To: House Committee on Agriculture and Natural Resources Re: HB 2379

Additional testimony since it didn't work out to testify yesterday via zoom.

The Small Tract Option has been a very good fit for us with out 1300 acres of family forestland inn Polk County. It has allowed us to rehabilitate under stocked, brushy areas, to increase the diversity in our forest and, most importantly, to grow our trees to an older age. Please recognize the enormous value of this options to many of us trying to do the best job by our forest ecosystems and out communities.

Severance taxes are, by definition, are taxes on non-renewable resources. Judging by the fact that we are required to replant after harvest and lumber is marketed as a renewable resource I think a severance tax has no place at all for us - even though we do pay one with the current STO. We plant and take 60 or more years of risk (fire, ice, wind drought, climate change, disease) and then if we have something left to harvest we are taxed for the privilege. If a farmer's crop fails one year he has the chance to replant and harvest he very next year - with no harvest or severance or privilege tax.

I do think that we need money for fire but we forestland owners do not start fires. The public and nature start fires. We already pay a high percentage of fire costs and it is irresponsible to expect from us. We take a great deal of risk and the public too should take some of the financial responsibility for fire suppression.

I do think that counties need to be well funded for all the things mentioned - schools, public health, public safety, libraries, etc.- but why on the backs of family forest land owners? These are public needs and should be funded by the public. We already contribute many public values (unreimbursed!) such as clean water, clean air, rich soils, jobs, recreation. I suggest it is important to uncouple county financing, particularly school, and the timber industry. We must revisit our state property tax laws and let timber counties readjust their property tax base rates. Yesterdays solution is not necessarily today's answer.

I do think the RIETS and TIMOS. should pay more by not local community oriented family forest landowners. I would suggest make FSC forest certification a requirement for a severance tax exemption.

Thank you. Sincerely, Sarah Deumling Zena Forest LLC