



In These Woods

Cornell Cooperative Extension
Columbia and Greene Counties

Issue Eight: 2023

Protecting Your Forest Assets

In this issue of In These Woods, we'll explore forest assets and the tools to help you protect them. These terms typically relate to the near and long-term financial implications of land ownership. Taxes, legacy planning and income generation are all important considerations. We'll also extend beyond those direct economic factors to include protecting the resources you steward and the land you love.

2023 Issues:

Issue 2 - Understanding Forest Ecology

Issue 3 - Woodland Enhancements

Issue 4 - Wildlife & Recreation

Issue 5 - Agroforestry

Issue 6 - Timber Management

Issue 7 - Invasive Species

Issue 8 - Protecting Your Forest Assets

Issue 9 - Conclusion

About Us

The mission of Cooperative Extension is to enable people to improve their lives and communities through partnerships that put experience and research knowledge to work. Extension staff and trained volunteers deliver education programs, conduct applied research, and encourage community collaborations. Our educators connect people with the information they need on topics such as commercial and consumer agriculture; nutrition and health; youth and families; finances; energy efficiency; economic and community development; and sustainable natural resources. Our ability to match university resources with community needs helps us play a vital role in the lives of individuals, families, businesses, and communities in our region.

You can learn more about the programs and services we provide on our website. You can also contact us directly to help overcome a challenge, share stories and gather tools to help you achieve your goals. Below is the contact information for our two offices. We look forward to hearing from you.

Acra (Greene County)

Agroforestry Resource Center
6055 Route 23
Acra, New York 12405
(518) 622-9820

Hudson (Columbia County)

Extension Education Center
479 Route 66
Hudson, New York 12534
(518) 828-3346

In These Woods Woodland Stewardship Series is a collaboration among Cornell Cooperative Extension of Columbia & Greene Counties, New York City DEP, USDA Forest Service, and the Watershed Agricultural Council's Forestry Program

CCE Columbia & Greene's
Agroforestry Resource Center



Cornell Cooperative Extension's Agroforestry Resource Center (ARC) was established in 2003 to help sustain the vast, privately-held forest resources in the Hudson Valley, Catskill Mountains and surrounding region. It is home to the Agriculture and Natural Resources team who focus on regional education and outreach in all woodland and working landscape subject areas.

Agroforestry is defined as the combination of agriculture and forestry practices that create integrated, productive and sustainable land-use systems. These practices can include ginseng, mushrooms, maple and other high-value products.

Through a variety of programs and partnerships, CCE offers land stewards economically viable and ecologically sustainable practices to help preserve and manage woodlands. The ARC includes a diverse and talented group of natural resource educators, an interactive indoor space and a 142-acre model forest that supports an outdoor "laboratory" for demonstration, research and hands-on workshops.

To learn more about the Agroforestry Resource Center, visit:
[Agroforestry Resource Center](#)

Siuslaw Model Forest

Siuslaw (Sy-use-luh) Model Forest is our 142-acre living classroom. It's one of our greatest educational resources and sits right across the street from the Agroforestry Resource Center in Acra. Our Natural Resources team and its partners manage this diverse property for all to experience. It's home to innovative demonstration sites, habitat, trails, and real-world examples of woodland stewardship principles and best management practices.



Siuslaw as a Model

In 2007, Siuslaw was designated a NYC Department of Environmental Protection Model Forest. Siuslaw is one of four model forests in the region that all demonstrate the importance of sustainable land stewardship, forest health and water quality protection through education.

Today, Cornell Cooperative Extension hosts many public education programs in the forest and partners with researchers, ecological monitors, and other institutions and organizations like SUNY ESF and the Watershed Agricultural Council's Forestry Program to bring these resources to the community.

The Siuslaw Model Forest is open to the public during our regular business hours (8:30-4:00 Mon-Fri). There are miles of trails for non-motorized recreation and many interpretive signs that educate around best management practices and activities you can bring home to your woods.

Agroforestry

Check out our tree and understory crop demonstrations, along with the shiitake and oyster mushroom laying yard - great inspiration for your backyard or small commercial operation.

Timber Stand Improvement (TSI)

See the different stages of growth and practices employed to restore habitat or thin dense stands of trees to encourage healthy forest conditions.

Best Management Practices (BMP)

Walk the woods roads and learn about open topped culverts, broad based dips, water bars and other techniques for preventing erosion and protecting water.

Enhancements

There are bird nesting boxes, pollinator houses, American chestnut restoration planting, habitat thinnings and plenty of tree identification markers to keep you learning!

Wonderful World of Wetlands:

Beauty, Bounty & Biodiversity!

By Pammi Price, CCE Columbia & Greene Counties Program Coordinator

WATER - it's pretty important! Water covers about 71 percent of the Earth's surface and is one of the basic building blocks for all life on Earth. Water transports minerals and nutrients and it is home for thousands of animals and plants. And water is one of the main ingredients in a wetland.



Great Blue Heron over the Wetland by Pammi Price 2019

WETLANDS – Due to regional and local differences in soils, topography, climate, hydrology, water chemistry, vegetation and other factors, including human disturbance, wetlands vary widely. Wetlands are found on every continent except Antarctica, from the tundra to the tropics and everywhere in between. Coastal or tidal wetlands and inland or non-tidal wetlands are the two generally recognized wetland categories.

During certain times of the year wetlands may not have visible water, but they are still wetlands – the transition area between upland and aquatic habitats. In the past wetlands weren't recognized for the values and benefits they provide and as a consequence almost half of the historic wetlands of New York State have been lost. We now realize that wetlands are valuable to people and the environment.

FORESTED WETLANDS – Forested wetlands are some of the most important ecosystems in the United States providing biodiversity and carbon sequestration. Forested wetlands are characterized by a prevalence of trees, soils that are typically wet in spring and early summer, but that may become dry later in the year. A tell-tale sign of forested wetlands late in the season are tree trunks with water-stain marks which can be several feet high on the trunk. Many wetland plants have shallow root systems.

Anatomy of a Wetland

A wetland is a special mix of plants, soils and water!

Hydrophytic Plants

Wetland plants are water tolerant. Most wetland plants have adapted to thrive in a water-logged environment. Cattails, rushes, and sedges transport oxygen to their roots through long tubes. Duckweed and water lilies float on the surface. Wetland trees have buttressed trunks to provide support in the soft soil.

