four of this section for the current year and prior years in
11 which such an exemption was granted, utilizing the applicable tax rate
12 for the current year and for such prior years, not to exceed a total of
13 ten years.

14 (iii) the penalty imposed under paragraph (c) of this subdivision for
15 a parcel that has been enrolled under this section for a minimum of
16 twenty years shall be the amount of taxes that would have been levied on
17 the forest land exemption entered on the assessment roll pursuant to
18 subdivision four of this section for the current year and the prior
19 years in which such an exemption was granted, utilizing the applicable
20 tax rate for the current year and for such prior years, not to exceed a
21 total of ten years.

22 (e) The penalty imposed under paragraph (c) of this subdivision appli-
23 cable to converted land which constitutes only a portion of a certified
24 eligible tract shall be twice the amount determined under paragraph (d)
25 of this subdivision. In calculating such penalty, only that portion of
26 the tract that was actually converted to a use that precludes management
27 of the land for forest crop production shall be used as the basis for
28 determining the penalty.

1 (f) A notice of violation issued under this subdivision shall be given
2 by the department to the owner and to the county treasurer of the county
3 or counties in which such tract is located, and the penalty and interest
4 charges shall be computed for each of the municipal corporations in
5 which such tract is located by such county treasurer. Upon completion of
6 the computation of the penalty and interest, the county treasurer shall
7 give notice to the owner of the amount of the penalty and interest, and
8 the amount shall be entered on the next completed tax roll of such coun-
9 ty or counties. Such penalties and interest shall be levied and
10 collected in the same manner and at the same time as other taxes are
11 imposed and levied on such roll. Upon collection of such penalties and
12 interest, such county treasurer shall pay the amounts due to each of the
13 appropriate municipal corporations.

14 (g) Upon receipt of proof satisfactory to the department that all
15 penalties[, stumpage taxes] and interest imposed by this section have
16 been fully paid or satisfied, the department shall revoke the certif-
17 icate of [approval] eligibility issued pursuant to subdivision two of
18 this section, and notice of such revocation shall be given to the owner
19 and to the county clerk of the county or counties in which the tract is
20 located. Upon receipt of such notice of revocation, the county clerk
21 shall record the same in the books kept for the recording of deeds and
22 shall index the same in the deed index against the name of the owner of
23 the property. The county clerk shall also note on the face of the last
24 certificate of [approval or certified] eligibility and commitment form
25 previously recorded pursuant to this section the word "REVOKED" followed
26 by a reference to the liber and page where the notice of revocation is
27 recorded pursuant to this subdivision.

1 (h) The certificate of [approval] eligibility of a certified tract for
2 which no notice of violation has been issued shall be revoked without
3 penalty upon receipt of proof satisfactory to the department that nine
4 years have passed from the year of the last [certified] commitment form
5 filed with the assessor by the owner pursuant to subdivision three of
6 this section. Notice of such revocation shall be recorded and indexed
7 as provided in paragraph (g) of this subdivision.

8 (i) No fee, penalty or rollback of taxes otherwise due pursuant to
9 this section may be imposed upon the city of New York for failure to
10 comply with [a certified] an approved management plan for an eligible
11 tract that the city acquires for watershed purposes.

12 8. (a) The owner of a certified tract shall not be subject to any
13 penalty under this section that would otherwise apply because such tract
14 or any portion thereof is converted to a use other than forest crop
15 production by virtue of: (i) an involuntary taking by eminent domain or
16 other involuntary proceeding, except a tax sale, or (ii) a voluntary
17 proceeding, providing such proceeding involves the establishment of
18 rights-of-way for public highway or energy transmission purposes wherein
19 such corridors have been established subsequent to public hearing as
20 needed in the public interest and environmentally compatible, or (iii)
21 oil, gas or mineral exploration, development or extraction activity
22 undertaken by an independent grantee pursuant to a lease or other
23 conveyance of subsurface rights recorded more than ten years prior to
24 the date of the certificate of [approval] eligibility issued by the
25 department under subdivision two of this section, or (iv) where all or a
26 substantial portion of the certified tract is destroyed or irreparably
27 damaged by reason of an act of God or a natural disaster.

1 (b) In the event the land so converted to a use other than forest crop
2 production constitutes only a portion of such tract, the assessor shall
3 apportion the assessment, and enter that portion so converted as a sepa-
4 rately assessed parcel on the appropriate portion of the assessment
5 roll. The assessor shall then adjust the forest land exemption attribut-
6 able to the portion of the tract not so converted by subtracting the
7 proportionate part of the exemption of the converted parcel.

8 (c) If the portion so converted divides the tract into two or more
9 separate parcels, such remaining parcels not so converted will remain
10 [certified] eligible under this section, regardless of size, except that
11 should any remaining parcel be no longer accessible for continued forest
12 crop production, the department shall, after notice and hearing, revoke
13 the [certification] certificate of eligibility of the inaccessible
14 parcel or parcels, and notice of such revocation shall be recorded and
15 indexed as provided in subdivision seven of this section. Such revoca-
16 tion shall not subject the owner of the tract to penalty, but the
17 exemption under this section shall no longer apply to the tract or
18 portion thereof no longer accessible.

19 (d) The owner of a certified eligible tract shall not be subject to
20 penalty under this section that would otherwise apply because the forest
21 crop on the certified eligible tract or portion is, through no fault of
22 the owner, damaged or destroyed by fire, infestation, disease, storm,
23 flood, or other natural disaster, act of God, accident, trespass or war.
24 If a merchantable forest crop is to be cut or removed in connection with
25 necessary salvage operations resulting from any such event, the owner
26 shall give notice of cutting[, the department shall certify the stumpage
27 value, and stumpage tax shall be payable, collected and enforced as
28 provided in subdivisions five and seven of this section]. Nothing in

1 this paragraph shall be construed to subject any person to penalty under
2 subdivision seven of this section for immediate action taken in good
3 faith in the event of an emergency.

