

# Valuation of Land

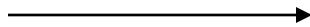
## Local Government Conference 2018

Anne M. Sapienza, IAO  
Instructor

The initial, and some say most important, component of a mass appraisal project is data collection! It starts with Land Values!

The old saying holds true:

**IN**



**OUT**



# Let's go back to the beginning – Data Collection Land

## LAND BREAKDOWN SECTION 7.00 Land

Type.....	7.1	2.00
Front Feet.....	7.2	5.00
Depth .....	7.3	5.00
Acres .....	7.4	5.00
Square Feet.....	7.5	5.00
Soil Rating.....	7.6	5.00
Waterfront Type.....	7.7	9.00
Depth Factor .....	7.8	10.00
Influence Percent.....	7.9	10.00
Influence Code.....	7.10	10.00

7.1# LAND TYPE

This type is used to record a code which best describes the total or some portion of the land on the site being inventoried.

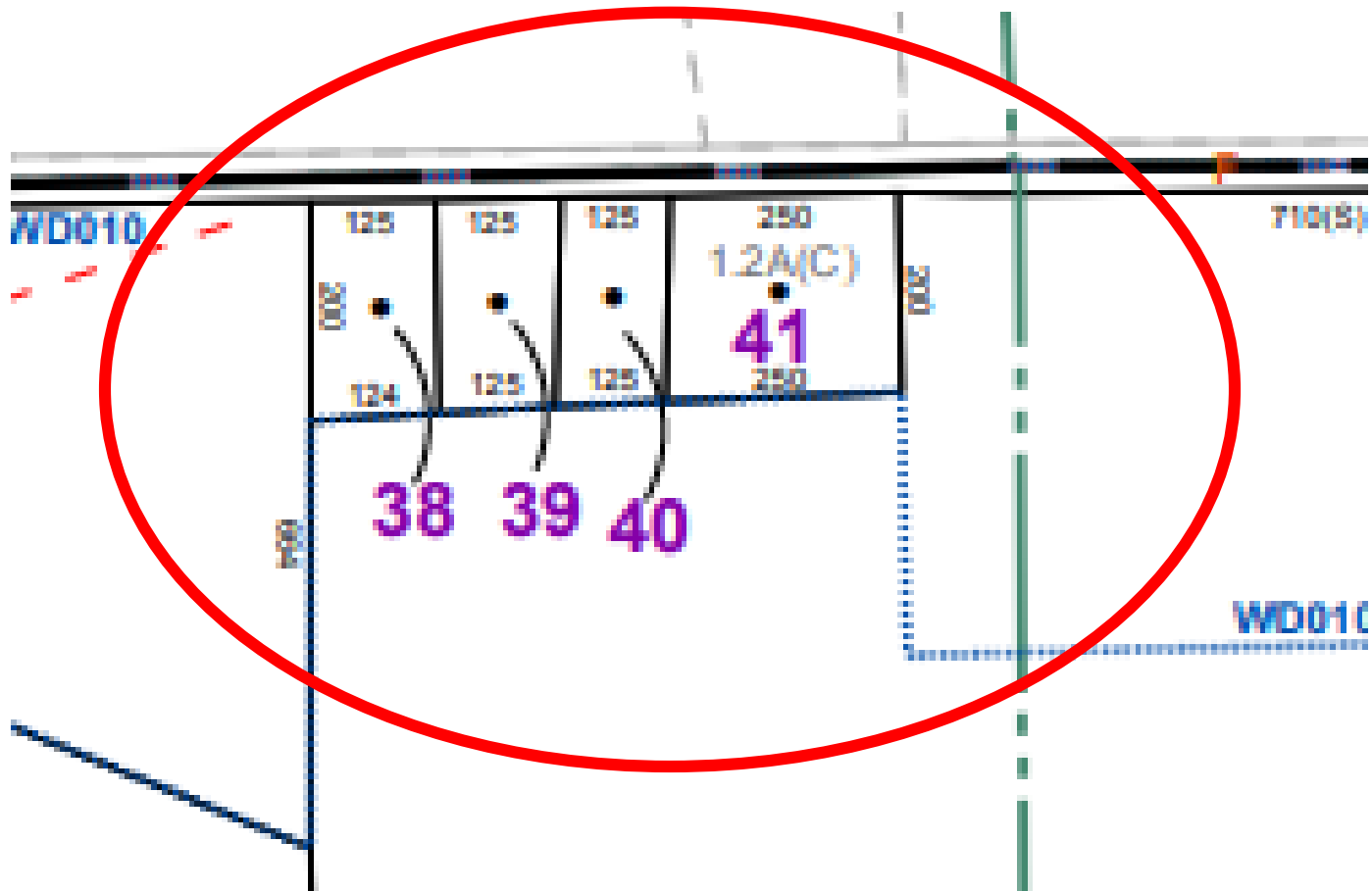
LAND TYPE CODES:

- 01 - Primary
- 02 - Secondary
- 03 - Undeveloped
- 04 - Residual
- 05 - Tillable
- 06 - Pasture
- 07 - Woodland
- 08 - Wasteland
- 09 - Muck
- 10 - Waterfront
- 11 - Orchard
- 12 - Rear
- 13 - Vineyard
- 14 - Wetland
- 15 - Leased Land

## LAND TYPE CODE DEFINITIONS

01 - Primary\* – This describes the main building site for improved or vacant parcels, unless they are waterfront. Improvements to the land such as water, sewer, and utilities are available. There should only be one primary land type per site, but you may have more than one primary land type per parcel.

