

480a BOUNDARY LINE REQUIREMENTS

N.Y.S. D.E.C. Ray Brook, NY

Boundary lines demarcation under 480a RPTL is governed by Section 199.5, part (c) of the Rules & Regulations - Taxation of Forest Land:

199.5 (c): The owner shall have the boundary lines and lines designating non-committed acreage of eligible tracts submitted for certification permanently marked so as to be **easily** (*emphasis added*) identified on the ground. Suitable marking is a blazed and painted or painted line. Fences, stonewalls, posters, and other constructed or natural features are acceptable provided they can be **easily** (*emphasis added*) recognized as the boundary and are approved by the regional forester of the department.

We define, in this office, "easily identifiable" as being able to walk in a direction perpendicular to the line, from on or off the property, and when approaching the line, it is obvious that you are crossing a **boundary** line.

Essentially they must be correctly painted, avoiding the color white or other colors that blend with the surroundings.

Bruce Barnard
Senior Forester
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