4 9. All [stumpage tax,] penalties and interest charges thereon
5 collected pursuant to subdivisions five, six and seven of this section
6 shall be apportioned to the applicable municipal corporations in which
7 such tract is situated.

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

13 (b) No otherwise eligible tract, or portion thereof, shall be deemed
14 to be ineligible for certification or qualification under this section,
15 and no certificate of [approval] eligibility shall be revoked or penalty
16 imposed, solely on the ground that any such law, rule or regulation
17 partially restricts or requires further approval for forest crop
18 production practices or activities on such tract or portion.

19 11. The owner of an eligible tract certified under an approved manage-
20 ment plan under this section as of March first, two thousand nineteen
21 may withdraw such eligible tract from commitment, without penalty or
22 obligation to follow the approved management plan for the remaining
23 commitment term, until February twenty-eighth, two thousand twenty. The
24 owner of an eligible tract certified under an approved management plan
25 under this section may withdraw such eligible tract from commitment,
26 without penalty, upon commitment to sustainable forest management under
27 a forest certification program of such eligible tract or implementing an

1 approved forest management practice on a qualifying portion under
2 section four hundred eighty-b of this title at any time.

3 12. Notwithstanding any law to the contrary, in the event that lands
4 subject to an approved management plan and a certificate of eligibility
5 pursuant to this section of law are:

6 (a) transferred or sold to family members of the landowner, as defined
7 by regulations of the department, such lands may continue to be eligible
8 to participate in the program and all management obligations of such
9 lands may also be transferred if such new landowner desires to continue
10 participation in such program. If such landowner does not want to
11 continue to participate in the program authorized by this section, such
12 lands shall no longer be eligible for the program and such landowner
13 shall be responsible for the remaining nine years of the commitment
14 including all management obligations or such new landowner may apply for
15 a program pursuant to section four hundred eighty-b of this title at any
16 time.

17 (b) transferred or sold to non-family members of the landowner, such
18 lands shall no longer be eligible for participation in the program.
19 However, such new landowner shall be responsible for the remaining nine
20 years of the commitment including all management obligations or such new
21 landowner may apply, if desired, under section four hundred eighty-b of
22 this title.

23 (c) the subject of an application for eligibility under a forest
24 management practice plan pursuant to section four hundred eighty-b of
25 this title after the sale or transfer of land as listed in paragraphs
26 (a) and (b) of this subdivision, such landowners shall not be required
27 to conduct a qualifying management practice to be eligible for the

1 program authorized pursuant to section four hundred eighty-b of this
2 title.

3 13. (a) Any county, town or school district in which the total
4 assessed value exempted by this section and sections four hundred eighty
5 and four hundred eighty-b of this title represents one percent or more
6 of the total taxable assessed value on the final tax roll, as computed
7 and verified by the department of taxation and finance, shall be eligi-
8 ble to receive forestry exemption assistance.

9 (b)(i) The county treasurer of any eligible county shall annually
10 submit to the department of taxation and finance a list of any changes
11 to the assessed value, taxable status or acreage of all lands made
12 subsequent to the filing of those assessments rolls upon which county
13 taxes are extended, and the county tax rate and town tax rate extended
14 against any parcel receiving one of those exemptions. Such list shall
15 include a statement of the total taxable assessed value, both before and
16 after application of the exemption, of the county and of each listed
17 town and parcel.

18 (ii) The business manager of any eligible school district shall annu-
19 ally submit to the department of taxation and finance a list of any
20 changes to the assessed value, taxable status or acreage of all lands
21 made subsequent to the filing of those assessment rolls upon which
22 school taxes are extended, and the school tax rate extended against any
23 parcel receiving one of those exemptions. Such list shall include a
24 statement of the total taxable assessed value, both before and after
25 application of the exemption, of the school district and of each listed
26 parcel.

27 (iii) Lists prepared pursuant to this paragraph shall be filed with
28 the department of taxation and finance within thirty days of the levy of

1 taxes each year. In the event that a tax roll or final roll is revised,
2 corrected, or altered for any reason within thirty-six months of the
3 filing of such list, a county, town or school district shall so notify
4 the department of taxation and finance. The department of taxation and
5 finance shall thereupon increase or decrease the next payment of such
6 assistance to the affected county, town and/or school district to the
7 extent the prior payment was too low or too high in light of such
8 revision, correction, or alteration.

9 (c) The department of taxation and finance shall annually compute the
10 amount of forestry exemption assistance payable to or for the benefit of
11 a county, town or school district.

12 (d) (i) Subject to appropriation, the amount of forestry exemption
13 assistance paid to a county, town or school district pursuant to this
14 subdivision in any year shall equal the tax exempt value that exceeds
15 one percent of the reduced total taxable assessed value, as computed by
16 paragraph (a) of this subdivision, multiplied by the applicable tax
17 rate, as determined by the commissioner of taxation and finance, in such
18 town, county, or school district.

19 (ii) Any forestry exemption assistance provided to a county or school
20 district under this subdivision in any year shall be reduced by the
21 amount of small government assistance paid to such county or school
22 district in the current state fiscal year, and, in the case of a town,
23 shall be reduced by the amount of small government assistance paid to
24 such town in state fiscal year two thousand four-two thousand five
25 pursuant to chapter fifty of the laws of two thousand four, and shall be
26 further reduced by the amount that was added to the base level grant for
27 such town pursuant to subparagraph eight of paragraph b of subdivision
28 ten of section fifty-four of the state finance law as added by section

1 two of part M of chapter fifty-six of the laws of two thousand five, as
2 reported to the department of taxation and finance by the division of
3 the budget.

