



# Forest Land Resources

## Guide to Farming in New York State

**#11**  
Revised  
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### Assistance for Forest Owners

Woodlands are a valuable asset that if properly managed can provide harvestable timber, firewood, and agroforestry products. If the land you own includes woodlands, it pays to become informed about this asset.

*Following are agencies and organizations that are available to assist you:*

**Master Forest Owner Volunteers** – Volunteers are trained by Cornell Dept. of Natural Resources and are available in nearly every county to provide answers about forest management questions. They are a great resource for the new forest owner and can offer practical advice on questions pertaining to woodlot management, timber harvesting and other topics. Find a MFO at the following website:

[www.dnr.cornell.edu/ext/mfo](http://www.dnr.cornell.edu/ext/mfo)

**NY Forest Owners Association (NYFOA)** - The NY Forest Owners Association promotes sustainable woodland practices and improved stewardship on privately owned woodlands. To become a member, contact NYFOA at 800-836-3566 or website: [www.nyfoa.org](http://www.nyfoa.org)

**NYS Dept. of Environmental Conservation Division of Lands and Forests -**

[www.dec.ny.gov/lands/4972.html](http://www.dec.ny.gov/lands/4972.html) - contact the regional office that covers your county and request the assistance of a DEC Forester – DEC foresters will prepare Forest Management Plans that identify your woodland resources and provide management options.

**Tree Seedlings** – tree seedlings are available for small planting and reforestation projects from the following sources:

- DEC Saratoga Tree Nursery - [www.dec.ny.gov/animals/7127.html](http://www.dec.ny.gov/animals/7127.html) or call 518-587-1120.
- County Soil and Water Districts – many county SWCD also sell tree seedlings.

Generally orders via the above sources need to be placed by mid-March and will be shipped in April. Species available from the above sources include: conifers, hardwoods, mixed packets for wildlife or other conservation purposes.

**Agroforestry:** interested in knowing the potential of your woodlands for products other than timber and firewood? At the following sites you can explore the possibilities for cultivating ginseng, goldenseal, mushrooms, native plants or other forest crops as part of your farm operation:

Cornell's How, When, and Why of Forest Farming Resource Center: <http://hwwff.cce.cornell.edu>

Agroforestry Resource Center, Greene County: <http://arc.cce.cornell.edu/>

Agroforestry Overview, ATTRA: <http://attra.ncat.org/attra-pub/agroforestry.html>

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**Cornell University**  
Cooperative Extension



### Forestland Tax Exemption – 480-a

Privately owned forestland can be partially exempted from taxation but is liable for special levies/assessments under a state law called 480a. The exemption is limited to the lesser of either: (1) 80% of the assessed value of eligible acreage or; (2) the amount by which the assessed value exceeds \$40 x the state equalization rate x number of acres.

#### To qualify for the exemption:

- Requires an annual commitment to continued forest crop production for the next 10 years
- Forests must be under a forest management plan approved by DEC
- Must include at least 50 contiguous acres of forest land (roads, rights-of-ways, energy transmission corridors, etc. are included)
- Must have vehicular access for forest management purposes
- Cannot have had a timber harvest for at least 3 years prior to application for certification under this program
- Prescribed cutting may be required by DEC plan

#### To receive the exemption:

First Year: Complete Form RP-480, must be accompanied by a 10-year commitment form from DEC and a certificate of approval from the county clerk's office – take these forms to your county/town assessor by the taxable status date (March 1).

Subsequent years: File a new copy of the 10-year commitment form with the assessor. If you fail to file the commitment form, the property is not eligible for the exemption.

For more information on this program, contact a DEC Forester in your region: [www.dec.ny.gov/lands/5236.html](http://www.dec.ny.gov/lands/5236.html)

