

ECH 8109.11
FOREST TAX LAW CERTIFICATION
PROCEDURE HANDBOOK

Introduction: Section 480-a of the Real Property Tax Law provides for a partial tax relief on forest land dedicated to forest crop production. It is the responsibility of the Department of Environmental Conservation to certify eligible tracts of land under the law. It is the purpose of this handbook to set forth the procedures that will insure the proper administration of the certification process.

(Some spelling and punctuation corrections have been made. – T. Day)

FOREST TAX LAW CERTIFICATION PROCEDURE HANDBOOK

Contents

Zero Code

010 Introduction

020 Policy

030 Responsibility

031 Director of Lands and Forests

032 Regional Forester

033 Owner

040 Rules and Regulations
Exhibit 0-1

Chapter

100 Application Procedure

200 Management Plan Preparation

300 Certification Procedure

400 Commercial Harvest Cutting

010 Introduction – The purpose of Section 480-a of the Real Property Tax Law, known as the Forest Tax Law, is to ensure the management of an eligible tract for the continuing production of a merchantable forest crop selected by the owner. The tax law accomplishes this by providing a reduction of the assessment of the eligible portions of the forest land. In return for this reduction the land must be annually committed to continued forest crop production and managed according to a plan approved by this Department. Also, when commercial forest crops are harvested, six percent of the value of the stumpage is returned to the county treasurer.

020 Policy – It shall be the policy of this Department to administer the Forest Tax Law Program according to the intent of the law, the principles set forth in the rules and regulations, and the procedures set forth in this handbook.

030 Responsibility

031 Director of Lands and Forests – The Director of Lands and Forests shall have the responsibility for the statewide coordination and administration of the Forest Tax Law Program. This will include developing and initiating amendments to the rules and regulations, maintaining up-to-date procedures, providing necessary forms, maintaining liaison with other agencies and assuming the overall responsibility for the technical aspects of the program.

032 Regional Forester – The Regional Forester (or Regional Forestry Manager) shall have the following responsibilities:

1. Processes the form (81-20-2), Application for Certificate of Approval as Eligible Forest Land.
2. Reviews and approves or rejects completed management plans.
3. Initiates and issues form (81-06-5), Certificate of Approval as Eligible Forest Land.
4. Serves notice, when necessary, on the owner of a certified eligible tract to make treatments in accordance with a management plan.
5. Certifies the stumpage value of commercial cuttings.
6. Revokes and amends the Certificate of Approval (81-06-5) when necessary.
7. Inspects the certified eligible tracts as required to determine compliance with the management plan using Forest Tax Law Field Inspection Report (81-15-47) to maintain a chronological file record.

8. Provides a copy of the location map to the Land and Waters Section, Wildlife Resources Center, Delmar, New York 12054, and to the Regional Wildlife Manager, for identification of existence of any endangered or threatened species as listed or any other significant habitats. Is also encouraged to draw upon any historical data available when reviewing the application for endangered or threatened species.

Upon positive response, the Regional Forester should investigate the ecological needs and implications of management activities on the species and habitat in question. The Regional Forester should seek management options that accommodate the habitat requirements and notify the owner of the findings.

9. Provides the owner of each certified eligible tract with the necessary number of copies of the [Annual Commitment Form \(81-02-8\)](#) prior to January 15 each year.

033 Owner or Owners – The owner or owners of an eligible tract bears the following responsibilities to comply with the requirements of the law:

1. Submits to the Regional Forester a completed [Application for Certificate of Approval \(form 81-20-2\)](#) including two copies of a management plan and four type maps, as described in [Rules and Regulations](#) of this Handbook prior to January 1.
2. Identifies or permanently marks and maintains the boundary lines of eligible tracts, including the identification of exceptions.
3. Submits an [Application for Real Property Tax Exemption \(EA-480-a\)](#) to the assessor(s).
4. Submits the initial [Annual Commitment Form \(81-02-8\)](#) to the county clerk(s), assessor(s) and Regional Forester and subsequently submits annual commitment forms to only the assessor(s) and Regional Forester each year an exemption is applied for. Must be signed by all owners of record.
5. Submits a [Notice of Commercial Harvest Cutting \(81-12-7\)](#) to the Regional Forester no less than thirty days prior to the commencement of a commercial harvest cutting.
6. Complies with the work schedule for a ten-year period following each annual application for exemption.

7. Submits a revised management plan to reflect changes at least every five years following initial certification, or as necessary to keep the work schedule current in relation to the commitment period. The Department has sixty (60) days to review revised management plans. Five year updates must be submitted to the Regional Forester prior to January 1 of the year they are required so they can be filed with the assessor prior to the taxable status date.

TAXATION OF FOREST LAND
(Statutory Authority: Real Property Tax Law 480-a)

199 Taxation of Forest Land

Section:

199.1 Definitions

199.2 Scope

199.3 Confidentiality

199.4 Access to eligible tracts

199.5 General certification provisions

199.6 General management plan provisions

199.7 Filing procedures

199.8 Required cuttings

199.9 Amendment

199.10 Revocation

199.11 Involuntary and partial conversions

199.1 Definitions.

When used in this Part:

(a) *Approved management plan* means a plan approved by the department for the management of an eligible tract which will ensure the continuing production of a merchantable forest crop selected by the owner. Every approved management plan must meet the standards and requirements of section 199.6 of this Part. Such plan must be prepared by or under the direct supervision of a forester who may be the owner or an agent of the owner, including an industrial forester or a cooperating consultant forester.

(b) *Assessor* means an elected or appointed officer or body of officers charged by law with the duty of assessing real property for the purposes of taxation or special *ad valorem* levies, for county, city, town, village, school district or special district purposes.

(c) *Basal area* means the total cross sectional area of all live tree stems expressed as square feet per acre and measured at a point 4 ½ feet above the ground.

(d) *Certificate of approval* means the document issued by the department evidencing that the tract is an eligible tract for purposes of the real property tax exemption authorized by section 480-a of the Real Property Tax Law (RPTL).

(e) *Commercial harvest cutting* means the removal of a forest crop from an eligible tract of forest land for which the owner receives economic value either from a sale or through utilization. Commercial harvest cutting shall not include up to 10 standard cords which

may be cut annually for the owner's own use in accordance with sound forestry practices, or noncommercial cuttings prescribed in the approved management plan.

(f) *Commitment* means a declaration to the department and the assessor, made on an annual basis by the owner of a certified eligible tract, in writing, on forms provided by the department, committing such tract to continued forest crop production for the next succeeding 10 years under the approved management plan.

(g) *Compatible or supportive use* means any use of an eligible tract which is desired by the owner and compatible with or supportive of the continuing production of a merchantable forest crop. A use will be considered to be compatible or supportive unless it precludes forest crop production, involves permanent physical construction, or materially alters forest land with significant adverse impact upon the condition of forest crops. Compatible or supportive uses will be permissible but not mandatory components of approved management plans. The inclusion of a compatible or supportive use in an approved management plan does not represent the owner's undertaking to perform the use and does not imply that other compatible or supportive uses may not be undertaken on the eligible tract.

(h) *Contiguous acres* shall refer to an eligible tract where forest lands are adjacent or near each other. These may be divided by nonforest land owned and controlled by the owner, or Federal, State, county or town roads, easements, rights-of-way, energy transmission corridors, or similar facilities, as long as vehicular access necessary for forest management purposes is not precluded.

(i) *Cooperating consultant forester* means a forester who, or a forestry consultant firm which, has entered into an agreement with the department under the New York State cooperating consultant foresters program pursuant to section [9-0713 of the Environmental Conservation Law](#).

(j) *Department* means the Department of Environmental Conservation.

(k) *Diameter at breast height (DBH)* means the diameter of a tree measured 4 ½ feet from the ground.

(l) *Diameter class* means one of the following classifications of the stand:

(1) Seedling—sapling (SS)—the majority of dominant and codominant trees are less than 5.5 inches DBH.

(2) Pole timber (PT)—the majority of dominant and codominant trees are between 5.6 inches and 11.5 inches DBH.

(3) Saw timber (ST)—the majority of dominant and codominant trees are 11.6 inches DBH or larger.

(m) *Eligible tract* means a tract of privately owned forest land of at least 50 contiguous acres, exclusive of any portion thereof not devoted to the production of merchantable forest crops, which has a certificate of approval issued by the department. No otherwise eligible tract, or portion thereof, shall be deemed to be ineligible solely on the ground that any general or special State law, or rule or regulation adopted thereunder, partially restricts or requires further approval for forest crop production practices or activities on such tract or portion.

(n) *Endangered and threatened species* means those species of fish, shellfish, crustacea, wildlife and plants designated or listed as endangered species or threatened species under orders, rules or regulations issued by the department pursuant to section [11-0535](#) or section [9-1503](#) of the Environmental Conservation Law.

(o) *Forester* means an individual who has graduated from a school of forestry recognized by the Society of American Foresters, or who possesses qualifications for the practice of forestry essentially equivalent to those possessed by a graduate of a school of forestry in a curriculum of forest management recognized by the Society of American Foresters.

(p) *Forest land* means land primarily devoted to and suitable for forest crop production under accepted evenaged or unevenaged forest management systems through natural regeneration or through forestation and sufficiently stocked with forest trees to produce a merchantable forest crop within 30 years of time of original certification. Forest land shall consist of a stand or stands of commercial species of forest trees which contain at least either 500 stems per acre or 60 square feet of basal area per acre which shall be evenly distributed over the area of the stand. The department may approve a smaller number of planted trees per acre if the resulting spacing between trees is appropriate for satisfactory growth for the species being planted. For natural seedlings to be part of a stand, they must be at least one foot in height, and planted trees must be at least in their third growing season on the site.

(q) *Forest management area* means a specific area of forest land to be managed under the approved management plan. A forest management area may be a planned sale area, anticipated commercial harvest cutting unit, or other defined operational area in which one or more stands, or portions of stands, will be managed collectively. A forest management area may contain any number of forest types, species, diameter classes, or site classes. Management systems and cutting prescriptions within a forest management area may be generic to all stands of the same forest type. Notwithstanding the foregoing, however, within every forest management area, stand prescriptions based upon individual stands shall be provided to the department pursuant to [section 199.6\(b\)](#) of this Part.

(r) *Management system* means the silvicultural system to be employed on an eligible tract to assure the continued production of merchantable forest crops.

(s) *Merchantable forest crop* means timber or pulpwood, including veneer bolts, sawlogs, poles, posts, chips and fuelwood, that is produced on forest land, has a value in the market and may be sold.

(t) *Noncommercial cutting* means the elimination of those trees in a stand on an eligible tract which have no commercial net value in the marketplace because of size, condition or species and that are competing with crop trees.

(u) *Owner* means the person or persons having legal title to the eligible tract.

(v) *Person* means any individual, corporation, industry, partnership, association, firm, trust, estate or any other legal entity whatsoever, but shall not include the State, any municipality, or any governmental agency.

(w) *Site class* means the classification of the stand in terms of the inherent capacity to grow crops for commercial harvest cuttings.

(x) *Stand* means an aggregation of trees or other growth occupying a specific area and sufficiently uniform in species composition, arrangement or condition so as to be distinguishable from adjacent areas. Every stand shall be forest land, as defined in this section.

(y) *Stand prescription* means the stand analysis documents specifying all of the work necessary to accomplish the management system in a stand and will be based upon an onsite inspection of the stand by a forester.

(z) *Stumpage value* means the current fair market value of a merchantable forest crop as it stands prior to the time of sale, cutting, required cutting or removal. Stumpage value shall be determined by the department through one or more of the following methods: the sale price of the crop in an arm's-length sale, a review of solicited bids, the stumpage price report prepared by the department, comparison with like sales on State forests or private lands, or other appropriate means to assure that a fair market value is established within an acceptable range based on the appropriate geographic area.

(aa) *Type* means the classification of the stand according to generally accepted forest procedures.

199.2 Scope.

This Part shall be interpreted to carry out the policies of the State as set forth in section 480-a of the Real Property Tax Law or any successor statute to provide a means by which present and future forest lands may be protected and enhanced as a viable segment of the State's economy and to assist in the protection of the environmental benefits of the State's forest resources.

199.3 Confidentiality.

(a) Information contained in applications for a certification or any supporting documents shall be considered not to be confidential unless the owner claims and substantiates to the satisfaction of the department pursuant to the procedures contained in Part 616.7 of this Title that the information contained in the application is protected by section 87, subdivision 2, paragraph (d) of the Public Officers Law.

(b) Any information in the possession of the department may be offered and received in evidence, where otherwise admissible, in an adjudicatory or court proceeding authorized by law. Such information also must be provided to a government official whenever possession of the information is necessary to the performance of such official's duties. However, the department shall take such precautions as may be consistent with the nature of the information and the circumstances of its release necessary to protect the confidentiality of any information which is required to be held confidential pursuant to subdivision (a) of this section or under other applicable provisions of law.

199.4 Access to eligible tracts.

The department, including its employees, agents, and representatives, and the assessor shall have the right at all reasonable times after proper notification of the owner and proper identification to the owner as department employees, agents or representatives or the assessor, to enter and inspect any eligible tract or any tract subject to application for the purpose of ascertaining compliance with section 480-a of the Real Property Tax Law or this Part.