4 (e) The department of taxation and finance shall annually certify to
5 the state comptroller the amount of forestry exemption assistance paya-
6 ble pursuant to this subdivision, and shall mail a copy of such certif-
7 ication to the county treasurer of each county and business manager of
8 each school district containing eligible private forest tracts. Such
9 forestry exemption assistance shall be paid on audit and warrant of the
10 comptroller out of monies appropriated by the legislature, provided that
11 if an appropriation does not fully reimburse all impacted towns, coun-
12 ties and school districts, the amount shall be provided on a pro rata
13 basis to each eligible town, county and school district.

14 § 4. The real property tax law is amended by adding a new section
15 480-b to read as follows:

16 § 480-b. Taxation of forest land under a forest practice program or
17 forest certification program. 1. As used in this section:

18 (a) "Agricultural land" shall mean land that has received an agricul-
19 tural assessment pursuant to section three hundred five or section three
20 hundred six of the agriculture and markets law, provided that farm wood-
21 land that has received an agricultural assessment in each of the previ-
22 ous five years may qualify for the exemption provided by this section.
23 Farm woodland that qualifies for and receives this exemption shall not
24 also receive an agricultural assessment.

25 (b) "Commitment" shall mean a declaration to the assessor and county
26 clerk made on an annual basis by the owner of a certified eligible tract
27 either (i) committing such tract to sustainable forest management for
28 the next succeeding ten years under a forest certification program, or

1 (ii) committing such tract to sustainable forestry and open space pres-
2 ervation for the next succeeding ten years under a forest management
3 practice plan. The commitment made shall be on a commitment form
4 prescribed by the department, and shall include the verification of
5 continued eligibility. A commitment form without a properly completed
6 verification of continued eligibility shall be of no legal effect.

7 (c) "Certificate of eligibility" shall mean a certificate issued by
8 the department and sent to the landowner of an eligible tract that
9 demonstrates such tract meets all requirements of a forest certification
10 program or forest management practice plan in which it is enrolled.

11 (d) "Department" shall mean the department of environmental conserva-
12 tion.

13 (e) "Eligible tract" shall mean a tract of privately owned land of at
14 least twenty-five contiguous acres, exclusive of any portion thereof not
15 devoted to forest or other open space, as defined in regulations, of
16 which at least half of the acres must be forest land. Lands divided by
17 federal, state, county or town roads, easements or rights-of-way, or
18 energy transmission corridors or similar facilities will be considered
19 contiguous for purposes of this section, unless vehicular access for
20 forest management purposes is precluded. Lands from which a merchantable
21 forest crop, as defined in section four hundred eighty-a of this title,
22 has been cut or removed within three years prior to the time of applica-
23 tion for certification under this section will be ineligible unless such
24 cutting or removal was accomplished under a forest management practice
25 plan designed to provide for sustainable forestry as determined by the
26 state forester or his or her designee. Agricultural land is not eligi-
27 ble for enrollment under this program.

1 (f) "Forest land" shall mean land suitable for forest crop production
2 through natural regeneration or through forestation and shall be stocked
3 with a stand of forest trees sufficient to produce a merchantable forest
4 crop in the future.

5 (g) "Forest certification program" shall mean a forest certification
6 program, selected by the owner, and which is administered by a qualified
7 third party to ensure sustainable forest management is practiced on the
8 land, as specified in regulations promulgated by the department.

9 (h) "Qualifying forest management practice" shall mean any cutting of
10 trees related to commercial harvesting including regeneration harvest-
11 ing; timber stand improvement including weeding, thinning, or crop tree
12 release; site preparation for planting; invasive and/or competing vege-
13 tation control; riparian buffer establishment or enhancement; or other
14 activities as specified in regulations promulgated by the department.

15 (i) "Forest management practice plan" shall mean a plan approved by
16 the department for one or more qualifying forest management practice to
17 be conducted on a combined total of at least ten acres of forest land of
18 an eligible tract which shall set forth requirements and standards as
19 defined in regulations to ensure and enhance the future productivity and
20 sustainability of the forest treated, and ensure successful regeneration
21 of desirable species, when planned. Such plan must be prepared by or
22 under the direct supervision of a department approved forester as speci-
23 fied in regulations promulgated by the department.

24 (j) "Verification of continued eligibility" shall mean a portion of
25 the commitment form prepared and signed by the landowner which certifies
26 that such landowner continues to satisfy all conditions and requirements
27 of his or her initial enrollment under this section.

1 2. (a) An owner of an eligible tract may apply to the department for a
2 certificate of eligibility under a forest management practice plan or
3 forest certification program pursuant to this section on forms
4 prescribed by the department. If the department finds that such tract
5 is an eligible tract, it shall forward a certificate of eligibility to
6 the owner thereof.

7 (b) The department shall, after public hearings, adopt and promulgate
8 rules and regulations necessary for the implementation of this section,
9 including specifying forest management practices which would qualify a
10 tract for certification.

11 (c) Any tract certified pursuant to this subdivision shall be subject
12 to the provisions of this section. The obligations of this section shall
13 devolve upon and the benefits inure to the owner, his or her heirs,
14 successors and assigns.

15 3. (a) To qualify for a forest land exemption under this section the
16 owner of a certified eligible tract shall:

17 (i) file the certificate of eligibility in the office of the clerk of
18 the county or counties in which such tract is situated. Such certificate
19 shall specify that the tract described therein is committed to either
20 (A) sustainable forest management under a forest certification program
21 or (B) sustainable forestry and open space preservation under an
22 approved forest management practice plan, whichever is applicable, for
23 an initial period of ten years. Upon receipt of such certificate, the
24 county clerk shall record the same in the books kept for the recording
25 of deeds and shall index the same in the deed index against the name of
26 the owner of the property; and (ii) prior to the taxable status date for
27 the first assessment roll upon which such exemption is sought, file an
28 initial application for exemption with the appropriate assessor on forms

1 prescribed by the commissioner. Such application must be accompanied by
2 a certificate of eligibility issued by the department and the commitment
3 form; (iii) prior to the taxable status date for each subsequent assess-
4 ment roll upon which such exemption is sought, file with the appropriate
5 assessor the commitment form for such tract to either (A) sustainable
6 forest management under a forest certification program or (B) sustaina-
7 ble forestry and open space protection under an approved forest manage-
8 ment practice plan, whichever is applicable, for the next succeeding ten
9 years; and (iv) conduct an approved initial qualifying forest management
10 practice on a combined total of at least ten acres of forest land of an
11 eligible tract.

