

Representative Danny Nadeau

House Tax Committee

75 Rev. Dr. Martin Luther King Jr. Blvd.

Capitol

St. Paul, MN 55155

March 24, 2025

Dear Representative Nadeau and committee members:

I am writing in support of **HF 632** to allow for the reduction of property value with conservation easements that restrict future development. Allowing counties and their assessors to fairly reflect the impact of the reduction in market value when placing a conservation easement on properties like mine is a valuable incentive to residents to participate in conservation efforts to protect wildlife habitat and improve water quality.

Late last year, my wife and I placed 53 acres of our land in western Hennepin County into a conservation easement. This land includes wetlands, grasslands, woodlands and forests and is home to several Species in Greatest Need of Conservation including bobolinks, purple martins, American kestrels, sedge wrens, winter wrens, mudpuppies and big brown bats. We are currently beginning the process of restoring this land, with the assistance of Hennepin County and the Minnesota and Trust, back to the oak savanna prairie, grasslands and wetlands it once was. By placing this land into a conservation easement, we have prevented any development of the land forever, giving untold species of plants and animals a fighting chance to survive the residential and development pressures going on all around us. In turn, this persistence of green and natural space enhances the value of surrounding development and maintains or improves air and water quality for the public good.

Please keep in mind the conservation easement land does not maintain itself. There are real and ongoing costs to the private landowner in time, work and dollars that must be invested in the land to keep it native.

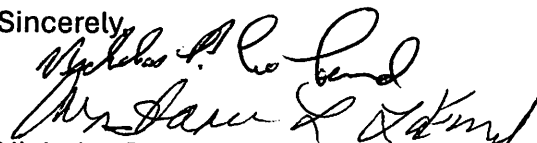
In addition, since the land can never be developed, the landowner will never see the value of that development.

In those counties where there has been value placed on preserving green spaces and plans have been made to encourage landowners to consider conservation easements, it only

makes sense to allow the tax assessor to consider the impact of the conservation easement when determining the real value of the land for taxation purposes.

Minnesota is one of the only states in the country that prohibits fair-market valuation of conservation property across the board. Please support this legislation to allow metro counties the tools they need to achieve their land conservation goals and provide landowners like me with the fairness and recognition we deserve conserving our properties for the greater public good.

Sincerely,



Nicholas P. and Constance C. LaFond

1786 Copeland Road

Maple Plain, MN

HENNEPIN COUNTY

BOARD OF COMMISSIONERS

March 24, 2025

Representative Danny Nadeau
2nd Floor, Centennial Office Building
St. Paul, MN 55155

Re: Support for HF 632 (Nadeau) - Property Tax Valuation Adjustments for Conservation Easements

Dear Representative Nadeau,

I write to express Hennepin County Board of Commissioners' support for HF 632. We appreciate you authoring this bill to restore the ability of metro area counties to adjust property values for people who choose to put their land into a conservation easement.

Hennepin County works with residents and partner organizations to protect and restore habitat through conservation easements. Natural areas help protect and improve air and water quality, provide wildlife habitat and recreation opportunities. They also recharge groundwater, slow stormwater runoff, and help control floods.

As the population around the Twin Cities continues to grow, development pressures create an urgency to protect the remaining natural spaces. About 15 percent of the land area in the county are ecologically significant areas and natural resource corridors and two thirds of this land is private property. Conservation easements are a key tool to meet our goal to protect 6,000 acres by 2040.

Hennepin County has applied for and received \$9.3M over three rounds of grant funding through the Outdoor Heritage Fund. With these funds, our partnership with Minnesota Land Trust, and willing residents, we have protected 415 acres in the past 7 years. S.F. 2199 will help make land protection more accessible to more county residents and would make Minnesota's investment of Outdoor Heritage Fund for land conservation work, go further, faster.

Our land conservation staff report at least 10 instances when folks walked away from finalizing an easement where the level of future property taxes was a key barrier. For each of these instances, years of work toward the development of the easement have been lost, along with the protection of these important open spaces. This bill would allow staff to provide more certainty at the front end of the process and give property owners an incentive to enroll in habitat protection programs through the County.

Thank you again for introducing HF 632. We encourage favorable action on this bill to ensure Hennepin County can continue to be an effective steward of state resources and protect and restore natural areas to be enjoyed by generations to come.

Sincerely,

A handwritten signature in cursive script that reads "Irene Fernando". The ink is dark and the signature is fluid, with a large initial 'I' and a stylized 'F'.

Irene Fernando

March 24, 2025

Representative Greg Davids and Representative Aisha Gomez
House Taxes Committee
75 Rev. Dr. Martin Luther King Jr. Blvd.
Capitol, Room 120
St. Paul, MN 55155

Re: H.F. 632

Dear Co-Chair Davids and Gomez, and committee members:

We write to encourage passage of **H.F. 632** and thank Representative Nadeau for introducing this important bill to advance property tax fairness and conservation efforts in Minnesota. Private landowners play a critical role in advancing land and water conservation in Minnesota. Through their ownership and stewardship, these private lands collectively provide many public benefits.

One of the most effective options to permanently protect private land and their many public benefits are through conservation easements. Conservation easements are well-established, statutorily authorized agreements which allow private landowners to willingly restricting current and future uses on their property. Landowners have many motivations for entering into these agreements ranging from protecting places that they cherish and creating a legacy while continuing to own the property, to receiving financial compensation or lowering property taxes as a result of the property value being decreased.