199.5 General certification provisions.

(a) Separate applications must be made for each eligible tract.

(b) A completed application shall consist of:

(1) a properly completed application on forms provided by the department;

(2) two copies of a management plan prepared by a forester in accordance with section 199.6 of this Part;

(3) a location map or aerial photograph which clearly identifies the tract that is subject to application.

(c) The owner shall have the boundary lines and lines designating noncommitted acreage of eligible tracts submitted for certification permanently marked so as to be easily identified on the ground. Suitable marking is a blazed and painted or painted line. Fences, stonewalls, posters, and other constructed or natural features are acceptable

provided they can be easily recognized as the boundary and are approved by the regional forester of the department.

(d) The department shall issue a certificate of approval for an eligible tract whenever the following requirements are met:

(1) the owner submits a completed application; and

(2) the owner's management plan meets the requirements of [section 199.6](#) of this Part.

(e) Completed applications will be approved or rejected within 60 days of receipt. The department reserves the right to reject applications in whole or in part whenever the application is not in compliance with applicable provisions of law or of this Part. The notice of rejection will be accompanied by reasons. The owner shall have the opportunity to remedy the defects cited in the notice of rejection and resubmit the application for certification to the department within 90 days of the notice of rejection.

(f) All certificates of approval issued by the department shall require compliance with the approved management plan. The department may also impose, as terms of the certificate of approval, such conditions as it may deem necessary or appropriate to satisfy the provisions of the law or this Part.

199.6 General management plan provisions.

(a) Each approved management plan shall contain the following:

(1) application number provided by the department;

(2) identification of the owner and the tract;

(3) a narrative listing of the merchantable forest crops to be continually produced upon the eligible tract as a result of the implementation of the approved management plan;

(4) a narrative listing of endangered and threatened species known to exist on the eligible tract;

(5) a type map drawn neatly in ink which shall include the following:

(i) boundaries of eligible forest land drawn at a scale acceptable to the department; ineligible land or lands not to be included under this Part must be clearly identified on the map and acreage(s) individually indicated;

(ii) stands or forest management areas within eligible tract delineated as to number and acreage;

(iii) physical features such as buildings, roads, streams and power lines identified;

(iv) north arrow;

(v) name, address and title of person who prepared the map and the date prepared;

(vi) name and address of owner of the tract; and

(vii) application number provided by the department;

(6) a listing of the stands, or forest management areas, that comprise all of the forest land to be committed pursuant to the management plan. The listing shall include the following information for each stand or forest management area:

(i) stand or forest management area number;

(ii) stand type or forest management area types;

(iii) diameter class or classes;

(iv) site class;

(v) acreage estimated to the nearest whole acre;

(vi) species composition expressed as a percentage;

(vii) basal area;

(viii) identification of every area more than an acre in size that is not eligible;

If the listing is by forest management area, the management plan shall also identify stand numbers and estimated stand acreages for each stand within each forest management area;

(7) a work schedule for each of the next 15 years, which shall contain all commercial and noncommercial cuttings, road construction and other treatments needed for continued certification. The approved management plan shall prescribe noncommercial treatments necessary to attain the production of the selected merchantable forest crops specified in [paragraph \(3\)](#) of this subdivision. Such noncommercial treatments shall be accomplished at not less than the greater of the following rates:

(i) 10 acres per year; or

(ii) five percent of the total acreage in the certified tract needing treatment;

stands which demonstrate a productive capacity of less than 50 cubic feet per acre per year may be exempted from the noncommercial treatment requirement where the selected merchantable forest crops specified in [paragraph \(3\)](#) of this subdivision do not economically justify such treatment;

(8) a description of compatible or supportive uses that are desired by the owner;

(9) a description of any cuttings or removals of merchantable forest crops during the past three years, including the date, location and cutting prescription of such cuttings or removals; lands from which a merchantable forest crop has been cut or removed within three years prior to the time of application will be ineligible for certification unless such cutting or removal was accomplished under a forest management program designed to provide for the continuing production of merchantable forest crops; and

(10) the signature and typed or printed name of the forester who prepared or supervised the preparation of the management plan and the date prepared, together with certification by the forester that all land shown as eligible land on the type map is forest land as defined in [section 199.1](#) of this Part.

(b) In addition to the information required by [subdivision \(a\)](#) of this section, the following information shall be provided at least 30 days prior to any commercial harvest cutting or noncommercial cutting. No commercial harvest cutting or noncommercial cutting may be commenced before approval of the department within 30 days of receipt of such information in a manner acceptable to the department:

(1) management system or systems on the portion of the tract to be cut;

(2) identification of the stands or forest management area(s) to be cut and approximate acreage to be cut within the stands or forest management area(s); cutting prescription with approximate average basal areas before and after the cut; merchantable forest crop or crops to be cut and volume by species; specifications to accommodate endangered or threatened species, if any;

(3) description of necessary road layout and erosion control and sediment control measures;

(4) description of noncommercial work, if any, to be undertaken on the area to be cut; and

(5) the name and address of the person under whose supervision the harvest will be conducted.

(c) The owner shall have the right to select management systems and cutting prescriptions, provided they are consistent with the approved management plan and designed to assure the continuing production of merchantable forest crops identified in the approved management plan. Noncommercial cuttings scheduled for an eligible tract must be completed during the year in which they are scheduled.

(d) Grazing by domestic animals is prohibited on all eligible tracts.

199.7 Filing procedures.

(a) It is the responsibility of the owner to comply with filing requirements of subdivision 3 of section 480-a of the Real Property Tax Law by:

(1) filing the original certificate of approval with the clerk of the county in which the eligible tract is located;

(2) filing the original application for real property tax exemption with the appropriate assessor on forms prescribed by the State Board of Equalization and Assessment, together with the commitment certified by the department and recorded by the clerk of the county; and

(3) filing with the appropriate assessor a commitment certified by the department prior to the taxable status date in each year for which a real property tax exemption is sought.

(b) Implementation of the requirements of subdivision 5 of section 480-a of the Real Property Tax Law shall be according to the following schedule and procedures:

(1) At least 30 days prior to any commercial harvest pursuant to an approved management plan, the owner shall file with the department on forms provided by the department, a notice of commercial harvest cutting.

(2) The department, within 15 days of receipt of such notice, shall determine the compliance of the proposed harvest with the approved management plan and upon such determination, certify the stumpage value of such harvest to the owner and to the county treasurer of the county or counties in which the tract is situated.

(3) No later than 30 days after receipt of the certification of the value of such harvest, the owner shall pay a stumpage tax of six per centum of the certified value to such county treasurer.

(c) Notwithstanding the foregoing provisions of this section, if the stumpage value of a merchantable forest crop will be determined with reference to a scale to be conducted after the commencement of the proposed cutting, the owner may elect to be taxed in accordance with this subdivision. Such election shall be made not less than 30 days in

advance of commencement of the cutting, on a properly completed notice of commercial harvest cutting. Such notice shall include information as to the anticipated volume estimate, scaling method, and the schedule and length of the cutting period, not to exceed one year. If a proper election has been made in accordance with this subdivision, the department will notify the owner and the appropriate assessor or assessors before any cutting takes place on the eligible tract, and the department will certify the scaled stumpage value to the owner of the tract and to the county treasurer of the county or counties when the cutting has concluded. No later than 30 days after the receipt of such certification of value, the owner shall pay a six per centum tax on the stumpage value of the merchantable forest crop to such county treasurer.

199.8 Required cuttings.

(a) The department may serve notice upon the owner of a certified tract directing such owner to make a cutting as prescribed in the approved management plan for such tract. Should such cutting involve the sale or utilization of a merchantable forest crop, not less than 30 days in advance of cutting the owner shall give notice to the department of the stumpage value, amount and location of the cutting on a form prescribed by the department. The department shall, within 15 days after receipt of such notice from the owner, certify the stumpage value, if any, to the owner and to the county treasurer of the county or counties in which the tract is situated. No later than 30 days after receipt of such certification of value, the owner shall pay a six per centum tax on the certified stumpage value to such county treasurer.

(b) Any cutting of a merchantable forest crop under this section must be conducted within two years from the date of notice. Upon failure of the owner within such period to conduct such cutting, the department shall certify to the owner and the county treasurer of the county or counties the stumpage value of such merchantable forest crop. No later than 30 days after receipt of such certification of value, the owner shall pay a six per centum tax on the real property certified stumpage value to such county treasurer.

(c) Any noncommercial cutting under this section must be conducted within the tax year prescribed on the certificate of approval.

(d) If the owner, within the period prescribed by this section, makes such cuttings as directed by the department, the tract shall continue to be certified as long as the owner shall continue to comply with the provisions of this Part and manage the tract in the manner prescribed in the approved management plan.

199.9 Amendment.

An approved management plan may be extended or amended by filing a written request with the department indicating the nature and substance of the change. The department will determine the acceptability of the proposed change and shall inform the owner, in writing, of its determination within 10 days of receipt of the request. If the request for change is not approved by the regional forester of the department, the owner may

appeal, within 30 days of its receipt, the decision of the regional forester by filing a written appeal to the Director of the Division of Lands and Forests. When a request for change is approved, the department shall inform the owner of the necessary administrative and technical procedures to follow to effect the change in conformance with the rules and regulations.

(a) The owner must submit amendments of the approved management plan whenever necessary to assure the management plan is for a period at least as long as the commitment.

(b) If the owner continues to file the annual commitment form, an amendment to the management plan must be filed every five years to assure the management plan is for a period at least as long as the commitment. The owner also must submit amendments whenever required under [section 199.10](#) of this Part, whenever there is a material change in the acreage or ownership or location of any stands or forest management area, and whenever a cutting changes or will be delayed or substantially altered because of destruction or damage to the forest crop by fire, infestation, disease, storm, flood or other natural disaster, act of God, accident, trespass or war.

199.10 Revocation.

(a) The department shall notify the owner in writing of its intention to issue a notice of violation to the owner at least 30 days prior to the issuance of such notice of violation to the county and shall offer the owner an opportunity to meet with the department representatives informally for the purpose of resolving alleged violations. If the parties can agree to a resolution of the alleged violations, then a written memorandum setting forth the terms of the agreement shall be prepared and signed by the parties. This memorandum shall become part of the approved management plan.

(b) If the parties cannot agree, the owner has the right to request in writing a hearing within this initial 30-day period. If the owner does not request a hearing within 30 days of receipt of the notice provided for in this subdivision, then such failure will be deemed a waiver of the right to a hearing and the department may proceed to issue a notice of violation to the owner and to the county. If the owner does request a hearing, the matter will be referred to an Administrative Law Judge for scheduling a hearing in accordance with procedures of the [State Administrative Procedure Act](#) and [Part 622](#) of this Title. The owner and assessor or assessors shall be given notice of such hearing and an opportunity to be heard.

(c) A notice of violation may be issued for any of the following reasons:

(1) the certified eligible tract or portion thereof is converted to a use which precludes or is inconsistent with management of the land for forest crop production;

(2) the owner fails to give notice of a proposed cutting on such tract or fails to timely pay the appropriate tax on the stumpage value of the merchantable forest crop determined pursuant to either subdivision (5) or (6) of [section 480-a of the Real Property Tax Law](#);

(3) the owner fails to comply with the approved management plan for such tract at any time during the commitment period;

(4) the owner fails to make a timely cutting in accordance with the provisions of subdivision (6) of [section 480-a of the Real Property Tax Law](#), after service of notice by the department to make such a cutting; or

(5) the owner voluntarily requests immediate withdrawal for all or a portion of the certified eligible tract by submitting a notarized written request to the department and assumes obligation for appropriate penalties.

(d) Notwithstanding the finding of an occurrence described in paragraph (2), (3) or (4) of [subdivision \(c\)](#) of this section, the department may determine that a violation has not occurred if the failure to comply was due to reasons beyond the control of the owner and such failure can be corrected forthwith without significant effect on the overall purpose of the management plan.

(e) A notice of violation issued under this section shall be given by the department to the owner, to the appropriate assessor(s), and to the county treasurer of the county or counties in which such tract is located. Upon receipt of a county treasurer's tax search or other proof satisfactory to the department that penalties, stumpage taxes and interest imposed by [section 480-a of the Real Property Tax Law](#) have been fully paid or satisfied, the department shall revoke the certificate of approval for the tract, and notice of such revocation shall be given to the owner and to the county clerk of the county or counties in which the tract is located. In the event of a revocation for conversion of a portion of the certified eligible tract, the revocation shall apply only to the portion of the land so converted.

(f) The certificate of approval of a certified tract for which no notice of violation has been issued shall be revoked without penalty upon receipt from the owner of receipted property tax bills or other proof satisfactory to the department that nine years have passed from the year of the last certified commitment filed with the assessor. Notice of such revocation shall be given to the owner and to the county clerk of the county or counties in which the tract is located.