Hydrology

Water defines the wetland. The sources and levels of wetland water – the hydrologic regime – are ever changing. The water level is typically at, or just above or below, the ground's surface. The hydrologic regime determines the development of soil and the types of plant that grow in a wetland.



Cardinal flower by Pammi Price 2007



Plant Road - forested wetland by Pammi Price

Hydric Soils

Wetland soils are saturated during the growing season, creating a low oxygen (anaerobic) state. This contributes to these wetland soil characteristics:

- Sulfurous (rotten egg) smell.
- Mottled green, dark gray, brown and black color.
- Sticky, wet feel.
- High organic content.



Taking a soil sample by Pammi Price 2006

Where are wetlands found?

Wetlands are commonly found along the edges of rivers, streams, lakes, and ponds. They can also be found all year round or only during part of the year. Some examples of wetlands that are around only part of the year include:

Vernal Pools

Pools that form in spring – these seasonal depressional wetlands are vital to amphibians. Private forest owners can be key to protecting these important wetland areas!

Prairie Potholes

Depressional wetlands (primarily freshwater marshes) found most often in the Upper Midwest- formerly glaciated landscape -fill with snowmelt and rain in the spring - vital to migrating waterfowl.

Playas

Areas at bottom of desert basins that are sometimes water covered - vital to amphibians, migrating birds and wildlife in the area. Playas are important because they store water in a part of the country that receives as little as twenty inches of rain a year and where there are no permanent rivers or streams.



Red eft by Pammi Price 2021

Types of Wetlands

Marsh

Wetlands frequently or continually inundated with water, characterized by emergent soft-stemmed vegetation, receive most of their water from surface water or groundwa-

Bogs

Bogs are one of North America's most distinctive kinds of wetlands, characterized by spongy peat deposits, acidic waters and a floor covered by a thick carpet of sphagnum moss. Bogs receive all or most of their water from precipitation rather than from runoff, groundwater or streams. As a result, bogs are low in the nutrients needed for plant growth, a condition that is enhanced by acid forming peat mosses.



Wood Duck family - Pammi Price 2020

Swamp

Any wetland dominated by woody plants, characterized by saturated soils during the growing season and standing water during certain times of the year. Some swamps are dominated by shrubs, such as Buttonbush or Smooth Alder. Other swamps are forested.



Wind thrown tree in forested wetland by Pammi Price 2006

Fen

Peat-forming wetlands that receive nutrients from sources other than precipitation: usually from upslope sources through drainage from surrounding mineral soils and from groundwater movement. Fens differ from bogs because they are less acidic and have higher nutrient levels. Therefore, they are able to support a much more diverse plant and animal community.

Wetlands Benefit to the Environment

Pollution Prevention

Through the filtering action of their soil and plants, wetlands naturally remove chemicals, heavy metals, and excess nutrients from water. That's cleaning power!

Nature's Sponge

Wetlands act like sponges by absorbing excess surface water. They store the water temporarily, allowing it to enter the ground or to evaporate. This helps prevent flooding!

Sediment Control

Wetlands help keep our water clear by trapping sediment carried off the land by erosion.

Productivity

Wetlands are among the most productive ecosystems in the world. They capture large amounts of the sun's energy and turn it into the stored chemical energy of plants. All that energy is efficiently recycled through a diverse food web and decomposition.

Biodiversity

With a rich nutrient base, wetlands provide habitat for a myriad of wildlife. Wildlife diversity creates a stable food web.

Dollars and Sense

Wetlands support commercial fishing, recreational fishing, and hunting by providing spawning, breeding, and feeding grounds for fish, shellfish and waterfowl. In fact, 90% of all commercial fish species and 80% of all bird species use wetlands as a habitat at some time



Ruffed grouse by Pammi Price 2006

Unfortunately, between 1986 and 1997 forestry activities accounted for 23 percent of wetlands losses, coming in as the third leading cause of wetlands loss, behind urban development and agriculture. So it is critical that additional impacts to wetlands be minimized/avoided as much as possible by using Forestry Best Management Practices to protect them.



Dragonfly by Pammi Price 2020

Wetlands are Complicated

All wetlands are not mapped, but working in or near wetlands can be regulated and fines can be incurred if you disturb areas in or near wetlands, whether you build a structure or not, just removing soils from or filling in wetlands can be costly to a property owner.

Wetlands are regulated in New York State at the state, federal, and sometimes, at the local level. In 1975, the New York State Legislature passed the Freshwater Wetlands Act (Article 24 of the Environmental Conservation Law), which authorizes the NYS Department of Environmental Conservation and Adirondack Park Agency to regulate freshwater wetlands in the state. The Bureau of Marine Resources' administers tidal wetlands which are regulated through the Tidal Wetlands Act (Article 25 of the Environmental Conservation Law) in New York.

In addition, the Clean Water Act Section 404 and Sections 9 and 10 of the Rivers and Harbors Act, administered by the US Army Corps of Engineers, regulates waters of the United States. But the state must still issue a Section 401 Water Quality Certificate before a federal activity can be permitted or authorized, to ensure the proposed activity complies with New York State law requirements and will not violate water quality standards.



Old field wetland by Pammi Price 2008

Wetland Regulations

In New York, the main focus of wetlands protection is on tidal wetlands around Long Island, New York City and the Hudson River all the way to Troy Dam; as well as the freshwater wetlands found on river and lake floodplains across the state.

Freshwater wetlands in New York are regulated by Article 24 -Freshwater Wetlands-Title 23 of Article 71 of the Environmental Conservation Law. A wetland must be 12.4 acres (5 hectares or larger) to be protected under the Freshwater Wetlands Act. Smaller wetlands considered to be of unusual local importance may also be protected. To provide protection for the wetland, an 'adjacent area' of 100 feet is also regulated around every NYS freshwater wetland. A permit is required to conduct any regulated activity in a protected wetland or its adjacent area.



Hanging a wetland delineation flag by Pammi Price 2006

However, some activities are exempt from the permit requirement. The most common activities exempted from regulation are: (1) Normal agricultural practices, except filling, clear cutting of trees, or construction of non-agricultural structures; (2) The harvesting of natural products and recreational activities (fishing, hunting, trapping, hiking, swimming, picnicking, or firewood collection); (3) Continuance of lawfully existing land uses; (4) Routine maintenance of existing functional structures such as repairing broken docks, repainting structures, or resurfacing paved areas and; (4) Selective cutting of trees and harvesting of fuel wood (not clear cutting).