12 (b) If the requirements of this section are met, the assessor shall
13 approve the application and such eligible tract shall be exempt from
14 taxation pursuant to subdivision four of this section to be effective as
15 of the first taxable status date occurring subsequent to such approval,
16 and shall continue to be so exempt thereafter upon receipt by the asses-
17 sor of a commitment form filed in accordance with subparagraph (iii) of
18 paragraph (a) of this subdivision and so long as the certification of
19 the eligible tract has not been revoked by the department.

20 (c) Failure on the part of the owner to file the commitment form in
21 any year following initial certification will result in the termination
22 of the forest land exemption under this section applicable to the prop-
23 erty for that and each succeeding taxable years. Failure to file a
24 commitment form will not constitute a conversion of the tract or breach
25 of the commitment, pursuant to subdivision seven of this section, and
26 the commitment of the property to either (i) sustainable forest manage-
27 ment under a forest certification program or (ii) sustainable forestry
28 or open space preservation through the approved forest management prac-

1 tice plan option, whichever is applicable, shall remain in force for the
2 next succeeding nine years following the last taxable year for which a
3 commitment form was filed.

4 (d) Following failure to file a commitment form in one or more years,
5 in order to obtain a forest land exemption under this section, an owner
6 of a certified tract may submit a commitment form to the assessor before
7 the taxable status date in any subsequent year, except that a new appli-
8 cation under paragraph (a) of subdivision two of this section and
9 subparagraph (i) of paragraph (a) of this subdivision also shall be
10 required if more than five years have elapsed since the owner's last
11 commitment form and verification of continued eligibility was filed.
12 Such new application also shall be required whenever, during the preced-
13 ing year, the approved forest management practice plan has been amended
14 with respect to the acreage of land committed to sustainable forestry,
15 under a forest certification program or sustainable forestry and open
16 space preservation under this section.

17 4. (a) Certified eligible tracts approved for exemption under this
18 section shall be exempt from taxation to the extent of (i) seventy per
19 centum of the assessed valuation thereof in the case of an eligible
20 tract enrolled under a department recognized forest certification
21 program, or (ii) forty per centum of the assessed valuation thereof in
22 the case of an eligible tract enrolled through a forest management prac-
23 tice plan.

24 (b) The assessed value of the exemption granted pursuant to this
25 section shall be entered by the assessor on the assessment roll in such
26 manner as shall be prescribed by the commissioner.

27 5. (a) For lands eligible pursuant to a forest management practice
28 plan, whenever any forest management practice on any certified eligible

1 tract is proposed during the period of commitment pursuant to subdivi-
2 sion three of this section, the owner shall submit a forest management
3 practice plan to the department for approval no less than thirty days
4 prior to the anticipated commencement of such plan and in a manner and
5 upon such form as may be prescribed by the department.

6 (b) Notwithstanding the foregoing provisions of this subdivision and
7 the provisions of subdivision six of this section, the owner of any land
8 certified under this section may annually cut, in accordance with sound
9 forestry practices, not more than ten standard cords or the equivalent
10 for such owner's own use, without notice.

11 6. Any qualifying forest management practice under this subdivision
12 must be conducted within two years from the date of department approval
13 of the forest management practice plan.

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

17 (i) any tract or portion thereof is converted to a use which precludes
18 management of the land for sustainable forestry or open space; or

19 (ii) the owner fails to submit a forest management practice plan to
20 the department for approval prior to commencing such practice; or

21 (iii) the owner fails to maintain their participation in a department
22 recognized forest certification program during the commitment period; or

23 (iv) the owner fails to carry out a forest management practice in
24 accordance with the specifications of the qualifying forest management
25 practice plan.

26 (b) Notwithstanding the finding of an occurrence described by subpara-
27 graph (ii), (iii) or (iv) of paragraph (a) of this subdivision, the
28 department, upon prior notice to the appropriate assessor, may determine

1 that a violation has not occurred if the failure to comply was due to
2 reasons beyond the control of the owner and such failure can be
3 corrected forthwith without significant effect on the overall purpose of
4 the commitment.

5 (c) The owner of such tract, following the issuance of such notice by
6 the department for one or more of the reasons set forth in paragraph (a)
7 of this subdivision, shall be subject to a penalty as provided in para-
8 graph (d) or (e) of this subdivision, whichever applies. Penalties
9 imposed by this section shall be subject to interest charges at the rate
10 established pursuant to section nine hundred twenty-four-a of this chap-
11 ter for each applicable year. Such interest shall accrue in the year
12 with reference to which a penalty, or portion thereof, is attributed.

13 (d) Except as otherwise provided in paragraph (e) of this subdivision:

14 (i) the penalty imposed under paragraph (c) of this subdivision for a
15 parcel that has been enrolled under this section for less than ten years
16 shall be computed by multiplying by two and one-half the amount of taxes
17 that would have been levied on the forest land exemption entered on the
18 assessment roll pursuant to subdivision four of this section for the
19 current year and any prior years in which such an exemption was granted,
20 utilizing the applicable tax rate for the current year and for such
21 prior years.