199.11 Involuntary and partial conversions.

(a) The owner of a certified tract shall not be subject to any penalty that would otherwise apply because such tract or any portion thereof is converted to a use other than forest crop production by virtue of:

(1) an involuntary taking by eminent domain or other involuntary proceeding, except a tax sale;

(2) a voluntary proceeding, providing such proceeding involves the establishment of rights-of-way for public highway or energy transmission purposes wherein such corridors have been established subsequent to public hearing as needed in the public interest and are environmentally compatible;

(3) oil, gas or mineral exploration, development or extraction activity undertaken by an independent grantee pursuant to a lease or other conveyance of subsurface rights recorded more than 10 years prior to the date of the original certificate of approval issued by the department for the tract; or

(4) where all or a substantial portion of the certified tract is destroyed or irreparably damaged by reason of an act of God or a natural disaster.

(b) In the event the land converted to a use other than forest crop production constitutes only a portion of such tract, the management plan shall be amended by the owner to exclude that portion so converted, and the certificate of approval shall be revoked with respect to the converted portion, after notice and opportunity for hearing, and notice of such partial revocation shall be given to the owner, to the appropriate assessor(s) and to the clerk of the appropriate county or counties. Remaining parcels not so converted will remain certified under this Part and subject to the management plan, regardless of size, except that should any remaining parcel be no longer accessible for continued forest crop production, the department shall, after notice and hearing, and after all relevant penalties, stumpage taxes, and interest are paid, revoke the certificate of approval for the inaccessible portion or portions, and notice of such partial revocation shall be given to the owner and to the clerk of the appropriate county or counties.

(c) The owner of a certified tract shall not be subject to penalty under this section by reason of the fact that a forest crop on the certified tract or portion is, through no fault of the owner, damaged or destroyed by: fire, infestation, disease, storm, flood or other natural disaster, act of God, accident, trespass or war. The owner shall, as soon as practicable, provide the department with notice of such disaster and of the emergency steps taken to cope with the same. The management plan shall be amended as necessary. If a merchantable forest crop is to be cut or removed in connection with necessary salvage operations resulting from any such event, the owner shall give prior notice of cutting, and the department shall certify the stumpage value as provided in [section 199.8](#) of this Part. Nothing in this subdivision shall be construed to subject any person to penalty for immediate action taken in good faith in the event of an emergency.

Chapter 100 - Application Procedure

Contents

110 Introduction

120 Management Plan

121 Application Number

122 Identification of the Owner

123 Listing of Merchantable Forest Crops

124 Type Map

125 Stand Listing

126 Work Schedule

127 Erosion and Sediment Control Measures

130 Management Plan Summary

140 Management Plan Narrative

190 Tables and Sample Forms

Exhibit 1-1 Application for Certificate of Approval

Exhibit 1-2 County Code Numbers

Exhibit 1-3 Forest Type Map

Exhibit 1-4 Forest Land Classification and Treatment Report

110 Introduction – The owner has the responsibility for providing all of the materials necessary for a completed application. As enumerated in [Section 199.6 of the Rules and Regulations](#), these shall consist of a properly completed application form and management plan, a location map or aerial photograph. The owner should submit two copies of the management plan – one for the owner and one for the Regional Forester plus two additional type maps.

120 Management Plan – Minimal requirements for a completed management plan are stated in [Section 199.6 of the Rules and Regulations](#).

121 Application Number – A binary number will be assigned each [Application for Certificate of Approval \(81-20-2\)](#) by the Regional Forester. This number will consist of a county number (see [Exhibit 1-2](#)) and a second number consecutively assigned to applications as they are received for each county. For example, the application number in [Exhibit 1-1](#) is 8-21. The number 8 is the designated number for Chenango County as listed in [Exhibit 1-2](#) and number 21 indicates that there were 20 previous applications received for Chenango County. Where an eligible tract overlaps into another county, the county number for the larger portion of the tract will be used.

122 Identification of the Owner – The name and address of the owner as it appears on the [Application for Certificate of Approval \(81-20-2\)](#) will be included on the type map and within the text of the management plan. In the case of multiple owners each will be identified and required to sign documents such as Application Annual Commitment.

123 Listing of Merchantable Forest Crops – This requirement may be satisfied by the use of the [Forest Land Classification and Treatment Report \(81-15-31\)](#) found in Exhibit 1-4 or any similar tabulation or narration.

124 Type Map – Minimal requirements for an acceptable type map are stated in [Section 199.6 \(a\) \(5\) of the Rules and Regulations](#). An example of an acceptable type map is included as [Exhibit 1-3](#). Political subdivision lines shall be indicated on the type map and tax parcel lines may be included if known and deemed useful by the owner and the Department.

125 Stand Listing – This requirement is defined in [Section 199.6 \(a\) \(6\) of the Rules and Regulations](#).

126 Work Schedule – A fifteen-year work schedule, based upon the taxable status year, will be submitted with the application and will be updated at least every five years thereafter as long as the owner seeks exemption under the law. The work schedule shall include all prescribed commercial harvest cuttings, non-commercial treatments and such other treatments necessary to comply with the management plan and acreage of each and shall be listed on the ["Certificate of Approval" \(81-06-5\)](#) as illustrated in Exhibit 3-1. The 5 year update must be listed on the work schedule on the "Certificate of Approval" at each 5 year interval.

127 Erosion and Sediment Control Measures – The necessity for including specific measures to protect soil and water resources as a part of stand prescription shall be determined by the Regional Forester as documented in the Timber Harvesting Guidelines (Exhibit 4-2).

130 Management Plan Summary – Either the “Forest Land Classification and Treatment Report (81-15-31)” illustrated in Exhibit 1-4 must be used to summarize the management plan or another summarization may be used as long as it contains all of the information contained in this form. Attached to the summary will be all of the supporting data such as the stand analysis tally sheets, stand diagnosis and prescription forms, and basal area and number of trees per acre computation sheets. The supporting information must be adequate to enable the Regional Forester to completely check the accuracy of the field work and computations. In some cases, field notes may be necessary to accomplish this.

140 Management Plan Narrative – The management plan shall contain brief statements describing the management objectives for each stand or forest type as well as the forest products to be grown and compatible uses where appropriate. It shall also contain a brief summation of the owner's overall forest management objectives which may set forth parameters of silvicultural systems desired by the owner. It should describe the silvicultural system (evenage vs. all aged) to be used in each stand to meet objectives.



NEW YORK STATE
DEPARTMENT OF ENVIRONMENTAL CONSERVATION

ENVIRONMENTAL CONSERVATION HANDBOOK

EXHIBIT 1-1a

| | | | | | | | | |
|---|---|--|--------------------|--------|---------------|----------|--------------|--|
| <p>81-202 (5/87)-7g</p> | <p>NEW YORK STATE DEPARTMENT OF ENVIRONMENTAL CONSERVATION APPLICATION FOR CERTIFICATE OF APPROVAL for Eligible Forest Land Under Section 480-a of the Real Property Tax Law</p> | <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td>APPLICATION NUMBER</td><td>.48-20</td></tr><tr><td>DATE RECEIVED</td><td>12/27/88</td></tr><tr><td>DATE AMENDED</td><td></td></tr></table> | APPLICATION NUMBER | .48-20 | DATE RECEIVED | 12/27/88 | DATE AMENDED | |
| APPLICATION NUMBER | .48-20 | | | | | | | |
| DATE RECEIVED | 12/27/88 | | | | | | | |
| DATE AMENDED | | | | | | | | |
| <p>1. OWNER(S) <u>Randolf A. & Mary R. Smith</u></p> | | | | | | | | |
| <p>2. ADDRESS <u>Swamp Road</u></p> | | | | | | | | |
| <p><u>Monticello, NY</u> Zip Code <u>12701</u></p> | | | | | | | | |
| <p>TELEPHONE: (914) <u>794-1250</u></p> | | | | | | | | |
| <p>PROPERTY LOCATION INFORMATION</p> | | | | | | | | |
| <p>2. COUNTY(S) <u>Sullivan</u> TOWN(S) <u>Forestburgh</u></p> | | | | | | | | |
| <p>3. MUNICIPAL CODE _____ TAX MAP NUMBER <u>30-1-2</u> 4. ROLL YEAR <u>1988</u></p> | | | | | | | | |
| <p>5. ROLL I.D. <u>21510</u> 6. I.D. CODE <u>2</u> TAXABLE STATUS DATE <u>3/1/89</u></p> | | | | | | | | |
| <p>DEED—LIBER AND PAGE <u>L 946 P 214</u></p> | | | | | | | | |
| <p>7. TOTAL ACREAGE <u>89</u> ACREAGE TO BE COMMITTED <u>77</u></p> | | | | | | | | |
| <p>8. HOW ARE PROPERTY LINE MARKED? <u>Blazed and painted, stone wall, wire fence</u></p> | | | | | | | | |
| <p><small>(The owner might wish to consult with the assessor for some of the above information. See instructions on the back.)</small></p> | | | | | | | | |
| <p>I (we) hereby apply for certification under Section 480-a of the Real Property Tax Law. I (we) attest that I (we) am (are) the sole owner(s) or responsible officer(s) of the corporation owning said property and that the eligible portion of this property is free of any encumbrance that would prevent the performance of silvicultural operations in accordance with the approved management plan. I (we) also agree to provide any additional information necessary to complete this application.</p> | | | | | | | | |
| <p>SIGNED <u>Randolf A. Smith</u> <u>Mary R. Smith</u></p> | | | | | | | | |
| <p>On this <u>15</u> day of <u>December</u> 19 <u>88</u> before me came</p> | | | | | | | | |
| <p><u>Randolf A. & Mary R. Smith</u></p> | | | | | | | | |
| <p>to me known and known to me to be the individual(s) described in and who executed the foregoing instrument and (they) duly acknowledge to me that (they) executed the same and that (they) had authority to execute the same.</p> | | | | | | | | |
| <p>State of New York) County of Sullivan)</p> | <p>) ss:)</p> | <p><u>Joseph Brown</u> Notary Public</p> | | | | | | |

Commissioner's Directive

Form 1100-4

ENVIRONMENTAL CONSERVATION HANDBOOK

EXHIBIT 1-1b

INSTRUCTIONS

1. NAME AND MAILING ADDRESS—Enter the names of all owners and the mailing addresses of the owner designated to receive all correspondence. If the owner is a private organization, or other organization, the designated responsible officer's name should also be included.
 2. COUNTY AND TOWN(S)—Enter all counties and towns in which the eligible portion of the property is located.
 3. MUNICIPAL CODE AND TAX MAP NUMBER—Enter these numbers if applicable.
 4. ROLL YEAR—Enter the year of the most recently completed assessment roll.
 5. ROLL I.D.—Enter the assessment roll identification number.
 6. I.D. CODE—Enter the type of assessment roll identification. If book, page, line, enter 1. If account number, enter 2. If tax map number, enter 3.
 7. ACREAGE—Enter acreage breakdown for each town and/or county.
 8. BOUNDARY LINES—Tracts without easily identifiable boundaries will not qualify for certification under the law.
- SIGNATURE—All owners or the designated responsible officer must sign this form.
- NOTARIZATION—Applications which are not notarized will be returned.

Send application form, location map and two copies of the management plan, including three type maps, to:

Regional Forester
Department of Environmental Conservation
at the address listed below which has jurisdiction for the county in which the tract is located.

