

Submitter: Chris Culbertson
On Behalf Of:
Committee: House Committee On Revenue
Measure, Appointment or Topic: SB485
Re: Supporting SB 485A testimony

Chair Nathanson, Vice Chairs Walters and Reschke and Committee Members,

My name is Chris Culbertson, our family owns 155 acres of forest located in Lane and Douglas County, Oregon. For decades we have carefully tended our properties under certification of the Oregon Tree Farm System providing for “wood, water, wildlife and recreation.” In 2019 our family was selected as Oregon Tree Farmers of the year recognizing our sustainable management.

Three generations of our family are actively involved working in our forests. My children have planted trees side-by-side with their grandparents. We want our younger family members to inherit our forests and one day harvest these trees. Too many forest families like ours have been forced to cut trees too soon or sell their forest to meet the burden of estate taxes.

In 2023 the legislature passed SB 498, creating an estate tax exemption for family natural resource lands up to \$ 15 million. Unfortunately, the bookkeeping rule required to qualify made it nearly impossible for forestry families to actually use the exemption. SB 485A allows for a path to prove active management appropriate to a decade’s long rotation of trees. SB 485A is not a new tax exemption, it simply clarifies and fixes the existing exemption in the spirit authors of SB 498 intended.

It's good for all Oregonian's that family-owned “forests remain as forests.” We strongly support SB 485A, it will help to keep family forests managed responsibly in the future. We ask for your support and yes vote to pass SB 485A.

Thank you for your consideration and public service.

Sincerely,
Chris Culbertson
Whitewater Forests LLC
Tualatin, OR