

May 5, 2025

Dear Chair Meek and Members on Senate Committee of Finance & Revenue,

We are writing to you to in support of SB485-2.

We are small woodland owners who own and manage 345 acres of forest land spread over four tree farms in Lane, Lincoln, and Benton Counties. We are in our 80s and have four adult children and three grandchildren who help us manage the forest for Wood, Water, Wildlife, and Recreation. They will be inheriting the forest and will continue to manage it after we die. The -2 amendment will make it possible for us to utilize the natural resource property tax exemption.

SB485-2 provides an estate tax exemption for natural resource property and creates separate qualification requirements for the exemption for small forest landowners to better meet appropriate management activities for forest operations. All four of our tree farms are certified as meeting the International Standards of Sustainability under the American Tree Farm System. This certification ensures that our forests provide the benefits of a sustainable timber supply, clean air, clean water, safe roads, wildlife habitat, and much more. The activities we carry out to provide these benefits are those described in the 485-2 amendment as appropriate management activities. We document these activities in our tree farm management plans as we accomplish them.

We are immediate past-chairs of the Oregon Tree Farm System under the American Tree Farm System. Currently we manage the certification process with 90 volunteer professional forester inspectors. Too often we see family forest land sold to pay Oregon's inheritance tax. This bill will help to keep forest land managed by Oregon's families. In our family, we are planning with our children and grandchildren to manage our forestland sustainably into the future. SB485-2 makes this more feasible.

We believe strongly that active management of Oregon's forest land benefits all Oregonians. SB485-2 is well-written and helps ensure that forestland owned by small forest landowners will continue to be well-managed over the next generations. We urge you to join us in supporting this bill.

Thank you.

Sincerely,

*Steve Cafferata*

*Wylda Cafferata*