REGIONAL FORESTRY OFFICES

Region 1—Stony Brook
Building 40, SUNY, Stony Brook, N.Y. 11790
(516) 751-7900
Nassau, Suffolk

Region 2—New York
1 Hunters Point Plaza, 47-40 21st Street
Long Island City, N.Y. 11101
(718) 482-4900
New York City

Region 3—New Paltz
21 South Pult Corners Road
New Paltz, N.Y. 12561
(914) 255-5453
Orange, Rockland, Sullivan, Ulster

Region 3—Millbrook
Box C, Millbrook, N.Y. 12545
(914) 677-8268
Dutchess, Putnam, Westchester

Region 4—Stamford
Jefferson Road, Stamford, N.Y. 12167
(607) 652-7364
Delaware, Montgomery, Otsego, Schoharie

Region 4—Catskill
Box 420, 429 Main Street, Catskill, N.Y. 12414
(518) 943-4030
Albany, Columbia, Greene, Rensselaer, Schoenectady

Region 5—Northville
Northville, N.Y. 12124
(518) 663-4545
Fulton, Hamilton

Region 5—Ray Brook
Ray Brook, N.Y. 12977
(518) 891-1370
Franklin, Clinton, Essex

Region 5—Warrensburg
Box 220, Warrensburg, N.Y. 12885
(518) 623-3671
Saratoga, Warren, Washington

Region 6—Lowville
RD 3, Box 22-A, Lowville, N.Y. 13367
(315) 379-3521
Jefferson, Lewis

Region 6—Canton
30 Court Street, Canton, N.Y. 13617
(315) 388-4546
St. Lawrence

Region 6—Herkimer
225 N. Main Street, Herkimer, N.Y. 13350
(315) 866-4330
Herkimer, Oneida

Region 7—Sherburne
Box 594, Sherburne, N.Y. 13460
(607) 674-2511
Broome, Chenango, Madison

Region 7—Corland
PO Box 5170, Corland, N.Y. 13045
(607) 753-3095
Cayuga, Cortland, Onondaga, Oswego, Tioga, Tompkins

Region 8—Bath
PO Box 251, Bath, N.Y. 14810
(607) 776-2165
Chemung, Genesee, Livingston, Monroe, Ontario, Orleans,
Schuyler, Seneca, Steuben, Wayne, Yates

Region 9—Olean
128 South Street, Olean, N.Y. 14760
(716) 372-0888
Allegany, Cattaraugus, Chautauque, Erie, Niagara, Wyoming

Region 9—Fairview
215 South Work Street, Fairview, N.Y. 14733
(716) 665-6111
Allegany, Cattaraugus, Chautauque, Erie, Niagara, Wyoming



NEW YORK STATE
DEPARTMENT OF ENVIRONMENTAL CONSERVATION

ENVIRONMENTAL CONSERVATION HANDBOOK

EXHIBIT 1-2

Forest Tax Law
County Code Numbers

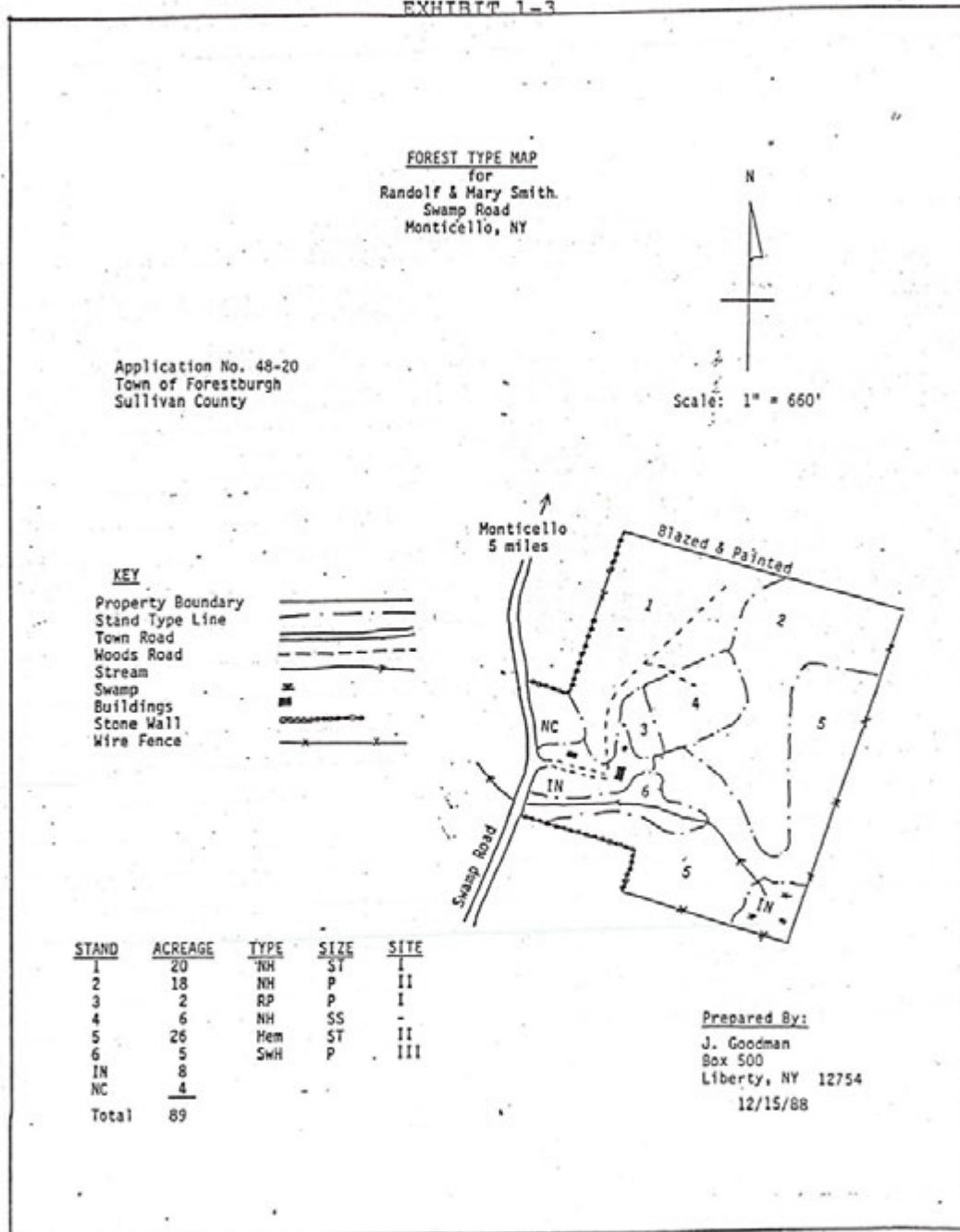
| | | |
|-----------------|-----------------|-------------------|
| 1 - Albany | 20 - Hamilton | 39 - Rockland |
| 2 - Allegany | 21 - Herkimer | 40 - St. Lawrence |
| 3 - Broome | 22 - Jefferson | 41 - Saratoga |
| 4 - Cattaraugus | 23 - Lewis | 42 - Schenectady |
| 5 - Cayuga | 24 - Livingston | 43 - Schoharie |
| 6 - Chataugua | 25 - Madison | 44 - Schuyler |
| 7 - Chemung | 26 - Monroe | 45 - Seneca |
| 8 - Chenango | 27 - Montgomery | 46 - Steuben |
| 9 - Clinton | 28 - Nassau | 47 - Suffolk |
| 10 - Columbia | 29 - Niagara | 48 - Sullivan |
| 11 - Cortland | 30 - Oneida | 49 - Tioga |
| 12 - Delaware | 31 - Onondaga | 50 - Tompkins |
| 13 - Dutchess | 32 - Ontario | 51 - Ulster |
| 14 - Erie | 33 - Orange | 52 - Warren |
| 15 - Essex | 34 - Orleans | 53 - Washington |
| 16 - Franklin | 35 - Oswego | 54 - Wayne |
| 17 - Fulton | 36 - Otsego | 55 - Westchester |
| 18 - Genesee | 37 - Putnam | 56 - Wyoming |
| 19 - Greene | 38 - Rensselaer | 57 - Yates |

Commissioner's Directive

Form 1100-4

ENVIRONMENTAL CONSERVATION HANDBOOK

EXHIBIT 1-3



Commissioner's Directive

Form 1100-4



ENVIRONMENTAL CONSERVATION HANDBOOK

EXHIBIT 1-4

81-1531 (3/89) 106



NEW YORK STATE DEPARTMENT OF ENVIRONMENTAL CONSERVATION

FOREST LAND CLASSIFICATION AND TREATMENT REPORT

| | | | |
|-------------------------------|------------------------|-----------------------------|---------------------------------------|
| APPLICATION NUMBER 48-20 | OWNER R. & M. Smith | CLASSIFIED BY J. Goodman | DATE 12/12/88 |
| OWNER'S ADDRESS Swamp Road | | DEPARTMENT USE ONLY | |
| CITY Monticello | STATE NY | ZIP CODE 12701 | CHECKED BY D. Fox, Senior Forester |
| | | | DATE 1/10/89 |

The lands described in the owner's application for certificate of approval as eligible forest land have been examined and classified below. The stand treatments listed are required practices for continuing eligibility under Section 480-A of the Real Property Law.

| ELIGIBLE ACREAGE | | | | | | | | | |
|------------------|---------|-------------|----------------|------|------------|---------------|--|-------------------------|---------|
| STAND NO. | ACREAGE | FOREST TYPE | DIAMETER CLASS | SITE | BASAL AREA | NO. TREES/AC. | SPECIES COMPOSITION PERCENT (approx 10%) | SILVICULTURAL TREATMENT | YEAR(S) |
| 1 | 20 | NH | ST | I | 133 | 175 | HW 40, BC 20, 8e 20 Ash 10, Other 10 | Sawtimber harvest | 1989 |
| 2 | 18 | NH | P | II | 120 | 711 | SM 30, HW 20, 8e 20, BB 20, Other 10 | Thin and cull removal | 1989-90 |
| 3 | 2 | RP | P | I | 150 | 905 | RP 90, Other 10 | Thin | 1989 |
| 4 | 6 | NH | SS | - | - | 1030 | SM 40, HW 20, 8e 20, BC 10, Other 10 | None | -- |
| 5 | 26 | Hem | ST | II | 110 | 335 | Hem 70, 8e 20, Other 10 | Sawtimber Harvest | 2000 |
| 6 | 5 | SwH | P | III | 96 | 782 | HW 60, Elm 30, Ash 10 | None | -- |
| Total | 77 | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

DESCRIPTION OF INELIGIBLE AND NON-COMMITTED LAND

Ineligible - House, barns & field - 5 acres; swamp - 3 acres

Non-committed - 4 acres wooded lot along Swamp Road

Chapter 200 - Management Plan Preparation

Contents

| | |
|------------|---|
| <u>210</u> | <u>Introduction</u> |
| <u>220</u> | <u>Acreage</u> |
| <u>221</u> | <u>Certified Eligible Acreage</u> |
| <u>222</u> | <u>Ineligible Acreage</u> |
| <u>223</u> | <u>Non-Committed Acreage</u> |
| <u>224</u> | <u>Fully Assessed Committed Acreage</u> |
| <u>230</u> | <u>Commercial Species</u> |
| <u>231</u> | <u>Forest Type</u> |
| <u>240</u> | <u>Seedling-Sapling Stands</u> |
| <u>241</u> | <u>Poletimber Stands</u> |
| <u>242</u> | <u>Sawtimber Stands</u> |
| <u>243</u> | <u>Site Class Determination</u> |
| <u>244</u> | <u>Basal Area</u> |
| <u>245</u> | <u>Number of Trees Per Acre</u> |
| <u>246</u> | <u>Silvicultural Treatment</u> |
| <u>247</u> | <u>Species Composition</u> |
| <u>248</u> | <u>Cutting Prescription</u> |
| <u>250</u> | <u>Forest Management Areas</u> |
| <u>260</u> | <u>Other Management Opportunities</u> |
| <u>261</u> | <u>Maple Syrup Production</u> |
| <u>262</u> | <u>Christmas Tree Production</u> |
| <u>263</u> | <u>Fuelwood Production</u> |
| 290 | Tables and Sample Forms |
| | <u>Exhibit 2-1 Forest Site Class Table</u> |
| | <u>Exhibit 2-2 Range-Mean Ratio Table</u> |
| | <u>Exhibit 2-3 Stand Analysis Tally Sheet</u> |
| | <u>Exhibit 2-4 Stand Diagnosis and Prescription</u> |

210 Introduction – The management plan shall contain the requirements and standards for the management of the eligible tract which are deemed necessary by the Department for the continuing production thereon of marketable forest crops. For minimum silvicultural standards, consult the technical references such as contained in the Timber Management Handbook (ECH 8409.12).

220 Acreage – The stand acreage shall be measured by standard forestry methods such as dot grid or planimeter and recorded to the nearest whole acre. If the measured acreage disagrees with the deed acreage or the assessor's records, the matter must be resolved between the owner and the assessor. DEC will use the tax role acreage or adjusted tax roll acreage for certification.

221 Certified Eligible Acreage – Each certified acre must, by legislative mandate, be capable of producing a forest crop in 30 years. Acreage which is forested, but not harvestable, shall not be certified.

222 Ineligible Acreage – Acreage which is typed as nonforested or is forested, but not harvestable, shall be excluded from the total eligible acreage. In cases where these types are less than one acre in size, they are not identified and are included in the adjoining forest stand. Camps, gravel banks and other permanent structures will be considered a one acre or greater area that are ineligible and are identified on the type map.

223 Non-Committed Acreage – Acreage which is eligible that the owner chooses not to commit to forest crop production must be indicated on the map and plan and the boundary delineated on the ground.

224 Fully Assessed Committed Acreage – Acreage which the owner wishes to remove from commitment and to avoid conversion penalties may be removed by amending the Certificate of Approval to have the acreage in question return to full value assessment. This acreage is still committed to the approved management plan for nine years following the last exempted year and ending on the taxable status date. This area must be indicated on the revised map and plan; and the boundary must be delineated on the ground.

230 Commercial Species – Any species capable of producing a merchantable forest crop may be considered a commercial species.

231 Forest Type – “Forest Cover Types of the United States and Canada” published by the Society of American Foresters or similar accepted type descriptions will be used.

240 Seedling-Sapling Stands – (See definition of seedling-sapling diameter class in [Rules and Regulations, Section 199.1 \[I\] \[1\]](#)). The minimum amount of information required for a seedling-sapling stand is as follows:

1. Species composition (ocular estimate).
2. Forest type.
3. Silvicultural recommendation and year (if needed).

Where there is any question that the stand will meet the minimum stocking requirements as stated in [Rules and Regulations, Section 199.1 \(p\)](#) a minimum of five 1/20th acre (plot radius 26.3') randomly distributed plots should be established in the stand. In each plot in natural stands, tally all stems of commercial species over one foot in height. In plantations, tally all planted trees that have been in the ground for three years or more from date of planting. The average number of tallied stems for the five plots should be at least 25 per plot.