Forested wetland Mud Creek by Pammi Price 2021

Protect Forested Wetlands

A properly planned and conducted timber harvest is a great tool for maintaining forest health and reaching your management goals. Using best management practices can enhance the health, productivity and appearance of your forest, boost wildlife habitat and recreational access, and promote water quality in your local watershed.

Forested wetlands provide so many services, protecting them is essential. Some best management practices to keep wetlands healthy include:

- Construction of roads and landings in wetlands should be avoided.
- Do not discard slash in wetlands.
- Avoid using pesticides and other toxic chemicals in wetlands.
- To protect wetlands from forest management activities, create buffer zones around them, Avoid performing intensive forest management activities in wetlands and their adjacent buffers. If management activities in these areas cannot be avoided, limit performing the activities to when the ground is frozen.

In New York State, most timber harvesting in wetlands is exempt from a state permit requirement. However, some levels of harvesting and related construction activities may require a local, state, Adirondack Park Agency, or Federal wetlands permit. It is best to check with your local Town Clerk, New York State Department of Environmental Conservation Regional Permit Administrator, Adirondack Park Agency, and/or Army Corps of Engineers before starting any work in or near wetland areas.



Gray tree frog by Pammi Price 2007

*This article is for educational purposes only. To determine the designation of wetlands, permitting requirements and exemptions, consult with the respective government body where applicable laws and regulations apply.

Your Land, Your Legacy

Planning for Every New York Landowner

This work is the result of a collaboration between Cornell University, The University of Vermont, UMass Amherst, and The University of Maine, and was funded by a grant from the USDA National Institute of Food and Agriculture.



Your land is part of your legacy. You have been a good steward of your land, carefully making decisions about its use. Planning what will happen to your land after you are gone is the next critical step in being a good steward.

In fact, planning for your land may be the most important action you can take as a landowner—for the benefit of your family, your community, the land itself, and your personal goals.



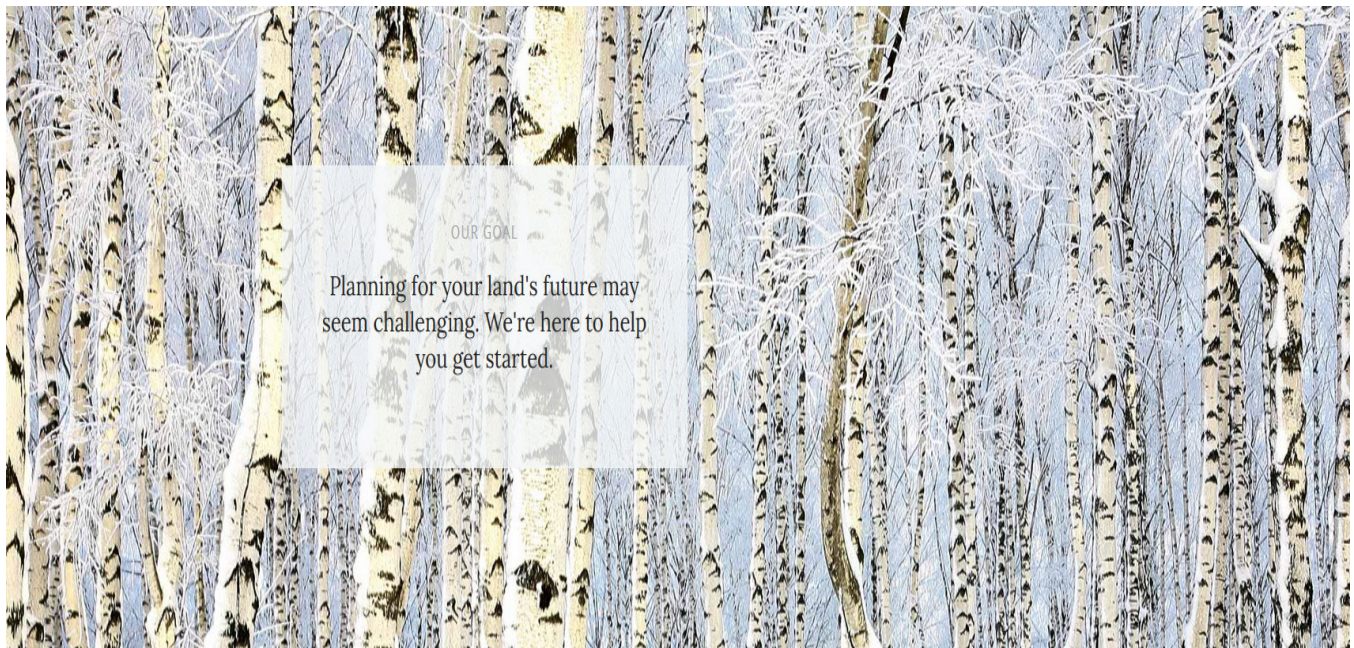


Photo: Your Land, Your Legacy, (yourlegacyny.org/about.html)

Why Plan?

An estate is the total of all your assets, including your land, house, bank accounts, and any stocks and bonds. An estate plan ensures that your assets are distributed in a way that will meet the financial and personal needs of you and your heirs. Land is not like other assets: it may have significant personal value not typically associated with other assets, such as stocks and bonds. When dividing assets among family members, it can be challenging to account for their personal as well as financial needs. The good news is that land is a flexible asset that lends itself to creative solutions for your goals and values whether or not you intend to keep it in the family.

A will, also called a “last will and testament,” is the most commonly used estate planning tool. A will is a legally binding document that states how you want your assets distributed once you have passed away. Make sure your will includes provisions for your land. In order to be effective at passing your land by way of your will, you need to ensure that the way you own your land permits you to pass it by way of your will—and that your will is written in a way that ensures it will achieve your desired goals. This planning process takes time, and the earlier you start your planning process, the more options you will have for your land. Three great ways to start are:

1. Defining Your Goals.
2. Decide if you want to determine the future ownership of your land.
3. Deciding if you want to determine the future use of the land.

Define Your Goals:

Begin by thinking about what you want most—to see your land remain undeveloped forever? to maintain family harmony? to preserve flexibility for your heirs? You may want to rank your goals in order of their importance, and list any challenges standing in the way of your goals.

