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Forest Conference Report: Forest and Rangeland Taxation Meeting, 2026

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ABSTRACT

Professionals working on rural tax issues, including researchers, extension educators, students, associations and organizations representing landowners, and technical service providers met in Durham, North Carolina, U.S.A., at the Nicholas School of the Environment, at Duke University on August 4-5, 2026 for the Forest and Rangeland Taxation Meeting. The meeting featured presentations by and discussions among leading voices and minds in forest and rangeland taxation. Several cross-cutting themes emerged, including how to utilize multiple programs and income streams ("stacking") to make forest or rangeland ownership profitable, and potential conflicts or barriers to doing so. Participants discussed how to better connect research and extension, and ways for reaching and communicating with interested stakeholders. Overall, participants agreed it was a worthwhile meeting and look forward to future interactions.

Keywords

conservation, ecosystem services, forest and rangeland management, income tax, markets, policy, property tax

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INTRODUCTION

The Forest and Rangeland Taxation Meeting was held August 4-5, 2026 in Durham, North Carolina, U.S.A., at Duke University's Nicholas School of the Environment. The meeting brought together professionals working on rural tax issues, including researchers, extension educators, students, associations and organizations representing landowners, and technical service providers, to discuss what is new, important to stakeholders, or potentially controversial in forest and rangeland taxation.

Background and justification

As the legal, social, and economic context has changed over time, knowledge about taxation and contribution to the policy discourse is becoming more important.

First, a larger and more mobile population in the U.S. continues to put pressure on rural lands for development (Riitters et al. 2023). Forests, rangelands, and croplands face financial pressures to convert to developed land use, and taxes are perceived as contributing to these pressures (Butler et al. 2011; Cushing and Newman 2018).

Second, this same population growth increases demand for ecosystem services such as water and climate regulation (Yahdjian et al. 2015). Producing more services from less land may be possible with investment in and management of the land, using science-based agricultural and forestry practices (Pukkala 2016). However, private landowners may lack capital for investment, or knowledge about good practices. Tax incentives have been used as a method to encourage management, but their efficacy is ultimately not well understood (Frey 2023). Further, some management practices that could be utilized to balance production and provision of ecosystem services face barriers to utilizing tax provisions (e.g., Chizmar et al. 2022; 2025).

Third, tax laws in the U.S. have been changing (e.g., Public Law No. 115–97 "Tax Cuts and Jobs Act" of 2017; Public Law No. 119-21 "One Big Beautiful Bill Act" of 2025). Legislators can introduce and subsequently sunset new provisions or decide to repeal the provision or its subsequent sunset, in a short time span. It is often possible to estimate the impact of individual provisions or laws on the finances of forest, range, or cropland owners and operators on average (e.g., Baral et al. 2020; Li et al. 2020; McDonald and Durst 2024a). Less common is research that

has explored the disparate impacts on different groups (e.g., McDonald and Durst 2024b). However, the constant flux and interactions between provisions create new uncertainties that must be explored and understood. Further, sometimes seemingly distantly-related tax changes can lead to large and unexpected upheavals, such as tax code changes related to real estate investment trusts (REITs) leading to large-scale divestiture of lands by the forest products industry (Baral and Mei 2021). More engagement between researchers, educators, and stakeholders can serve to identify these potential impacts sooner, as well as to locate research gaps and uncertainties.

The Forest and Rangeland Taxation Meeting sought to address these challenges by bringing together leading minds, stakeholders, and new faces. We discussed current tax topics of major interest and challenged participants to brainstorm new ideas about policy frameworks and measuring impacts.

Meeting objectives

The Forest and Rangeland Taxation Meeting had three objectives:

1. Afford opportunities to network and brainstorm with colleagues and potential collaborators in forestry and farmland sciences in ways not easily replicated online;
2. Engage participants in new, timely, and relevant topics and themes;
3. Attract new faces and voices to the field.

