

June 2, 2025

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

My name is Corilda Grover and I manage and live on our 235 acre family woodland property in Curry County, south of Brookings, OR. I am writing in support of SB 485 A.

I moved to the property with my family as a baby in 1951. For years we ran cattle and grew vegetables on the non-forested land. With the passing years and transition of ownership to my generation the forest has expanded and trees are now the predominant covering on the land. The property is rich in natural resources, divided by the Winchuck River and intersected by many streams including two designated as SSBT. It is also home to many varieties of wildlife.

SB 485 is important to our succession planning. As tree farmers, we are actively managing the property with the same intention as farmers who grow other crops. We consider ourselves to be stewards of the land and hope to be able to pass it on to the next generation without an impossible tax. I have neighbors who have been forced to sell portions of their property to pay estate tax. The people of Oregon are the beneficiaries if tree farmers are not forced to harvest early or sell portions of their land to pay estate tax.

SB 485 A is not a new tax loophole. It's a technical fix to make an existing, voter-supported exemption (the \$15M natural resource exemption from SB 498) actually work as intended for family forests. It makes the existing law fair for forest owners.

Please support SB 485 A.

Thank you for your service,

Corilda Grover
Brookings, Oregon