

Dec. 19, 2025

## Minnesota logging industry: Wood mill assessment report

To whom it may concern:

Wood mills that purchase or acquire more than 5,000 cords or equivalent measurement of wood in a calendar year are required to file a report with the commissioner of the Minnesota Department of Labor and Industry of the number of cords purchased or acquired in the preceding calendar year.

Each wood mill will be imposed an assessment at the rate of 30 cents per cord of wood, for every cord or equivalent measurement of wood in excess of 5,000 cords, purchased or acquired in any calendar year, either inside or outside the state, by a wood mill located in Minnesota. The assessment, along with accompanying forms, must be paid by the wood mill to the commissioner on or before Feb. 15, 2026, for the previous calendar year and may not, in any way, be recovered by the wood mill from the logging industry.

For more information, email Chester Teich at [chester.teich@state.mn.us](mailto:chester.teich@state.mn.us).

You are receiving this letter because your logging-industry company has been identified as an entity that may fit the statutory definition of a wood mill or in the past has reported as a wood mill.

Minnesota Statutes 176.130 defines a wood mill as "the primary processors of wood or wood chips including, but not limited to, hard board manufacturers, wafer board or oriented strand board manufacturers, pulp and paper manufacturers, sawmills and other primary manufacturers who do the initial processing of wood purchased from loggers."

### Instructions

1. Complete the form on the back of this letter.
  - a. Mills that operate in more than one location should file one consolidated report.
2. Submit the completed report via email to Chester Teich at [chester.teich@state.mn.us](mailto:chester.teich@state.mn.us) or by mail to: Minnesota Department of Labor and Industry, Financial Services, 443 Lafayette Road N., St. Paul, MN 55155.
3. Reports and payments must be received or postmarked no later than **Feb. 15, 2026**. Requests for extension will be granted only for reasons beyond the control of the mill and the request must be received or postmarked by **Feb. 15, 2026**.
  - a. Late reports may be subject to a penalty of up to 15% of the assessment, but not less than \$500.
4. Reports with missing information will not be accepted and will be returned. Resubmissions will only be accepted if they are received no later than **Feb. 15, 2026**.

## Wood purchased or acquired Jan. 1 through Dec. 31, 2025

Contact information
Company name:
Company address:
City, state, ZIP code:
Name and position or title of person completing this form:
Phone number of person completing this form:
Federal employer identification number (FEIN):
State identification number:

Complete or make any changes to the name and address above directly on the mailing label.

Wood purchased or acquired				
Wood measure	Cut logs or tree length	Whole tree chips	Board feed	Cords
Amount				
Conversion factor	Divide by 4,500	Divide by 6,000	Divide by 500	None
Number of cords				
Total cords				
Less cord exclusion				(5,000)
Assessable number of cords				
Assessment factor				x \$ .30
Assessment payable				