

Summary of new 480-a regulations that went into effect on March 1, 2026.

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1. Management Plan Structure and Duration

- **Plan Length:** Update language stating plans cover a 15-year period. New plans now run on a **20-year schedule**.
- **Update Cycle:** Revise the requirement for a full management plan update every 5 years. This has been extended to **every 10 years** to reduce landowner costs for inventory. Note that these regulations went into effect on March 1, 2026, but DEC is doing a slow rollout, meaning that landowners transition to the new regs at the next 'action' (e.g., plan enrollment or update). DEC is sticking with the 5-year update routine for the next five years.
- **Flexible Work Schedule:** Remove references to "annual" or "year-by-year" work schedules. Management activities are now planned across **two flexible 10-year work windows**, allowing landowners to move harvests within those windows without a formal amendment.

2. Deadlines and Review Timelines

- **Submission Deadline:** Language must be standardized to reflect that all new plans and updates for the following taxable status year are **due by September 1st**.
- **DEC Review Period:** Update the time DEC has to review applications from 60 days to **90 days**.
- **Resubmission Window:** Clarify that if a plan is rejected, landowners now have **60 days to remedy and resubmit**.

3. New Compliance and Reporting Requirements

- **5-Year Status and Activity Report:** Add language regarding a new mandatory "check-in" report due in the **fifth calendar year** between 10-year updates. This is a walkthrough that documents acreage status and threats with minimal inventory required. Landowners don't need to worry about the 5-year status update just yet, however. It won't be happening until 9/1/31.

- **Landowner Attestation:** Include a requirement for a **signed attestation form** for all new enrollments and updates. This form confirms the landowner has reviewed program responsibilities (such as the 10-year rolling commitment and potential penalties) with a DEC forester.
- **Digital Mapping:** Explicitly state that **hand-drawn maps are no longer accepted**. All submissions must now include digital maps and a **georeferenced shapefile** (or equivalent digital vector file) delineating committed and non-committed acreage.

4. Forestry Standards and Definitions

- **High-Grading Ban:** Update management guidelines to include an explicit **prohibition on high-grading**. This is now defined as diameter-limit cutting that removes the most valuable trees at the expense of future growth and stand quality.
- **Regeneration Standards:** Include new language requiring efforts to establish **adequate forest regeneration** following natural or human disturbances. Failure to implement treatments intended to establish regeneration can result in revocation.
- **Forester Qualifications:** Update the definition of "Forester" to include those with an **Associate's degree** in a recognized program, and note that foresters must now complete **department-approved training** and a refresher every 5 years to prepare 480-a plans.

5. Administrative and Penalty Language

- **Annual Commitment Forms:** Note that DEC will no longer mail paper annual commitment forms directly to landowners; they must be **downloaded online** from the DEC website.
- **Assessor Notification:** Clarify that for minor non-compliance (like late plans or updates), DEC can now **notify the local assessor to stay the tax benefit** until the work is complete, providing a tool for enforcement that is less severe than immediate revocation and full penalty.
- **Permanent Structures:** Update the definition of ineligible land to include any structure with an outside footprint **greater than 144 square feet (12'x12')** or any building serving as a residence regardless of size.