Prior to 2013, county assessors could consider the impacts of a conservation easement in determining the taxable market value of an easement-restricted the property. This practice was in line with the principal of assessing a property based on its “highest and best use”. For example, if a property could not have any crop production on it, the property may not be valued as if it were producing crops. However, as the result of the purchase of a very large easement on commercial forestry land in northern Minnesota which significantly reduced the property tax base, the law was changed in 2013 to prohibit county assessors from considering conservation easement in property valuations statewide.

H.F. 632 would reinstate the ability for metro counties to consider easements in the value of a property. This bill would also provide local control over the issue in Greater Minnesota, allowing counties with a greater number of easements to continue with current law, and other counties to opt into allowing easements to be considered.

Anoka Conservation District
Hennepin County
Minnesota Land Trust

The Nature Conservancy
Trust for Public Land

Representative Greg Davids and Representative Aisha Gomez
House Taxes Committee
75 Rev. Dr. Martin Luther King Jr. Blvd.
Capitol, Room 120
St. Paul, MN 55155

March 24, 2025

Dear Co-Chair Davids and Gomez, and committee members:

We are writing in support of **HF632** to allow for the reduction of property value with conservation easements that restrict future development. Thank you to Representative Danny Nadeau for authoring this important bill.

Allowing assessors to fairly reflect the impact of the reduction in market value when placing a conservation easement on properties like ours is a valuable incentive to other residents to participate in conservation efforts to protect wildlife habitat and improve water quality.

Minnesota is one of the only states in the country that prohibits fair-market valuation of conservation property. Please support this legislation to allow counties the tools they need to achieve their land conservation goals and provide landowners like us the fairness and recognition we deserve conserving our properties for the greater public good.

Sincerely,

Sue Dublin, 21000 County Road 10, Corcoran, MN 55340

Flattens, 7575 Kingswood Road, Minnetrista, MN 55364

Connie and Nick Lafond, 1786 Copeland Road, Independence, MN 55359

Stever Otterson, 2500 Dutchview Road, Mound, MN 55364

Joe Slavec, 4520 Shady Beach Cir, Independence, MN 55359

Rich and Susan Staunton, 2105 Dutchview Road, Mound, MN 55364

Deb White, 3441 Upper 149th Court West, Rosemount, MN 55068

Representative Greg Davids and Representative Aisha Gomez
House Taxes Committee
75 Rev. Dr. Martin Luther King Jr. Blvd.
Capitol, Room 120
St. Paul, MN 55155

March 24, 2025

Dear Co-Chair Davids and Gomez, and committee members:

We are writing in support of **HF632** to allow for the reduction of property value with conservation easements that restrict future development. Thank you to Representative Danny Nadeau for authoring this important bill.

Allowing counties and their assessors to fairly reflect the impact of the reduction in market value when placing a conservation easement on properties like ours is a valuable incentive to residents to participate in conservation efforts to protect wildlife habitat and improve water quality.

Our 40 acre property contains 38 acres of conservation easement land. We are located in the western outskirts of Hennepin County. We are surrounded by farms and our conservation easement contains habitat for over a hundred species of birds, growth and protection resources for endangered insects (Monarch butterflies, certain bees, etc.) and natural water filtration systems for farm drain-offs leading into the critical watershed for the Six Mile Creek - Halstead Bay sub-watershed, a focal area of the Minnehaha Creek Watershed District. While our property has great upside development opportunity our conservation easement tempers that opportunity while providing critical resources for our county and for the State of Minnesota. Our 38 acre conservation easement enhances the quality of life for Minnesotans while severely restricting the potential financial value growth for us, the owners.

Minnesota is one of the few states in the country that prohibits fair-market valuation of conservation property. Please support this legislation to allow all counties, particular metro area counties, the tools they need to achieve their land conservation goals and provide landowners like us the fairness we deserve for conserving our properties for the greater public good.

Sincerely,

Kristine N. and Edward K. Rogers

9100 W. Hill Road, Watertown, MN 55388

Representative Greg Davids and Representative Aisha Gomez
House Taxes Committee
75 Rev. Dr. Martin Luther King Jr. Blvd.
Capitol, Room 120
St. Paul, MN 55155

March 24, 2025

To whom it concerns and votes on this measure,

Please know that HF632 allows the reduction of property taxes associated with permanent land easements is an important factor to those considering putting valuable habitat aside for the greater good of the people. My property in Hennepin County - 4635 Lake Sarah Rd in Independence (the only property in Hennepin County in the Land Trust) - not only serves as an important **wildlife corridor** but it also directly affects the **aquifer** that serves the entire metro area. I was asked to put my cropland and a developable portion of my property in Protected Forever status which I did some years ago. I have been unfairly taxed on this property by county assessors who refuse to acknowledge the action I made in favor of the environment – they still see it for its original potential value.

My fear is that others with property as environmentally important as mine, will have issue with the current tax law and decide against the environment in favor of the profit of their property's value. I took this step knowing that someday – this law may be changed – but I know that the environment doesn't have that hope – once it's gone – it's gone forever. Please vote to give the conservation organizations the tools they need to make these important changes. Additionally, those of us who have already taken the step would sure appreciate the recognition we deserve for conserving our properties for the greater good of the people.

Sincerely,
Joe Slavec
4520 Shady Beach Circle
Independence, MN 55359