Other mutually accepted sampling methods may be used.

241 Poletimber Stands – (See definition of poletimber diameter class in [Rules and Regulations, Section 199.1 \[I\] \[2\]](#)). The minimum amount of information for a pole timber stand is as follows:

1. Forest type.
2. Site.
3. Basal area (Total B.A. of all stems).
4. Number of trees per acre (Total # of all stems 2" dbh or larger).
5. Species composition (Any species that constitutes 10% of stand should be listed individually and not lumped in as "other").
6. Silvicultural recommendation (if needed).
7. Year when silvicultural operation shall be accomplished.

242 Sawtimber Stands – (See definition of sawtimber diameter class in [Rules and Regulations, Section 199.1 \[I\] \[3\]](#)). The minimum amount of information required in sawtimber stands is the same as that required in poletimber stands ([par. 241](#)) and as noted in [Section 246-Silvicultural Treatments](#).

243 Site Class Determination – Site information can be determined using site class tables, site index curves, or soil/site indicators. The site class factor used, should be specifically identified in narrative portion of management plan. Site Class II is the level at which noncommercial treatment can be prescribed.

244 Basal Area – Prism points shall be established in all Site I and Site II poletimber and sawtimber stands to obtain a sampling error of 15% or less. Consult the [range-mean ratio table and instructions \(Exhibit 2-2\)](#) for the correct number. Dot tally by species each tree the prism selects. When the cruise is completed, total the basal areas for all points and determine the average basal area for the stand.

Other mutually agreed upon statistically accepted sampling methods may be used.

245 Number of Trees Per Acre – Calculate the number of trees per acre by either: a total tree count at every other prism point using a 1/20 acre plot (radius of 26.3') or by acceptable tally forms based on number of trees by diameter included in each prism point.

246 Silvicultural Treatment – A silvicultural treatment will be scheduled for each stand to be worked during the fifteen year plan period. Prescriptions must be submitted at least 30 days prior to any anticipated noncommercial or commercial cutting. Prescriptions will be developed through stand analysis performed within 5 years of any scheduled silvicultural treatment. Noncommercial treatment will be required only in stands which are Site II or better and 50% of density is in acceptable growing stock. Treatments include release, cull removal, thinning and harvest. The first three may be either commercial or non-commercial with commercial treatment preferred. Each treatment listed in management plan shall be identified as either commercial or noncommercial in nature. The year of treatment will also be specified.

247 Species Composition – Record, in descending order, the percentage of each species by basal area represented in the stand to the nearest 10% at least. Ocular estimates may be used for seedling sapling stands.

248 Cutting Prescription – Use form 81-14-8, Stand Diagnosis and Prescription (Exhibit 2-4) or similar form which provides the required information for developing a cutting prescription. Use the information gathered during the stand analysis in conjunction with appropriate technical publications and/or stocking charts for the forest type to select a management system and cutting prescription. The Silvicultural Handbook (ECH - 8409.12) or similar accepted technical guide should be used as a basis for prescription development. Application of prescriptions for commercial and noncommercial cuttings should be within 15% of the prescription.

250 Forest Management Areas – For some usually larger ownerships, it may be beneficial to the owner to manage on the basis of Forest Management Areas or compartments rather than individual stands. This can allow categorizing forest types over an entire property. It may utilize older inventory data where a schedule for updating is part of a plan. This concept is allowed in order to provide flexibility and reduce initial administrative costs on large tracts to facilitate the application process. As Forest Management Areas are scheduled for work, prescriptions are developed for the individual stands. The plan and map, however, must identify individual stands and assign them numbers and acreages.

260 Other Management Opportunities – The management recommendations shall also specify any use of the tract other than forest crop production, which would be permitted as being compatible with and/or supportive of such production. These recommendations could include recreational trails, forest roads, wildlife habitat management, etc. These recommendations shall contain requirements and standards for the conduct or establishment of any such use which requires construction or site alteration to assure compatibility with the approved Management Plan.

261 Maple Sap Production – Maple sap production could be considered as a compatible forest use when the stand being tapped is not yet mature and the tapping is incidental to the primary purpose of timber production. In such cases the stand prescription shall be directed toward the primary purpose of forest crop production and the tapping shall be described as a secondary use. Under no circumstances can an over mature sugar bush be retained as such and comply with the Rules and Regulations.

262 Christmas Tree Production – Christmas trees are not considered a forest crop in the statute. They may be considered as a compatible use whenever the primary purpose of forest crop production is not altered as in young plantations where Christmas trees are removed in a light thinning which would leave 500 evenly distributed stems and when the tops of mature conifers are removed during the course of either a scheduled non-commercial treatment or commercial harvest. In such cases the stand prescription shall be directed toward the primary purpose of forest crop production and the Christmas tree removal shall be described as a secondary purpose. There is no stumpage tax due on Christmas trees produced.

263 Fuelwood Production - Fuelwood is considered a forest crop. The owner is allowed to harvest ten standard cords per year for the owner's use, without Notice of Commercial Harvest Cutting and free of stumpage tax, but as prescribed in the approved management plan. Firewood for owner use as allowed in this concept shall be considered a supportive and compatible use as outlined in the management plan but not requiring listing on the work schedule. If standing trees are to be harvested a cutting prescription is required at least 30 days prior to cutting.

ENVIRONMENTAL CONSERVATION HANDBOOK EXHIBIT 2-1

85-12-1 (6/73)
Formerly LF-409

NEW YORK STATE DEPARTMENT OF ENVIRONMENTAL CONSERVATION
BUREAU OF STATE AND PRIVATE FORESTRY

FOREST SITE CLASS TABLES

| | DBH | INTERCEPT | TREE HEIGHT TO A 4" TOP DIAMETER AND TOTAL TREE HEIGHT | | | | | | | | | | | | | | |
|-------------------------|-----|-----------|--|-----------|-------|--------------|--------------|---------|-----------|-------------|---------|------------|------------|---------|------------|-----------------|----------------|
| | | | White Ash | Bass Wood | Beech | Yellow Birch | Black Cherry | Hemlock | Red Maple | Sugar Maple | Red Oak | White Pine | Red Spruce | Larch * | Red Pine * | Norway Spruce * | White Spruce * |
| SITE I | 6 | 4" | 24 | 24 | 20 | 23 | 23 | 14 | 22 | 23 | 22 | 19 | 20 | 24 | 24 | 23 | 20 |
| | | TOTAL | 49 | 48 | 44 | 47 | 47 | 31 | 42 | 49 | 46 | - | - | 46 | 40 | 40 | 34 |
| | 7 | 4" | 31 | 31 | 27 | 28 | 29 | 21 | 28 | 29 | 28 | - | - | 31 | 29 | 28 | 26 |
| | | TOTAL | 56 | 55 | 51 | 52 | 53 | 38 | 53 | 55 | 52 | - | - | 53 | 45 | 45 | 40 |
| | 8 | 4" | 37 | 37 | 33 | 33 | 34 | 28 | 33 | 34 | 33 | 36 | 32 | 37 | 33 | 33 | 31 |
| | | TOTAL | 62 | 61 | 57 | 57 | 58 | 45 | 58 | 60 | 57 | - | - | 59 | 49 | 50 | 45 |
| | 9 | 4" | 42 | 42 | 37 | 37 | 39 | 34 | 38 | 38 | 37 | - | - | 43 | 36 | 37 | 35 |
| | | TOTAL | 67 | 66 | 61 | 61 | 63 | 51 | 63 | 64 | 61 | - | - | 65 | 52 | 54 | 49 |
| | 10 | 4" | 46 | 46 | 41 | 40 | 43 | 39 | 42 | 42 | 41 | 50 | 44 | - | 38 | 40 | - |
| | | TOTAL | 71 | 70 | 65 | 64 | 67 | 56 | 67 | 68 | 65 | - | - | - | 54 | 57 | - |
| SITE II | 6 | 4" | 20 | 20 | 15 | 19 | 17 | 11 | 18 | 18 | 17 | 17 | 18 | 20 | 18 | 18 | 15 |
| | | TOTAL | 45 | 46 | 39 | 43 | 41 | 28 | 43 | 44 | 41 | - | - | 42 | 34 | 35 | 29 |
| | 7 | 4" | 26 | 26 | 22 | 25 | 22 | 17 | 23 | 23 | 21 | - | - | 27 | 23 | 23 | 20 |
| | | TOTAL | 51 | 52 | 46 | 49 | 46 | 34 | 48 | 49 | 45 | - | - | 49 | 39 | 40 | 34 |
| | 8 | 4" | 31 | 31 | 27 | 28 | 27 | 23 | 28 | 27 | 25 | 32 | 28 | 33 | 27 | 27 | 24 |
| | | TOTAL | 56 | 57 | 51 | 52 | 51 | 40 | 53 | 53 | 49 | - | - | 55 | 43 | 44 | 38 |
| | 9 | 4" | 35 | 35 | 31 | 31 | 31 | 28 | 32 | 32 | 29 | - | - | 38 | 30 | 31 | 27 |
| | | TOTAL | 60 | 61 | 55 | 55 | 55 | 45 | 57 | 58 | 53 | - | - | 60 | 46 | 48 | 41 |
| | 10 | 4" | 38 | 39 | 34 | 34 | 35 | 33 | 36 | 36 | 33 | 41 | 38 | - | 33 | 34 | - |
| | | TOTAL | 63 | 65 | 58 | 58 | 59 | 50 | 61 | 62 | 57 | - | - | - | 49 | 51 | - |
| * Plantation Trees Only | | | | | | | | | | | | | | | | | |

* Plantation Trees Only

Commissioner's Directive

Form 1100-4

ENVIRONMENTAL CONSERVATION
 ENVIRONMENTAL CONSERVATION HANDBOOK
 EXHIBIT 2-2

RANGE-MEAN RATIOS INDICATING THE NUMBER
 OF SAMPLE POINTS FOR VARIOUS SAMPLING ERRORS.

| Range-Mean Ratio | Sampling Error in Percent | | | | |
|---------------------|---------------------------|--------|--------|--------|--------|
| | 5 | 10 | 15 | 20 | 25 |
| Ratio | Number | Number | Number | Number | Number |
| 0.00 | 48 | 12 | 6 | 3 | 2* |
| 0.05 | 50 | 13 | 6 | 3 | 2 |
| 0.10 | 53 | 14 | 6 | 4 | 2 |
| 0.15 | 57 | 15 | 7 | 4 | 2 |
| 0.20 | 60 | 15 | 7 | 4 | 2 |
| 0.25 | 63 | 16 | 7 | 4 | 3 |
| 0.30 | 65 | 17 | 8 | 4 | 3 |
| 0.35 | 69 | 18 | 8 | 4 | 3 |
| 0.40 | 72 | 19 | 8 | 5 | 3 |
| 0.45 | 75 | 19 | 9 | 5 | 3 |
| 0.50 | 78 | 20 | 9 | 5 | 3 |
| 0.55 | 81 | 21 | 9 | 5 | 3 |
| 0.60 | 84 | 22 | 10 | 5 | 4 |
| 0.65 | 88 | 23 | 10 | 6 | 4 |
| 0.70 | 90 | 23 | 10 | 6 | 4 |
| 0.75 | 94 | 24 | 11 | 6 | 4 |
| 0.80 | 98 | 25 | 11 | 7 | 4 |
| 0.85 | 101 | 26 | 12 | 7 | 4 |
| 0.90 | 104 | 27 | 12 | 7 | 4 |
| 0.95 | 108 | 28 | 12 | 7 | 5 |
| 1.00 | 111 | 28 | 13 | 7 | 5 |
| 1.05 | 115 | 29 | 13 | 8 | 5 |
| 1.10 | 118 | 30 | 14 | 8 | 5 |
| 1.15 | 122 | 31 | 14 | 8 | 6 |
| 1.20 | 126 | 32 | 14 | 8 | 6 |
| 1.25 | 130 | 33 | 15 | 9 | 6 |
| 1.30 | 134 | 34 | 15 | 9 | 6 |
| 1.35 | 139 | 35 | 16 | 9 | 6 |
| 1.40 | 144 | 36 | 16 | 9 | 6 |
| 1.45 | 148 | 37 | 17 | 10 | 6 |
| 1.50 | 153 | 38 | 17 | 10 | 7 |
| 1.55 | 158 | 39 | 18 | 10 | 7 |
| 1.60 | 163 | 41 | 18 | 11 | 7 |
| 1.65 | 167 | 42 | 19 | 11 | 7 |
| 1.70 | 172 | 43 | 19 | 11 | 7 |
| 1.75 | 177 | 44 | 20 | 11 | 7 |
| 1.80 | 182 | 46 | 20 | 12 | 8 |
| 1.85 | 187 | 47 | 21 | 12 | 8 |
| 1.90 | 191 | 48 | 22 | 12 | 8 |
| 1.95 | 196 | 50 | 22 | 13 | 8 |
| 2.00 | 202 | 51 | 23 | 13 | 9 |

*Minimum number of sample units needed for statistical analysis.

