

Submitter: Ricky and Cindy Smith
On Behalf of: Small Woodland Owner
Committee: Senate Committee on Finance & Revenue
Measure, Appointment or Topic: SB485-2

Please accept this letter of support for SB485-2. Along with two of our children and their families we own and work diligently to maintain approximately 140 acres of small forestland. We are survivors of the Holiday Farm Fire. Our homes survived due to following State laws concerning defensible space. However, the fire destroyed most of our trees. Starting over has not been easy. My husband treats the trees like his children. He works diligently everyday as he plants, waters, sprays according to best forest practices, among many other things to protect our forest land.

Inheritance taxes could force our children to harvest prematurely, and/or sell land to pay taxes. This would be tragic for our family and all the demanding work we have put into our land.

SB485-2 addresses issues created in SB498. The new amendment is a crucial step in assuring family forests thrive for generations. Thank you for your consideration.

Sincerely,

Ricky and Cindy Smith

Vida, Oregon