Submitter:	David Knudsen
On Behalf Of:	Knudsen Vineyards LLC
Committee:	Senate Committee On Finance and Revenue
Measure, Appointment or Topic:	SB485

My family supports SB485 with the -2 amendments. It will help us and other Oregon landowners continue to provide good forest stewardship. Owners with long-term commitments make investments in their lands that provide many public benefits – wood, wildlife, water, etc. Inheritance taxes force landowners to harvest prematurely, and to sell lands to pay taxes. This interrupts the long term stewardship ethic, often with negative consequences for the lands and the public good. The 2023 bill tried to address this, but the language made it difficult to apply to forestlands. SB485 -2 is a good fix.

Thank you for supporting Oregon small woodland owners. Best, David Knudsen Knudsen Vineyards LLC Dundee, OR