

May 5, 2025

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

I am writing in support of SB485-2.

My parents are small woodland owners who own and manage 345 acres of forest land spread over four tree farms in Lane, Lincoln, and Benton Counties. They are in their 80s and in the midst of succession planning for my siblings and the generations to follow. Currently the forests are actively managed for timber, wildlife, water quality, and recreation, and the intent is to continue that plan in perpetuity. The -2 amendment will make it possible to use 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 the 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 and are documented in the tree farm management plans.

I strongly believe 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 me in supporting this bill.

Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Joseph LR Cafferata". The signature is written in black ink and is positioned above the printed name.

Joseph LR Cafferata