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FOR IMMEDIATE RELEASE

December 4, 2024

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Updated Forest Tax Law Analysis Released by Tug Hill Commission

Watertown, NY - The Tug Hill Commission recently released an update to the agency's 2021 *The Forest Tax Exemption and Impact on Municipal Budgets* issue paper. The [new analysis](#) in the four counties that include Tug Hill (Jefferson, Lewis, Oneida and Oswego) shows a slow increase in enrollment, with particular locations seeing higher-than-average enrollment growth. Given Tug Hill's rural nature and small population, shifts in property taxes from large tracts of forestland enrolled in 480-a to non-enrolled properties in small towns can significantly raise the property taxes in non-enrolled properties.

Section 480-a of the Real Property Tax Law allows for a substantial reduction in property taxes on privately owned properties having 50 acres or more of contiguous forest. Landowners can apply for the exemption and realize up to an 80% reduction in their land assessment on the forested portions of the property, so long as an approved forest management plan and guidelines are followed. Keeping forested lands "working" through sustainable practices has positive economic benefits, as well as community, environmental, and recreational benefits.

Francis Yerdon, immediate past supervisor of the town of Osceola in Lewis County, experienced the enrollment of a timber investment management organization (TIMO) during his term as supervisor. That initial enrollment caused the town to experience an 8.5 percent shift in property taxes onto other property owners in the town the first year.

Ian Klingbail, a landowner with lands formerly in the 480-a program shared that "this is a complicated program, and it needs to be simplified. There's a balance that needs to be

met between the needs of the towns to levy taxes, the forest owners' incentives and the remaining landowners that pick up the difference."

Local assessor and past president of the NYS Assessors' Association, and past chairman and fellow of the Institute of Assessing Officers, Roger Tibbetts observed that "480-a is an exemption needing revision to bring it up to date with the actual markets for real estate and timber values to make communities with these exemptions whole and not burden the property owners. This paper reveals the problems with the current law and is an important tool for officials and legislators to reflect upon hopefully bringing needed changes in the future."

The Tug Hill Commission gratefully acknowledges the contributions of the Lewis, Jefferson, and Oswego County Real Property Tax Service Agencies for their data contributions.

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The New York State Tug Hill Commission is a non-regulatory state agency charged with helping local governments, organizations, and citizens shape the future of the region, especially its environment and economy. The commission uses a grassroots approach to build local capacity and provide technical assistance in land use planning, community development, and natural resource management.