MEETING PARTICIPATION AND ENGAGEMENT

Participants

In total, 42 individuals attended the meeting (Figure 1). These professionals included researchers, extension educators, conservation practitioners, and technical service providers, among others. Organizations represented included universities and colleges, federal and state government, associations and cooperatives, conservation non-profits, and consultancy firms. This mix of backgrounds provided for rich discussions.



Figure 1. Participants of the Forest and Rangeland Taxation Meeting, August 4, 2026, at Duke University's Nicholas School of the Environment, Durham, North Carolina, U.S.A. Photo credit: Duke University's Natural Resources Finance Initiative.

Keynote presentations

Tim Foley, Executive Director of the Southern Group of State Foresters (SGSF), described how forest taxation impacts the 5 million private forest landowners across the U.S. South and, as a result, the health and sustainability of the approximately 85 million hectares they steward. State Agencies are the first stop for many landowners with management questions, especially small and medium-sized landowners. This often includes tax-related questions and advice, which many agency employees are neither qualified nor, in many cases, allowed to provide. SGSF sees a need to improve forest tax policy to support the sustainability of the forest resource, and to find more efficient ways of getting information on forest tax into the hands of landowners. Foley believes these goals can only be accomplished with strong sector coordination on forest tax policy advocacy, landowner support, and a regular feedback loop for group learning within forums such as this meeting.

Scott Jones, Chief Executive of the Forest Landowners Association (FLA), discussed policy changes that the organization believes could have a positive impact on forest landowners, and consequently could incentivize greater conservation of forest lands. Priorities for the FLA exist in the areas of disaster recovery, market opportunities, private property rights, and tax certainty. After identifying an issue through conversations with constituents and researching and analyzing the topic, the FLA works directly with legislators to construct bills and advance them towards law. In recent years, the FLA has worked with Congress on the One Big Beautiful Bill Act (Public Law No. 119-21), the Emergency Conservation Program Improvement Act of 2025 (Public Law No. 119-102), the Disaster Reforestation Act (H.R. 262), and the Save America's Family Forests Act (H.R. 8538).

Panel

Continuing with the objective of hearing from individuals working in the field, this panel was composed of representatives from federal and state agencies, extension, and consulting forestry (Figure 2). Caroline Kuebler represented the U.S. Department of Agriculture Forest Service, while Aaron Stottlemyer represented Texas A&M Forest Service. Extension forestry was represented by Colby Lambert (North Carolina Cooperative Extension), and Shaun Lagueux brought the perspective of a consulting forester (New England Forestry Consultants, Inc.). Panelists discussed their role regarding taxes as primarily an educator on tax awareness rather than interpretation of tax policy. Lambert, Lagueux, and Stottlemyer all expressed that property tax is a more frequent tax conversation for them. Along those lines, the majority of the panel felt that the property tax in their states is an issue with landowners lacking awareness of how to save money on this annual expense.



Figure 2. Shaun Lagueux (second from left), of New England Forestry Consultants, Inc., responds to a question from moderator Tamara Cushing (right), of the University of Florida, during a panel discussion at the Forest and Rangeland Taxation Meeting, August 5, 2026, at Duke University's Nicholas School of the Environment, Durham, North Carolina, U.S.A. Panelists were (from left): Aaron Stottlemyer (Texas A&M Forest Service), Lagueux, Colby Lambert (North Carolina Cooperative Extension), and Caroline Kuebler (USDA Forest Service). Photo credit: Duke University's Natural Resources Finance Initiative.

Offered presentations

Conservation easements

This session focused on tax issues associated with conservation easements. Andrew Branan focused on factors and characteristics of deeds and documentation that might disqualify easement donations from eligibility for deduction as a charitable contribution or state tax credits (Branan n.d.). Garrett Shost, Erik Glenn, and Travis Brammer discussed how policy efforts, including transferability of state tax credits, had multiple effects including increasing the value for lower-income households, enrolling a greater number of parcels from low-income census tracts, and

increasing measures of ecological value (Parker et al. 2026). Tamara Cushing discussed succession planning and the tax implications of property transfer (Peterson and Cushing 2022).

