



State Highlights in Conservation: New York

Profile of State Program(s)

New York Environmental Protection Fund: The New York State Environmental Protection Fund (EPF) was created in 1993 and relies primarily on revenue from the real estate transfer tax to fund the purchase of land for conservation and recreation. A smaller source of funding comes from the sale of New York State Bluebird license plates. Revenue from the fund is distributed to the Department of Environmental Conservation, the Office of Parks, Recreation and Historic Preservation, as well as to local governments and not-for-profits. Funding for EPF, which finances land conservation and other environmental programs, was supposed to reach \$300 million according to legislation in 2011, however it dropped from \$222 million in 2009 to \$134 million in 2010, 2011, and 2012. The Governor and state legislature maintained funding at \$134 million in the 2012-2013 state budget. The 2016-17 budget included \$300 million for EPF.

Below are descriptions of the programs supported by EPF.

New York Environmental Protection Fund - Farmland Protection Program: The Department of Agriculture & Markets administers the Farmland Protection Program. There are two matching grant programs focused on farmland protection. The first program was designed to assist county governments in developing agricultural and farmland protection plans. The second program, Farmland Protection Implementation Grants (FPIG), was set up to assist local governments implement local farmland protection plans by purchasing the development rights. Funding is made available through Environmental Protection Fund to cover up to 50 percent of the costs for counties to develop agricultural and farmland protection plans, and up to 75 percent of the costs for the purchase of development rights (PDR) on farms.

Under the Department's FPIG program (which uses EPF monies), the resulting conservation easements are held by either a local government or a land trust or are co-held by both. While the program has co-funded a few projects with federal Farm and Ranch Lands Protection Program money, in no case is the Federal Government

an easement holder (or co-holder) for a project that has received FPIG monies from the EPF.

New York Environmental Protection Fund - Office of Parks, Recreation and Historic Preservation: The Office of Parks, Recreation and Historic Preservation uses the state's Environmental Protection Fund for park acquisitions. Until recently, park acquisitions were also made using bond funds approved by voters in 1996.

New York Environmental Protection Fund - Department of Environmental Conservation: The Department of Environmental Conservation administers the Environmental Protection Fund, which was passed in 1993. The Department of Environmental Conservation uses its portion of EPF funding to acquire land to be included in the Forest Preserve, State Nature and Historical Preserve, State Historic Site, Unique Areas as well as other categories. Funding for projects must reflect priorities established in the New York State Comprehensive Outdoor Recreation Plan.

New York Department of Environmental Conservation - Non-EPF: In addition to Environmental Protection Fund, the Department of Environmental Conservation used 1996 voter approved bond money for several years.

New York State Office of Parks, Recreation and Historic Preservation - Non-EPF: In addition to Environmental Protection Fund, the Office of Parks, Recreation and Historic Preservation used 1996 voter approved bond money for several years.

New York Port Authority of New York and New Jersey - Hudson-Raritan Estuary Resources Program: The Hudson-Raritan Estuary Resources Program (HREP) is designed to help balance redevelopment plans of the Port Authority of New York and New Jersey with the need to preserve critical habitats and public waterfront access in the two states. The program funds protection of critical habitat within the Hudson-Raritan Estuary. Sites considered are identified as threatened by development and suitable for conservation, ecological enhancement, public waterfront access, and/or environmental mitigation.

The program is funded with appropriations made by the Port Authority's Board of Commissioners. In July 2001, the board set aside \$60 million (\$30 million each for New

York and New Jersey). An additional \$10 million was authorized in 2004 for acquisitions and improvement within the Meadowlands District in New Jersey. The Board approved a second \$60 million investment in February 2014 to be split by New York and New Jersey. So far, 400 acres have been preserved, including 150 in New York.

New York Clean Water State Revolving Fund: The Clean Water State Revolving Fund (CWSRF) is authorized to finance eligible projects in accordance with the Clean Water Act. Acquiring or preserving land, as open space for water quality purposes is one such type of eligible project. Allowable costs may include the cost of land purchases or conservation easements (based on fair market value), property appraisals, surveys, site assessments, title searches, and other related costs.

Any municipality or qualified not-for-profit organization, which is authorized to acquire land for water quality protection purposes under Article 49 of the NYS Environmental Conservation Law, may apply for CWSRF financing loans for land acquisition to protect water quality.

Spending data for this program, as well as other loan programs, is not included in the Conservation Almanac. Between 1998 and 2008, the program provided more than \$328.9 million in loans for land acquisition projects.

Substantial State Investment

The real estate transfer tax is New York's primary land conservation funding source. This dedicated revenue is filtered through the Environmental Protection Fund to support the purchase of land for parks and open space across the state.

In 1996, voters approved the Clean Water/Clean Air Bond Act, which dedicated \$1.75 billion for the conservation of land for open space, watershed protection, wildlife habitat, farmland, recreation, parks, trails, greenways, and forests. Funds from these state bonds have been exhausted.

Conservation easements held by private organizations, municipalities, and state agencies other than the Department of Environmental Conservation (DEC) must be registered with DEC under the law (ECL Article 49-0305.4). The law requires these entities to forward a copy of the recorded deed to DEC, which is responsible for filing and maintaining these documents.

