

Submitter: Paul Chantiny
On Behalf Of:
Committee: House Committee On Revenue
Measure, Appointment or Topic: SB485

To: Honorable Nancy Nathanson, Chairperson Oregon House Revenue Committee and members of the House Revenue Committee

From: Paul and Marcia Chantiny, North Bend, Oregon

Date: May 29, 2025

Subject: Support for Senate Bill 485 A

Purpose: Clarifying Senate Bill 498.

Background:

Senate Bill 498 exempts small forestland inheritors from Oregon Estate Tax so long as the new owners meet the first five years' "75% of working days per calendar year" requirement.

Tree farmers grow forests for 40-50 years between planting and harvesting. Long periods of time, letting the trees grow without management or disturbance, are frequent.

For example, we bought 43 acres of clearcut forestland in 1993 and planted Douglas-fir seedlings on it. In 2007, we precommercial thinned the new stand of fast-growing trees. In 2018, we pruned the lower limbs of the trees around our house to create defensible space as part of our Wildland Fire Suppression Readiness Plan. We would not meet the "75% of working days per calendar year" requirement during any five-year period since we purchased this property in 1993.

In our view, the "75% requirement" is neither appropriate nor practical for tree farming because it would be nearly impossible to comply.

Details:

- 1) Our family resides in Coos County where we now own 210 acres of forestland.
- 2) Paul has a Bachelor of Science degree and worked as a Forester here in Coos County for his entire career.
- 3) We have written a Stewardship/Legacy Plan for our forestlands under the guidance provided by Oregon State University Extension Service's "Ties to the Land" workshop.

4) We wish to keep our land in our family, passing it down to our son and daughter and to their children without burdensome and onerous tax consequences that would cause a forced sale of our precious family heirloom. Our family wants to keep our wildlands wild.

5) We have an active outdoor lifestyle, and we want to continue enjoying the natural beauty of the Coastal Oregon Forests and all the clean air, water, wildlife and recreational opportunities our lands provide for future generations.

Conclusion/Recommendations:

Please help future generations of Oregon Small Forestland Owners by providing clarification of last year's Senate Bill 498 by passing Senate Bill 485 A. Please vote yes on Senate Bill 485 A. Thank you.

Contact Information:

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