

June 1, 2025

Subject: Support for SB485A

Dear Chair Nathanson and Members of the House Committee on Revenue,

My name is David Rabon from Hillsboro, Oregon, House District 36. I have been a steward of my family's 150-acre forest in Washington County for the past 30 years.

Our family forest provides clean, cool water to Cedar Canyon Creek, while the trees and soil remove and store CO2 from the atmosphere through biological carbon sequestration. The forest also provides habitat for a diverse range of wildlife.

SB485A will make estate tax rules fair and practical for timber owners by fixing the old "75% of working days" rule which currently makes it nearly impossible for forestland owners to qualify for the natural resource estate tax exemption. This bill changes that with a practical "active management" standard suitable for the decades long rotation of a forest.

SB485A will help families like mine plan for the future so the next generation will be able to take ownership of the forestland without being forced to sell land or prematurely harvest timber to pay estate taxes. My hope is to pass ownership of my forest to my children so that they may continue my stewardship work.

I support SB485A and urge you to vote yes on this bill as it would allow forests to thrive under family care.

Thank you for your time and your service to Oregon.

Sincerely,

David Rabon

Hillsboro, Oregon