

The New York Forest Owners Association (NYFOA) fully supports The NYS DEC Forest Tax Law Program regulatory reform efforts. NYFOA looks forward to working with DEC and other stakeholders to successfully revise regulatory aspects of the 480-A program. Regulatory reform should result in:

- Increased 480-A participation
- Decreased Landowner burdens
- Decreased DEC administrative efforts
- Streamlined processes

Potential revisions that could accomplish these goals include:

- 1) Simplify the application process
- 2) Modify and streamline the required work schedules
- 3) Computerize 480-A documentation requirements
- 4) **Revise** and update the 480-A handbook and definitions (e.g. harvest may include additional forest products such as mushrooms, ginseng, maple syrup, bio-mass,etc)
- 5) **Simplify** the 480-A handbook to ensure consistent interpretation of regulations across all regions in the state.
- 6) **Allow** for forest regeneration, young forest initiatives and wildlife habitat improvements to fully participate within the 480-A program.

Separately NYFOA would support **Legislative changes to 480-A** that would reduce the number of qualifying acres from 50 to 25.