



PRESS RELEASE

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PROTECT Cheers NYS Assembly for Eliminating Proposed Tax Cap on the Forest Preserve

State of New York currently pays property taxes based on local assessments. A tax cap could lower state tax payments and cause a tax shift to private lands.

The NYS Assembly eliminated the proposal by Governor Andrew Cuomo to Cap state payment of Forest Preserve taxes in its 1-House Budget Bill

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The NYS Assembly released its one-house budget bill late on Monday night March 12th. The budget is a statement of priorities for the State Assembly. An important part for Adirondack communities was the deliberate omission from the budget bill (see Part F of budget bill attached) of Governor Cuomo's proposed cap on Forest Preserve property tax assessments and changes to state law from the current system of locally assessed property taxes to a system of Payments in Lieu of Taxes (PILOTs). "The State Assembly went to bat for Adirondack communities in its budget resolution. State payment of local taxes to keep Adirondack and Catskill communities whole is an important part of the management of the Forest Preserve. The State Assembly rejected this bad idea and defended both the Forest Preserve and Adirondack communities," said Peter Bauer, Executive Director of Protect the Adirondacks. The Assembly budget bill will be voted on later this week.

"Hats off to Assembly member Billy Jones for taking a stand to protect Adirondack communities. He worked effectively with Catskill Assembly members Eileen Gunther and Kevin Cahill to beat back this unwise policy and law change," said Peter Bauer.

Forest Preserve lands, like private forestlands, are taxed according to a variety of factors, such as road frontage, interior roads, shoreline, accessibility of shoreline areas, and timber value, among other things. State foresters periodically cruise timber in places like the Seward Range in the High Peaks Wilderness. The state's assessments are shared with local municipalities, which can then use their own assessments or the state assessments. It's a rational process based on locally assessments.

Some towns with high Forest Preserve land holdings reap great benefits. In 2010, Essex saw \$1.9 million in tax payments from the state, Minerva \$3.1 million, Newcomb \$3.7

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million, North Elba \$1.8 million, North Hudson \$1.1 million, Franklin \$1.1 million, Harriestown \$2.3 million, Santa Clara \$2 million, Arietta \$3.6, Indian Lake \$2.6 million, Lake Pleasant \$1.8 million, Long Lake \$3.1 million, and Wells \$2.4 million, among others. Many other towns with smaller Forest Preserve holdings receive far smaller payments, such as Chesterfield and Crown Point in Essex County with around \$100,000 each.

“We’ve always looked at state payment of Forest Preserve taxes based on local assessments as an important part of the state’s annual management and maintenance of the Adirondack Park. State tax payments are a cornerstone of Park policy, something that helps make many Adirondack communities viable. The proposed tax cap is a major change to a core part of the Park’s civic infrastructure, a breach of faith for all who believe in the Adirondack Park and want to see it succeed,” said Peter Bauer.

The State Senate is expected to release its one-house budget later this week. “We call on the State Senate to follow the lead of the State Assembly and make a stand for Adirondack communities and the Forest Preserve,” said Peter Bauer.

The tax cap plan was rolled out as part of the budget and will not be voted on separately but rather as a part of a massive state budget package. This plan was rolled out without analysis, projections, or details about all impacted programs. Something as important to the core of Adirondack Park management, such as state payments of local taxes on state lands, which could have serious long-term impacts on Adirondack communities and the Forest Preserve, should be undertaken only with sound analysis and data that are open for scrutiny and independent assessment.

The Budget Division did not ascertain the potential impacts on programs of the Department of Environmental Conservation from the tax cap. “If the Cuomo Administration is serious about undertaking these kinds of changes they should do so based on good studies that include projections of impacts. They should reach out to effected communities and hear their concerns. Undertaking major policy changes like this within budget negotiations does not make sense,” said Peter Bauer.

Protect the Adirondacks

Protect the Adirondacks, Inc. (PROTECT) is a privately funded, IRS-approved not-for-profit organization dedicated to the protection of the 6-million-acre Adirondack Park in northern New York. PROTECT was formed through the merger of the Association for the Protection of the Adirondacks and the Residents’ Committee to Protect the Adirondacks in 2009. PROTECT pursues its mission to protect the Adirondack Park and defend the public “forever wild” Forest Preserve through citizen advocacy, grassroots organizing, education, research, and legal action. PROTECT is governed by a volunteer Board of Directors. PROTECT maintains an office in Lake George. For more information see www.protectadks.org.

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38 (d) If the taxes of a city, town, village or school district are
39 collected by a county official, the county shall have the sole authority
40 to establish a partial payment program pursuant to this section with
41 respect to the taxes so collected.

