

Conclusions from the August 22nd conference:

1. State lands are not valued as if privately owned.
2. Towns are granted the right to assess all of the land in their towns, including State lands, but are frequently underequipped to challenge the State's "suggested" valuation
3. The State's suggested land valuations are based on principles (that the land is worth only the sum of its stumpage (forest), shoreline, and raw land values), which no longer relate to private land values;
4. Even if the State's approach were reasonable, the assumptions they make on the value of timber, the value of a shoreline foot, and the relative valuation of raw land in neighboring areas are not;
5. Because the Adirondacks is a park, very large land transactions have tended to be between the State and/or conservancy groups and are not representative of the true market value of those lands if actually subdivided and sold privately;
6. The true value of the forest Preserve land in the Adirondacks to the people of the state is its intrinsic value, including public access for recreation, carbon sequestration in the three million acres of standing timber, downstate watershed quality, and biodiversity. This intrinsic value is not captured with the current State's land valuation approach, and renders obsolete the artificial attempts at reaching a "market" valuation thru the use of private sales;
7. For the easements purchased to prevent subdivision, sale, and development in transactions that leave the land in private hands, the state pays "damages" to the private land owners (typically timber companies). While they are restrictions (decreases in value) to the timber company, they represent intrinsic (increases in) value to the public. Putting a value on the Park that reflects this true picture of its worth is possible in theory and should be pursued;
8. The current hodge-podge of taxation approaches, which include transition assessments largely derived from private property revaluations that reduce the relative value of State lands, aggregate minimum adjustments that date from the 1960's and are merely longer-term temporary payments, and other mechanisms used by the State outgrown their original purpose and only serve to mask the reduction in state land value relative to private land.
9. Although the Dillenburg decision, whether or not upheld, does not directly challenge the State's obligation to pay taxes for forest preserve lands, it does shine a bright light on the inequities and arbitrary and capricious nature of the State's approach. The bottom-line could be a requirement that the mechanisms for the valuation of property be made more equitable;
10. Under the current system, towns could join together to sponsor sectional or even Park-wide independent appraisals of the State lands and if undertaken by a responsible, well respected, and independent appraisal company these results could be used both to set local assessments and to defend any actions brought by the State challenging such assessments;
11. Inadequate payments for State lands has had the effect of transferring the burdens of the State to the people in the Adirondacks, more so than to those outside of the Park. Taxes have thus become the single highest concern of the residents and seasonal owners in the Park;
12. While outside the scope of the conference, the full answer is probably a complete revision of the tax system to rely less on property taxes for the funding of education and State expenses pressed down to the local municipalities through mandates. In the interim, fixing the reimbursements for State lands will go a long way towards reducing local tax burdens;
13. This issue is worth pursuing through the existing advocacy groups, and the results of this conference and the follow-on actions should be undertaken by a transfer of information by AdkAction.org to an established organization that represents the multiple interests in the Park, i.e., the Common Ground Alliance should they be willing to add this to their undertakings in tax reform, reportedly their highest priority activity.
14. AdkAction.org will use its resources and its web site to effect an orderly transition of the results of this conference to the CGA, if willing, and will keep the participants informed of the progress as this process unfolds.