If you own your land with others, your next step will be to talk about your goals and values with your spouse or co-owners. If you have children, it's up to you to decide to what extent you want to involve them in determining the future of your land.

Discovering your family members' needs and wishes can take place either at a family meeting or through individual conversations. In either case, your goal is to get a sense of your family's personal and financial goals and how they feel about the land.



Decide if you want to determine the future ownership of your land

A great place to start your planning is by reading your deed, which lists your current form of ownership, and understanding the implications of this form of ownership. An estate planning attorney, land trust, or forester can help you find your deed. Without estate planning, the form of ownership listed on your deed will determine who will get your land when you pass away—and it might not be what you want to have happen with your land. For help finding your deed, work with your attorney or forester.

If your current form of ownership doesn't meet your needs for passing on your land, meet with an estate planning attorney to learn about other options for the ownership of your land. The various types of land ownership can be divided into two types: direct and indirect.



Photo: Norm Eggert

Direct ownerships are those in which a person or persons own the land directly. The names of the people who own the land are on the deed. Direct ownerships are the most common form of land ownership. They are easy to set up and maintain, and all forms of direct ownership can be combined with land conservation tools. However, they do not provide protection for liability or a mechanism for the gradual transfer of land.

Indirect ownerships are those in which land is owned by a legal entity rather than by a person. Indirect ownership can be more complex to set up, but it does bring with it opportunities to protect individuals from liability, as well as the ability to gradually change or transfer the ownership, which can offer important tax benefits. Examples of indirect ownerships include partnerships, trusts, limited liability companies (LLCs).

Deciding if you want to determine the future use of the land.

If you want to ensure that some or all of it remains in its natural state, there are temporary or permanent tools to help you achieve this.

Temporary land use options

Forest Management: If you want to keep all or some of the land in the family, it is important to pass on to your heirs your knowledge of the land, including your goals for the property, how the land has been managed, who you have worked with, and any programs you may be enrolled in. If you have a forest management plan, share it with your family and use it as you develop your estate plan. Communicating this information to your family can help them become good stewards of the land. A forester is an important professional to contact regarding your land's management, who can help you evaluate your land management options, including determining the value of your timber for a land appraisal.

Current Use – Keep Land Undeveloped and Lower Taxes: Current use tax programs give landowners an opportunity to significantly reduce their property taxes in exchange for keeping land undeveloped and producing public benefit. This is a temporary program, and it can be used in combination with other land conservation tools.



Photo: Your Land, Your Legacy,

Permanent Land Use Options

Conservation Easement:

A conservation easement (CE) is a legal agreement that extinguishes some or all of the development rights of the land forever but allows your other rights—such as farming, forestry, and recreation—to continue. With a CE, you maintain ownership of the land. A CE can be placed on all or part of your land, for example allowing you to reserve house lots. A CE can be sold if the land has exceptional ecological or historical value. Alternatively, it can be donated, providing the landowner with a tax deduction for a charitable gift. Since the land can no longer be developed, a CE lowers its value, which can help lower your taxable estate. In these cases, landowners are required by the IRS to have the land appraised by a qualified independent appraiser to determine the value of the deduction. There are often costs for CEs to ensure that the terms of the easement are monitored and enforced in perpetuity.

Donating or Selling Land:

Land can be permanently protected by donating it or selling it to a qualified conservation organization, such as a land trust, a state conservation agency, or a town. Donations of land may provide significant tax advantages as a charitable gift.

Bargain Sale: Landowners can sell their land or conservation easement at a price below its fair market value. The difference between the appraised market value and the sale price to a qualified conservation organization is considered a tax-deductible charitable contribution.

Bequest:

A donation of land or a conservation easement through your will is another way to ensure your land's permanent protection and potentially reduce your estate tax burden. You can change your will at any time, and a bequest does not become effective until your death.

Life Estate:

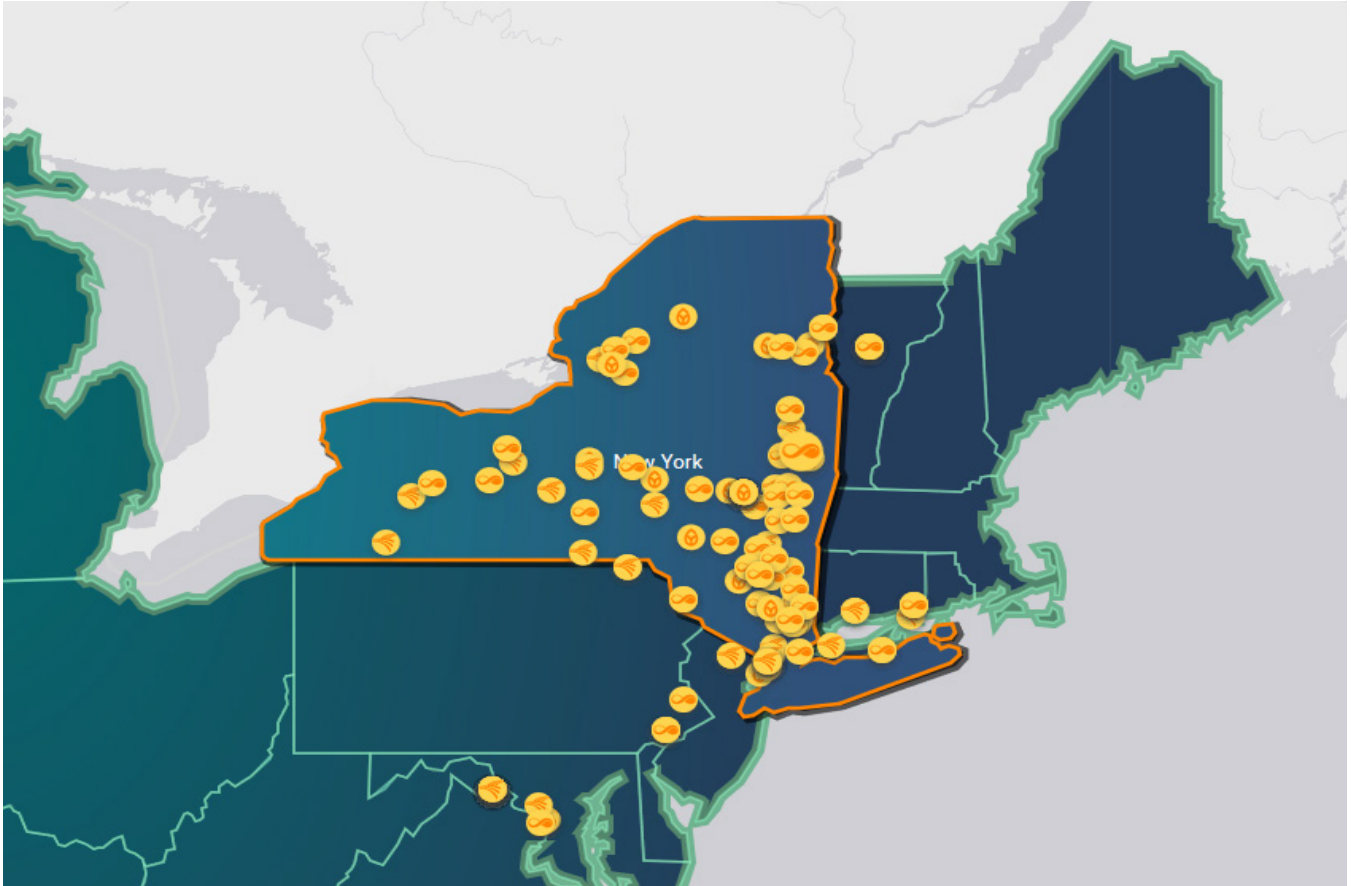
Landowners sometimes negotiate a gift or sale of the property while reserving the right to occupy and use the land for life, with control of the property automatically transferred to the conservation organization upon the death of the landowner. The gift of a property with a reserved life estate can qualify the donor for a charitable deduction. Landowners are responsible for upkeep and all management costs during their lifetime.