22 (ii) the penalty imposed under paragraph (c) of this subdivision for a
23 parcel that has been enrolled under this section for a minimum of ten
24 years but less than twenty years shall be computed by multiplying by one
25 and one-half the amount of taxes that would have been levied on the
26 forest land exemption entered on the assessment roll pursuant to subdivi-
27 vision four of this section for the current year and prior years in
28 which such an exemption was granted, utilizing the applicable tax rate

1 for the current year and for such prior years, not to exceed a total of
2 ten years.

3 (iii) the penalty imposed under paragraph (c) of this subdivision for
4 a parcel that has been enrolled under this section for a minimum of
5 twenty years shall be the amount of taxes that would have been levied on
6 the forest land exemption entered on the assessment roll pursuant to
7 subdivision four of this section for the current year and prior years in
8 which such an exemption was granted, utilizing the applicable tax rate
9 for the current year and for such prior years, not to exceed a total of
10 ten years.

11 (e) The penalty imposed under paragraph (c) of this subdivision appli-
12 cable to converted land which constitutes only a portion of a certified
13 eligible tract shall be twice the amount determined under paragraph (d)
14 of this subdivision. In calculating such penalty, only that portion of
15 the tract that was actually converted to a use that precludes either (i)
16 sustainable forest management under a forest certification program or
17 (ii) management of the land for sustainable forest management and open
18 space, shall be used as the basis for determining the penalty, unless
19 the remaining portion no longer meets the minimum acreage requirements
20 of paragraph (e) of subdivision one of this section, in which case the
21 entire tract shall be deemed ineligible and subject to revocation and
22 penalties.

23 (f) A notice of violation issued under this subdivision shall be given
24 by the department to the owner and to the county treasurer of the county
25 or counties in which such tract is located, and the penalty and interest
26 charges shall be computed for each of the municipal corporations in
27 which such tract is located by such county treasurer. Upon completion of
28 the computation of the penalty and interest, the county treasurer shall

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

8 (g) Upon a finding of a violation, the department shall revoke the
9 certificate of eligibility issued pursuant to subdivision two of this
10 section, and notice of such revocation shall be given to the owner and
11 to the county clerk of the county or counties in which the tract is
12 located. Upon receipt of such notice of revocation, the county clerk
13 shall record the same in the books kept for the recording of deeds and
14 shall index the same in the deed index against the name of the owner of
15 the property. The county clerk shall also note on the face of the last
16 certificate of eligibility and commitment form previously recorded
17 pursuant to this section the word "REVOKED" followed by a reference to
18 the liber and page where the notice of revocation is recorded pursuant
19 to this subdivision.

20 (h) The certificate of eligibility of a tract for which no notice of
21 violation has been issued shall be revoked without penalty upon receipt
22 of proof satisfactory to the department that nine years have passed from
23 the year of the last commitment form filed with the assessor by the
24 owner pursuant to subdivision three of this section. Notice of such
25 revocation shall be recorded and indexed as provided in paragraph (g) of
26 this subdivision.

27 (i) No fee, penalty or rollback of taxes otherwise due pursuant to
28 this section may be imposed upon the city of New York for failure to

1 comply with an approved forest management practice plan for an eligible
2 tract that the city acquires for watershed purposes.

3 8. (a) The owner of a certified eligible tract shall not be subject to
4 any penalty under this section that would otherwise apply because such
5 tract or any portion thereof is converted to a use other than (i)
6 sustainable forest management under a forest certification program or
7 (ii) sustainable forestry and open space preservation under an approved
8 forest management practice, whichever is applicable, by virtue of: (A)
9 an involuntary taking by eminent domain or other involuntary proceeding,
10 except a tax sale, or (B) a voluntary proceeding, provided such proceed-
11 ing involves the establishment of rights-of-way for public highway or
12 energy transmission purposes wherein such corridors have been estab-
13 lished subsequent to public hearing as needed in the public interest and
14 environmentally compatible, or (C) oil, gas or mineral exploration,
15 development or extraction activity undertaken by an independent grantee
16 pursuant to a lease or other conveyance of subsurface rights recorded
17 more than ten years prior to the date of the certificate of eligibility
18 issued by the department under subdivision two of this section, or (D)
19 where all or a substantial portion of the certified tract is destroyed
20 or irreparably damaged by reason of an act of God or a natural disaster.

21 (b) In the event the land so converted to a use other than (i)
22 sustainable forest management under a forest certification program or
23 (ii) sustainable forestry and open space preservation under an approved
24 forest management practice plan, whichever is applicable, constitutes
25 only a portion of such tract, the assessor shall apportion the assess-
26 ment, and enter that portion so converted as a separately assessed
27 parcel on the appropriate portion of the assessment roll. The assessor
28 shall then adjust the forest land exemption attributable to the portion

1 of the tract not so converted by subtracting the proportionate part of
2 the exemption of the converted parcel.

3 (c) If the portion so converted divides the tract into two or more
4 separate parcels, such remaining parcels not so converted will remain
5 eligible under this section, regardless of size.

6 (d) The owner of a certified tract shall not be subject to penalty
7 under this section that would otherwise apply because the forest or open
8 space on the certified tract or portion is, through no fault of the
9 owner, damaged or destroyed by fire, infestation, disease, storm, flood,
10 or other natural disaster, act of God, accident, trespass or war. If a
11 forest management practice is to occur in connection with necessary
12 salvage operations resulting from any such event, the owner shall submit
13 a forest management practice plan to the department for approval prior
14 to the commencement of such practice. Nothing in this paragraph shall be
15 construed to subject any person to penalty under subdivision seven of
16 this section for immediate action taken in good faith in the event of an
17 emergency.

18 9. All penalties and interest charges thereon collected pursuant to
19 subdivisions five, six and seven of this section shall be apportioned to
20 the applicable municipal corporations in which such tract is situated.

21 10. (a) Forest certification programs recognized and forest management
22 practice plans approved pursuant to this section shall not be deemed to
23 authorize or permit any practice or activity prohibited, restricted or
24 requiring further approval under the environmental conservation law, or
25 any other general or special law of the state, or any lawful rule or
26 regulation duly promulgated thereunder.