Commissioner's Directive
 Form 1100-4

ENVIRONMENTAL CONSERVATION HANDBOOK

EXHIBIT 2-3

RANGE-MEAN RATIO OF BASAL AREA AS AN INDICATOR OF BITTERLICH SAMPLING INTENSITY*

When sampling volume of forest stands, the number of samples to be drawn from the stand is of primary concern. The number of samples needed is fundamentally a function of variability within the stand and the degree of accuracy desired. The degree of accuracy is generally set by the requirements of the cruise, while the degree of variability must be determined from the stand itself. These requirements also hold true for the Bitterlich method of plotless cruising.

The range-mean ratio of basal area is a simplified expression of the coefficient of variation of basal area. To find the number of sample points required for a predetermined sampling error the three steps listed below are followed.

1. Obtain five to ten randomly located basal area estimates with an angle gauge from within the stand.
2. Using the highest and lowest estimates of basal area (ignoring the other estimates) divide the difference between the two by the mean of the highest and lowest estimates. The quotient is the range-mean ratio.
3. Using the range-mean ratio and the desired sampling error locate the number of Bitterlich sample points needed in Table 1.

The method has been field tested and it was found that the average prediction efficiency was 67.7 percent. The number of sample points required was always equal to or less than the number predicted. Consequently, the effectiveness was 100 percent.

*Based on Research Note No. 13 by R. H. Allen and E. W. Morgren, College of Forestry and Range Management at Colorado State University.



ENVIRONMENTAL CONSERVATION HANDBOOK

EXHIBIT 2-4

| FOREST AREA | | STAND | ACREAGE | DATE |
|---|--|-------|---------|------|
| DESCRIPTION: | | | | |
| Type _____ | | | | |
| Site _____ | | | | |
| Diameter Class _____ | | | | |
| Species Composition _____ | | | | |
| STOCKING: (Per Acre) | | | | |
| Number of Trees _____ | | | | |
| Average Diameter _____ | | | | |
| Basal Area _____ | | | | |
| Current - AGS _____ UGS _____ TOTAL _____ | | | | |
| Required - _____ | | | | |
| Surplus - _____ | | | | |
| (Stocking chart used _____) | | | | |
| MANAGEMENT OBJECTIVE: _____ | | | | |
| (Even or Uneven-Aged) | | | | |
| PRESCRIPTION: _____ | | | | |
| _____ | | | | |
| _____ | | | | |
| _____ | | | | |
| _____ | | | | |
| _____ | | | | |
| _____ | | | | |
| _____ | | | | |
| _____ | | | | |
| _____ | | | | |
| _____ | | | | |

Commissioner's Directive
Form 1100-4

Chapter 300 - Certification Procedure

Contents

310 Introduction

320 Rejected Applications

330 Certificate of Approval

331 Amended Certificates of Approval

332 Addition and Withdrawal of Forest Land

340 5 Year Updates

350 Revocation

390 Sample Forms

Exhibit 3-1 Certificate of Approval

Exhibit 3-2 Annual Commitment Form

Exhibit 3-3 Intent to File Notice of Violation

Exhibit 3-4 Notice of Violation

Exhibit 3-5 Notice of Revocation

310 Introduction – The certification process begins when the owner submits a completed [Application for Certificate of Approval \(81-20-2\)](#) to the appropriate Environmental Conservation Regional Office. The Regional Forester must approve or disapprove the application within 60 days of receipt.

320 Rejected Applications – The Regional Forester may reject completed [Application for Certificate of Approval \(81-20-2\)](#) in whole or in part, whenever they are not in compliance with applicable provisions of the law or the rules and regulations. In either case, the owner will be notified of the reasons for rejection by separate written correspondence. At least one original copy of plan and map will be returned without alteration to the owner.

330 Certificates of Approval – When the Regional Forester is satisfied that an [Application for Certificate of Approval \(81-20-2\)](#) is complete and meets the requirements of the law, a [Certificate of Approval \(81-06-05\)](#) will be completed as illustrated in Exhibit 3-1. The owner will be supplied at least three copies of the certificate with original signatures so that one copy may be provided to the assessor(s) with the initial [Application for Real Property Tax Exemption \(EA-480-a\)](#) and one copy may be provided to the county clerk with the first [Annual Commitment Form \(81-02-8\)](#).

331 Amended Certificate of Approval – Whenever a management plan is amended in compliance with [Section 199.9 of the Rules and Regulations](#), the Regional Forester will issue at least two amended certificates of approval to the owner to reflect the revised work schedule, one of which the owner must send to the assessor. If the amendment involves a substantive change of commitment (i.e. name or acreage) a copy is also provided for the county clerk.

332 Addition and Withdrawal of Forest Land – Contiguous acreage may be added or subtracted from a certified eligible tract by an owner by submitting a notarized written request or application for certificate to the Regional Forester in accordance with [Section 199.9 of the Rules and Regulations](#) and including a revised management plan, type map and [Forest Classification and Treatment Report](#). The Regional Forester shall notify the owner, county treasurer and county assessor (if applicable) of the acceptance of the request and shall issue an amended [Certificate of Approval \(81-06-5\)](#) in accordance with [Section 331](#) of this Handbook. The owner shall file the amended certificate and annual commitment form reflecting the change with the assessor(s) and county clerk. The request to classify land as Fully Assessed Committed acreage must be in writing as outlined in [paragraph 224](#) of this handbook.

340 5 Year Updates – The [Certificate of Approval \(81-06-5\)](#) contains the fifteen year work schedule that must be updated every five years so that it will always contain the

minimal ten year requirement needed for an annual exemption. The minimum information this update must contain is:

1. New Stand analysis or inventory for:
 - a. Any stand or forest management area that has been treated in the five year period;
 - b. a reinventory of any stands or forest management areas that have not been treated in fifteen years;
 - c. any stands that have been significantly altered by fire, insect, disease, or other natural forces;
 - d. at the owner's discretion, stand analysis for any stands to be treated in the next five years.
2. New type maps if changes occur in:
 - a. stand or management area boundaries;
 - b. committed area boundaries;
 - c. new physical features (i.e. roads, buildings, ponds, mining sites, etc.);
 - d. appropriate acreage changes.
3. A new proposed fifteen year work schedule.
4. Identification of the tract (i.e. tax map number, deed, identification codes, names[s], and/or address[es] of the owner[s]).

350 Revocation – Whenever cause for revocation is found, the Regional Forester shall follow the procedure outlined in Sections 199.10 and 199.11 of the Rules and Regulations.

In the event the owner wishes to voluntarily withdrawal, the Regional Forester should advise the owner to make a written request with a notarized signature to serve as evidence of the owner's desire to withdraw.

The revocation process applies to the property, not to an owner. In instances where less than 50 acres of certified eligible acreage is sold, the current owner is served the notice of violation (Forms #81-12-14 [Exhibit 3-3] and 81-06-2500 [Exhibit 3-4]) and subsequent revocation (Form #81-12-1700 [Exhibit 3-5]).



NEW YORK STATE
DEPARTMENT OF ENVIRONMENTAL CONSERVATION

ENVIRONMENTAL CONSERVATION HANDBOOK

EXHIBIT 3-1

81-06-5 (5/89)-92



NEW YORK STATE DEPARTMENT OF ENVIRONMENTAL CONSERVATION

CERTIFICATE OF APPROVAL

☒ Original ☐ 5-Year Update ☐ Amendment

CERTIFICATION NUMBER
48-20
ORIGINAL CERTIFICATION DATE
1/15/89

OWNER(S): Randolf A. & Mary R. Smith
MAILING ADDRESS: Swamp Road
CITY: Monticello STATE: NY ZIP CODE: 12701
TELEPHONE (Home): (914) 794-1250 Office: (914) 794-3827
COUNTY(S): Sullivan
TOWN(S): Forestburgh
Municipal Code ID Code 2 Roll Year 1988 Certified Eligible Acreage 77
Roll ID 21510 Ineligible Acreage 8
Tax Map Number 30-1-2 Fully Assessed Committed Acreage 0
Deed (Liber Page) L 946 P 214 Date Ending / /
Non Committed Eligible Acreage 4

This is to certify that, pursuant to Section 480-a of the Real Property Tax Law, the eligible tract described above has been approved for certification by the Department of Environmental Conservation conditioned upon compliance with the work schedule below.

| | |
|----------------------------|---|
| <u>1989</u> to <u>1990</u> | <u>Harvest stand 1 - 20 acres; thin stand 2 - 8 acres & stand 3 - 2 acres</u> |
| <u>1990</u> to <u>1991</u> | <u>Thin stand 2 - 10 acres.</u> |
| <u>1991</u> to <u>1992</u> | <u>No Treatment Necessary</u> |
| <u>1992</u> to <u>1993</u> | <u>No Treatment Necessary</u> |
| <u>1993</u> to <u>1994</u> | <u>5 year update of management plan</u> |
| <u>1994</u> to <u>1995</u> | <u>No Treatment Necessary</u> |
| <u>1995</u> to <u>1996</u> | <u>No Treatment Necessary</u> |
| <u>1996</u> to <u>1997</u> | <u>No Treatment Necessary</u> |
| <u>1997</u> to <u>1998</u> | <u>No Treatment Necessary</u> |
| <u>1998</u> to <u>1999</u> | <u>5 year update of management plan</u> |
| <u>1999</u> to <u>2000</u> | <u>Harvest stand 5 - 26 acres</u> |
| <u>2000</u> to <u>2001</u> | <u>No Treatment Necessary</u> |
| <u>2001</u> to <u>2002</u> | <u>No Treatment Necessary</u> |
| <u>2002</u> to <u>2003</u> | <u>No Treatment Necessary</u> |
| <u>2003</u> to <u>2004</u> | <u>5 year update of management plan</u> |

Approved By (Regional Forester) Walter O'Brien Date 1/15/89
Regional Forester's Address: 21 South Putt Corners Road, New Paltz, NY 12561

Commissioner's Directive

Form 1100-4

ENVIRONMENTAL CONSERVATION HANDBOOK

EXHIBIT 3-2

81-024 (1287)-9d



NEW YORK STATE DEPARTMENT OF ENVIRONMENTAL CONSERVATION

FOREST TAX LAW

Commitment of Land to Continued Forest Crop Production

Commitment must be filed with the County Clerk once and with the Assessor and Regional Forester each year on or before taxable status date if the owner of eligible tracts is to be eligible to apply for a forest tax law exemption. Upon filing this commitment with the County Clerk, the commitment shall be recorded in the same books kept for recording deeds and shall index it against the name of the owner. This recording shall remain in effect until a notice of revocation is filed; then the County Clerk will record the word "Revoked" on the previously recorded document followed by a reference to the liber and page where the notice of revocation is recorded.

☒ Initial Commitment ☐ Annual Commitment ☐ Change in Acreage

KNOW ALL MEN BY THESE PRESENT, that Randolf A. & Mary R. Smith of the undersigned, residing at Swamp Road, Monticello, NY 12701 do(es) make the following declaration and commitment:

FIRST: That I am (we are) the sole owner(s) or responsible officer(s) of the eligible tract designated by the Regional Forester as application number 48-20 and that the eligible portions of this property are free of any encumbrance that would prevent the performance of silvicultural operations.

SECOND: That the certified eligible tract is identified as follows:
County Sullivan Town(s) Forestburgh
Tax Map Number 30-1-2 Municipal Code _____
Roll ID 21510 ID Code 2
Deed: Liber 946 Page 214

THIRD: That I (we) commit the eligible tract to a ten year work schedule following receipt of a partial tax exemption as provided in Subdivision 4 of Section 480-a of the Real Property Tax Law and that this work schedule is listed on the certificate of approval issued by the Regional Forester on (Date) 1/15/89

FOURTH: That I (we) make this commitment in full knowledge that conversion of any part of the certified eligible tract or noncompliance with the work schedule will result in a penalty as provided in Subdivision 7 of Section 480-a.

FIFTH: That I (we) have complied with the provisions of all prior commitments incurred for this property under Section 480-a of the Real Property Tax Law.

Randolf A. Smith Mary R. Smith
SIGNED

STATE OF NEW YORK

COUNTY OF Sullivan

SS:

On this 3 day of February 19 89, before me came Randolf A. & Mary R. Smith to me known and known to me to be the individual(s) described in and who executed the foregoing instrument and who duly acknowledged to me that he executed the same and that he had authority to execute the same.

Joseph B. Brown
NOTARY PUBLIC

Commissioner's Directive

Form 1100-4



ENVIRONMENTAL CONSERVATION HANDBOOK

EXHIBIT 3-3

81-12-14 (2/80)-208

NEW YORK STATE DEPARTMENT OF ENVIRONMENTAL CONSERVATION
BUREAU OF FOREST RESOURCE MANAGEMENT

INTENT TO FILE NOTICE OF VIOLATION

Certificate Number _____

| | | |
|-----------------------|-------|------------------|
| ISSUED TO (Full Name) | | TELEPHONE NUMBER |
| STREET ADDRESS | | |
| CITY | STATE | ZIP CODE |

PLEASE TAKE NOTICE:
The Department of Environmental Conservation has found that on your land
_____ located in _____
(Tract(s) or parcel(s) thereof by tax map(s)) (Village/Town/City)
_____ County, may no longer be eligible for tax exempt status under
Section 480-a of the New York State Real Property Law due to:
☐ Conversion of the tract to a use which precludes management for forest crop production.
☐ Failure to give notice of a proposed cutting on such tract.
☐ Failure to comply with the management plan approved by the Department.
☐ Reduction of the tract to less than 50 acres by voluntary conversion, rendering it ineligible because of size.
☐ Failure to amend the work schedule so that it is at least as long as the commitment period of the tract.
☐ Failure to maintain boundary lines.
☐ Other: _____

Therefore, pursuant to Section 480-a of the New York State Real Property Law and part 199.10, Title 6, New York
Official Compilation of Codes, Rules and Regulations, the Department hereby intends to revoke your Certificate of
Approval Number _____.