42 (e) If the taxes of a city, town, village or school district are not
43 collected by a county official, but its tax bills are prepared by the
44 county, or its tax collection accounting software is provided by the
45 county, then before the city, town, village or school district may
46 implement a partial payment program pursuant to this section, it must
47 obtain written approval of the chief executive officer of the county or
48 the county director of real property tax services.

49 § 7. Subparagraph (B) of paragraph 7 of subsection (eee) of section
50 606 of the tax law, as amended by section 1 of part G of chapter 59 of
51 the laws of 2017, is amended to read as follows:

52 (B) Notwithstanding any provision of law to the contrary, the names
53 and addresses of individuals who have applied for or are receiving the
54 credit authorized by this subsection may be disclosed to assessors
55 [and], county directors of real property tax services, and municipal tax
56 collecting officers. In addition, where an agreement is in place between
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1 the commissioner and the head of the tax department of another state,
2 such information may be disclosed to such official or his or her desig-
3 nees. Such information shall be considered confidential and shall not be
4 subject to further disclosure pursuant to the freedom of information law
5 or otherwise.

6 § 7-a. Paragraph (g) of subdivision 2 of section 425 of the real prop-
7 erty tax law, as added by section 1 of part B of chapter 389 of the laws
8 of 1997 and as further amended by subdivision (b) of section 1 of part W
9 of chapter 56 of the laws of 2010, is amended to read as follows:

10 (g) Computation and certification by commissioner. It shall be the
11 responsibility of the commissioner to compute the exempt amount for each
12 assessing unit in each county in the manner provided herein, and to
13 certify the same to the assessor of each assessing unit and to the coun-
14 ty director of real property tax services of each county. Such certif-
15 ication shall be made at least twenty days before the last date
16 prescribed by law for the filing of the tentative assessment roll.
17 Provided, however, that where school taxes are levied on a prior year
18 assessment roll, or on a final assessment roll that was filed more than
19 one year after the tentative roll was filed, such certification shall be
20 made no later than fifteen days after the publication of the data needed
21 to compute the base figure for the enhanced STAR exemption pursuant to
22 clause (A) of subparagraph (vi) of paragraph (b) of this subdivision,
23 and provided further, that upon receipt of such certification, the
24 assessor shall thereupon be authorized and directed to correct the
25 assessment roll to reflect the exempt amount so certified, or, if anoth-
26 er person has custody or control of the assessment roll, to direct that
27 person to make the appropriate corrections.

28 § 8. Paragraph 6 of subsection (eee) of section 606 of the tax law is
29 amended by adding a new subparagraph (A) to read as follows:

30 (A) A married couple may not receive a credit pursuant to this
31 subsection on more than one residence during any given taxable year,
32 unless living apart due to legal separation. Nor may a married couple
33 receive a credit pursuant to this subsection on one residence while
34 receiving an exemption pursuant to section four hundred twenty-five of
35 the real property tax law on another residence, unless living apart due
36 to legal separation.

37 § 9. This act shall take effect immediately; provided, however, that
38 sections one, one-a, one-b, two and three of this act shall take effect
39 April 15, 2020; provided further, however, that section 3-d of the
40 general municipal law, as added by section two of this act, shall expire
41 and be deemed repealed on the same date and in the same manner as
42 section 1 of part A of chapter 97 of the laws of 2011, expires and is
43 deemed repealed, and provided that section 2023-b of the education law,
44 as added by section three of this act, shall expire and be deemed
45 repealed on the same date and in the same manner as section 2 of part A
46 of chapter 97 of the laws of 2011, expires and is deemed repealed, and
47 provided further that the amendments to paragraph 6 of subsection (eee)
48 of section 606 of the tax law made by section eight of this act shall
49 take effect immediately and shall apply to taxable years beginning on or
50 after January 1, 2016.

REPEAL NOTE: Section 606(bbb) of the Tax Law, section 3-d of the
General Municipal Law and section 2023-b of the Education Law collec-
tively constituted the enabling legislation for the tax freeze credit
program. By the terms of those statutes, the tax freeze credit was only
applicable to taxable years 2014, 2015 and 2016. Therefore, these
provisions no longer serve a purpose, except for the reporting
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provisions, which facilitate the administration of the tax levy limit
program and are being preserved in a reenacted section 3-d of the Gener-
al Municipal Law and section 2023-b of the Education Law.

1 PART F

2 Intentionally Omitted

3 PART G

4 Section 1. Section 4 of chapter 475 of the laws of 2013, amending the
5 real property tax law relating to assessment ceilings for local public
6 utility mass real property, is amended to read as follows: