

OFFICE OF THE COMMISSIONER

New York State Department of Environmental Conservation
625 Broadway, 14th Floor, Albany, New York 12233-1010
P: (518) 402-8545 | F: (518) 402-8541
www.dec.ny.gov

RECEIVED
EXECUTIVE CORRESPONDENCE

NOV 21 2022

OFFICE OF THE STATE COMPTROLLER
THOMAS P. DiNAPOLI
COMPTROLLER

NOV 15 2022

Honorable Thomas P. DiNapoli
Comptroller
Office of the State Comptroller
110 State Street, 15th Floor
Albany, NY 12236

Dear Comptroller DiNapoli:

In accordance with the provisions of Section 170 of the Executive Law, the Department of Environmental Conservation (DEC) has taken, or will be taking, the following steps to implement the recommendations contained in the Office of the State Comptroller's audit report 2020-S-51, *Oversight of New York State Forest Tax Programs*. Please contact Andrew Fischler, Director of Internal Audit, at (518) 402-9761 if you have any questions.

Recommendations:

- 1. Improve communication and partnerships with local assessors to ensure that properties are appropriately enrolled, eligible, and benefitting from 480a and 480 Programs; and that management plans are followed, adequate records are maintained, enforcements are applied when violations occur, penalties are satisfied, and other administrative changes the Department deems necessary to improve the 480a and 480 Program are made.**

DEC staff met with representatives of the New York State Assessors Association to discuss improving program enforcement and compliance and developing an assessor training course slated for implementation next year. Meetings with local assessors have also been scheduled to discuss programmatic implementation and oversight. In addition, DEC is updating the Forest Tax Law Handbook to improve filing and enforcement guidance for local assessors and treasurers and have begun cataloging 480 Program enrollment records to identify lands that remain enrolled in the program. Furthermore, DEC's Division of Lands and Forests proposed regulatory changes to the 480a Program that require landowners meet with a DEC forester to discuss the program and its requirements prior to enrollment.

- 2. Develop and maintain a centralized statewide database to improve oversight and administration of statewide forest tax programs, including compliance with management plans, work schedules, and annual commitments**

DEC is exploring the development of a statewide 480/480a Program database and has requested the assistance of the New York State Office of Information Technology Services.

Sincerely,

A handwritten signature in black ink, appearing to read 'Basil Seggos', with a stylized flourish at the end.

Basil Seggos
Commissioner

00-00-30



New York State Department of Environmental Conservation
625 Broadway
Albany, NY 12233-1060
RETURN SERVICE REQUESTED

The Honorable Thomas P. DiNapoli
Comptroller
Office of the State Comptroller
110 State Street, 15th Floor
Albany, NY 12236

FIRST-CLASS MAIL
USPS®
\$000.57



ZIP 12207
041M12260659

NYS OSC
MAILROOM
NOV 18 2022

REC'D-278



THE CONSERVATIONIST

New York's Award-winning Environmental Magazine

The perfect gift...

at a price you can afford

Call 1-800 678-6399

 **Printed on
Recycled Paper**