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Legislators,

I support SB 485 with the -2 amendments. This bill, with the -2 amendments is important to preserve family participation in small forestry. Intergenerational transfer of small forest lands in a smooth, predictable, and affordable manner is critical to continuity in managing these vital tracts for quality of production, environmental quality, and wildlife habitat.

Meeting draconian inheritance taxes is a major impetus to clearcutting stands of timber that would otherwise be managed over a much longer term and usually with much greater environmental quality and preservation of wildlife habitat.

This bill makes application of the earlier tax reform easier to apply to small forest lands. It is necessary to enable that tax reform to apply better to small forest lands.

My wife and I were recently recognized for her ownership of a property that has been in her family for over 100 years. Her grandfather bought the first acres in 1917, and seven generations of her family have lived on that small forest land. When we attended the award ceremony, we chatted with other families receiving the Century Farm award. It was striking how difficult it is to keep a piece of land in one family for 100 years. Please recognize that families love their land and treat it with respect.

Make SB 485 with the -2 amendments law.