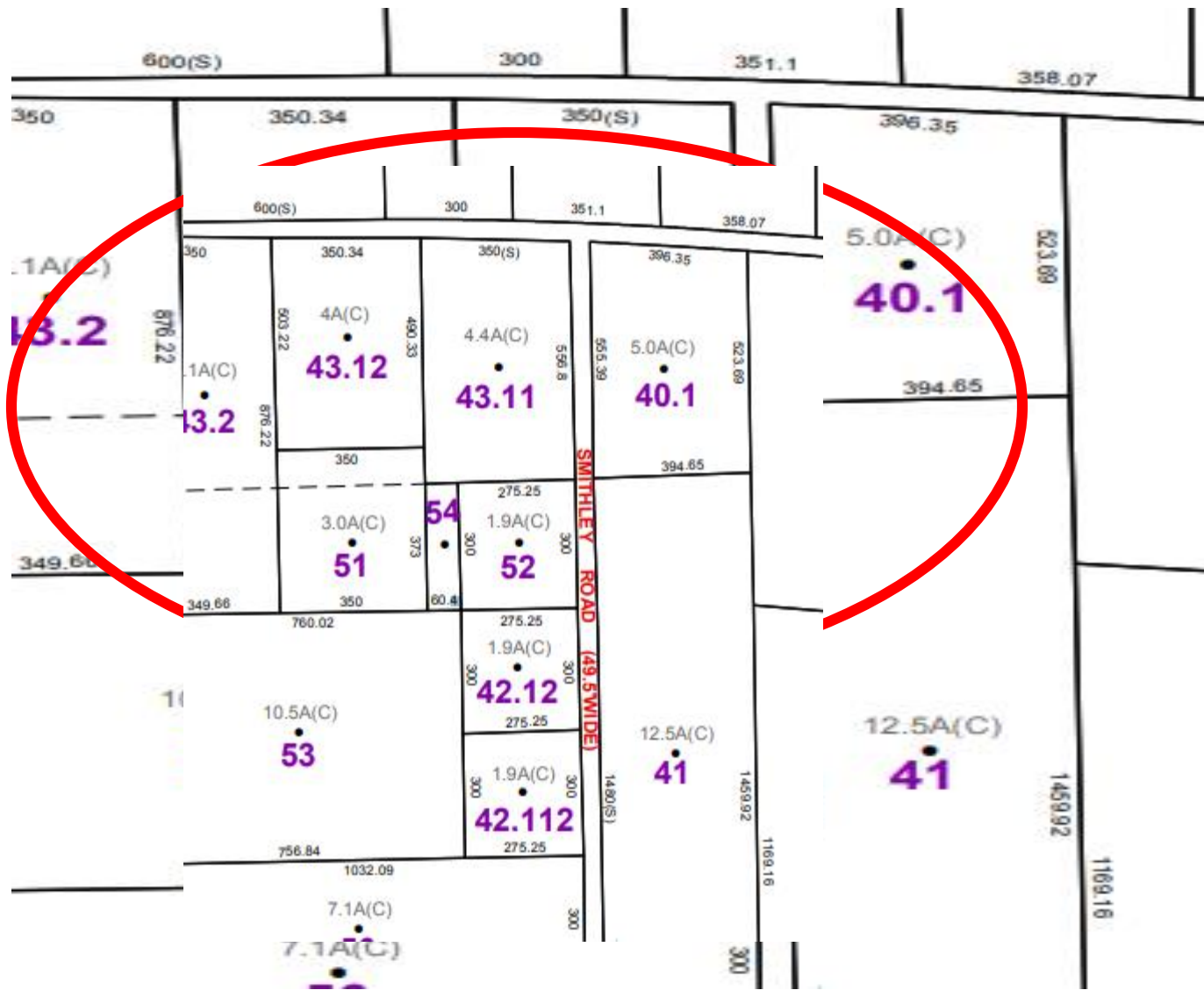
Primary site should not exceed the local zoning if any. Where there is no zoning, primary lots should not exceed five acres. Primary land types with significant water frontage should be coded as Land Type 10 – Waterfront.



Commercial Parcels many times are measured in square feet.  
 Rural Residential may be measured in acres  
 Suburban areas may be measured in front foot and depth.

02 - Secondary\* – This describes land which lacks some of the amenities of the primary land type, such as road frontage or a separate water supply, which results in less value. A secondary land type can not be recorded unless you have described a primary land type for the parcel.

**\*NOTE:** A primary land type will differ from a secondary land type in that a primary land type has road frontage and is separately marketable. A secondary land type usually does not have road frontage and is difficult to market separately.



**54/52 – common ownership- secondary for 54**  
**43.12 and 51 – no common ownership -**



03 - Undeveloped - This describes land which is presently vacant but which is a potential primary site and usually has road frontage. Water, sewer, and other utilities may not be available on site. (Filed subdivisions may or may not have constructed roads.) This is land which is located in areas where development is taking place and further development of vacant parcels is probable. Undeveloped lots should not be less than the local zoning lot size.



**Filed subdivision – no construction yet - Undeveloped**

04 - Residual - On improved parcels this describes land in excess of the primary land type (usually base lot size). On vacant parcels this describes land which has little or no potential for immediate development. The land occupied by farm buildings (exclusive of the homesite) is best described as residual.

6 acres total – 1 acre primary (House)  
5 acres residual

10-1-17.1

East Main Street Road (W)





9 acres total  
1 acre primary  
8 acres residual

05 - Tillable - This describes farm land other than muck, vineyard, or orchard which is suitable for the cultivation of farm crops. Improved or seeded pasture is considered tillable land and is to be recorded as land type 05. This land type should be used only if the land is being utilized as part of a farm operation. If this code is used, a corresponding entry must be made in Soil Rating.



7.6# SOIL RATING

This item is used to record the soil quality for only the following agricultural land types. These ratings are usually available at the County Soil and Water Conservation Department Office if agricultural districts have been formed.

<u>LAND TYPE</u>	<u>SOIL RATING CODES*</u>
05 - Tillable	01 - 10
06 - Pasture	01 - 10
07 - Woodland	01 - 04
09 - Muck	01 - 04
11 - Orchard	01 - 10
13 - Vineyard	01 - 10

When the applicable soil maps and/or data are unavailable to designate the specific soil rating for tillable, pasture, orchard, or vineyard, the following codes should be used:

SOIL RATING CODES\*

- P - Poor
- N - Normal
- G - Good

06 - Pasture - This describes agricultural land not suitable topographically for row cropping. It is open, or very sparsely treed or shrubbed, and is not usable as tillable land. The land may be used for open grazing and exercising of cattle. If this code is used, a corresponding entry must be made in Soil Rating.

In a course recently offered by the IAAO, the instructor gave the following definition of Pasture land - ....pasture land has domesticated vegetative cover and is used for livestock....the cover is intentionally planted.





**Pasture**

07 - Woodland - This describes areas of trees with or without marketable timber. This land type is typically used only for properties in the 100 and 900 series but may be used for wooded acreage on sites described as 240 or in the 320 property class series. If this code is used, a corresponding entry should be made in Soil Rating.

Nilesville Road

Woodland

10.-1-18.112

10.-1-57



10.-1-17.2

10.-1-58  
1

08 - Wasteland - This describes land areas of little or no economic value such as swamps, ravines, flood land, etc. It would be very costly and impractical or impossible to improve the land to the point where it could be utilized.

Wasteland can hold value for hunters.





# Waste

09 - Muck - This land type describes highly organic land of dark color and low mineral content. Muck is used to produce potatoes, onions, and truck garden crops such as lettuce, celery, radishes, etc. Muck is found only in certain areas of the state and this land type is to be used only if the site being described is recorded with a property class in the 100 or farm series. Generally a site must have the specialized property class of 130, truck crops to have land type 09 described. If this code is used, a corresponding entry must be made in Soil Rating.

**The value of Muck is measured by the depth of the organic material. The deeper the material the higher the value.**

# Muck



- 10 - Waterfront - This describes land with any significant water frontage. When the waterfront land type is used, an entry should also be made in Waterfront Type. A site may have more than one waterfront breakdown described if water frontage exists on more than one water type. Land type 10 must be recorded if the site property class is 313. The dimensions for this land type must be recorded as water front feet x depth.





# Waterfront



11 - Orchard - This describes land planted with fruit-bearing trees such as apples, pears, cherries, etc. This land type is to be used for farm properties and must be used if the site property class is 151. If this code is used, a corresponding entry must be made in Soil Rating.



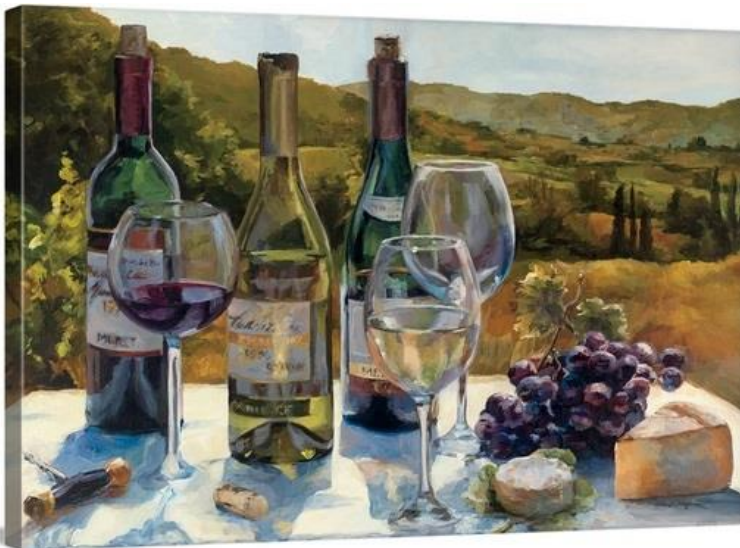
# Orchard



12 - Rear - This describes vacant land presently without access to a public road, e.g., land-locked parcels.



- 13 - Vineyard - This describes land planted with grapevines. This land type may be used only if the site being described is in the farm series and it must be used if the site property class is 152. If this code is used, a corresponding entry must be made in Soil Rating.





# Vineyard





14 - Wetland - This describes land which has been designated and identified by the Department of Environmental Conservation as being under restrictions and protected as wetland. This code is to be used only if the land is positively identified and positive certification is available and verified. Do not use this for swampland.



15 - Leased Land - This entry should be used when there is a building or other improvement which has no associated land. This should not be used to describe land which is leased in order to increase the productivity of a farm. An example would be a leased warehouse on railroad property

# Leased Land



There are 64 cottages/homes around this privately owned lake.

7.2# FRONT FEET\*

This item is used to record the actual amount of front footage of the land breakdown entry for square or rectangular shaped lots and the effective front feet on irregularly shaped lots. An entry in this field also requires an entry in Depth. The entry should be to the nearest foot and should be right justified.

7.3# DEPTH\*

This item is used to record the actual depth of the land breakdown entry for square or rectangular shaped lots. An entry in Depth also requires an entry in Front Feet. The entry should be to the nearest foot and should be right justified. Irregular lots are usually measured in acres or square feet.

7.4# ACRES\*

This item is used to record the number of acres, to the nearest hundredth of an acre (such as 1.00), of the land breakdown entry. One acre is 43,560 square feet. Acres are most often used for larger land areas. The entry should be right justified.

7.5# SQUARE FEET\*

This item is used to record the number of square feet of the land breakdown entry. The entry should be to the nearest square foot and should be right justified.

**\*NOTE:** The size of each land breakdown should be recorded as:  
Front Feet and Depth - or - Acres - or - Square Feet.



SWIS TAX MAP NUMBER

OWNER PLOT CLASS HC

LOCATION NO. LOCATION SCHOOL DIST

SALE PRICE SALE DATE LOT SIZE

# Property Record Card

**Site Information Section** SWIS/SBL \_\_\_\_\_ Card No. \_\_\_\_ of \_\_\_\_

Site No.		Property Class	
Route No.			
Nbhd. Code:		Val Dist	
<b>Sewer Type:</b>	1=None	2=Private	3=Comm/Public
<b>Water Supply:</b>	1=None	2=Private	3=Comm/Public
<b>Utilities:</b>	1=None	2=Gas	3=Electric 4=Gas & Elec
<b>Site Desirability:</b>	1=Inferior	2=Typical	3=Superior
<b>Nbhd. Type:</b>	1=Rural	2=Suburban	3=Urban 4=Commercial
<b>Nbhd Rating:</b>	1=Below Avg.	2=Average	3=Above Avg.
<b>Road Type:</b>	1=None	2=Unimproved	3=Improved
<b>DC Entry Type:</b>	1=Inter Inspec	2=Inter Refuse	3=Total Refusal 4=Est. 5=No Entry
<b>Zoning Code:</b>			

**Audit Control Section**

Collector	Date (mmddyy)	Time	Activity	Source
	/ /	:		
	/ /	:		

<b>Audit Control Codes</b> <u>Activity</u> N=None M=Measured Only L=Listed	<b>Source</b> 1=Owner 2=Relative 3=Tenant 4=Other 5=NOAH 6=Assess Data	<b>Sales Information Codes</b> <u>Sales Type</u> 1=Land Only 2=Bldg. Only 3=Land & Bldg	<b>Valid</b> 0=Not Valid 1=Valid
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Sale Date	Sales Information Section Sale Price	Sale Type	Valid
/ /			
/ /			

Date of Last Phy Insp. \_\_\_\_/\_\_\_\_/\_\_\_\_ Date of Reappraisal \_\_\_\_/\_\_\_\_/\_\_\_\_

**NOTES**

**Land Breakdown Section**

**Waterfront Type:**

Land Type

01=Primary	05=Tillable	09=Muck	13=Vineyard
02=Secondary	06=Pasture	10=Waterfront	14=Wetland
03=Undeveloped	07=Woodland	11=Orchard	15=Leased Land
04=Residual	08=Wasteland	12=Rear	

1=Pond 2=River 3=Lake 4=Canal 5=Ocean 6=Bay

Soil Rating

P Poor	(05) 01-10	(09) 01-04
N Normal	(06) 01-10	(11) 01-10
G Good	(07) 01-04	(13) 01-10

Influence Code

1=Topog	4=Restricted Use
2=Location	5=View
3=Shape	6=Wetness 7=Other

Land Type	Front Feet	Depth	Acres	Square Feet	Soil Rtn	Water Type	Depth Factor	Infl %	Infl Cd 1	Infl Cd 2	Infl Cd 3

Signature below does not mean contents verified, only that data was collected in your presence

SIGNATURE \_\_\_\_\_



# Influence Codes

## **RFV – Land Breakdown**

### INFLUENCE CODES

1 - Topography

2 - Location

3 - Shape

4 - Restricted Use

5 - View

6 - Wetness

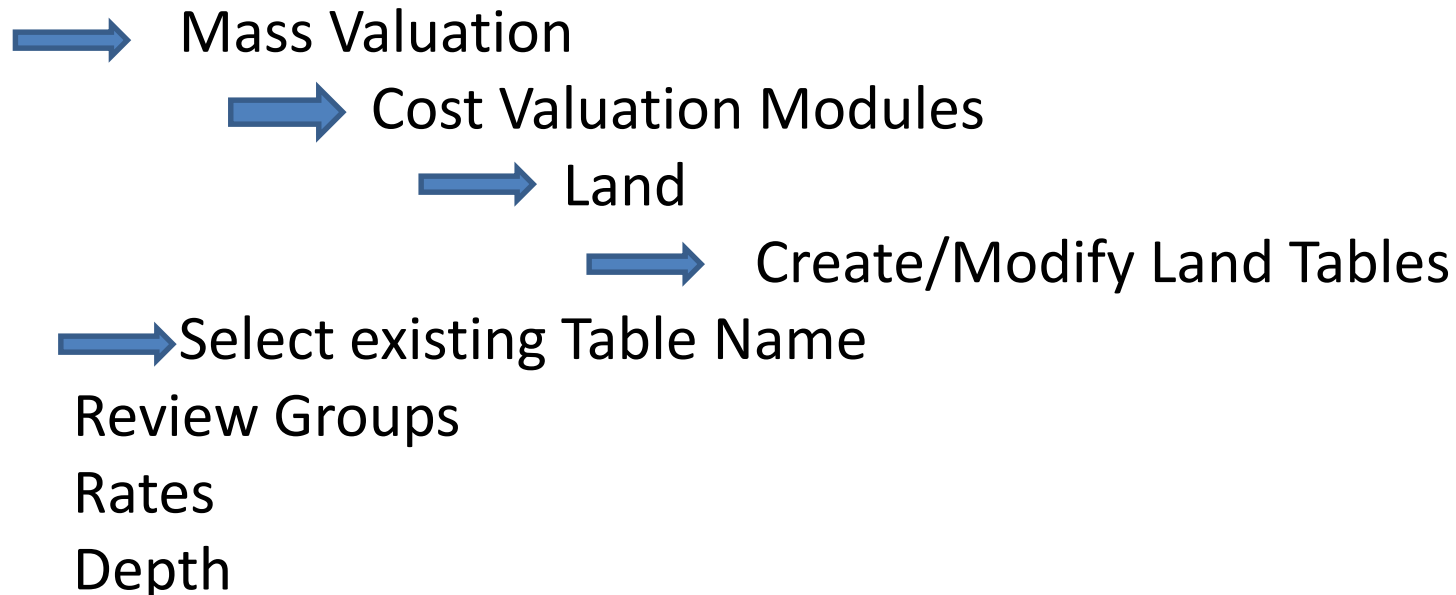
7 - Environmental Impact

8 - Other

Land has been entered correctly and it is time to develop a land table.

**Know what your current table is and how to find it.**

**In RPS.....**





# Groups

Groups Rates Depth

Land Group Field #1: NBHD

Land Group Field #2: NONE

Group Number	Field 1	Low Value	High Value	Field 2	Low Value	High Value
1	NBHD	400	400	NONE		
2	NBHD	410	410	NONE		
3	NBHD	420	420	NONE		
4	NBHD	430	430	NONE		
6	NBHD	24	24	NONE		

# Rates

Groups Rates Depth

Group Number: 1 Land Type: 01

Land Type	Calc Type	Standard Depth
01 Primary	Size	200.00
02 Secondary	Size	.00
03 Undeveloped	Size	.00
04 Residual	Size	.00
05 Tillable	Soil	.00
06 Pasture	Soil	.00
07 Woodland	Soil	.00
08 Wasteland	Size	.00
12 Rear	Size	.00
14 Wetland	Size	.00
15 Leased Land	Size	.00

Acres Sq Ft FFT Depth FF

Max Val	Rate	Accum. Val
99,999.00	16,000.00	1599984000.00

Groups Rates Depth

Standard Depth: 200.0000

Actual Depth	Factor
1.00	.02
10.00	.20
20.00	.34
30.00	.41
40.00	.48
50.00	.52
60.00	.57
70.00	.62
80.00	.67
90.00	.71
100.00	.75
110.00	.79
120.00	.82
130.00	.85
140.00	.89
150.00	.91
160.00	.93
170.00	.95
180.00	.97

# Depth

# Coordinate with County/Area

## Assessor's

# 2016

<u>2016 GENESEE COUNTY LAND VALUES</u>										
TOWN	PRIME SITE	UNDEVEL	RESIDUAL	A TILLABLE	B TILLABLE	C TILLABLE	PASTURE	WOODS	WASTE	WETLAND
ALABAMA	\$15,000	\$1,500	\$1,500	\$3,000	\$2,500	\$2,000	\$1,000	\$600	\$600	
ALEXANDER	\$10,560	\$1,200	\$1,500	\$4,000	\$3,000	\$2,000	\$1,200	\$900	\$600	\$200
BATAVIA (T)	\$15,000-35,000	\$1,200	\$1,500	\$4,000	\$3,000	\$2,000	\$1,200	\$900	\$600	\$200
BERGEN	\$16,000-18,000	\$5,000	\$1,500	\$4,000	\$3,000	\$2,000	\$1,200	\$900	\$600	\$200
BETHANY	\$12,000	\$1,500	\$1,500	\$2,000	\$1,400	\$1,000	\$700	\$500	\$300	\$200
BYRON	\$17,000	\$500	\$2,100	\$2,800	\$2,500	\$2,100	\$900	\$600	\$600	\$450
DARIEN	\$15,000-16,000	\$1,500	\$1,500	\$2,000	\$1,400	\$1,000	\$700	\$500	\$300	\$200
ELBA	\$17,000	\$1,600	\$2,100	\$2,800	\$2,500	\$2,100	\$900	\$600	\$600	
LEROY	\$10,000-26,750	\$1,200	\$1,500	\$4,000	\$3,000	\$2,000	\$1,200	\$900	\$600	\$200
OAKFIELD	\$17,000	\$2,400	\$2,400	\$2,800	\$2,500	\$2,100	\$900	\$600	\$600	\$100
PAVILION	\$5,000-15,000	\$1,200	\$1,500	\$4,000	\$3,000	\$2,000	\$1,200	\$900	\$600	\$200
PEMBROKE	\$15,000-17,000	\$1,500	\$1,500	\$2,000	\$1,400	\$1,000	\$700	\$500	\$300	\$200
STAFFORD	\$16,000	\$5,000	\$1,500	\$3,600	\$2,700	\$1,900	\$700	\$900	\$400	\$400

# Analysis

## Refer to hand out

Hopefully you or your county office has someone that can run a statistical analysis of the land sales in the county. You will get a countywide value, and you should also run land sales for just your town. Do the countywide values look appropriate for your muni or do you need to make adjustments?

What has the state shown for your area as far as trends go? These trends are developed in Albany. Cannot stress enough that the assessor must make sure that only arms-length sales are utilized in sales analysis.





# Programs that Affect Land Values

- Conservation Easements
- Watershed Easements
- Federal Wetlands
- DEC Wetlands
- Conservation Reserve Program – no acres open in state (2018 is Farm Bill year – every 4 years) - Federal
- SAFE Program – NYS DEC
- LIP – Landowners Incentive Program

# What is a Conservation Easement ?

- A legal agreement a property owner creates to restrict the type and amount of development that may take place on their property. Each easement's restrictions are tailored to the particular property and to the interest of the individual owner.



# Why Grant A Conservation Easement?

To protect land or historic buildings from inappropriate development *while retaining private ownership*

Granting an easement in perpetuity assures the resource values in the property will be protected indefinitely

Tax Savings

# Property Taxes

- If a Conservation Easement reduces the development potential of a property, there may be a loss in value.
  - Current Use
  - Highest & Best Use
- For State held Conservation Easements – law requires the State pay property taxes for the portion of the property value associated with the Conservation Easement.

# Income Tax

- In 2006, NYS enacted a new Conservation Tax Credit (CETC).
- It allows taxpayers whose land is restricted by a Conservation Easement an annual NYS Income Tax Credit of up to 25% of the School, County, and Town taxes paid on the restricted land up to an annual maximum of \$5,000 per taxpayer.

# RPS Exemption Codes

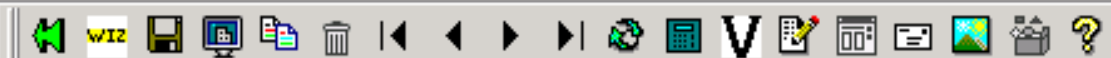
- 47500 Conservation Easement, Perpetual
  - » Number of years – local option – subject to agreement with **town** government and owner
- 47501 Conservation Easement, Perpetual
- 47504 Conservation Easement, Perpetual

<b>Exemption Code(s):</b>	15-29 year commitment	4747_
	30-49 year commitment	4748_
	50-75 year commitment	4749_
	Perpetual commitment	4750_



- If allowed by local option, property located in one of certain towns where interests or rights have been acquired for the purpose of the preservation of an open space or an open area as authorized under Section 247 of the General Municipal Law may be partially exempt from taxation and special ad valorem levies, but liable for special assessments. The amount of the exemption is based on the length of commitment of the property subject to the conservation easement agreement between the property owner or owners and the town.

- **Property Location Requirements:** The property must be located in a county of not less than 950,000 and not more than 951,000, and also within a town having a population of:  
a) not less than 11,300 and not more than 11,400 or b) not less than 27,600 and not more than 27,700. Based on the latest federal census, i.e., 2000, only the Towns of Elma and Orchard Park, in Erie County, currently satisfy these criteria



12.-1-104.2  
 Sapienza, Dennis J  
 Townline Rd

182689 Bergen Active  
 Roll Year: 2014 Curr Yr  
 Land Size: 10.74 acres  
 Vac farmland

R/S: 1 School: Byron-Bergen S  
 Land AV: 25,800  
 Total AV: 25,800

- Parcel 12.-1-104.2
  - History
  - Assessment
    - Exempt(s)
    - Spec Dist(s)
  - Description
  - Owner(s)
  - Images
  - Gis
  - Site (1) Res
    - Land(s)
    - Valuation

Prop Class: 105 Vac farmland  
 Ownership Code:  
 Roll Section: 1 Taxable  
 Roll Subsection:  
 School Code: 183001 Byron-Bergen Sc  
 Cons. School:  
 Easement Code:  
 Allocation Factor: A Conservation  
 Appraisal No: B Consvt Imprv  
 C Common Law  
 E Gen Muni Law247  
 O Other

Desc 1:  
 Desc 2:  
 Desc 3:  
 Desc Print Code: P = Print on Roll & Bill  
 Land Com Code: P Private ag  
 Land Com Year: 2019  
 Ag District: Ag Dist No:  
 Anears: SSI Recipient:  
 Date Last Phy Insp: 00/00/0000

Run RPS440 Edits:  Major Type: C

**Total 15 Roll Years:**

Roll Yr	Prop Class	Roll Section	Owner Code
2014	Vac farmland	Taxable	
2013	Vac farmland	Taxable	

rights or PDR) program. King County in Washington and the states of Maryland, Massachusetts, and Connecticut quickly followed suit. As of 2003, the PACE program operates in 23 states, including 19 statewide and more than 45 local programs.

## **NYS Conservation Easement Tax Credit**

Beginning with the 2006 tax year, this innovative Conservation Easement Tax Credit will give New York State landowners whose land is restricted by a conservation easement an annual refund of 25% of the property taxes paid on that land, up to \$5,000 per year. It is available to all owners of conservation easement-restricted land, regardless of when the easement was created, provided that the easement was wholly or partially donated to a public or private conservation agency (a governmental body or any qualified private or not-for-profit charitable corporation or trust).

Conservation easements were enacted in NYS in Title 3 of Article 49 of the Environmental Conservation Law (ECL). In order to take advantage of the Conservation Easement Tax Credit an existing easement must, in accordance with Article 49, be registered with DEC. When a holder of an Article 49 conservation easement registers the easement with DEC the holder will receive a number, which is assigned to that easement. This DEC identification number is needed to file for the Conservation Easement Tax Credit. Owners of land restricted by a conservation easement should contact the easement holder for this number. As an alternative contact DEC's Bureau of Real Property for the DEC identification number. The Bureau of Real Property is available at (518) 402-9442. All tax questions should be directed to the landowner's tax preparer or NYS Tax and Finance Office, a link to which is provided in the right column of this page.

The Conservation Easement Tax Credit will run with the land so that successor owners will benefit from it as well as the original easement donors. This not only recognizes the ongoing public benefits of private land conservation, but also helps ensure that new owners, too, will comply with their easements. And, importantly, the

5

Conservation Easement Tax Credit does not reduce local property tax revenues, so there is no negative impact on town and county budgets.

<http://www.dec.ny.gov/lands/41156.html>

# Task at Hand

- To evaluate the “rights conveyed”.
- Under Federal Rule, the value of the whole property before (or without) the easement and the value of the property with the easement.

# 10 Acre Perpetual Easement

- Value of Whole Property Unencumbered
- 120 acres @ \$10,000 per acre
- = \$1,200,000.
  
- Value of Whole Property after Easement Granted
- 120 acres @ \$9,500 per acre
- = \$1,140,000.
- Difference = \$60,000



# Where do the Adjustments Come From?

- From the market
- Matched Pair Analysis
- Tough find so it pays to widen your circle of information. Probably countywide for most of us in NY.
- If you get a sale with a conservation easement on it, save and share that info.

# Discussion

- Can an easement on a neighboring parcel affect the value of a subject parcel?

# Websites with Info

- National Conservation Easement Database Portal

— [www.conservationeasement.us/reports/easements](http://www.conservationeasement.us/reports/easements)

# Lake Placid



# Water Sheds



**A watershed is the area of land where all of the water that is under it or drains off of it goes into the same place. John Wesley Powell, scientist geographer, put it best when he said that a watershed is:**

**"that area of land, a bounded hydrologic system, within which all living things are inextricably linked by their common water course and where, as humans settled, simple logic demanded that they become part of a community." Watersheds come in all shapes and sizes. They cross county, state, and national boundaries. In the continental US, there are 2,110 watersheds; including Hawaii Alaska, and Puerto Rico, there are 2,267 watersheds.**

RPTL 583 (4)

NYC

...an easement, covenant, restriction or other interest in real property purchased by or on behalf of the city of New York on or before [December 31, 2016] located in the counties of Delaware.....for the purpose of maintaining open space, natural condition, or character of the real property.....protection of the ...NYC water supply...”



# Watershed Agricultural Council

specific to the NYC watershed area

utilizes:      Whole Farm Plans  
                    Forest Management Plans  
                    Conservation Easements

# Hemlock and Candice Lakes

The two lakes were purchased by the State of New York from the City of Rochester to protect the City of Rochester watershed.

The lakes are undeveloped.

State purchased approximately 7,000 acres.



John Way - John Costello  
Memorial Educational  
Fund

# Federal Wetlands

- Wetlands provide a multitude of ecological, economic and social benefits. They provide habitat for fish, wildlife and a variety of plants. Wetlands are nurseries for many saltwater and freshwater fishes and shellfish of commercial and recreational importance. Wetlands are also important landscape features because they hold and slowly release flood water and snow melt, recharge groundwater, act as filters to cleanse water of impurities, recycle nutrients, and provide recreation and wildlife viewing opportunities for millions of people.
- Generally, wetlands are lands where saturation with water is the dominant factor determining the nature of soil development and the types of plant and animal communities living in the soil and on its surface (Cowardin, December 1979). Wetlands vary widely because of regional and local differences in soils, topography, climate, hydrology, water chemistry, vegetation, and other factors, including human disturbance. Indeed, wetlands are found from the tundra to the tropics and on every continent except Antarctica

# Cowardin System

**Cowardin system.** A classification system of *wetlands* and deepwater habitats of the United States, officially adopted by the U.S. Fish and Wildlife Service (FWS) used to develop wetland data bases. The system was developed by Lewis M. Cowardin of the U.S. Fish and Wildlife Service and others. The five major systems are Estuarine, Lacustrine, Marine, Palustrine, and Riverine. (Cowardin, L.M., V. Carter, F.C. Golet, E.T. LaRoe. 1979. Classification of wetlands and deepwater habitats of the United States. FWS/OBS-79/31. U.S. Department of the Interior, Fish and Wildlife Service).

*Classification of Wetlands and Deepwater  
Habitats of the United States*

By

Lewis M. Cowardin<sup>1</sup>, Virginia Carter<sup>2</sup>, Francis C.  
Golet<sup>3</sup>, and Edward T. LaRoe<sup>4</sup>

U.S. Department of the Interior

Fish and Wildlife Service

Office of Biological Services

Washington, D.C. 20240

79 Pages

[For more Info](#)

# Wetland, Flood Plains and Floodways

- Wetlands, Floodplains and Floodways all have distinguishing characteristics — they all impair the utility of a property and some can significantly impact the value.
- Wetlands — depending on whether they are classified as jurisdictional or non-jurisdictional, can be regulated by either local governmental authorities or federally by the Army Corp of Engineers. In many cases wetland areas can be developed by using mitigation techniques. Mitigation can include the acquisition of wetlands from a wetland bank, or be the development of new wetlands to replace those that will be destroyed. If new wetlands are to be developed, there is usually a mitigation ratio of at least 2:1. Mitigation can be an expensive undertaking. Isolated wetlands are more typically regulated by local governments than the Federal Government.



- Floodplains can be identified by looking at FEMA maps. Like wetlands, they can also be mitigated - often more easily. Buildings can be constructed in floodplains, but the lowest level of the building has to be above the flood level.
- Floodways are more difficult. These are areas that contain flowing water when it is at flood stage. Development within floodways is severely restricted...nothing can be built that would restrict the flow of water. Among uses are things like sporting fields or parking lots (typically with permeable cover).
- All of these properties are what we typically refer to as "distressed" .... and they all, typically, have value. For example, the most distressed, floodways, are often sold to hunters and fishermen.

# Mitigation



- The core of The Disney Wilderness Preserve is comprised of what was once an 8,500-acre cattle ranch **situated at the head of the Greater Everglades watershed**. In the early 1990s, the ranch was slated for extensive residential and commercial development which would have spelled the end for the property's degraded—but restorable—wetlands, as well as the destruction of significant habitat for endangered plants and wildlife.
- Working with The Nature Conservancy, the State of Florida, and a number of other groups, The Walt Disney Company purchased the property to mitigate its expansion and transferred it to the Conservancy to create a nature preserve dedicated to wetlands restoration on an unprecedented scale. The transfer also helped mitigate future impacts associated with the development of Walt Disney World. The Walt Disney Company provided funds for restoration and wildlife monitoring on the property and continues to partner on a number of on-site projects.

# FEMA Flood Plains

It is the sole responsibility of local government, usually town level in New York State, to give information out regarding who is in or out of a FEMA Flood Plain. Most municipalities authorize the code/zoning enforcement officer to perform this duty.

FEMA Map Service Center

<https://msc.fema.gov/>

# DEC Wetlands

2 types:

Tidal Wetlands-A typical tidal wetland is the salt marsh which is found in the near shore areas all around Long Island, the lower Hudson River, and along the entire Atlantic coast of the United States.

These areas are dominated by grasses and other marsh plants which are adapted to the rise and fall of the tide and the salty water it brings.

- Freshwater Wetlands - Wetlands are transition areas between uplands and aquatic habitats.

## **ARTICLE 24**

### **Freshwater Wetlands**

Title 23 of Article 71

of the

Environmental Conservation Law 1975

3 indicators for identification -

Hydrology

Soil

Vegetation characteristics

# Interactive Mapping

- <http://www.dec.ny.gov/gis/erm>





- **Conservation Reserve Program (CRP).** A Federal program established under the Food Security Act of 1985 to assist private landowners to convert highly erodible cropland to vegetative cover for 10 years.
- Voluntary Program.

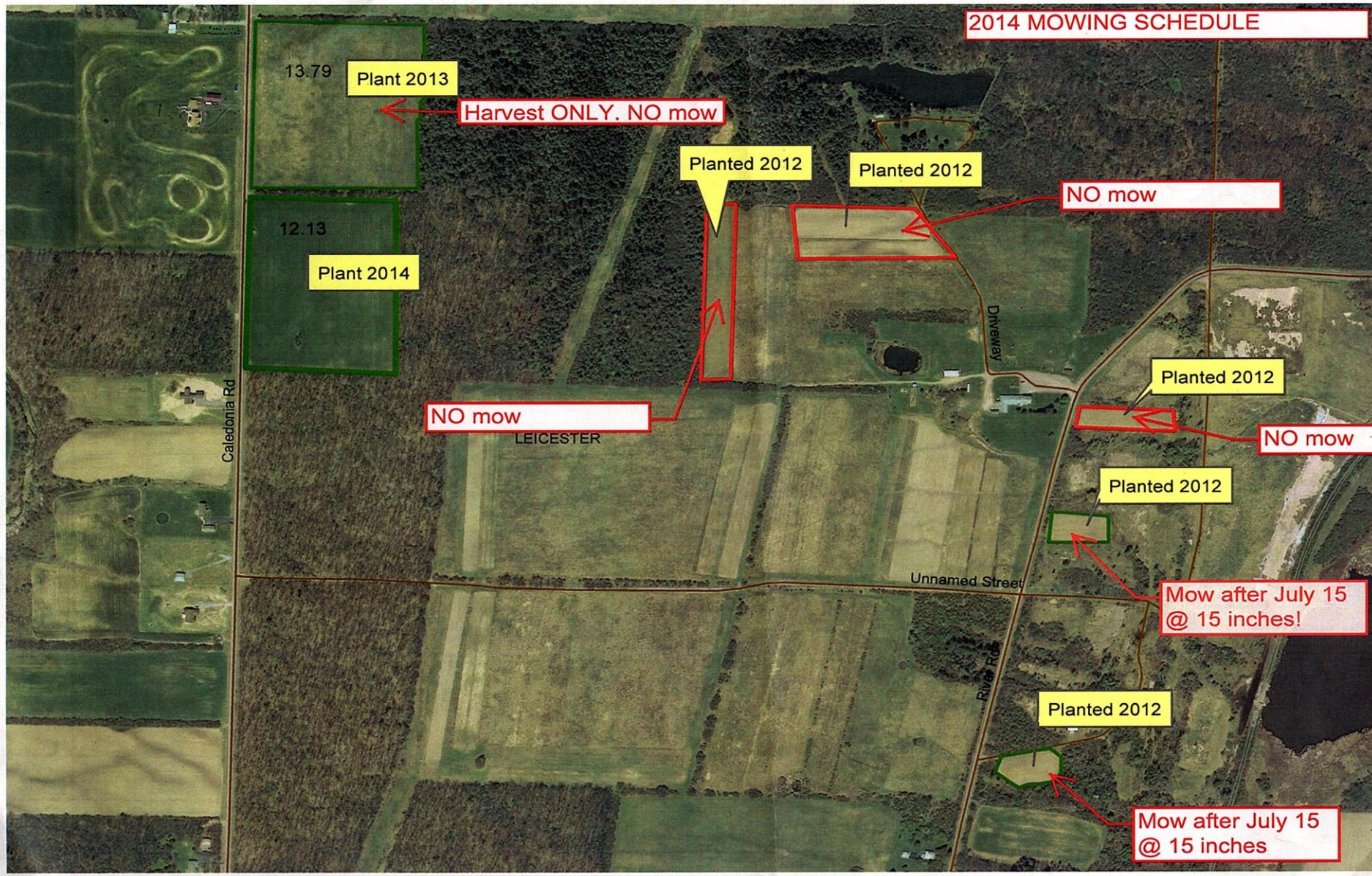


# 2018 Farm Bill

- <https://agriculture.house.gov/farmbill/>



DEC



2014 MOWING SCHEDULE

Plant 2013

Harvest ONLY. NO mow

Planted 2012

Planted 2012

NO mow

12.13

Plant 2014

NO mow

Planted 2012

NO mow

Planted 2012

Mow after July 15 @ 15 inches!

Planted 2012

Mow after July 15 @ 15 inches

Caledonia Rd

LEICESTER

Driveway

Unnamed Street

River Rd



Who: United States Department of Agricultural

What: Conservation Reserve Program

When: Food Security Act of 1985

Recording Agency – Farm Service Agency

# 3 Programs under CRP

- 1) General – specific sign up period, competitive based on a points system. Not prescheduled, decision to offer made in Washington – Last offer was May 20-June 14, 2013.
- 2) Continuous CRP – Tends to be in environmentally sensitive areas
- 3) Conservation Reserve Enhancement Program (CREP)

Added incentive program, more money to landowner

# General CRP

FSA administers CRP, while other USDA agencies and partners provide technical support. (i.e.. County Soil and Water)

Usually a ten year commitment.

Annual payments, including certain incentive payments, and cost-share assistance.

Transferable to new owner if new owner signs agreement. If not, seller must pay penalties including all monies received, interest and repay cost-share assistance.





# SAFE PROGRAM

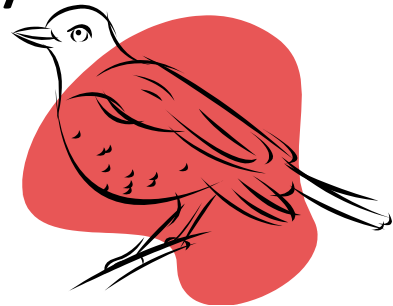
State acres for wildlife enhancement

10 year commitment

Grasslands for Birds

Similar to CRP but focus is on birds

Overseen by Farm Service Agency



# American Tree Farm System

- *We work to give people the tools they need to be effective stewards of America's forests. Privately owned woodlands are vital to our country's clean water and air, wildlife habitat, recreational activities, and producing the jobs, wood, and paper products we all need.*





WOOD

WATER

RECREATION

WILDLIFE

CERTIFIED  
FAMILY  
FOREST

AMERICAN TREE FARM SYSTEM®

- **State Forestry Fact Sheet**
- **Liana Gooding**  
NY Tree Farm Office  
P.O. Box 541  
Lima , NY 14485  
  
Phone:800-836-3566  
Email: [nytreefarm@hotmail.com](mailto:nytreefarm@hotmail.com)
- North Eastern Region Certificate No. FRS #  
C0027067

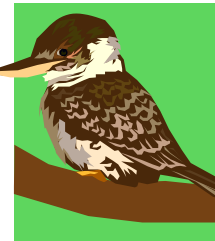
# Ag Land Exemption – what qualifies

- CRP – yes even if no other ag land, because CRP land could be tilled
- Land Incentive Program – yes , if all requirements met
- Tree Farm – only if part of qualifying ag land or maple syrup production
- Direct and Counter-Cyclical Program -no (this is a loan program)

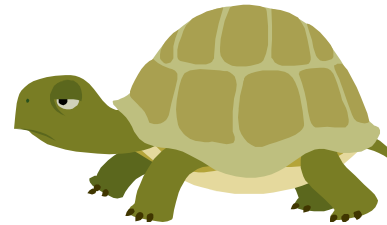
# Landowners Incentive Program

....a partnership between DEC and private landowners to protect at-risk species on private lands.