Farmland taxation

This session delved into tax issues that connect farms with forests and rangelands. Tamara Cushing explored the definitions of "farm," which vary depending on the applicable section of the tax code, and how that correlates to the definition of "forest." Alan Hinds examined states where marital property is considered "community property" between spouses and how the difference in basis step-up at death between this and common law marital property may impact land values (Hinds et al. 2026).

Carbon

In the final session of day one, we learned about carbon programs and their intersection with property taxation. Sarah Widderich examined the requirements underlying enrollment in preferential forest property tax programs and their potential to conflict with, or facilitate, enrollment in programs that pay forest landowners for carbon storage and sequestration (Diedrich and Clay 2025).

Landowner behavior

On the second day, the first session of offered presentations examined how tax incentives impact landowner behavior. John Foppert assessed New York State's Real Property Tax Law, including transaction costs, distributional effects, impacts on management and flexibility, and potential distortions of behavior. Adam Daigneault discussed an experimental approach that found provision of information can increase landowner enrollment in a preferential property tax program, to a small, but statistically significant degree (Noblet et al. n.d.). Bruno Kanieski da Silva described an agent-based model which extended work described in Da Silva et al. (2026) and showed that tax levels can cause timber harvest deferrals and subsequent impacts on the forest resource.

New ideas and opportunities

The final session of the conference featured presentations exploring novel outreach, approaches, and investigations. Prabin Bhusal described risk management through the private market for standing timber insurance, and connected to tax policies for disaster relief, such as casualty loss deduction. Gregory Frey conveyed plans for updating the Forest Landowners Guide to Federal

Income Tax (Cushing et al. in press), which will be the first new version of this outreach publication since 2013 (Greene et al. 2013). Shivan Gc discussed the causes of mortality and losses of timber in the U.S. South and how these align with potential deductions through the tax code (Mihiar et al. n.d.). Rajan Parajuli explained the alignment (or lack thereof) between enrollment requirements in preferential property tax programs and the management of agroforestry systems (Chizmar et al. 2022; 2025).

Awards

Awards, funded by the Journal of Forest Business Research, were presented to the top three student and early-career presenters. A panel of judges rated the presenters on content and presentation. The winners were Alan Hinds (first place), Shivan Gc (second), and Sarah Widderich (third).

DISCUSSION AND KEY TAKEAWAYS

The meeting offered multiple opportunities for group brainstorming and discussion. This discussion was fruitfully seeded with concepts and thoughts from the numerous presentations described above. Cross-cutting themes were ideas serendipitously mentioned by more than one presenter, though sometimes in different ways. On the second day, meeting facilitators led the group towards discussion of how to bridge the divide between research and extension, and identification of gaps and needs.

Cross-cutting themes

Several presenters and participants mentioned the idea that for forests and rangelands to make sense for landowners financially, considering alternative land uses like development, they may need to derive income from multiple sources and also seek to lower costs in multiple ways. Over the course of the meeting, participants began to refer to this idea as program or income stream "stacking." In this context, participants noted that various tax incentives, such as credits, deductions, or other reductions, can play a role in conservation.

Another theme that appeared in multiple presentations was the compatibility (or lack thereof) of conservation practices with tax programs. Where these programs are incompatible, it may limit the income stream "stacking" mentioned above. For example, preferential property tax programs in

some states have requirements for timber harvest or types of management that could be inconsistent with carbon management or have canopy or income requirements that do not match agroforestry.

Multiple presentations discussed the theme of information dissemination. Simply sharing information once in a straightforward manner can be enough to impact a small number of individuals in a positive way. However, to impact a larger number of people may require a more personal and thoughtful approach, as discussed below in the section on Identification of Gaps.

Two speakers included some discussion of the history of economic thought as it relates to forest taxation. Forest taxation was identified as a key issue for study in the early days of the USDA Forest Service. Early work on this topic suggested property taxation was not yet a major driver of unsustainable forest management practices in those days (Fairchild et al. 1922). Over time, as thinking evolved and forest management became more widely practiced, the same lead researcher included proposals for modifying property and yield taxation that form part of the basis for taxation of forest resources to this day (Fairchild et al. 1935). However, the underlying context and societal conditions from the 1900s-1930s were quite different than those today. Continued use of those tools designed to address one set of issues to address an entirely different set of issues may lead to unintended consequences (Frey et al. n.d.).

