

Submitter: Gordon and Gail Culbertson  
On Behalf Of: Whitewater Forests LLC  
Committee: House Committee On Revenue  
Measure, Appointment or Topic: SB485

Re: Support for SB 485A

Dear Chair Nathanson, Vice Chairs Reschke, Walters and Committee Members,  
Allow us to introduce ourselves, we are Gordon and Gail Culbertson from Walterville, located up the McKenzie. Our family owns 155 acres of forestland in Lane and Douglas Counties. Three generations of our family carefully manage our forests under the certification of The Oregon and American Tree Farm Systems. Our healthy forests benefit all Oregonian's by providing clean air, pure water, wildlife habitat and sustainable wood products.

Our family heritage of agriculture and wood products dates back well over 100 years. It's our family's objective to see our forests pass to future generations. We treasure times spent tending this property and want our grandchildren to share this ethic to care for and produce from the land. Too many families like ours have been forced to cut their forests prematurely or sell the family land in order to pay estate taxes.

In 2023, the legislature made a significant step to preserve family natural resource lands by passing SB 498, creating an estate tax exemption up to \$ 15 million. The trouble is the bills language included a 75% of working days requirement. This is impractical for forest owners. Our forests are managed over many decades and differ from daily care of livestock or annual crops. SB 485A provides a forestry specific path to prove active management over the decade's long growth cycle of a forest.

SB 485A does not include any new tax break, it simply clarifies and fixes the language of SB 498 in the spirit intended by its authors to keep natural resource lands in family hands.

We strongly endorse SB 485A and ask for your "yes" vote to help "keep family forests as forests". Thank you for your time, we appreciate your service to Oregon.

Sincerely,  
Gordon and Gail Culbertson  
Walterville, OR