

Potential RPTL 480-a Revisions
For discussion purposes
October, 2015

Key points:

1. **Current 480-a**
 - a. Existing 480-a will be continued for anyone in it now, with continued 10-year rolling commitments, no sunset provision
 - b. No new enrollments will be allowed into current 480-a (under an "Approved Management Plan")
 - c. Stumpage tax requirement to be eliminated
 - d. Regulation changes are planned to reduce costs, increase participant flexibility and reduce administrative workloads
 - i. Replace mandatory work schedule with 10-year "work windows"
 - ii. Extend required 5-year plan updates to 10-year cycle
 - e. Assessment reduction reduced, commensurate with reduced costs, from 80% to 60%, after 10 years
 - f. Option to get out entirely, penalty-free, in year 1, or convert to another 480-b option, penalty-free, at any time.

2. **"480-b: Forest Certification"**
 - a. Participation will be accepted for new Forest Tax Law program enrollment under new "480-b" program
 - b. Must be a DEC-recognized program (criteria to be in regulation)
 - c. May include some forms of group certification as well as individual (again, as defined in regulations)
 - d. 25 acre minimum required
 - e. 70% assessment reduction provided
 - f. Same "10-year rolling commitment" as 480-a now

3. **"480-b: Sustainable Forest Management Program"**
 - a. Created with broader management objectives
 - b. Management not limited to "timber crop production"
 - c. Objectives will include:
 - i. Sustainable forest management
 - ii. Wildlife habitat maintenance and improvement
 - iii. Open space conservation
 - d. Acreage minimum reduced to 25, with at least 10 acres of forest or 25% forest, whichever is greater
 - e. "Eligible land" expanded to include any land not developed or not in active agricultural use
 - f. Entry will be based on completion of a DEC-approved, "Qualifying Forest Management Practice", on at least 10 acres of forest
 - i. Practice Plan must be developed by "DEC-approved Professional Forester" (to be established in regulation)

- ii. “Qualifying Forest Management Practices” will be specified in regulation, and will include:
 1. Commercial timber harvest on at least 10 acres
 2. Precommercial forest stand improvement cuttings on at least 10 acres:
 - a. Thinning
 - b. Weeding
 - c. Crop tree release
 3. Invasive or competing vegetation control on at least 10 acres
 4. Tree planting with or without site preparation, as necessary on at least 10 acres
 5. Riparian forest buffer establishment or enhancement on at least 10 acres
- g. Subsequent Qualifying Forest Management Practices allowed, and encouraged, but may only be done according to another DEC-approved, activity-specific Practice Plan
- h. Other wildlife habitat improvement practices will be encouraged and will not require DEC approval (except for listed “Qualifying Forest Management Practices”
- i. No overall “Forest Management Plan” required, but encouraged.
- j. No mandatory work schedule required.
- k. No mandatory timber harvesting required.
- l. No mandatory 5-year plan updates or required plan amendments
- m. No stumpage tax on any commercial timber harvests
- n. Same “rolling 10-year commitment” as under 480-a
- o. Assessment reduction proposed at 40% for all eligible and enrolled land.

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Goals of proposed RPTL 480-a reforms:

1. **Increase the acres** of forestland, wildlife habitat and open space conserved and enhanced under our incentive program.
2. **Reduce the barriers** to landowner participation and enrollment.
3. Recognize, **promote** and provide incentives for participation in credible, comprehensive third-party **forest certification programs** that include science-based standards, annual, third-party audits by accredited auditors, at the ownership level, and a written audit report documenting any non-compliances
4. **Focus management and oversight attention** on “Forest Management Practices”, particularly timber harvests, by requiring “DEC-approved Forest Management Practice plans” that ensure sustainable, science-based forestry which improves forests, rather than degrading them.
5. **Reduce violations or need for plan amendments** related to mandatory work schedule issues, which lead to increased management workload and potential for significant penalties
6. **Increase DEC’s oversight and field inspections of enrolled properties and required or approved management practices**, to ensure plans are being followed, practices are properly implemented, commitments are being upheld, and expected public benefits are received in exchange for the tax reductions provided.