Bridging the research-extension divide

Participants discussed how to bridge the divide between generating new knowledge (research) and educating the public (extension). In general, the participants underscored the potential for a closer collaboration between research and extension personnel. This may require intent, as connecting professionals may not happen organically. Collaboration may look like involving extension personnel in research studies at all phases - leveraging the wealth of extension knowledge to inform the research design all the way through to leading in the implementation of research findings. In this vein, participants also suggested research grant proposals, or potentially separate grant proposals in parallel to research, could include a component with funding for implementation of findings. Likewise, researchers can be involved in extension settings or may even have split appointments with extension. Events like this Forest and Rangeland Taxation Meeting can be a starting point for this, but participants noted that regular collaboration and meetings between

research and extension, not just on one-time meetings or projects, would facilitate communication and develop a sense of shared purpose.

Participants also shared communication methods that have worked well, or might work well, to put research information into practitioners' hands so they can use it. The ideas suggested it is important for a communicator to know the audience to devise the most appropriate platform or method. Participants noted there can be information asymmetry and differences in baseline knowledge among different groups that might dictate how one can best communicate with different demographic groups. For knowledge oriented towards landowners and managers, participants brainstormed some platforms that might be effective for sharing knowledge:

- Face-to-face communication
- Sharing with local stakeholders
- Social media platforms
- Community of practices involving extension, tax professionals, and model landowners
- Audience-focused formats using extension networks

Participants also suggested that focusing specific messaging or venues towards demographic groups that are not in the majority among your target population may help reach a larger overall group.

For knowledge oriented towards policymakers or government agency personnel, participants suggested:

- Policy briefs
- Describe potential actions in dollar terms (monetization)

In general, participants offered suggestions for communication that is more likely to be understood, and therefore implemented:

- Translate research language into common language; skip technical details; avoid using too many words or too much math; use clear language at accessible reading level
- Use positive framing
- More communication does not equal better communication

- Visualization through roadmaps and flow charts
- Storytelling

Identification of gaps

Participants identified a gap in knowledge and experience between accountants, foresters and conservation technical service providers, and government agency employees. Specifically, accountants understand general tax provisions, but most do not know about forestry or how tax applies to forest operations. Similarly, technical service providers and many state agency foresters understand the science of silviculture and conservation, and may be aware of financial incentive programs, but many do not know the nuances of potential tax implications of those activities and cannot provide advice in that area. Thus, there is a seeming gap in the ecosystem of professionals that can advise landowners and managers on forest-related tax provisions. Participants have experimented with approaches to address this need, such as certificate programs for accountants to designate them the ability to advise forest landowners, or for foresters to advise on tax issues.

Another gap identified was outreach to groups of landowners and managers beyond those who are already well-connected to extension and similar services. Some individuals and groups may distrust organizations. They may be averse to complex language in contracts, agreements, policies, or educational material, as such content may have been used to abuse or disenfranchise them or their family or friends in the past. In this context, taking steps to build trust is most likely a necessary precursor to effective outreach, and outreach that recognizes individual differences and meets people where they are is more likely to effectively convey information or change behavior.

CONCLUSIONS AND NEXT STEPS

Participants agreed that the meeting was a positive step towards a greater impact and putting policy and management research into practice, but the meeting by itself would be insufficient to change much. More meetings like this would help gather momentum and the participants expressed a positive disposition towards holding in-person meetings regularly in the future. The Forest Taxation Research and Extension Working Group is a possible forum to continue these conversations, which in the past has utilized an email listserv and virtual meetings. It can be a

place to meet colleagues or potential collaborators, learn about others' work, brainstorm ideas, plan other meetings or sessions, or strategize future programs or projects.

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CONFLICTS OF INTEREST

The authors confirm there are no conflicts of interest.

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