



Association of Minnesota Counties

February 15, 2022

Senator Bill Weber
Chair, Senate Subcommittee on Property Taxes
2109 Minnesota Senate Building
St. Paul, MN 55155

Re: SF 2868 (Goggin) Agricultural Riparian Buffer Credit Establishment and Appropriation

Dear Chair Weber and Committee Members:

The Association of Minnesota Counties (AMC) is a membership-based organization representing all 87 Minnesota counties. We appreciate the opportunity to offer comments on SF 2868: Agricultural Riparian Buffer Credit Establishment and Appropriation.

Shortly after passage of the 2015 Buffer Law, AMC added a provision to its platform supporting adjusted tax treatment of buffered acres in compliance with the statutory requirements. Early proposals suggested establishing a credit program. However, in working with county staff, the Minnesota Department of Revenue, and landowners, it was clear that this would be a complex and costly system to operate, negating the benefits we had hoped to achieve.

AMC and the Minnesota Association of County Officers (MACO) instead worked with stakeholders to establish a tax-exemption program that could be more easily implemented and provide the desired benefit to landowners. AMC has since amended our platform to support, *“providing a tax exemption to landowners required to comply with the riparian buffer requirements under MS 103F.48, and the state should reimburse local governments for lost revenue.”*

We appreciate Senator Goggin’s support and request adoption of the author’s amendment to change this proposal from a tax credit to a tax exemption. With the adoption of the author’s amendment, AMC is happy to offer its support of SF 2868.

Thank you for your attention to this issue. If you have you have any questions regarding AMC’s position, please feel free to contact me (bmartinson@mncounties.org or 651-246-4156).

Sincerely,



Brian Martinson, Policy Analyst
Association of Minnesota Counties