27 (b) No otherwise eligible tract, or portion thereof, shall be deemed
28 to be ineligible for certification or qualification under this section,

1 and no certificate of eligibility shall be revoked or penalty imposed,
2 solely on the ground that any such law, rule or regulation partially
3 restricts or requires further approval for forest management practices
4 or activities on such tract or portion.

5 § 5. Section 9-0815 of the environmental conservation law, as added
6 by chapter 602 of the laws of 2003, the section heading and subdivision
7 3 as amended by chapter 623 of the laws of 2003, is amended to read as
8 follows:

9 § 9-0815. [Request for comment on local laws or ordinances pertaining to
10 the practice of forestry] Forestry practice requirements.

11 [The commissioner upon his or her own initiative, or upon the written
12 request of a municipality or an owner of forest land within the munici-
13 pality, may elect to comment upon a proposed local law or ordinance
14 which may restrict the practice of forestry. The requesting municipality
15 or owner of forest land shall provide, at a minimum, the full text of
16 the proposed local law or ordinance to the commissioner with such
17 request.]

18 1. [Upon receipt of such written request or upon the commissioner's
19 determination to comment on a local law or ordinance, the commissioner
20 shall notify the municipal legislative body, in writing, of the receipt
21 date or the date of such determination] a. Any municipality proposing an
22 ordinance, regulation or permit requirement which may restrict the prac-
23 tice of forestry, including but not limited to, timber harvesting, other
24 forest management practices, and temporary storage or transport of logs
25 or other wood products from harvest sites, shall submit such proposals
26 to the department for review, comment and input, to ensure they do not
27 adversely impact the landowner's right to practice forestry.

1 [2. An owner of forest land shall provide notice to the municipal
2 legislative body proposing the local law or ordinance of a written
3 request to the commissioner in the time, manner, and form as may be
4 prescribed by the commissioner] b. The requiring municipality shall
5 provide, at a minimum, the full text of the proposed local law or ordi-
6 nance to the commissioner.

7 [3.] c. The commissioner, in preparing his or her comments for consid-
8 eration by the municipality, may consider factors including, but not
9 limited to, the impact of the proposed local law or ordinance upon the
10 long-term viability of forests in the municipality and any modifications
11 or alternatives which a municipality may undertake to minimize the
12 impacts to the practice of forestry in preparing his or her comments.

13 [4.] d. The commissioner shall have forty-five days after receipt of
14 an ordinance to provide his or her comments, if any, to the municipal
15 legislative body proposing the law or ordinance. Any municipal legisla-
16 tive body shall defer the adoption of such local law or ordinance pend-
17 ing receipt of comments, if any, from the commissioner or the passage of
18 forty-five days from the date of receipt of the proposed local law or
19 ordinance by the commissioner. The commissioner shall have the opportu-
20 nity to [respond] review and provide comments only to the original
21 proposal considered by the local governing body.

22 [5.] e. For purposes of this section, "forest land" shall mean land
23 that is suitable to forest crop production.

24 f. If the department recommends modification or disapproval of a
25 proposed action, the referring body shall not act contrary to such
26 recommendation except by a vote of a majority plus one of all the
27 members thereof.

1 2. The department shall promulgate rules and regulations requiring all
2 landowners, or their authorized agents, to provide notification to the
3 department prior to engaging in any commercial timber harvest of a
4 merchantable forest crop from ten or more acres of privately-owned
5 forest land in any given year.

6 a. Such notification shall be in the manner and format prescribed by
7 the department and, at minimum, shall include:

8 (i) name and address of the landowner;

9 (ii) name and address of any authorized agent of the landowner
10 conducting forestry related activities, such as a forester, land manager
11 or logger;

12 (iii) location and acreage of the area to be harvested and planned
13 point or points of access to public road or roads;

14 (iv) approximate start and end dates of the harvest;

15 (v) approximate volume to be harvested;

16 (vi) products and species to be harvested;

17 (vii) whether the harvest is being conducted pursuant to a written
18 forest management plan under section four hundred eighty-a or a program
19 under section four hundred eighty-b of the real property tax law and, if
20 applicable, the name and address of the individual or entity that
21 prepared the plan;

22 (viii) whether the harvest is being conducted pursuant to a harvesting
23 contract; and

24 (ix) other information as deemed necessary and beneficial.

25 b. The department shall share timber harvest notifications with any
26 municipality that requests such notifications, in writing, for harvests
27 in such municipality.

1 c. Any provision of any local law or ordinance, or any rule or regu-
2 lation promulgated thereto, governing timber harvest notification shall
3 upon the effective date of a chapter of the laws of two thousand eigh-
4 teen that amended this section be preempted.

5 § 6. Article 9 of the environmental conservation law is amended by
6 adding two new titles 23 and 25 to read as follows:

7 TITLE 23

8 COMMUNITY FOREST GRANT PROGRAM

9 Section 9-2301. Definitions.

10 9-2303. Criteria for community forest projects.

11 9-2305. State assistance application procedure.

12 9-2307. Regulations.

13 9-2309. Contracts for state assistance payments.

14 9-2311. Powers and duties of the commissioner.

15 § 9-2301. Definitions.

16 For the purpose of this title, the following terms shall have the
17 following meanings:

18 1. "Eligible land" shall mean private forest land in the state that is
19 at least twenty-five acres in size, suitable to sustain natural vege-
20 tation, which is at least seventy-five percent forested.

21 2. "Municipality" shall mean a county, city, town, village, or Indian
22 nation or tribe recognized by the United States with a reservation whol-
23 ly or partly within the boundaries of the state, a local public authori-
24 ty or public benefit corporation, or any combination thereof.