State Incentive for Local Conservation Funding

There are two matching grant programs focused on farmland protection. The first program was designed to assist county governments in developing agricultural and farmland protection plans. The second program was set up to assist local governments implement local farmland protection plans by purchasing the development rights. Funding is made available through

EPF to cover up to 50 percent of the costs for counties to develop agricultural and farmland protection plans, and up to 75 percent of the costs for the purchase of development rights (PDR) on farms.

Within the Office of Parks, Recreation and Historic Preservation there are two main land conservation grant programs funded by the EPF.

The Parks Grant Program provides for 50 percent matching funds in several program areas including open space acquisition and park development. Funds may be awarded to indoor and outdoor projects and must reflect priorities established in the New York State Comprehensive Outdoor Recreation Plan.

The Acquisition Grant Program offers 50 percent matching grants for the acquisition of permanent easements or fee title to lands, waters or structures for parks, recreation, conservation or preservation.

These two grants are offered to municipalities, state agencies, public benefit corporations, and not for profit corporations.

Conservation Tax Credits

Passed in 2006, this tax credit applies to all conservation easements (IRC § 170(h)) in New York that are registered with the Department of Environmental Conservation. The land must be completely or partially donated to a qualified conservancy. Landowners of these easements will receive a refund of 25% of the property taxes paid on the conserved land, up to \$5,000/year. There is no term limit on collecting this sum; it runs with the land in perpetuity.

Local Financing Enabled

In New York State, local governments are authorized to use general obligation bonds, dedicated property taxes (towns), county sales tax, and the real estate transfer tax to fund land conservation. Under state statute, cities and counties are authorized to impose a local sales tax, which cannot exceed 3 percent. (Towns and villages may not impose a sales tax, although they often share in the distribution of county sales tax proceeds.) General obligation bonds have been most commonly used, however local governments in New York have used each of these mechanisms.

In 2007, the Governor signed the Hudson River Community Preservation Act, which allows residents of cities and towns to vote via referendum whether to impose up to a 2 percent real estate transfer tax with the revenue dedicated to land conservation. The act applies only to Putnam and Westchester Counties; however, it is likely other counties will file similar legislation.

Local Programs Included

Local conservation programs include:

- Dutchess County, NY
- Nassau County, NY
- Suffolk County, NY
- Westchester County, NY

Visit www.landvote.org for detailed information on these programs.

In addition, New York City conducts its own independent land acquisition program. The New York City Land Acquisition Program (LAP) is managed by the New York City Department of Environmental Protection- Bureau of Water Supply and is part of the City's comprehensive effort to protect the quality of its water supply. The program was established in 1997 by the historic New York City Watershed Memorandum of Understanding that was signed by New York City, New York State, EPA, environmental groups, and counties and municipalities in the watershed. The Land Acquisition Program targets priority areas in the watershed area, which encompasses Greene, Delaware, Dutchess, Schoharie, Sullivan, Ulster, Putnam, and Westchester Counties. New York City pays full fair market value to acquire land through fee simple purchase or conservation easements. Lands are acquired from willing sellers only. Funding for land acquisition to protect the watershed comes from ratepayers for water and sewer, mainly from within the five boroughs of New York City. The City also partners with the Watershed Agricultural Council, providing funding to support acquisition of conservation easements on operating farms in the watershed, provided that the agricultural use also protects water quality.

Comprehensive, parcel level data for this program is currently not included in the Conservation Almanac. As of December 2014, the program has protected 1,495 parcels to protect 128,393 acres at a cost of \$449.13 million. In 2011, New York State issued the City a permit to continue the program for an additional 15 years.

Federal Partnerships

Federal agencies and programs that have conserved land in New York include:

- U.S. Fish and Wildlife Service
- U.S. Fish and Wildlife Service – National Coastal Wetlands Conservation Grant Program
- U.S. Fish and Wildlife Service – North American Wetlands Conservation Act (NAWCA)
- U.S. Fish and Wildlife Service – Section 6 Grant
- U.S. Forest Service
- U.S. Forest Service – Forest Legacy Program (FLP)
- U.S. National Oceanic and Atmospheric Administration – Coastal and Estuarine Land Conservation Program (CELCP)
- U.S. National Park Service
- U.S. National Park Service – LWCF Stateside
- U.S. Natural Resources Conservation Service – Farm and Ranch Lands Protection Program (FRPP)
- U.S. Natural Resources Conservation Service – Grassland Reserve Program (GRP)
- U.S. Natural Resources Conservation Service – Wetlands Reserve Program (WRP)

The Trust for Public Land creates parks and protects land for people, ensuring healthy, livable communities for generations to come.

The Conservation Almanac

A comprehensive database of land conservation and public conservation funding in America, the Conservation Almanac provides a context for assessing impacts of conservation and the growing conservation finance movement. The Almanac offers information on public dollars spent and acres conserved, details on local, state, and federal conservation programs, and geospatial mapping of conserved land.