Limited Development:

It is possible to protect the majority of the land through one of the above tools while a small portion is sold or maintained by the landowner for future development.

Finding a Conservation Organization:

Many land conservation organizations seem exactly alike at first glance, but their missions and land management philosophies can vary greatly. Your property's location, size, and natural resources all help determine which conservation organizations may be interested in working with you to conserve your land. It is important that any organization you work with shares your goals and personal philosophy about land and land management. To find a land trust or public conservation agency working in your town, visit findalandtrust.org.



Land Trust Alliance Land Trust Finder Interactive map tool. (Search through the 96 conservation organizations in New York State!)

Conservation in the New York City Watershed:

There are so many great conservation organizations in the Catskill region that work to preserve open space and support your legacy. For those landowners within the geological boundary of the NYC Watershed, you may have a few unique opportunities available to you. As Ron highlighted in a Forster's View, there are programs through the Watershed Agricultural Council's Easement Program and the NYC DEP that may be of interest.

Watershed Agricultural Council: nycwatershed.org/conservation-easements/

NYC DEP Brochure: https://www1.nyc.gov/assets/dep/downloads/pdf/watershed-protection/assistance-for-homeowners-landowners/2010_lap_brochure.pdf

Taxes and Estate Planning

The amount and types of taxes your estate may face depend on the value of your land, the form of ownership your land is held in, and how your assets—including your land—are transferred to your family. The goal, of course, is to pass on your assets in a way that meets your family's goals while minimizing the amount of taxes for which your estate becomes responsible.

Following is a summary of the various taxes that may affect you as a landowner as you move forward with estate planning. Remember that the laws that determine these taxes can change. The descriptions do not represent the law in any particular year but are a simple explanation of the taxes that may be involved when land is transferred between people or generations of a family. *Speak with a CPA or a tax attorney who is familiar with land and its conservation for information specific to your situation. Tax considerations:

Federal and State Estate Taxes

These are taxes on your estate if its value exceeds a certain threshold. Federal and state tax thresholds often change from year to year. One opportunity to lower the value of your estate is through land conservation tools.

Gift Taxes

This is a federal tax incurred on gifts given while you are living. You can give a certain amount per year without triggering this tax. Giving under the taxable limit can be a useful way of transferring ownership or interest in your land slowly while avoiding taxes. If you give more than the limit annually, the excess is applied toward your lifetime gift-tax exclusion. If at any point the gifts you gave during your lifetime, or left in your estate, exceed that exclusion, the donor generally pays gift tax on the excess amounts. Gifts of any amount transferred between spouses are allowed tax-free.

Capital Gains Taxes

This tax is assessed when you sell capital assets, including land. Capital gains tax is applied to the value that your land and other assets have appreciated to over time. For example, if you bought your land for \$50,000 and it is now worth \$200,000, the capital gains tax is applied to the increase in your land's value of \$150,000. Placing a conservation easement on your land is one effective way to lower its sale price and therefore the capital gain from the sale of your property. However, the sale of a conservation easement (see page 14) or a bargain sale (see page 16) can also trigger capital gains liability.

Federal Income Taxes

This tax is based on your income. Federal income tax can be reduced through a charitable donation, a bargain sale of land, or a conservation easement by providing you with a charitable donation.

Property Taxes

As land values and assessments increase, local property tax burdens can be difficult for families to meet. Conservation easements and current use tax programs provide opportunities to reduce property taxes on your land. It has been said that the only sure things in life are death and taxes; estate planning is about preparing for both. Land is likely one of the most valuable assets in your estate. And due to the historic rise in real estate values, your land's value may be greater than you think.

Property Taxes and Assessments

Property taxes can be one of the highest costs associated with owning forest property. Tax bill amounts are based on a tax rate that's applied against the assessed value of the property. The higher the assessed value of your property, the higher your tax bill. And of course, the higher the tax rate, the higher the bill. The tax rate is fixed and is non-negotiable. The assessed value of your property, however, is determined by the town's assessor, and should be roughly the same value per acre as similar property in the town.

Forest properties are not always simple. They are quite diverse and values can vary depending on a number of factors. A forest that has been recently harvested does not have the same value as a forest in need of a harvest. Forested parcels will have differing amounts of public road frontage and interior road development. Bodies of water and wetlands can influence the value of a forest parcel as well. All of these features should be considered when reviewing the assessed value of your forest property.

Once a year, landowners have an opportunity to grieve the assessed value of their property. Towns will set a date - sometime in the spring - in which property owners can request a review of their assessed values in front of the Board of Assessment Review. A request to reduce the assessed value of a property can be based upon differences in the assessed value of your property and similar properties in the town (unequal assessment); or it can be based upon an assessed value substantially higher than what forest properties sell for (excessive assessment). Other assessment challenges can include "unlawful assessment" and "misclassification," however, one should consult a lawyer on these.