25 3. "Not-for-profit conservation organization" means a not-for-profit
26 corporation organized for the conservation or preservation of real prop-
27 erty and which has the power to acquire interests in real property. Such
28 organization must have qualified as exempt for federal tax purposes

1 pursuant to section 501 (c)(3) of the internal revenue code or any simi-
2 lar successor statutory provision.

3 § 9-2303. Criteria for community forest projects.

4 1. The department shall provide, on a competitive basis, within
5 amounts appropriated state assistance to municipalities and not-for-pro-
6 fit conservation organizations for the purchase of lands for the
7 purposes herein provided, to establish forest plantations or for the
8 care and management of forests. The program shall require a fifty
9 percent non-state match.

10 2. The purpose of the program is to establish community forests to
11 protect forest land from conversion to non-forest uses and provide
12 community benefits such as sustainable forest management, environmental
13 benefits including clean air, water, and wildlife habitat; benefits from
14 forest-based educational programs; benefits from serving as models of
15 effective forest stewardship; and recreational benefits secured with
16 public access.

17 § 9-2305. State assistance application procedure.

18 1. A municipality upon the approval of its governing body, or not-for-
19 profit conservation organization, may submit an application to the
20 commissioner, in such form and containing such information as the
21 commissioner may require, for state assistance payments toward the cost
22 of a project which is eligible for state assistance pursuant to this
23 title.

24 2. The commissioner shall review such project application and may
25 approve, disapprove or recommend modifications thereto consistent with
26 applicable law, criteria, standards or rules and regulations relative to
27 such projects.

28 § 9-2307. Regulations.

1 The department may promulgate any rules and regulations necessary to
2 implement and administer this title including but not limited to appli-
3 cation procedures, review processes, and project approval guidelines and
4 criteria.

5 § 9-2309. Contracts for state assistance payments.

6 The commissioner shall impose such contractual requirements and condi-
7 tions upon any municipality and any not-for-profit conservation organ-
8 ization which receive funds pursuant to this title as may be necessary
9 and appropriate to assure that a public benefit shall accrue from the
10 use of public funds by such municipality and not-for-profit conservation
11 organization.

12 § 9-2311. Powers and duties of the commissioner.

13 In administering the provisions of this title the commissioner:

14 1. shall make an itemized estimate of funds or appropriations
15 requested annually for inclusion in the executive budget;

16 2. may, in the name of the state, as further provided within this
17 title, contract to make, within the limitations of appropriation avail-
18 able therefor, state assistance payments toward the costs of an approved
19 project. Such contracts shall be subject to approval by the state comp-
20 troller and, as to form, by the attorney general;

21 3. shall approve vouchers for the payments pursuant to an approved
22 contract. All such payments shall be paid on the audit and warrant of
23 the state comptroller; and

24 4. may perform such other and further acts as may be necessary, proper
25 or desirable to carry out the provisions of this article.

26 TITLE 25

27 EMPIRE FOREST INCENTIVE PROGRAM

28 Section 9-2501. Definitions.

1 9-2503. Criteria for empire forest incentive projects.

2 9-2505. State assistance application procedure.

3 9-2507. Regulations.

4 9-2509. Contracts for state assistance payments.

5 9-2511. Powers and duties of the commissioner.

6 § 9-2501. Definitions.

7 For the purpose of this title, "eligible land" shall mean private
8 forest land in the state that is at least twenty-five acres in size,
9 suitable to sustain natural vegetation.

10 § 9-2503. Criteria for empire forest incentive projects.

11 1. The department shall provide through a competitive process, within
12 amounts appropriated, state assistance payments pursuant to the empire
13 forest incentive program to landowners for the costs associated with
14 sound, scientifically based forest management practices on eligible
15 land. The program shall require a non-state match. The department may
16 contract with an independent third party organization to administer such
17 state assistance program, provided that not more than ten percent of all
18 funds may be made available to carry out the program for each fiscal
19 year for program administration and technical assistance under such
20 contract.

21 2. The projects that qualify for state assistance payments under this
22 title shall include but are not limited to:

23 a. Forest stewardship planning projects, including upgrading an exist-
24 ing plan to state approved standards. Forest stewardship planning
25 projects must be completed and approved by the department before the
26 landowner is eligible for other projects.

1 b. Forest stand improvement projects to enhance growth and quality of
2 wood fiber for activities such as tree marking, thinning, cull removal,
3 or grapevine removal.

4 c. Invasive species control projects to limit the spread of invasive
5 species in forested environments through eradication or management prac-
6 tices that support the forest owner's management goals. This project
7 does not include orchard, ornamental, nursery or Christmas tree
8 purposes.

9 d. Afforestation or reforestation projects to encourage regeneration
10 of forest cover through site preparation, planting, seeding, fencing, or
11 tree shelters for the purposes of timber or fiber production or carbon
12 sequestration. Planting shall be limited to non-invasive native or natu-
13 ralized species and cannot be used for orchard, ornamental, nursery or
14 Christmas tree purposes.

15 e. Water quality improvement projects to improve or protect water
16 quality, riparian areas, forest wetlands and forest watersheds through
17 the establishment, maintenance, renovation, and/or restoration of
18 approved projects.

19 f. Fish and wildlife habitat improvement projects to create, protect,
20 or maintain fish and wildlife habitat through establishment, mainte-
21 nance, and restoration projects.

22 g. Forest health projects to improve, protect or restore forest health
23 relative to detection of or damage by insects, diseases, and animals
24 affecting established stands. The project does not include cost-sharing
25 for applications of chemical or biological agents for control of forest
26 pests.

27 h. Wildfire and catastrophic event rehabilitation projects to restore
28 and rehabilitate forests following catastrophic natural events such as

1 wildfire, wind, and ice storms. Such activities may include stabilizing
2 firebreak soils or burned areas, tree designation for stand improvement,
3 and thinning.

4 § 9-2505. State assistance application procedure.

