Forest Tax Law Landowner Attestation Form

I, _____, as an applicant for enrollment into the New York State Forest Tax Law Program, have met with _____, a representative of the Department of Environmental Conservation to discuss the requirements of the program and my responsibilities thereunder, as well as the consequences I may be subject to if I fail to fulfill those responsibilities. I have been provided the opportunity to ask questions about the program and am satisfied that I have been fully informed. Specifically, I understand the following details about the program:

1. As the owner of the enrolled property, I am fully responsible for fulfilling all requirements to remain in compliance with the program and avoid violations and/or penalties, regardless of any authority I may grant to an agent to act on my behalf. Such responsibilities include but not limited to:
    a. Submitting all required forms.
    b. Following the approved management plan and completing the required work on the schedule.
    c. Maintaining the capability of committed acres to produce a timber crop.
    d. Reviewing and understanding compatible and non-compatible uses.

2. Upon enrollment, only the committed acres will be eligible for up to 80% of the annual property taxes assessed for one year. In order to continue receiving this tax abatement, I much annually submit the Commitment of Land to Continued Forest Crop Productions Form to the town assessor and a copy to the Regional Forester. Failure to annually submit the Commitment of Land to Continued Forest Crop Production Form may result in not receiving the tax exemption for that given year, however are still considered enrolled in the program.
    a. The potential penalty for failure to comply with the requirements of the program is 2.5 times the amount of taxes that would have been paid for the current year and any prior years in which such an exemption was granted, up to a total of ten years, if the certificate of approval is revoked for the entirety of the entirety of the enrolled acres.
    b. If the certificate of approval is revoked for a portion of the committed acres only, the potential penalty for failure to comply with the requirements of the program is 5 times the amount of taxes that would have been paid for the revoked acres for the current year and any prior years in which such an exemption was granted, up to a total of ten years.

3. Upon enrollment, my property will be subject to the requirements of the program for the next 10 years in order to receive one year of the tax abatement. An additional year will be added to the end of the commitment period for each successive year of tax abatement I receive.

4. Forest crop productions is the primary goal of the program, and timber harvesting is necessary to meet this goal.

5. The following four items constitute statutory violations and may result in certification of the property being revoked and the monetary penalties described above being imposed.
    a. Conversion of committed acreage to a use which precluded or is inconsistent with management for forest crop production.
    b. Failure to give notice of a timber harvest on committed acres or failure to timely pay the stumpage tax following a timber harvest.
    c. Failure to comply with the approved management at any time during the commitment period.
    d. Failure to conduct a scheduled timber harvest after service of notice by the department to conduct such harvest.

6. Use of the property for compatible and supportive used is allowed. Activities that do not preclude forest crop production, involve permanent physical construction, or materially alter forest land with significant adverse impact upon the conditions of forest crops are considered compatible and supportive uses. Enrollment in forest carbon or private, state, or federal conservation forest practice-based programs are considered a compatible use.

7. Management plans, management plan amendments, status and activity reports, and cutting prescriptions submitted to fulfill the requirements of the program must be prepared by a forester as defined in Section 199.1 (o) who is authorized by the department to prepare such documents.

8. Voluntary withdrawal from the program may be accomplished in one of two ways:
    a. Submitting a notarized written request to the department and paying the appropriate penalties.
    b. Allowing nine years to elapse without submitting a Commitment of Land to Continued Forest Crop Production Form and submitting proof to the department that said nine years have passed.

_____ _____

Applicant Date

_____ _____

Department Representative Date