Whenever significant tax or legal challenges may exist, it is often advisable to solicit the advice from tax and law professionals. It is even more advantageous to seek out ones with experience in forest property cases. Depending on how far one intends to pursue a change in an assessment, it may be necessary to hire a professional appraiser to determine property value which in addition, may require hiring a forester to perform a complete timber inventory of the property.



Agricultural Assessments:

New York State Department of Taxation and Finance



Silvopasture trial by Connor Young

Overview

The State Legislature enacted the New York Agricultural Districts Law in 1971, which allows reduced property tax bills for land in agricultural production by limiting the property tax assessment of such land to its prescribed agricultural assessment value. Owners whose land satisfies the eligibility requirements may apply for an agricultural assessment.

Eligibility is determined by the assessor or board of assessors where the application is filed. Land generally must consist of seven or more acres that were used in the preceding two years for agricultural production and the annual gross sales of those products averaged \$10,000 or more. There are other options available for less acreage or start-up operations.

Land included in agricultural assessments

Agricultural assessments is limited to land used in agricultural production, defined to include cropland, pasture, orchards, vineyards, sugarbush, support land, and crop acreage either set aside or retired under Federal supply management or soil conservation programs. Up to 50 acres of farm woodland is eligible for an agricultural assessment per eligible tax parcel. Land and water used for aquacultural production are eligible, as is land under a structure within which crops, livestock or livestock products are produced. Land visibly associated with the owner's residence is ineligible.

Rented land and agricultural assessments

Land rented for agricultural purposes may receive an agricultural assessment. If the rented land satisfies the basic eligibility requirements described above, it is eligible for agricultural assessment. In addition, if the rented land does not satisfy the average gross sales value requirement, but does satisfy the other requirements, it may still be eligible if it is farmed, under a written rental agreement of at least five years, with the other farmland that satisfies all eligibility requirements.

The application procedure

The landowner's first step in applying for an agricultural assessment is to go to the county Soil and Water Conservation District office. There, all farmland to be enrolled in the program will be classified by soil productivity. A District technician plots each farm tax parcel of the farm on a soil map, and calculates the acreage in each soil group. The landowner should work with the technician to outline woodland areas and ineligible areas. The landowner may exclude any area from the program and this area should be clearly defined and marked on the map. The technician records the information on a "Soil Group Worksheet" (Form APD-1).

Next, the landowner, transfers this soil information to the "Application for an Agricultural Assessment" (form RP-305), available from the assessor's office and indicates any farm woodland on the parcel. The landowner submits the completed RP-305 application form along with copies of the completed APD-1 soil group worksheet and the soil map to the assessor by taxable status date.

In most towns, the taxable status date is March 1, but it is advisable to confirm this with the assessor. Landowners must file an application each year with the local assessor. After the initial application, a short version may be used if there have been no changes since the previous year's application. See Form RP-305-r, Agricultural Assessment Application Renewal.

Amount of assessment reduction

After deciding whether the parcel, or any part of it, is eligible for an agricultural assessment, the assessor calculates such assessment by multiplying the acreage in each soil group and farm woodland by the applicable agricultural assessment value. The sum of the values is multiplied by the municipality's latest State equalization rate or special equalization rate. The resulting figure is the agricultural assessment for the eligible land in the parcel. This amount is compared to the assessed value of the eligible land. Any assessed value above the agricultural assessment is exempt from real property taxation. In other words, taxes on eligible farmland are based on the land's agricultural assessment rather than its full assessment.



New York 480(a) Forest Tax Law Program Overview

What It Is:

The New York Forest Tax Law Program (commonly called “480-a” after the section of the tax code relating to it) is a property tax reduction program. Participation is voluntary, and you must own at least 50 acres of woods in adjoining properties in New York to be eligible. 480-a lowers your taxes by exempting up to 80% of the assessed value of enrolled acreage from property taxes.

480-a offers the potential for you to save substantially on your property taxes every year. It can also help you look after your woodlot for the future and increase your long-term income from your land. However, it requires commitment to managing your woods for ten years. Consider the benefits and obligations carefully before you sign up. You may want to have a professional forester visit your property and provide a second opinion on whether enrollment makes sense for you prior to committing.

To enroll, you’ll need a management plan for your woods prepared by a professional forester and approved by the New York State Department of Environmental Conservation. If your property is inside the New York City Watershed, you can apply to the Watershed Agricultural Council for funding to help offset the cost of getting that plan.

What You’re Signing Up For To Get Your Tax Break

Once you enroll in 480-a, you must commit to following your management plan for ten years. 480-a has an annual recommitment, meaning that each year you receive your tax break, you commit to following your management plan for ten years afterward.

While you are enrolled in 480-a, you may not develop acreage that has had its assessed value exempted. You also may not subdivide your property into areas smaller than 50 acres. When your management plan requires you to harvest trees, you must pay a 6% tax on the value of what you sell. Failure to follow these requirements or your management plan may result in your removal from the program and the assessment of back taxes and penalties.



Frequently Asked Questions About 480(a)

What Are My Responsibilities While I'm Enrolled?

Please note: Your forester can help you with all of these tasks.

- Mark and maintain the boundary lines of your enrolled acreage.
- File an annual commitment form with your Town Assessor and DEC Regional Forester.
- Comply with your management plan's work schedule for a ten-year period after obtaining each annual exemption.
- Submit an updated work schedule every five years.
- When you're going to harvest trees, submit a notice of cutting to your DEC Regional Forester not less than 30 days prior to cutting. You will need to pay a 6 percent tax on the stumpage value to your County Treasurer within 30 days of the receipt of your trees' certification of value from DEC.