5 1. A landowner may submit an application to the commissioner, in such
6 form and containing such information as the commissioner may require,
7 for state assistance payments toward the cost of a qualifying project on
8 eligible land.

9 2. The commissioner shall review such project application and may
10 approve, disapprove or recommend modifications thereto consistent with
11 applicable law, criteria, standards or rules and regulations relative to
12 such projects.

13 § 9-2507. Regulations.

14 The department shall promulgate any rules and regulations necessary to
15 implement and administer this title including but not limited to the
16 amount or percentage for funding matches, application procedures, review
17 processes, and project approval guidelines and criteria.

18 § 9-2509. Contracts for state assistance payments.

19 The commissioner shall impose such contractual requirements and condi-
20 tions upon any landowner and any independent third party organization
21 which receive funds pursuant to this title as may be necessary and
22 appropriate to assure that a public benefit shall accrue from the use of
23 public funds by such landowner and independent third party organization.

24 § 9-2511. Powers and duties of the commissioner.

25 In administering the provisions of this title the commissioner:

26 1. shall make an itemized estimate of funds or appropriations
27 requested annually for inclusion in the executive budget;

1 2. may, in the name of the state, as further provided within this
2 title, contract to make, within the limitations of appropriation avail-
3 able therefor, state assistance payments toward the costs of an approved
4 project on eligible land. Such contracts shall be subject to approval by
5 the state comptroller and, as to form, by the attorney general;

6 3. shall approve vouchers for the payments pursuant to an approved
7 contract. All such payments shall be paid on the audit and warrant of
8 the state comptroller; and

9 4. may perform such other and further acts as may be necessary, proper
10 or desirable to carry out the provisions of this article.

11 § 7. Subdivision 1 of section 163 of the state finance law is amended
12 by adding a new paragraph 1 to read as follows:

13 1. "Wood products" shall mean any items made of wood or wood fiber
14 from any species of tree.

15 § 8. Subdivision 6 of section 163 of the state finance law, as amended
16 by chapter 569 of the laws of 2015, is amended to read as follows:

17 6. Discretionary buying thresholds. Pursuant to guidelines established
18 by the state procurement council: the commissioner may purchase services
19 and commodities in an amount not exceeding eighty-five thousand dollars
20 without a formal competitive process; state agencies may purchase
21 services and commodities in an amount not exceeding fifty thousand
22 dollars without a formal competitive process; and state agencies may
23 purchase commodities or services from small business concerns or those
24 certified pursuant to articles fifteen-A and seventeen-B of the execu-
25 tive law, or commodities or technology that are recycled or remanufac-
26 tured, or commodities that are food, including milk and milk products,
27 grown, produced or harvested in New York state; or wood products made
28 from wood or wood fiber, grown and manufactured in New York state in an

1 amount not exceeding two hundred thousand dollars without a formal
2 competitive process.

3 § 9. Subdivision 6-c of section 163 of the state finance law, as added
4 by section 2 of part P of chapter 55 of the laws of 2013, is amended to
5 read as follows:

6 6-c. Pursuant to the authority provided in subdivision six of this
7 section, for the purchase of commodities that are food, including milk
8 and milk products, grown, produced or harvested in New York state, or
9 wood products made from wood or wood fiber, grown and manufactured in
10 New York state where such commodities exceed fifty thousand dollars in
11 value, state agencies must advertise the discretionary purchase on the
12 state agency website for a reasonable period of time and make the
13 discretionary purchase based on the lowest price that meets the state
14 agency's form, function and utility.

15 § 10. If any clause, sentence, paragraph, subdivision, section or part
16 of this act shall be adjudged by any court of competent jurisdiction to
17 be invalid, such judgment shall not affect, impair, or invalidate the
18 remainder thereof, but shall be confined in its operation to the clause,
19 sentence, paragraph, subdivision, section or part thereof directly
20 involved in the controversy in which such judgment shall have been
21 rendered. It is hereby declared to be the intent of the legislature that
22 this act would have been enacted even if such invalid provisions had not
23 been included herein.

24 § 11. This act shall take effect immediately, provided however the
25 amendments to sections 480-a and 480-b of the real property tax law made
26 by sections three and four of this act shall take effect on January 1,
27 2019, provided further that the amendments to section 163 of the state
28 finance law made by sections seven, eight and nine of this act shall not

1 affect the repeal of such section and shall be deemed repealed there-
2 with, provided further that, the forestry exemption assistance in subdi-
3 vision 13 of section 480-a of the real property tax law as added by
4 section three of this act shall apply beginning with final tax rolls
5 filed in 2019.

6

PART AA

7 Section 1. Subdivision 3 of section 92-s of the state finance law, as
8 amended by section 2-a of part JJ of chapter 58 of the laws of 2017, is
9 amended to read as follows:

10 3. Such fund shall consist of the amount of revenue collected within
11 the state from the amount of revenue, interest and penalties deposited
12 pursuant to section fourteen hundred twenty-one of the tax law, the
13 amount of fees and penalties received from easements or leases pursuant
14 to subdivision fourteen of section seventy-five of the public lands law
15 and the money received as annual service charges pursuant to section
16 four hundred four-n of the vehicle and traffic law, all moneys required
17 to be deposited therein from the contingency reserve fund pursuant to
18 section two hundred ninety-four of chapter fifty-seven of the laws of
19 nineteen hundred ninety-three, all moneys required to be deposited
20 pursuant to section thirteen of chapter six hundred ten of the laws of
21 nineteen hundred ninety-three, repayments of loans made pursuant to
22 section 54-0511 of the environmental conservation law, all moneys to be
23 deposited from the Northville settlement pursuant to section one hundred
24 twenty-four of chapter three hundred nine of the laws of nineteen
25 hundred ninety-six, provided however, that such moneys shall only be
26 used for the cost of the purchase of private lands in the core area of