



WHERE THE FOREST MEETS THE PRAIRIE

Todd County

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ASSESSOR'S OFFICE
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April 2, 2026

MN House Tax committee
c/o Sam Moyer, Administrator for Taxes Committee sam.moyer@house.mn.gov

Re: HF2109 and SF1633

Chair Davids, Chair Gomez and members of the Taxes Committee:

I am writing to support HF 2109 and its companion bill SF1633.
The purpose of this proposed bill is to clarify MN Statute 270.13 Subd. 23 (d) aka the "2c Managed Forest Property Tax Class"

As a county assessor I, along with 25 other county assessors, already allow forested lands otherwise eligible for the 2c tax class to be concurrently enrolled in a permanent conservation easement. Starting in 2019, seven county assessors have chosen not to allow concurrent enrollment. (Note: The Nov 2025 survey only contacted assessors in counties with significant 2c enrollment.)

Allowing concurrent enrollment has been our county's policy since 2009 when 270.13 Subd. 23 (d) was enacted. I believe the language and intent of the current law provides adequate guidance for our county's position, but the proposed language of HF2109 and SF1633 make it clear. As an assessor, clarity, consistency, and uniformity are objectives that we strive to achieve.

The conservation of private forest lands is a benefit to our country. I ask for your support in passing this legislation.

Sincerely,

Chris Odden
Todd County Assessor

Cc:
Rep. Warwas, rep.cal.warwas@house.mn.gov
Jacob Alm (LA), jacob.Alm@house.mn.gov
Sen. Hauschild, sen.grant.hauschild@mnsenate.gov
Jamie Hysjulien (LA) jamie.hysjulien@mnsenate.gov
Ariana Chamoun MN Land Trust Gov Relations achamoun@mnland.org

Minnesota House of Representatives Written Testimony

Bill: *HF2109*

Committee: *Taxes*

Care of: *Sam Moyer, Administrator*

Hearing Date: *April 14, 2026*

Position: *Support*

Submitted by:

Name: John Rajala

Organizations: Rajala Forestry, Rajala Woods Foundation, Minnesota Forest Resources Council representing Family Forest Owners.

City: Bigfork, Minnesota

Co-Chair Davids, Co-Chair Gomez, and Members of the Committee:

Thank you for the opportunity to provide testimony regarding **HF2109**.

My name is **John Rajala**. I am a family and small business forest owner. I am actively involved in Minnesota public forest policy representing family forest landowners on the Minnesota Forest Resources Council. I co-founded and actively help direct a Minnesota lake states focused non-profit engaged in sustainable forestry . I am submitting this testimony to express my support for this legislation.

Summary Position

I support HF2109 because it eliminates uncertainty and provides clear statewide compatibility of both 2c classification and conservation easements. These programs together encourage long term forest stewardship which in turn provide broad and deep public ecological, economic and cultural benefits from privately owned working forests. Conservative valuation of these benefits clearly establishes a return on public investment that is greater than nearly any other opportunity.

Key Points

1. Clarification and consistency reduce state and county administrative burden.
2. For owners, clarity and incentives Keep Forests as Forests.

3. Public benefits from forests are increased now and into the future.

4. Minnesota Forest Resources Council Resolution March 17, 2026 reads:

“The Minnesota Forest Resources Council supports policies, programs, and funding that provide enduring solutions to retain, restore, and sustainably manage public and privately owned forest lands, connecting generations of Minnesotans in the unified goal of keeping forests forested.”

5. Property tax burden shift within a county is modest.

Conclusion

Thank you for your consideration of supporting all Minnesotans through sustainable stewardship of the forests that sustain healthy ecological, economic and cultural lives. And for supporting the diverse flora and fauna who share the forests with us.

Contact Information

John Rajala
Bigfork, Minnesota
(218) 259-05008
jarajala@rajalacos.com

See attachment: Conservation incentive table

Attachment: Conservation incentive table

Comparison of 3 Main Family Forest Conservation Programs in Minnesota

	Conservation Easement	SFIA	2c Tax Class
Primary Benefit	Lump Sum / Tax Deduction: One-time payment for "lost" value or a large income tax deduction.	Direct Payment: You pay full taxes but receive an annual check (approx. \$11–\$23/acre).	Tax Rate Reduction: Lowers your property tax class rate from 1.0% to 0.65%.
Lower property valuation?	Maybe... complicated; and may depend on family vs corporate	No	No
Commitment Length	Permanent	8, 20, or 50 years. Unenrollment not simple.	Year-to-year. Relatively simple to unenroll.
Minimum Acreage	Varies. Typically 20 acres minimum unless special conservation value.	20 contiguous acres (at least 50% forested).	20 contiguous acres
Qualified Forest Stewardship Plan Required	Yes	Yes	Yes
Development	Permanently prohibited. Limits on subdivision and new structures forever.	Restricted while enrolled; must exclude structures (3-acre rule).	Restricted while enrolled; can build if you exclude the area (10-acre rule).
Public Access	No (unless specifically negotiated for a higher payment).	No (unless over 1,920 acres are enrolled). ***Non-motorized.	No public access required.
Overall best for:	Landowners who want to ensure their forest is never developed.	Landowners wanting a higher financial return for a medium-term commitment.	Landowners who want flexibility and a simple tax break.
Financially best for:	Estate planning	Lower valued land in lower tax rate local tax jurisdictions.	Higher valed land in higher tax rate local tax jurisdictions.

