## Opposition to HB 2379!

The current tax situation on forest lands is a product of the Oregon legislature's efforts to afford forest land-owners equal tax relief under the publicly approved Measure 5 back in the day (90's). Through that process we arrived our current tax structure. Forestry is different than other agricultural enterprises in that harvest comes once or twice in every three to ten decades dependent upon the land-owner's management goals. While the revenue generated from a harvest in a given year looks quite large in current dollar terms, if it is spread over the life of the trees, and all costs/investments made over the term are taken into account, the returns per acre annually are not as glowing.

Equal treatment under the law is something all legislators should strive for as citizens representatives. Let me ask you, is there an annual tax on the harvest of grapes, corn, wheat, cattle, marijuana, Christmas trees, flowers, apples, pears, prunes, filberts, etc.? No there is not. These land-owners pay an annual tax based on the value of their land as do forest land owners. I do not believe any additional tax should be placed on forest land-owners only; to do so would exhibit prejudice and/or ignorance on the part of our state representatives.

Regards,

Tim Shiel P.O. Box 195 Cornelius, Oregon 97113 503-359-0116