

May 5, 2025

Senator Mark Meek, Chair  
Senate Committee on Finance and Revenue  
900 Court Street NE  
Salem, OR 97301

RE: Support for SB 485-2

Dear Chair Meek and Members of the Committee:

I am a consulting forester working with landowners primarily in Clatsop, Tillamook, and Lincoln Counties. I also manage five acres of forestland for a diverse suite of benefits including my contributions to clean water, wildlife habitat and an economic resource.

I am always looking for ways to motivate generational forestland owners to manage their forests. This bill with its -2 amendment repeals the estate tax for estates of decedents that die on or after January 1, 2025. This is very important to a narrative I have with landowners, some of whom have a long history on the land and others who are new owners. The amendment creates separate qualification requirements for forest properties that are tangible, understandable, and teachable. An estate tax exemption for small forest landowners who apply appropriate management activities is a great motivational tool to move the needle to those who want to care for the land but may not see all the benefits for doing so.

The -2 amendment provides the details needed for how a small forest landowner to apply for the tax exemption.

I believe that this bill and its -2 amendment are well written and ask for your support of this bill and -2 amendment.

Sincerely,

A handwritten signature in cursive script that reads "David Wells".

David Wells  
Tillamook, Oregon