Almanac data collection efforts focus on land conserved using public dollars; contributions funded by private and non-governmental organizations are not tracked comprehensively. Federal data is complete from 1998-2017. State and local data is complete from 1998-2011. In the tables and charts below, acres are allocated to each program proportionate to the size of the contributions to each acquisition. For example, if an acquisition had two contributions, and each program contributed equal dollar amounts, each program receives 50% of the acres. If you have questions or want to provide updated information, please contact Jessica Welch at jessica.welch@tpl.org.

www.tpl.org

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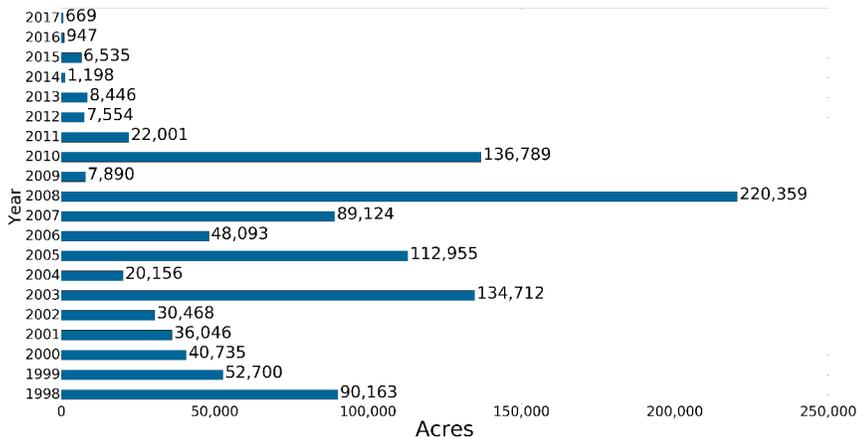
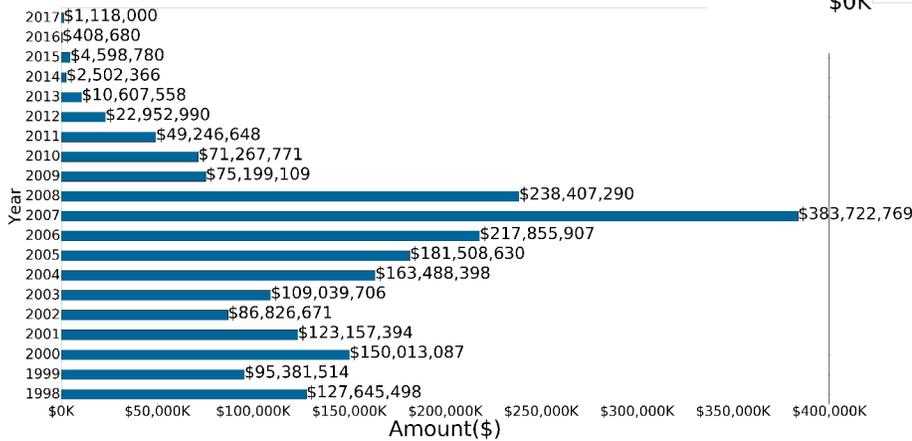
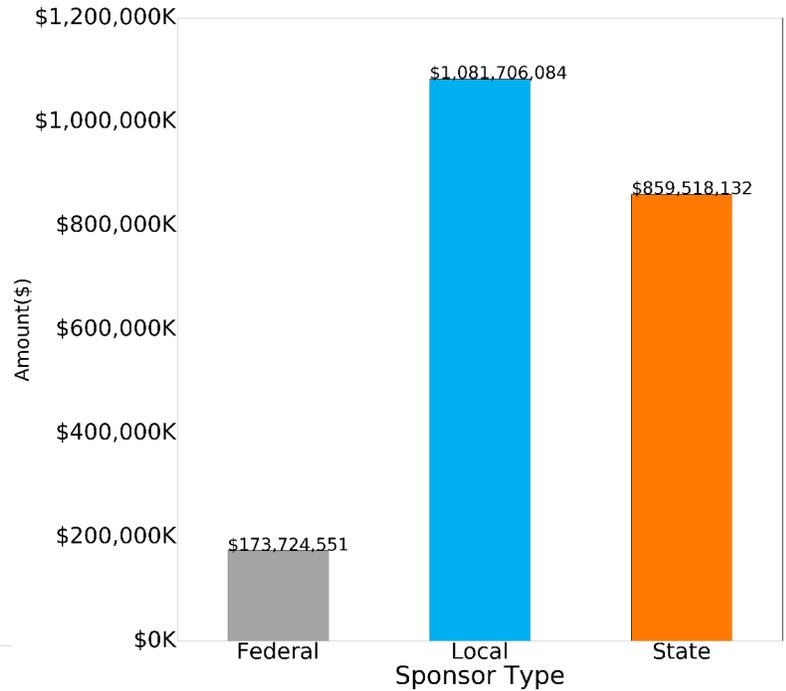
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State Conservation Report New York



CONSERVATION ALMANAC
Tracking Investments in Protected Lands

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The data in the Conservation Almanac track the impacts of public spending on land conservation. Created by The Trust for Public Land, the Conservation Almanac brings those data together along with state policy profiles, current conservation finance news, and an interactive map, to provide a powerful online tool.