jr/2025-12-15



April 12, 2026

Co-Chairs Greg Davids & Aisha Gomez
House Taxes Committee
75 Rev. Dr. Martin Luther King Jr. Blvd.
St. Paul, MN 55155

Dear Co-Chairs and Committee Members:

We are writing in support of House Bill HF 2109: *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. House Bill HF 2109 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 confusion among landowners and local assessors. We believe that HF2109 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,

Ariana Chamoun
Minnesota Land Trust

Stephanie Pinkalla
The Nature Conservancy



Minnesota Forestry Association

150th Anniversary

1876-2026

Minnesota Forestry Association

PO Box 6060 🌲 Grand Rapids, MN 55744
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www.minnesotaforestry.org

April 4, 2026

Subject: HF 2109 as proposed for amendment

Dear Co-Chair Greg Davids, Co-Chair Aisha Gomez, Co-Vice Chair Jim Joy, and Co-Vice Chair Matt Norris,

On behalf of the Minnesota Forestry Association (MFA), I write to respectfully urge the Minnesota House Tax Committee to adopt the proposed clarifications to the 2c Managed Forest Property Tax Class program as outlined.

The proposed changes represent a practical and necessary clarification of legislative intent. Across Minnesota, the majority of county assessors already recognize that forest lands encumbered by conservation easements can and should remain eligible for the 2c classification when they meet all other requirements. Formalizing this understanding in statute will provide consistency, reduce administrative ambiguity, and ensure equitable treatment of landowners across counties.

Importantly, the data demonstrate that concerns regarding tax burden shifts are minimal. Even under a worst-case scenario, projected impacts range from just 0.01% to 0.05% in a limited number of counties. In reality, because most counties already follow this practice, any fiscal impact will be negligible or already realized. This proposal does not create a new policy as much as it affirms existing, widely accepted implementation.

From a forestry and conservation perspective, this clarification is critical. Minnesota's family forest owners are essential stewards of the state's working forests. Remember there are around 200,000 woodlands owners across the state. That number is nearly **triple** the number of farmers in the state. Additionally, private woodlands represent nearly **half** of the

forests in the state. Aligning the 2c classification with conservation easements reinforces long-term forest management, supports sustainable timber production, and strengthens voluntary conservation efforts. It ensures that landowners are not inadvertently penalized for placing permanent protections on their land—protections that benefit all Minnesotans.

The MFA strongly believes that this change advances sound tax policy while supporting Minnesota's broader goals for natural resource conservation, climate resilience, and rural economic vitality.

Thank you for your leadership and thoughtful consideration of this issue. We would welcome the opportunity to provide any additional information or answer questions as you deliberate.

Sincerely,

A handwritten signature in black ink that reads "Brian Huberty". The signature is written in a cursive style with a large initial "B" and a long, sweeping underline.

Brian Huberty
President
Minnesota Forestry Association



MINNESOTA FOREST INDUSTRIES

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H.F. 2109

Minnesota Forest Industries Testimony

April 14, 2026

House Taxes Committee

Co-Chair Davids

RE: 2c Managed Lands clarification

Co-chair Davids, Co-chair Gomez and Committee Members,

My name is Tom Radovich. I am the Executive Vice President of Minnesota Forest Industries and member of the Minnesota Forest Resources Council, an organization that represents all forest stewardship stakeholders in Minnesota. I am here today to show our support for House File 2109.

In April, Minnesota Forest Resources Council (MFRC) passed Resolution 2026-1 - Keeping Forests Forested. The resolution highlights the importance of incentives for forest landowners who understand the importance of keeping the forests free of future parcelization and development. Forest land incentive programs like conservation easement, 2c managed forest land and sustainable forest incentive act (SFIA) allow forest landowners an array of stacked incentives to utilize.

The language modification proposed by House File 2109 clarifies Class 2c managed forest lands in MN Statute 273.13 Classification of Properties. The modification will allow forest landowners with a conservation easement to also receive property tax reductions as allowed by the Class 2c statute. County assessors have not been consistent in applying the 2c managed forest land incentive resulting in some forest landowners in adjacent counties receiving different property tax rates which disincentivizes the program.

Thank you for the opportunity to comment on this bill.

A handwritten signature in black ink, appearing to read 'Tom Radovich', is written over a faint, light-colored background.

Tom Radovich
Executive Vice President
Minnesota Forest Industries