

Board of Directors

Via Email

Charles Clusen

Chair

January 27, 2025

Jason Drobnack

Barbara Rottier

James McMartin Long

Vice-Chairs

Division of Lands & Forests

Attn: Jason Drobnack, Lands & Forests 5th Floor

625 Broadway

Albany, NY 12233-7254

Chris Walsh Secretary

David Quinn Treasurer

RE: Proposed Amendments to Forest Tax Regulations 6 NYCRR Part 199

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Claudia K. Bravmer **Executive Director**

Christopher Amato, Esq. **Conservation Director** and Counsel

Peter Bauer **Fundraising Coordinator** Dear Mr. Drobnack:

Protect the Adirondacks ("PROTECT") is pleased to submit these comments regarding proposed amendments by the Department of Environmental Conservation ("DEC") to the regulations implementing the forest tax law, Real Property Tax Law § 480-a. The proposed amendments seek to improve the Forest Tax Law program by lessening the administrative burdens placed on participants and DEC staff and strengthening the sustainable forest management standards. PROTECT supports and appreciates DEC's efforts to clarify and streamline the Section 480-a program. Our comments regarding specific proposed changes are set forth below.

Definitions (Part 199.1): PROTECT supports the changes to the definitions of "forester," "forest land," "high grading," and "stand." PROTECT strongly supports the exclusion of maple sap and carbon credits from the definition of "merchantable forest crop."

General certification provisions (Part 199.5): PROTECT supports the proposed changes to these provisions.

General management plan provisions (Part 199.6): PROTECT supports the proposed changes to these provisions but suggests that the form and format of management plans, as referenced in the proposed amendments, be provided for public comment.

<u>Implementation (Part 199.7: PROTECT supports the proposed changes to</u> these provisions.

PROTECT supports the proposed change to Part 199.8(c).

New subdivision Part 199.8(e): PROTECT supports this new subdivision.

Amendments and updates (Part 199.9): PROTECT **opposes** the proposal to change the required period for submission of amended plans from five years to ten years. A ten-year period is too long to adequately document on-the-ground changes to forest lands that may affect a management plan. For the same reason, although PROTECT supports the proposal for required submission of a status and activity report, PROTECT **opposes** the proposal that such reports be submitted every ten years and urges DEC to require submission of the reports every five years and that the status report be prepared by a forester who has visited the subject forest lands in order to adequately document on-the-ground changes that may affect a management plan.

Revocation (Part 199.10): PROTECT supports the proposed changes to this section.

On behalf of the Board of Directors of Protect the Adirondacks, please accept our gratitude for the opportunity to share our comments on DEC's proposed amendments to the regulations implementing Real Property Tax Law § 480-a.

Sincerely,

Christopher Amato

Conservation Director and Counsel