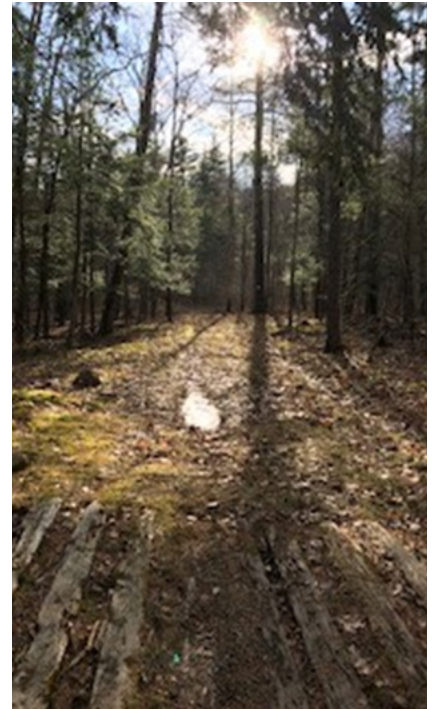
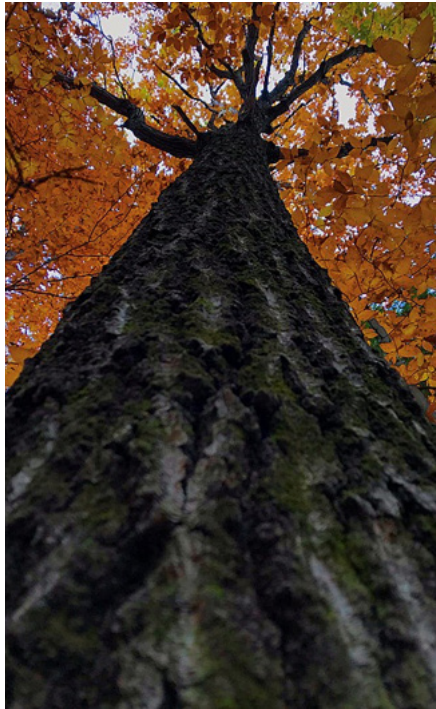
What's a Management Plan?

Management plans show the boundaries and size of your woodlot, what kinds and sizes of trees it contains, and what needs to be done to harvest trees. A plan identifies scheduled commercial harvests, noncommercial thinnings, road construction, and other management practices. These practices are listed in a work schedule that shows the work to be done each year for the next 15 years.

Who Writes the Management Plan? Can I Do It?

Because professional judgment is required to prepare a forest management plan, it must be prepared by a qualified forester. You must pay the cost of this service. Landowners in the New York City Watershed can apply for funding to help offset this cost. A directory of foresters who can help you write your plan is available through [the DEC website](#).





Do I Have to Follow My Management Plan?

Yes. Failure to adhere to your plan's work schedule will result in revocation of the certificate of approval by the Department of Environmental Conservation and the imposition of penalties and roll-back taxes.

Please note: Although you have to follow your plan, DEC will consider changes to your work schedule. If you need to adjust your plan for any reason, consult your forester for advice.

What Are The Penalties for Not Following the Program?

Properties removed from 480-a are subject to 2.5 times the tax savings, plus interest, for up to the past 10 years you've been enrolled in 480-a. When only portions of properties are removed (for example, if you choose to develop on enrolled land), the penalty is 5 times the tax savings, plus interest, for up to the past 10 years.

Can I Sell My Land While I'm Enrolled?

Yes, but the obligation to follow the management plan stays with the property for the remainder of the commitment period. Also, subdivisions of less than 50 acres will be subject to roll-back taxes if established within the commitment period.

What If I Decide I Don't Like 480-a? Can I Get Out Of It?

Each year you receive your tax break, you commit to following your management plan for the next ten years. If you decide to leave the program, you must still follow your plan for ten years after your tax break ends. If you choose not to follow that plan, you may be subject to back taxes and penalties.

Protecting streams and roads with Best Management Practices

Best management practices have a place in every woodland stewardship conversation. BMP is a widely used term across the agricultural and natural resources community. They can apply to a lot of different techniques and tools to manage something more efficiently and effectively. In this case, we're referring to BMPs that protect water resources and forest access.

BMPs are recommended practices for controlling soil erosion, protecting streams and water bodies from sedimentation. Erosion of forest soil can occur whenever skid trail, hiking trail, or road building activities removes the humus layer and exposes the mineral soil. Exposed mineral soil, especially on slopes, can rapidly erode during rain events. Soil that is transported by run-off, often ends up in streams or water bodies.

In controlling erosion, these BMPs are simultaneously protecting your roads, trails and streambanks. Wash-outs, ruts and overflow can be unsafe and expensive to fix. By working with your logger and forester to install BMPs, you can actually save money by protecting both the ecological and management assets.



Follow this link to download the guide as a newly released smart phone app for use in the field- <https://apps.apple.com/us/app/id1527127965> .You can also visit the Siuslaw Model Forest to see BMPs in action!

Maintaining Property Boundaries

Most trespassing is accidental, but sometimes it can lead to unwanted activities like unpermitted hunting, off-road vehicles, or tree cutting. Painting and posting signage along the boundary can help landowners express rules clearly and where they apply. They're also helpful for the hunters, loggers, and visitors unsure where the line runs. This step is often overlooked in woodland stewardship that can be a good first step in protecting your assets.

Steps to protect against timber theft:

- Identify and maintain your boundary lines.
- Routinely inspect your property and pay attention to activity on adjoining properties.
- Hire a qualified forester and qualified timber harvester to carry out harvest operations on your property. Check the credentials of the people you choose to work with. Foresters and timber harvesters who have undergone certification in their professions, have at least demonstrated a greater commitment to work quality and ethics. The very best defense against theft is to do business with reputable people.
- Find out where your timber is being marketed and require that mill scale slips be given to you on a weekly basis (this should be in your timber sale contract).
- Know the truckers who are hauling logs and pulp to market from the property. Often times the timber harvester does not own a truck and has to hire independent truckers to move their product. Immediately report timber theft to the local police and the regional forestry office of the New York State Department of Environmental Conservation (NYS DEC).