Species: Grassland Birds



Bog Turtles

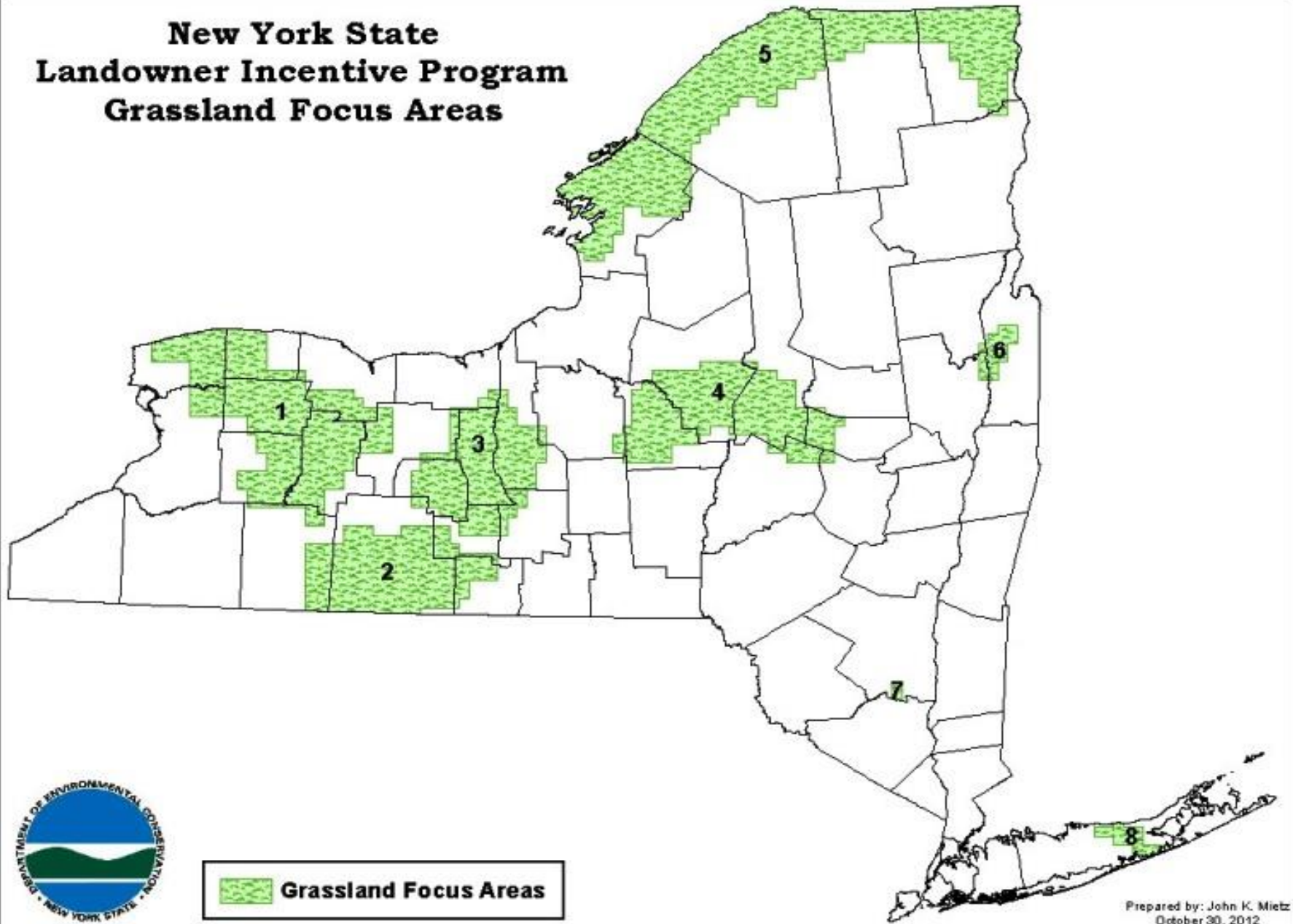


Indiana Bat





# New York State Landowner Incentive Program Grassland Focus Areas



# New York State Landowner Incentive Program Grassland Project Sites



Henslow's Sparrow



Northern Harrier



Short-eared Owl

**Legend**

- Grassland Focus Areas
- LIP Project Sites enrolled 2008
- LIP Project Sites enrolled 2010

Prepared by: John K. Miez  
November 15, 2012

# Info on LIP

- **Is there a minimum acreage requirement?**
- Yes. Unbroken or connected grassland parcels twenty-five acres and greater in size are eligible for funding. Scientific research has shown that grassland birds need large, open, and uninterrupted habitat patches to thrive. Parcels over 30 acres in size will receive priority points in DEC's project evaluation and scoring process. DEC's established project evaluation and scoring process is required to determine the best selection of eligible projects for funding

# Is there a minimum grant amount?

- Grant amounts are based on the acreage of habitat accepted and enrolled into the program. The minimum grant amount corresponds to twenty-five acres, at a rate of \$110/acre, paid over five years, or \$13,750. Large unbroken parcels of high quality habitat are most desirable for species conservation

# What is a Site-Management Plan (SMP)?

A SMP is a document that details management activities that a landowner must perform on the proposed project site. If a project is ultimately selected to receive grant funding, the DEC will work with the landowner to complete a SMP which will be included in a state assistance contract. The SMP provides the landowner with clear instructions for management of their grassland habitat, and provides DEC with a way to track and evaluate the progress of a project. State assistance contract payments will be provided to a landowner only after DEC or its representative(s) verifies that the work performed by the landowner complies with the SMP.

# How will selected landowners receive State assistance payments?

- A landowner will receive annual contract payments only after performing the activities specified for that year in their SMP, and after a State representative has verified through an on-site inspection that the SMP tasks and activities have been completed.

# Is there a landowner match requirement?

- Yes, the payment rates described above have a 50 percent reduction factored in, in the form of reduced land-rental rates. This 50 percent reduction fully accounts for the landowner's match requirement



# Is there a landowner match requirement?

- Applicants selected to receive grant funding will be required to sign a state assistance contract that will carry a term of five years.

# Program requirements

- Landowners must be willing to enter into a state assistance contract to receive contract payments. The contract will carry a **five-year term** and the landowner must perform all the activities identified in the contract SMP. Concurrent with signing a contract, landowners will also need to sign a Memorandum of Agreement (MOA) that will be filed at the corresponding county clerk's office to indicate that the property is enrolled in a five-year habitat protection program

- Acres of land already enrolled in similar incentive programs (such as the Conservation Reserve Program and other USDA Farm Bill programs) are not eligible for this program. However, other acreage is eligible as long as the acreage has not been funded from a previous LIP grant round, or any other incentive program. Landowners currently under contract with DEC for enrolled acreage that is currently being managed as the result of a previous DEC LIP grant round, may apply for funding as long as the parcels are separate parcels that are not under contract with DEC or enrolled in other programs.

- Eligible private landowners will be required to manage their land to benefit grassland birds. Required management will include not mowing the enrolled grassland between April 23 and August 15 (the nesting season), mowing a portion of the grassland after the nesting season and removing some shrubs, certain invasive species, trees, and hedgerows. In addition, some seeding may be needed. Activities that will not be compatible with this program are high density rotational grazing; production of row crops; wind energy production; and mining on enrolled acres. Excessive disturbances, such as frequent travel through the field or loud noises, such as fireworks or frequent motorized vehicle and ATV use, are also not compatible with the goals of the program. These activities are generally compatible outside of the enrolled fields as long as they do not cause an excessive disturbance and may need to be reviewed on an individual basis. Hunting and trapping legal game during the applicable seasons are generally compatible with grassland bird management. All management requirements will be specified in the SMP.

In order for LIP lands to qualify for the agricultural land exemption, part of their plan must designate times of grass cutting and the grass cuttings must be used for agricultural purposes.

# State Owned Lands

“Lands owned by the State of New York are generally exempt from taxation pursuant to Section 404 of the Real Property Tax Law. However, certain lands owned by the State are taxable for specific taxing purposes....”\*

\* [www.tax.ny.gov](http://www.tax.ny.gov)



- The practice of taxing state land in New York began in 1886, when legislation permitting taxation of state-owned land in the Adirondack and Catskill regions was enacted. Since then, taxable status has been extended sporadically to some other state lands



- Each year the New York State Office of Real Property Tax Services (ORPTS) has the responsibility of reviewing local assessments of taxable state-owned lands. By statute, state-owned lands subject to taxation are to be valued by the assessor as if privately owned and assessed at the same percentage of full value as other taxable property in their respective assessing units. ORPTS reviews these assessments to ensure that they accurately reflect the value of the parcels so that the state is paying its fair share of the property taxes. ORPTS also provides a summary of the local assessments by taxing jurisdiction for each assessing unit to the Office of the State Comptroller so they can authorize payment of taxes

- “In 2011, it was estimated that combined town, county, school and special district taxes topped \$75 million from the state for over 3.4 million acres of forest preserve....” \*

*\* Understanding NYS Tax Payments on State Lands, Peter Bauer*

- ORPTS uses a market-based mass appraisal system to estimate the value of state-owned lands. The valuation method considers the value of land, standing timber, and lakeshore. This same methodology is used in ORPTS equalization studies to value forest lands.

# Reports and Information

- Assessments of Taxable State Land Procedures
- Compensating Local Governments for Loss of Tax Base Due to State Ownership of Land
- Assessor's Manual, Volume 4, Exemption Administration Sec 4.02
- Assessor's Manual, Data Collection, Sec 5 – Forestry-Timber Inventory

These reports are from the Taxation and Finance website