

Submitter: Brian Barnett  
On Behalf Of: Barnett Family  
Committee: House Committee On Revenue  
Measure, Appointment or Topic: SB485

Good day,

My name is Brian Barnett from Lane County, House District 12, Senate District 6, and I write on behalf of my family and our tree farm near Springfield. We are owners and stewards of many acres of timberlands, pasture, and residences for three families. There are four generations of family members currently living, and one past generation lived on the land and are thankful to both live in and care for the land and it's long term health and productivity.

While this land has passed through a few generations of our family there are more generations, both now alive and unborn, who want to continue the legacy of good stewardship. Death isn't pleasant but will come to all of us and the ability to pass the land down to new stewards who both know and love the land is important to the family members but also to the land itself. Without the exemption to inheritance taxes the burden to pay taxes on highly valuable land, timber, and buildings will weigh heavily and at a difficult time due to death of a loved one. Sometimes the tax burden will cause the breakup of the land and fractional land is more difficult to manage well reducing land, air, and water quality and the productivity of the land.

Current law isn't workable for most small woodland owners since we can't log the 75% of working days per year due to the nature of multi decade harvest and planting rotations. Our tree "crop" doesn't mature every year like a peach, strawberry, string bean, or typical agriculture products. Yet, we are active managers by planting our trees by our hands, controlling invasive vegetation, removing dead wood, thinning, brush removal, road and culvert maintenance, etc., etc., etc.

We support SB 485 A and ask for you to vote in favor of SB 485 A for the benefit of woodlands, habitat, and stewards of the land.

Thank you for considering our request.

Respectfully,  
Brian Barnett