



The Forest Preserve Advisory Committee

Chairperson: Helen K. Chase, P. O. Box 205, Shokan, NY, 12481

Whereas, the NYS Forest Preserve in the Adirondack and Catskill Parks has been taxable for all purposes since 1886 and by law is to be valued for tax purposes as if privately owned;

Whereas, 50% or more of the acreage in many Adirondack and Catskill communities is comprised of the State-owned Forest Preserve;

Whereas, taxes paid on the Forest Preserve comprise 50% or more of the taxable revenue for many localities;

Whereas, the total taxes paid on the Forest Preserve today comprise .007 per cent of the annual State Budget, or approximately \$75 million;

Whereas, the sharing of taxes on the Forest Preserve across all State taxpayers has had broad acceptance and is viewed as both fair and equitable because the watershed, recreational, wilderness and other benefits of the Forest Preserve accrue to the entire State and to all of its residents;

Whereas, once the assessments are approved by the State Comptroller's Office, ad valorem taxes on the Forest Preserve can be counted upon by local governments and school districts every year and are not subject to the annual budget debate in the State Legislature;

Whereas, in 2018 Governor Cuomo's Division of the Budget has proposed a change in the law such that the tax on Forest Preserve be converted into a payment in lieu of taxes or PILOT, and that the PILOT be capped at current

Catskill Park Advisory Committee
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Resolution in Support of Locally Assessed Forest Preserve Tax Assessment

Whereas, the NYS Forest Preserve in the Catskill Park has been taxable for all purposes since 1886 and by law is to be valued for tax purposes as if privately owned;

Whereas, 50% or more of the acreage in many Catskill communities is comprised of the State-owned Forest Preserve;

Whereas, taxes paid on the Forest Preserve comprise 50% or more of the taxable revenue for many localities;

Whereas, the total taxes paid on the Forest Preserve today (in both the Catskill and Adirondack Parks) comprise .007 percent of the annual State Budget, or approximately \$70 -\$75 million annually;

Whereas, the sharing of taxes on the Forest Preserve across all State taxpayers has had broad acceptance and is viewed as both fair and equitable because the watershed, recreational, wilderness, and other benefits of the Forest Preserve accrues to the entire State and to all of its residents;

Whereas, once the assessments are approved by the State Comptroller's Office, ad valorem taxes on the Forest Preserve can be counted upon by local governments and school districts every year and are not subject to the annual budget debate in the State Legislature;

Whereas, in 2018 Governor Cuomo has proposed a change in the law such that the tax on Forest Preserve be converted into a payment in lieu of taxes or PILOT, and that the PILOT be capped at current amounts, only to be increased by the allowable levy growth factor for the property tax cap (the lesser of prior year inflation or two percent);

Whereas, a PILOT is not an ad valorem tax and would be subject to the annual State Budget debate;

Whereas, increases in the PILOT according to the allowable levy growth factor for the property tax cap may not, in many cases, reflect increases in taxable assessed values of Forest Preserve;

Whereas, unlike an ad valorem tax, a PILOT could be decreased significantly over the course of time by the Governor and State Legislature, negatively impacting Catskill local budgets and likely resulting in a loss of local services or a tax shift to other landowners in those districts;

Whereas, a decline in the State's payments on the Forest Preserve may have a negative impact on the way localities and state taxpayers view the Forest Preserve as a whole, and especially view any expansion in the Forest Preserve,

Now, therefore, be it resolved that the Catskill Park Advisory Committee, composed of a variety of Catskill stakeholders and interests, votes to strongly oppose the proposed change in the tax status of the Forest Preserve from taxable for all purposes to a payment in lieu of taxes, and furthermore,

Be it resolved that, for the reasons expressed above, the Committee asks Governor Cuomo to rescind his change in the Real Property Tax Law and his proposed tax cap in the 2018-19 State Budget, and furthermore,

Be it resolved that the Committee asks Members of the State Legislature to maintain the provisions of current Real Property Tax Law 532a which authorizes ad valorem tax payments on the Forest Preserve as if the land were privately owned.

Passed by unanimous vote, February 21, 2018

amounts, only to be increased *by the allowable levy growth factor for the property tax cap (the lesser of prior year inflation or two percent)*;

Whereas, a PILOT is not an ad valorem tax and would be subject to the annual State Budget debate;

Whereas, increases in the PILOT according to the allowable levy growth factor for the property tax cap may not, in many cases, reflect increases in taxable assessed values of Forest Preserve;

Whereas, unlike an ad valorem tax a PILOT could be decreased significantly over the course of time by the Governor's Division of the Budget and State Legislature, negatively impacting Adk and Catskill local budgets and likely resulting in a loss of local services or a tax shift to other landowners in those districts;

Whereas, a decline in the State's payments on the Forest Preserve may have a negative impact on the way localities and state taxpayers view the Forest Preserve as a whole, and especially view any expansion in the Forest Preserve,

Now therefore be it resolved that the NYS DEC Forest Preserve Advisory Committee, comprised of a variety of Adirondack and Catskill stakeholders and interests, votes to strongly oppose the proposed change in the tax status of the Forest Preserve from taxable for all purposes to a payment in lieu of taxes, and furthermore,

Be it resolved that for the reasons expressed above the Committee asks Governor Cuomo to direct his Division of the Budget to rescind the change in the Real Property Tax Law and proposed tax cap in the 2018-19 State Budget, and,

Be it resolved that the Committee asks Members of the State Legislature to maintain the provisions of current Real Property Tax Law 532a which authorizes ad valorem tax payments on the Forest Preserve as if the land were privately owned.

Approved on Feb. 16, 2018

FPAC

The Forest Preserve Advisory Committee is appointed by the New York State Department of Environmental Conservation to provide guidance in the management of the Forest Preserve