

Submitter: Christy Sallee Tye  
On Behalf Of:  
Committee: House Committee On Revenue  
Measure, Appointment or Topic: SB485  
Written Testimony in Support of SB485A  
Submitted by Christy Tye  
Lebanon, Oregon

Chair and Members of the Committee,

My name is Christy Tye, and I live in Lebanon, Oregon. I am writing in strong support of SB485A, which clarifies the existing \$15 million natural resource estate tax exemption so that it can better serve the Oregonians it was originally meant to help.

My family has owned and operated the Happy Valley Tree Farm for over 60 years. My grandparents, Bert and Betty Udell, started the tree farm and were named National Outstanding Tree Farmers of the Year in 1982. Their commitment to stewardship of the land has shaped our family's values, and we are proud to continue that legacy today.

As a member of the third generation working on our farm, I see how important it is to have policies that support long-term, sustainable forest management. SB485A would give families like mine options other than logging more aggressively or selling off land simply to meet estate tax obligations. Those pressures can run counter to responsible stewardship. Our management plan already includes conservation efforts through federal programs like CREP (Conservation Reserve Enhancement Program), public education, wildlife habitat enhancement, and forest health. We also manage our land with carbon storage and wildfire risk reduction in mind—both critical issues as Oregon faces increasing climate challenges. Healthy, privately managed forests play an essential role in carbon sequestration and in creating defensible landscapes that reduce the risk and severity of catastrophic wildfires.

SB485A supports this kind of balanced, thoughtful land management. It helps keep working forests intact, viable, and in the hands of families who are committed to stewarding them for generations to come. I respectfully urge your support of this important bill.

Thank you for your time and consideration.

Sincerely,  
Christy Sallee-Tye  
Happy Valley Tree Farm

Lebanon, Oregon