



MINNESOTA LAND TRUST



Chair Ann Rest
Senate Taxes Committee
328 Capitol
St. Paul, MN 55155

May 7th, 2025

Chair Rest and Committee Members:

Thank you for the opportunity to write you regarding SF 2374, the Senate Omnibus Tax Bill. The Minnesota Land Trust and The Nature Conservancy have previously provided comments to the committee on two items this session affecting our conservation efforts with private landowners and that we are generally glad to see included in the A4 amendment.

First, we want to thank you for the inclusion of SF 1633 (Hauschild). This provision would mean properties no longer need to meet all the requirements of the Sustainable Forest Incentive Act to qualify for class 2c Managed Forest Land classification. This would simply be a clarifying change as this is the current administrative practice of most counties.

Second, we are grateful for the inclusion of SF 2199 (Dibble). This provision would require counties in the metropolitan area to consider conservation easements when determining the property value for property taxes. However, we would respectfully ask the committee to consider including the original language as introduced, which would allow counties in Greater Minnesota the option to consider conservation easements. We believe allowing Greater Minnesota to have the option is the fair approach and would help the state achieve its goal of cleaning Minnesota's waterways and creating more wildlife habitat. We believe the benefits to Minnesotans would be impactful, while the shifting in property taxes would be minimal.

Again, thank you for the inclusion of SF 1633 and SF 2199 and advancing conservation work in Minnesota.

The Nature Conservancy and The Minnesota Land Trust