PLEASE TAKE FURTHER NOTICE.
that revocation of this Certificate may subject the holder thereof to roll-back taxes or penalties.
If you wish to discuss this action and show cause for the suspension of this revocation, please
contact Regional Forester _____ of the Region _____, Office _____,
telephone _____, so that an opportunity to meet and be heard can be arranged.
If you fail to contact the Department within 30 days of the date of this Notice, the county treasurer will be advised
to levy roll-back taxes against you. This is a lien against your property until paid. Upon payment of the roll-back taxes,
your Certificate will be revoked and the property will be free of the commitment and benefits of Section 480-a of the
New York State Real Property Tax Law.

(Date)

(Signature)

(Name and Title)

Commissioner's Directive



ENVIRONMENTAL CONSERVATION HANDBOOK

EXHIBIT 3-4

| | | | | | |
|---|---|---|----------------------|-----------------------------|--|
| <p>81-06-25 (239)-246</p> | <p>NEW YORK STATE DEPARTMENT OF ENVIRONMENTAL CONSERVATION BUREAU OF FOREST RESOURCE MANAGEMENT</p> <p>NOTICE OF VIOLATION</p> | <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="padding: 2px;">CERTIFICATION NUMBER</td></tr><tr><td style="padding: 2px;">ORIGINAL CERTIFICATION DATE</td></tr><tr><td style="height: 20px;"></td></tr></table> | CERTIFICATION NUMBER | ORIGINAL CERTIFICATION DATE | |
| CERTIFICATION NUMBER | | | | | |
| ORIGINAL CERTIFICATION DATE | | | | | |
| | | | | | |
| <p>OWNER(S): _____</p> | | | | | |
| <p>MAILING ADDRESS _____</p> | | | | | |
| <p>CITY _____ STATE _____ ZIP CODE _____</p> | | | | | |
| <p>TELEPHONE NUMBER (Home) () _____ Office () _____</p> | | | | | |
| <p>COUNTY(S) _____</p> | | | | | |
| <p>TOWN(S) _____</p> | | | | | |
| <p>Municipal Code _____ ID Code _____ Certified Eligible Acreage _____</p> | | | | | |
| <p>Roll ID _____ Ineligible Acreage _____</p> | | | | | |
| <p>Tax Map Number _____ Fully Assessed Committed Acreage _____</p> | | | | | |
| <p>Deed (Liber/Page) _____ Date Ending: ____ / ____ / ____</p> | | | | | |
| <p>Non Committed Eligible Acreage _____</p> | | | | | |
| <p>This is to certify that, pursuant to Section 480-a of the Real Property Tax Law, the certified tract described above is to be:</p> | | | | | |
| <p><input type="checkbox"/> Revoked <input type="checkbox"/> Partially Revoked</p> | | | | | |
| <p>by the Department of Environmental Conservation.</p> | | | | | |
| <p>In case of partial revocation _____ acres will be revoked as described:</p> | | | | | |
| | | | | | |
| <p>_____ Regional Forester</p> | | | | | |
| <p>_____ Date</p> | | | | | |
| <p>Detach on dotted line and return to Regional Forester</p> | | | | | |
| <p>All penalties, stumpage taxes, and interest imposed by Section 480-a of the Real Property Tax Law are hereby paid in full</p> | | | | | |
| | | | | | |
| <p>_____ County Treasurer</p> | | | | | |
| <p>_____ Date</p> | | | | | |

Commissioner's Directive



ENVIRONMENTAL CONSERVATION HANDBOOK

EXHIBIT 3-5

| | | | | | | | | | | | | | | | | | |
|--|-------------------------------|---|----------------------|-----------------------------|----------------------------------|---------------|--|--------------------------|----------------------|--|--|-------------------------|--|---------------------------------|--|--|--------------------------------------|
| <p>61-1217 (2/89)-289</p> <p>NEW YORK STATE DEPARTMENT OF ENVIRONMENTAL CONSERVATION BUREAU OF FOREST RESOURCE MANAGEMENT</p> | <h3>NOTICE OF REVOCATION</h3> | <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="padding: 2px;">CERTIFICATION NUMBER</td></tr><tr><td style="padding: 2px;">ORIGINAL CERTIFICATION DATE</td></tr><tr><td style="height: 20px;"></td></tr></table> | CERTIFICATION NUMBER | ORIGINAL CERTIFICATION DATE | | | | | | | | | | | | | |
| CERTIFICATION NUMBER | | | | | | | | | | | | | | | | | |
| ORIGINAL CERTIFICATION DATE | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| <p>OWNER(S) _____</p> <p>MAILING ADDRESS _____</p> <p>CITY _____ STATE _____ ZIP CODE _____</p> <p>TELEPHONE NUMBER (Home) () _____ Office () _____</p> <p>COUNTY(S) _____</p> <p>TOWN(S) _____</p> <table style="width: 100%;"><tr><td>Municipal Code _____</td><td>ID Code _____</td><td>Certified Eligible Acreage _____</td></tr><tr><td>Roll ID _____</td><td></td><td>Ineligible Acreage _____</td></tr><tr><td>Tax Map Number _____</td><td></td><td>Fully Assessed Committed Acreage _____</td></tr><tr><td>Deed (Liber/Page) _____</td><td></td><td>Date Ending: ____ / ____ / ____</td></tr><tr><td></td><td></td><td>Non Committed Eligible Acreage _____</td></tr></table> | | | Municipal Code _____ | ID Code _____ | Certified Eligible Acreage _____ | Roll ID _____ | | Ineligible Acreage _____ | Tax Map Number _____ | | Fully Assessed Committed Acreage _____ | Deed (Liber/Page) _____ | | Date Ending: ____ / ____ / ____ | | | Non Committed Eligible Acreage _____ |
| Municipal Code _____ | ID Code _____ | Certified Eligible Acreage _____ | | | | | | | | | | | | | | | |
| Roll ID _____ | | Ineligible Acreage _____ | | | | | | | | | | | | | | | |
| Tax Map Number _____ | | Fully Assessed Committed Acreage _____ | | | | | | | | | | | | | | | |
| Deed (Liber/Page) _____ | | Date Ending: ____ / ____ / ____ | | | | | | | | | | | | | | | |
| | | Non Committed Eligible Acreage _____ | | | | | | | | | | | | | | | |
| <p>This is to certify that, pursuant to Section 480-a of the Real Property Tax Law, the certified tract described above has been:</p> <p style="text-align: center;"><input type="checkbox"/> Revoked <input type="checkbox"/> Partially Revoked</p> <p>by the Department of Environmental Conservation.</p> <p>In case of partial revocation _____ acres are revoked as described:</p> <div style="text-align: right; margin-top: 20px;"><p>_____ Regional Forester</p><p>_____ Date</p></div> | | | | | | | | | | | | | | | | | |

Commissioner's Directive

Chapter 400 - Commercial Harvest Cutting

Contents

410 Introduction

411 Harvesting Standards

420 Notification Procedure

430 Types of Products

440 Types of Sale

441 Bid Sale

442 Scale Sale

443 Owner Harvests

450 Economic Considerations (*Note: text not found in any versions*)

490 Sample Forms

Exhibit 4-1 Notice of Commercial Harvest Cutting

Exhibit 4-2 Timber Harvesting Guidelines for New York

Exhibit 4-3 Certification Process

410 Introduction – The owner's management plan must specify the year in which commercial harvest cuttings are contemplated. This is enumerated in the work schedule which is listed on the certificate of approval. The diversity of economic conditions, types of crops, sale and harvests, necessitate specific guidelines to insure equitable administration of the law.

411 Harvesting Standards – All harvesting shall be conducted in accordance with a stand analysis and prescription prepared within five years of the harvest date, and as approved by the Regional Forester. The Timber Harvesting Guidelines for New York should be encouraged (Exhibit 4-2).

420 Notification Procedure – The following steps shall be followed when commercial harvest cuttings are contemplated.

1. Not less than 30 days prior to a contemplated cutting the owner will submit the Form 81-12-7, Notice of Commercial Harvest Cutting (Exhibit 4-1) to the Regional Forester. This is to be accompanied by an estimate of volume to be harvested. Prescription and marking must be approved before the sale is executed so that the Regional Forester has the opportunity to approve the silvicultural treatment. Bids can be received on prospective sales in order to help determine stumpage values, but execution of actual sale agreements should not take place until after the Regional Forester approves prescription and marking.
2. Based upon the information provided and any necessary additional information, the Regional Forester will certify the stumpage value of the harvest on the form and return it to the owner and an informational copy to the county treasurer.
3. Within 30 days of receipt of the certification of value the owner will forward the form to the county treasurer with a payment of 6% of the certified stumpage value.

430 Types of Product – The law defines a “forest crop” as timber or pulpwood including veneer bolts, sawlogs, chips, poles, posts and fuelwood. The rules and regulations define “commercial harvest cutting” as the removal of merchantable trees from an eligible tract of forest land for which the owner receives economic value either from a sale or utilization. It should, therefore, be assumed that only those products defined as forest crops which are removed by the owner for sale or utilization will constitute a commercial harvest cutting. For example, Christmas trees and maple sap would not be taxable because under the concept of this law they are not considered forest crops and land devoted solely to their production is ineligible for exemption.

440 Types of Sale

441 Lump Sum Sale – This is a sale whereby an owner solicits bids from various contractors based upon an estimated volume of the product to be harvested. An owner should solicit a list of prospective contractors from the Regional Forester to insure that at least a minimal number were contacted. Before the sale is executed, a list of contractors solicited and the bids received will be supplied to the Regional forester.

When this type of sale is conducted, the owner will submit form 81-12-7, Notice of Commercial Harvest Cutting (Exhibit 4-1) to the Regional Forester. Also attached will be an estimated volume by species and indication of the length of the contract period.

Before the sale, if the Regional Forester is satisfied that a sufficient number of contractors were notified and that the sale was otherwise proposed in a fair manner, he will assess the stumpage value based upon the value of bids received.

In cases where a sale is conducted without competitive bidding or an insufficient number of contractors notified, the owner accepts the Regional Forester's authority to certify the stumpage value on the basis of the "Stumpage Price Report" or other appropriate means.

442 Scale Sale – In some cases it may be desirable for an owner to sell forest products based upon a scale conducted after the harvest. It would then be necessary for the owner to submit form 81-12-7, Notice of Commercial Harvest Cutting, not less than 30 days prior to the actual harvest. Included with the form should be an estimated volume by species, identification of scaling method and schedule, listing of contractors and their bids, identification of the successful bidder and the length of the contract period. The owner will provide the Regional Forester with copies of the scale slips at agreed upon intervals.

The Regional Forester will certify the value of the stumpage each year and when he is satisfied that the harvest has concluded. If the contractor inactivates a harvest and the Regional Forester submits a certification of value to the owner, a new form 81-12-7, Notice of Commercial Harvest Cutting will have to be submitted at least 30 days prior to reactivation of the harvest. It is therefore very important that the owner keep the Regional Forester apprised of the status of these harvests. The owner is required to notify the regional forester within 10 days after a sale has been inactivated for a period of 30 days.

None of the crop shall leave the eligible tract until authorized by the Regional Forester.

In cases where a sale is conducted without competitive bidding or an insufficient number of contractors notified, the owner accepts the Regional Forester's authority to certify the stumpage value on the basis of the "Stumpage Price Report" or other appropriate means.

443 Owner Harvests – Not less than 30 days prior. To the harvest of any forest product in excess of the ten standard cords of firewood for personal use as allowed in the law the owner must submit [form 81-12-7, Notice of Commercial Harvest Cutting](#), to the Regional Forester. Attached to the form should be an estimate of the volume by species and an indication of the length of the harvest period.



