

GENERAL INFORMATION AND FILING REQUIREMENTS

1. Place of filing

Application and certified copy of a duly filed commitment (and copies of other required papers) must be filed with the city, town or village assessor. If the property is located in a village which assesses, such papers must be filed with both the town assessor and the village assessor. In Nassau and Tompkins Counties, these papers should be filed with the county assessor.

2. Time of filing

The application for exemption must be filed prior to the taxable status date of the city, town or village and, if approved, the exemption will initially appear on the first assessment roll prepared subsequent to the taxable status date. Since taxable status date differs among municipalities, the appropriate assessor's office should be consulted. To continue receiving the exemption in subsequent years, the owner must file a certified copy of the duly filed annual commitment of such tract to continued forest crop production for the next succeeding ten years under the approved management plan, with the appropriate assessor prior to the appropriate taxable status date. Following a failure to file a certified commitment in one or more years, in order to obtain a forest land exemption under RPTL, Sec. 480-a, an owner of a certified tract may submit a certified commitment to the assessor before the taxable status date in any subsequent year except that if more than five years has elapsed since the last annual commitment was made, a new application for exemption shall be necessary. A new application shall also be required whenever, during the preceding year, the approved management plan has been amended with respect to the acreage or portion of forest land committed to forest crop production under RPTL, Sec. 480-a.

3. Description of land

The tract of forest land must comprise at least 50 contiguous acres, exclusive of any portion thereof not devoted to the production of forest crops. It is sufficient to enter the assessment roll description (s) or the tax map land parcel number (s). If the forest land exemption is sought for only a portion of any single parcel on the assessment roll, then the applicant should supply a sketch of such portion indicating the number of acres therein. (An accurate description of the tract or portion thereof for which exemption is sought is important, because a conversion of any portion of land granted exempt status will result in the revocation of the certificate of approval for the whole tract and the imposition of severe penalties.)

4. Filing requirement information

A certificate of approval issued for an eligible tract by the Department of Environmental Conservation and the filing of the certificate with the county clerk are essential prerequisites of filing an application for a forest land exemption with the assessor. Revocation of a certificate of approval will occur upon payment of appropriate penalties following the conversion of the property or after nine years have passed from the year of the last commitment filed with the assessor. After the initial application is approved by the assessor, only a certified copy of the annual commitment must be filed with the assessor. Application for such commitment shall be made by the owner of such tract to the Department of Environmental Conservation and the commitment shall be certified by the Department. Failure to make an annual commitment and filing a certified copy thereof with the assessor prior to the appropriate taxable status date annually will result in the termination of the exemption for that and succeeding years for which no commitments are made.

SPACE BELOW FOR USE OF ASSESSOR

Date application filed: _____ Applicable status date: _____

Submitted: ☐ Copy of type map ☐ Certified copy of commitment

☐ Application approved ☐ Application disapproved Certificate of approval number _____

☐ Exemption computed on the basis of 80% of assessed valuation

☐ Exemption computed on the basis of \$40 per acre equalized

Exemption applies to taxes levied by: _____
(County/City/Town/Village/School District)

Date

Assessor's signature



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR FOREST LAND

Real Property Tax Law, Section 480-a

(Read general information and instructions on back)

1. Name and telephone no. of owner(s) _____

Day No. () _____
Evening No. () _____
2. Mailing address of owner(s) _____

E-mail (optional) _____
3. Location of property (where tract is situated in two or more assessing units, separate application must be filed in each assessing unit). This application is being filed with the assessor (s) of _____
City/Town/Village
Street address _____ Village (if any) _____
City/Town _____ County _____
Parcel identification no. (see tax bill or assessment roll) _____ School district _____
4. Description of tract or parcel of land for which a forest land exemption is sought:
 - a. Description of tract or parcel of land (within all assessing units): _____
 - b. Total number of acres of tract or parcel land (within all assessing units): _____
 - c. Assessment roll description of tract or parcel of land in the assessing unit different from #4a. above: _____
 - d. Number of acres of tract or parcel of land within assessing unit: _____
 - e. Number of acres of tract or parcel of land within assessing unit devoted to the production of forest crops: _____

Sketch (see instructions)

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5. The above described tract is committed to continued forest crop production for the next succeeding 10 years, beginning on _____ and a copy of such commitment is filed herewith _____
(Date) (Date)
6. An original certificate of approval, certificate number _____, was issued by the Department of Environmental Conservation on _____ and was filed with the County Clerk on _____. (Attach copy with initial application.)
7. Attach a copy of the type map contained in the management plan approved by the Department of Environmental Conservation. The type map shall include: (1) boundaries of forest land neatly drawn in ink, (2) stands delineated as to type, site class and diameter class, (3) physical features such as buildings, roads, streams and power lines identified, (4) north arrow, and (5) name, address and title of person who prepared the map and the date prepared.
8. I certify that all statements made on this application are true and correct to the best of my knowledge and belief, and I understand that the making of any false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

Date

Signature of owner(s) or representative