Check out these great activities on MyWoodlot to learn more about locating, marking, and managing property boundaries.

mywoodlot.com/item/post-my-boundaries



Resources

Wetland Resources

New York State Dept. of Environmental Conservation

[Freshwater Wetlands Program](#)
[Freshwater Wetlands Mapping](#)
[Tidal Wetlands](#)
[Wetlands Conservation Factsheet](#)

US Environmental Protection Agency:

[Wetlands Regulations](#)
[Wetlands Protection & Restoration](#)

Army Corp of Engineers New York District

[Wetlands Identification](#)

Your Land, Your Legacy New York:

[Information on land conservation, finances, estate and legacy planning.](#)

New York State 480(a) Forest Tax Law

[NYS Resources](#)

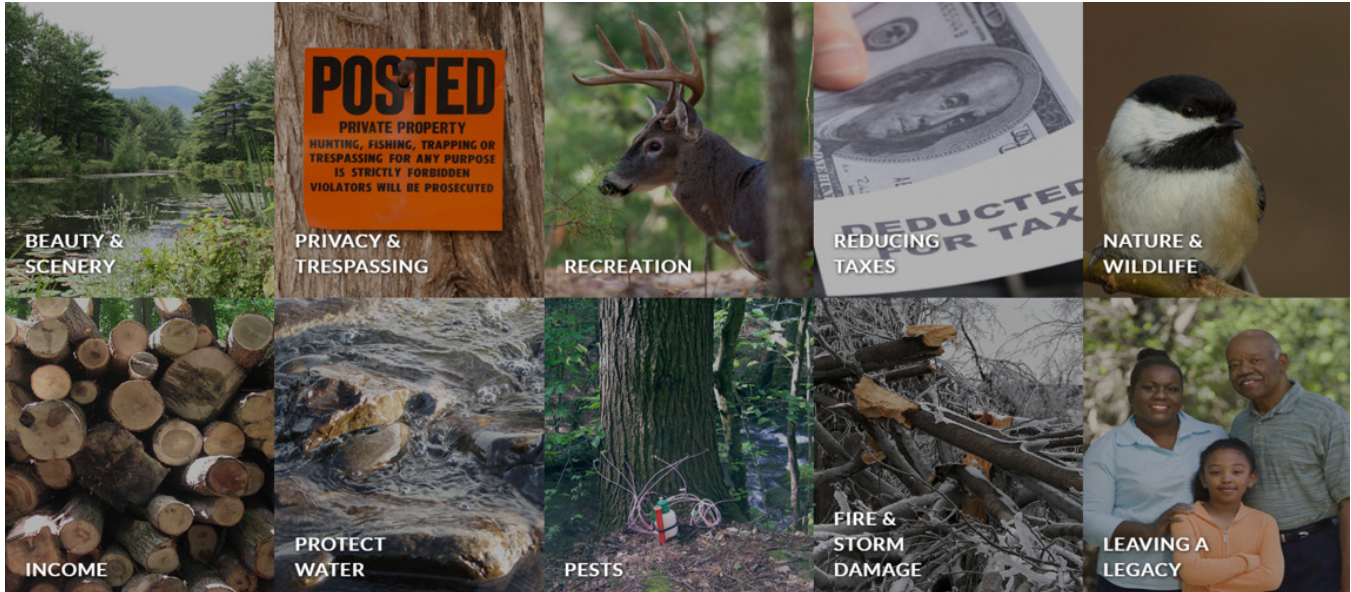
Best Management Practices Guide for Water Quality

[NYS Resources & Link](#)

Timber Theft Protection and Reporting

[NYS Timber theft on private land resources](#)

Resource Collections



MyWoodlot

As highlighted above, MyWoodlot offers a wide selection of resources on woodlands. There are activities and blogs from professionals and other landowners that highlight projects and ideas that you can actually implement. The activities broadly include beauty and scenery, privacy and trespassing, recreation, reducing taxes, nature and wildlife, income, protecting water, pest, fire and storm damage, and leaving a legacy.

Create your MyWoodlot profile for free to save and organize activities and resources that match your goals. Follow the link below to begin exploring all these resources and keep up to date with new activities that are added weekly!

[Visit MyWoodlot](#)

ForestConnect

A Cornell University resource to connect woodland users to the knowledge and resource needed to ensure sustainable production and ecological function on private woodlands. The site houses information for woodland stewards, educational resources and offers countless webinars on a wide variety of woodland topics.

[Visit ForestConnect](#)

CCE Columbia & Greene

Visit our site to find resources and more information on upcoming events. Our Natural Resources Team is also ready to support you in all your woodland stewardship goals. Please reach out if you're looking for specific information, have questions about your woods, or need assistance in determining next steps.

Woodland Owner Networks

Women Owning Woods

We are a group of women landowners and natural resource professionals from the Catskills and the Hudson Valley region of New York. We've organized this group of professionals and landowners as a way to foster learning experiences and discussions about forest property. Details about gatherings will be sent out via email in our eNewsletter. To subscribe to that list you can email wow@nycwatershed.org to join.

Follow us on Facebook to stay connected, share your stories, and learn from your peers.

[Find WOW on Facebook](#)

Master Forest Owner Volunteers

The Master Forest Owner (MFO) program provides private woodland owners of New York State with the information and encouragement necessary to manage their forest holdings wisely. Since its inception in 1991, MFOs of Cornell Cooperative Extension have helped over 1,000 landowners. The term "Master" Forest Owner implies education as in "School-Master". Experienced and highly motivated volunteer MFOs are available statewide, ready to assist neighbor woodland owners with the information needed to start managing their woodlands, through free site visits to landowners properties. The training volunteers receive complements their experience as forest owners.

[Learn more about the MFO Program](#)

Catskill Forest Association

The Association was formed for the purpose of promoting knowledge and understanding of forest ecology and economics; to promote long-term forest management; to educate the public and enhance the economy of the Catskill region; to demonstrate economically feasible and environmentally sound forest practices; to serve as a source of information about forest management; to serve private landowner rights; and to identify and manage private forest lands dedicated to the demonstration and practices of high standards of forestry.

[Learn more about the CFA](#)

New York Forest Owners Association (NYFOA)

The mission of the New York Forest Owners Association (NYFOA) is to promote sustainable forestry practices and stewardship on privately owned woodlands in New York State.

[Learn more or join NYFOA](#)

Cornell Cooperative Extension Columbia and Greene Counties

Agroforestry Resource Center
6055 Route 23
Acra, New York 12405

Postage

Connect

Website: ccecolumbiagreene.org

Email: columbiagreene@cornell.edu

Phone: 518-622-9820

 @CCECColumbiaGreene

 @ccecgc

Mission

Cornell Cooperative Extension Columbia and Greene Counties puts knowledge to work in pursuit of economic vitality, ecological sustainability, and social well-being. We bring local experience and research-based solutions together, helping Columbia and Greene County families and communities thrive in our rapidly changing world.

CCE Columbia and Greene Counties is a registered 501(c)(3) nonprofit.

Cornell Cooperative Extension is an employer and educator recognized for valuing AA/EEO, Protected Veterans, and Individuals with Disabilities and provides equal program and employment opportunities.

