



March 27, 2006

Taxpayer Groups Urge New York State Legislature to Clear Away the “Tree Tax”

Dear Legislator:

On behalf of the tens of thousands of New York members of the National Taxpayers Union and Taxpayers for Common Sense Action, we urge you to pass legislation ending the practice of jacking up property tax bills based on tree assessments. Legislation currently before both chambers (Senate Bill 6818 and Assembly Bill 6638) would exclude the value of trees from property tax assessments on privately-owned land. This commonsense measure would help to preserve New York’s trees while planting the seeds for sounder tax policies in the state.

According to the Tax Foundation, New York has the 4th highest collections for local government property taxes and is the 5th highest for local property tax collections as a percentage of income. While New Yorkers are sadly accustomed to these “slash and burn” property taxes, many taxpayers are outraged to learn that celebrating Arbor Day by planting a tree on their property can likewise cultivate the saplings for higher tax bills.

While only a handful of local governments have taken advantage of the inclusion of tree values in the current definition of taxable property, more and more municipalities are now using tree assessments as a way to harvest even more money from taxpayers. “Tree taxes” are an unwelcome surprise to taxpayers already pressed by higher property values driven by market conditions. At the end of the day, property owners should be able to enjoy the cool shade of their trees without worrying about increased tax assessments.

As with other goods that are divested for fear of paying high taxes, a likely practical result of the continued inclusion of trees in property assessments is that taxpayers will have a greater incentive to chop down trees as a way to cut tax bills. This clearly does not mesh well with environmental and conservation policies promoted by the state.

Taking trees out of the property tax equation would be a good starting point for more extensive tax relief. Please stop this economically- and environmentally-harmful tax practice, before its prevalence grows ominously higher, by passing SB 6818 and AB 6638.

Sincerely,

Kristina Rasmussen
National Taxpayers Union

Steve Ellis
Taxpayers for Common Sense Action