



March 3, 2025

Senator Ann H. Rest
Senate Taxes Committee
75 Rev. Dr. Martin Luther King Jr. Blvd.
St. Paul, MN 55155

Dear Chair Rest and Committee Members:

We are writing in support of Senate Bill S.F. 1633: *Class 2c managed forest lands classification eligibility clarification provision*. Tax Classification 2c for Managed Forestlands is an important tool to help preserve Minnesota's critical forestlands by helping family forest owners recognize property tax adjustments if their property meets certain eligibility requirements. Senate Bill S.F. 1633 would help clarify the language which determines a property's eligibility, including confirming that a property may be eligible for 2c Classification if it also has a conservation easement placed on it. Tax assessors across the state have for years recognized the eligibility of conserved property to also be enrolled in the 2c classification. In fact, these two tools were designed to work hand-in-glove together. However, the eligibility language was less than clear and needs to be modified to eliminate confusions among landowners and local assessors. We believe that S.F. 1633 achieves this simple fix which will strengthen the program and thus strengthen Minnesota's forest resources.

Thank you for your work on this bill.

Warmest regards,

Minnesota Land Trust
The Nature Conservancy