

<b>Topic:</b>	Open Space Preservation; Land Acquisition; Tree Preservation & Protection
<b>Resource Type:</b>	Regulations
<b>State:</b>	New York
<b>Jurisdiction Type:</b>	State
<b>Municipality:</b>	N/A
<b>Year (adopted, written, etc.):</b>	Unknown
<b>Community Type – applicable to:</b>	Urban; Suburban; Rural
<b>Title:</b>	State of New York County Law – Reforested Lands Ordinance
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### ***Abstract***

This section of the General Powers of Board Supervisors gives the Board supervisors the power to purchase, acquire, or accept by gift lands for the purposes of reforestation. The ordinance establishes the procedures for taxation and assessment of the land as well as financial assistance procedures.

### ***Resource***

NYS County Law s. 219 Reforested Lands

#### **219. Reforested lands**

1. The board of supervisors shall have power to purchase, acquire, or accept by gift lands for purposes of reforestation and/or lease for the purpose of aiding in discovering and removing oil and/or gas from such reforested land and adequately plant, fence and otherwise maintain said lands for purposes of watershed protection, development of oil and gas retrieval, the production of timber and forest products and for recreation and kindred purposes. The title of the lands so acquired shall be vested in the county and such lands shall be forever devoted for the purposes aforesaid and none other; provided, however, the board of supervisors of any county in its discretion may convey to the state of New York without charge any lands or rights or interests therein at any time or in any manner acquired by the county for the purposes of this subdivision and which the environmental conservation commissioner shall deem proper to acquire under the provisions of section 3-301 of the environmental conservation law and such lands when so conveyed shall be forever devoted to the purposes herein stated. Trees, timber and other forest products, gas and/or oil may be sold or otherwise disposed of in such manner as the board of supervisors may direct, not inconsistent with any rules and regulations prescribed by the environmental conservation commissioner; and the same may be conveyed to the state of New York.

2. (a) Such lands shall be exempt from state and county taxes, but for the purposes of all other taxes and assessments shall be assessed at a valuation not exceeding the purchase price thereof, or if acquired by gift, at the value thereof for purposes of reforestation not exceeding the average valuation computed by taking the assessed valuations of such lands for two years previous to such gift. Reforested lands of a county acquired by tax title shall not be assessed at a greater valuation than that appearing on the last assessment roll before the sale which was the basis of such tax title.

(b) The assessment of such lands may be increased or decreased without regard to the provisions of this subdivision to reflect any change in the level of assessment of all other property on the assessment roll of the city, town or village as provided in title two of article twelve of the real property tax law. The state board of real property services shall certify a change in level of assessment factor subject to the provisions of title two of article twelve of the real property tax law.

(c) Adequate appropriations shall be made for the payment of such taxes by the county treasurer to the collectors of the several tax districts in which said lands are located.

3. The board of supervisors may appropriate sums for carrying out the provisions of this section and may be reimbursed by the state up to fifty per centum of the amount by it appropriated, such reimbursement, however, not to exceed in any year for any county the sum of five thousand dollars. In order to obtain state assistance, the board of supervisors shall cause to be filed in the office of the conservation department not later than January twentieth following the end of the calendar year in which such appropriation was made, a certificate executed by the chairman and clerk of the board of supervisors setting forth the amount of such appropriation and the previous expenditures made by the county for like purposes under this section and particularly the funds supplied therefor by the state, with a plan indicating the purposes for which such sum is to be expended and the manner in which such plan is to be executed. If the proposed plan and the expenditures theretofore made by the county for reforestation purposes shall be approved by the conservation commissioner, he shall recommend to the governor, the legislature and the department of audit and control the amount which in his opinion should be contributed by the state to the county for carrying out such plan and thereupon there shall be appropriated from any money in the treasury of the state not otherwise appropriated, an amount equal to the sum so recommended.

4. In addition to such appropriations the state shall without charge to the county supply it for planting upon the lands owned and acquired by it for reforestation purposes such trees as shall be deemed by the conservation commissioner as best suited for the lands to be reforested and the trees so supplied shall be used by the county for such purpose and no other in accordance with instructions from the conservation department.

5. The powers granted to boards of supervisors by this section shall not be deemed to defeat or impair the provisions of section sixty of the conservation law or of any other law enacted for the promotion of forestry but are intended to be supplemental thereto.