ENVIRONMENTAL CONSERVATION HANDBOOK

EXHIBIT 4-1

61-127 (2/79)-96



NEW YORK STATE DEPARTMENT OF ENVIRONMENTAL CONSERVATION

FOREST TAX LAW
NOTICE OF COMMERCIAL CUTTINGTO: Walter A. O'Brien
REGIONAL FORESTER

In compliance with the work schedule contained in my management plan for eligible tract designed by the application number 48-20, Town(s) Forestburgh, School District(s) Monticello I plan to harvest ☒ Sawtimber, ☐ Pulpwood, ☐ Poles, ☐ Posts, ☒ Fuelwood, ☐ Other (Explain) 60,580 Bd. Ft. and 20 cords firewood from stand 1

in the following manner: ☒ Lump Sum Sale Basis, ☐ Scale Sale Basis, from stand(s) or management area(s)

The cutting will be conducted in compliance with the stand diagnosis prepared by a forester and submitted to you. It has been prepared within five years of this date. I have attached an estimated volume by species of the products to be harvested. Further information may be obtained from:

☐ Myself or ☒ J. Goodman, Consulting Forester, Box 500, Liberty, NY 12754
914-292-2281

NAME, ADDRESS, TELEPHONE NUMBER

Randolph A. Smith 6/20/89
* By Percent OWNER DATE

TO: Randolph & Mary Smith
OWNER

The Department of Environmental Conservation has examined the forest products sold and determined the stumpage value to be \$ 7572.50 on Lump Sum Sales, no later than thirty (30) days after receipt of this notice you must pay the chief fiscal officer of the county in which the sale is located a 6% tax based upon this figure. On Scale Sales, the 6% tax is due upon completion of the harvest within thirty (30) days of certification of value by the Regional Forester.

Walter O'Brien 7/1/89
REGIONAL FORESTER DATE

TO: Daniel L. Briggs
COUNTY TREASURER

In compliance with Subdivision 5(a) of Section 480-a of the Real Property Tax Law, I submit \$ 454.35 which represents 6% of the Regional forester's determination of stumpage as stated above.

Commissioner's Directive

Form 1100-4

**FORESTS ARE RENEWABLE**

Forest supply people with products they need. Forests provide wood, water, paper, wildlife habitat, recreation and much more. Without each, life would change greatly. People would suffer.

Forests are renewable. New crops follow each harvest. But harvesting must be planned properly to give continuing abundance of trees and animals. Soils must be protected to keep lands stable. And streams should remain natural and free flowing.

The New York Society of American Foresters recognizes the importance of natural resources and their use to satisfy people's needs. Foresters urge care in logging and continued use of methods that keep forest stable and productive. To help, the New York SAF has adopted timber harvesting guidelines for use in New York. The guidelines list ways to prevent problems from building up and, for safely harvesting products from the land.

TRY THEM...THEY WORK

Good stewardship of natural resources means wise use. Wise use provides a proper inheritance for future generations while caring for our need today.

The New York SAF calls upon landowners, timber harvesting contractors, forest managers and forest industries to harvest carefully. Everyone must work to keep our forests productive through safe and well planned logging. These guidelines list practices that prevent problems.

Use them. They are easy. Do your part. Help in wisely using our forest resources.

For more information contact:

New York State
Department of Environmental Conservation
Division of Lands and Forests
50 Wolf Road, Albany, N.Y. 12233-0001

LF-P185 (6/85)

**TIMBER
HARVESTING
GUIDELINES
FOR NEW YORK**

New York State
Department of Environmental Conservation

ENVIRONMENTAL CONSERVATION HANDBOOK

EXHIBIT 4-2b



WHAT IS INVOLVED

Good logging begins with good planning. First, identify potential problems. Work out solutions. Then use suitable methods.

Here are some things to look for and do in logging.

Streams and Water

Siltation comes from erosion when soil washes into streams and lakes. That reduces water quality and may harm fish spawning beds. With properly planned logging, erosion never starts. Streams can be protected from careless disturbance and water quality kept natural.

What practices will protect streams, lakes, ponds and marshes and maintain natural water quality?

RECOMMENDATION: Keep stream crossings to a minimum and plan them carefully.

- check with the New York State Department of Environmental Conservation about special regulations that apply to logging along wild, scenic and recreation rivers
- check with the New York State Department of Environmental Conservation for advice and approval about crossing classified streams (New York's Water Resources Law requires that anyway)
- cross streams by the most direct route and avoid crossing at bends and through pools
- find crossing sites that have low, stable banks, a firm stream bottom, and gentle slopes along the approaches
- cross at a few carefully chosen places, rather than any place that seems convenient
- use temporary culverts, bridges or runways where stream bottoms or banks would be otherwise damaged, and remove them after use

RECOMMENDATION: Protect stream banks by controlling skidding and felling close to the stream.

- avoid cutting trees growing within 10 feet of the stream bank (that helps keep the banks in place and maintains shade over the water)
- don't skid up and down the stream channel (and that is good rule for intermittent streams, too)
- keep skidders back at least 50 feet from the water and winch off any logs that lie closer to the bank (for slopes over 10 percent it is good to keep skidders back at least 100 feet so they don't stir up the soil and start erosion)
- directionally fell trees so the tops land away from stream (that keeps debris out of the water and keeps the skidders farther away from the banks)
- remove any logging debris that gets into the water so stream flow isn't affected
- when clearcutting, leave a 50-foot wide uncut strip along both sides of flowing streams, ponds and marshes (that keeps the water shaded and prevents heating up by direct exposure)

Road and Skid Trails

Soil uncovered by skidding and truck traffic can erode if water runs over it. Good design and proper maintenance make the best prevention. Poor drainage leads to mud holes. And erosion occurs if water is not diverted off the road surface. The steeper the slope, the greater the danger.

How can erosion be prevented from landings, logging roads, skid trails and off steep slopes?

RECOMMENDATION: Plan carefully the protection of slopes exceeding 30 percent.

- on steep slopes set back roads and trails at least 150 feet from streams, ponds and marshes
- winch logs off steep slopes where possible and minimize the number of skid trails and the amount of skidder traffic
- log steep slopes during dry weather when

DEPARTMENT OF ENVIRONMENTAL CONSERVATION
ENVIRONMENTAL CONSERVATION HANDBOOK

EXHIBIT 4-2c

- soils are dry, or-log when the ground is frozen and snow covered
- after logging, regrade roads and primary skid trails and install diversion devices as needed

RECOMMENDATION: Properly locate, design and build all roads and skid trails.

- keep roads and skid trails out of wet and poorly drained spots, and off tops and toes of banks and slopes (that should keep machines from getting stuck, too, and make skidding and hauling more economical)
- provide ways to divert running water off roads and primary skid trails when slopes exceed 10 percent (figure out where streams of water will run off during a rain or snow melt, and put in diversion devices to channel surface water off the road or trail)
- keep roads back from streams, ponds and marshes (set them back 100 feet on slopes less than 30 percent, and 150 feet for steeper ones)
- don't run ditch water directly into a stream (stop roadside ditches before a stream crossing and divert the water into the woods)

Roadsides Along Major Travel Corridors

Some people object to logging slash, hung-up trees, poor utilization, deeply rutted roads and landings and the like. Plan ahead to avoid buildup of these things. Be aware of the landscape. Logging just a little differently usually keeps the roadside area looking good.

What will help to make logging jobs look better along major travel corridors?

RECOMMENDATION: Comply with New York's fire laws.

- keep logging debris off the right-of-way of public roads and back at least 20 feet from the right-of-way
- lop all conifer tops
- keep log piles back at least 20 feet from the right-of-way

RECOMMENDATION: If logging along major travel corridors isn't screened by a hill, high bank or other topography, maintain a 100-foot wide scenic buffer strip along the roadside.

- directionally fell trees so the tops land away from the road (that puts the slash further out of sight and reduces needs for top logging)
- use all merchantable products in each tree (people don't like to see unused logs and bolts left lying in the woods, and if you cut them out if automatically lops off many of the large branches, too)
- pull down hung-up or partly fallen trees, fell bent over and broken off trees and use merchantable material in them
- use care in skidding to protect understory vegetation (shrubs and saplings make a good natural screen)
- keep skidders back in the woods and off the right-of-way (that keeps the road banks from getting rutted and helps keep skid trails out of sight)
- cut lightly within 100 feet of the forest edge by keeping at least 50 square feet per acre of basal area in residual trees, including some big ones (that keeps a forest-like appearance along the road)
- keep in mind that trees standing directly at the edge of the woods provide the best screening
- keep stumps low

RECOMMENDATION: Wherever possible, keep landings out of sight and dress up landings and access roads after use.

- put landings behind a hill, bank or land form that hides them from the road, or set landings back into the woods as far as practical (use a set-back of at least 200 feet whenever possible)
- build access roads somewhat curved (it is harder to see around a curve than up a straight road)

Commissioner's Directive

Form 1100-4



ENVIRONMENTAL CONSERVATION HANDBOOK

EXHIBIT 4-2d



- lay out landings so the long axis lies perpendicular to the road
- keep entrances from the road narrow to reduce visibility from the roadside (widen the road once back in the woods but keep the entrance narrow to restrict visibility)
- clear landings after use by burying debris or dragging waste material back into the forest (actually, if you skid out only usable parts of the tree, there won't be much waste at the landing)
- back blade landings and access roads so they are smooth and level and free of ruts and mud holes (then they look better and should rapidly seed into new vegetation)
- put in diversion devices at places where water might run down the roads and wash off soil into roadside ditches
- regrade and clean ditches along the roadside and close temporary roads
- where needed, seed access roads, landings and ditches (especially where they come close to the highway)
- pick up oil cans, lunch wrappers, broken cable and other junk



Commissioner's Directive



ENVIRONMENTAL CONSERVATION HANDBOOK
EXHIBIT 4-3

CERTIFICATION PROCESS

OWNER ---- REGIONAL FORESTER
Application for Certificate Approval
Management Plan (2)
Type Map (4 or more)
Location Map or Photo
Other Information as needed

(Within 60 Days)
REGIONAL FORESTER ---- OWNER
Approved
Certificate of Approval
(3 or more)
Forest Tax Law Annual Commitment
Form (4 or more)
Management Plan
Type Map (2)
Disapproved
Written Reasons
Management Plan (2)
Type Map (3)
Location Map or Photo

EXEMPTION PROCESS

OWNER ---- COUNTY CLERK
Certificate of Approval
Annual Commitment Form (2 or more)
Records one copy
Certifies Additional Copies

COUNTY CLERK ---- OWNER
Certified Annual Commitment Form

OWNER ---- ASSESSOR(S)
Certified Annual Commitment Form
Application for Real Property
Tax Exemption
Type Map
Certificate of Approval

OWNER ---- REGIONAL FORESTER
Certified Annual Commitment Form

ANNUAL COMMITMENT

(Prior to Taxable Status Date)
OWNER ---- ASSESSOR(S)/REGIONAL FORESTER
Annual Commitment Form

AMENDMENT PROCESS

OWNER ---- REGIONAL FORESTER
Written Request (notorized when needed)

(Within 10 Days)
REGIONAL FORESTER ---- OWNER
Approval
Revised Certificates of Approval (3)
Disapproved
Written Reasons

(If approved) OWNER ---- ASSESSOR(S)
Revised Certificate of
Approval
County Clerk (For Acreage Change)



ENVIRONMENTAL CONSERVATION HANDBOOK

EXHIBIT 4-3

5 YEAR UPDATES

| | |
|--|--|
| (At Least 60 Days Prior to Taxable Status Date) | (Within 60 Days) |
| <u>OWNER</u> ---- <u>REGIONAL FORESTER</u> | <u>REGIONAL FORESTER</u> ---- <u>OWNER</u> |
| Revised Management Plan (2) | Revised Certificate |
| Revised Type Map (4 or more) | of Approval (3 or more) |
| | Management Plan |
| | Type Map (2 or more) |
| <u>OWNER</u> ---- <u>ASSESSOR(S)</u> | |
| Revised Certificate of Approval | |
| County Clerk (For Acreage Change) | |

COMMERCIAL HARVEST CUTTING

LUMP SUM SALE

| | |
|--|--|
| (At Least 30 Days Prior to Harvest) | (Prior to Initiating Harvest) |
| <u>OWNER</u> ---- <u>REGIONAL FORESTER</u> | <u>OWNER</u> ---- <u>REGIONAL FORESTER</u> |
| Notice of Commercial Cutting | Summary of Bid Results |
| Supporting Information As Required | |
| (Within 15 Days) | |
| <u>OWNER</u> | <u>OWNER</u> ---- <u>COUNTY TREASURER</u> |
| Determination of Stumpage Value | Payment - .6% Tax on stumpage |
| <u>Regional Forester</u> | |
| <u>COUNTY TREASURER</u> | |
| Informational Copy of Determination | |

SCALE SALE

| | |
|--|--|
| (At Least 30 Days Prior to Harvest) | (Prior To Initiating Harvest) |
| <u>OWNER</u> ---- <u>REGIONAL FORESTER</u> | <u>OWNER</u> ---- <u>REGIONAL FORESTER</u> |
| Notice of Commercial Cutting | Summary of Bid Results |
| Supporting Information As Required | |
| (Annually and/or at Completion of Sale) | |
| <u>OWNER</u> ---- <u>REGIONAL FORESTER</u> | |
| Summary of Volumes Harvested | |
| (Within 15 Days) | |
| <u>OWNER</u> | <u>OWNER</u> ---- <u>COUNTY TREASURER</u> |
| Determination of Stumpage Value | Payment - .6% Tax on stumpage |
| <u>Regional Forester</u> | |
| <u>COUNTY TREASURER</u> | |
| Informational Copy of Determination | |

OWNER HARVEST

Can be treated using either lump sum or scale sale method.