

Submitter: Elisa Turpen
On Behalf Of:
Committee: House Committee On Revenue
Measure, Appointment or Topic: SB485
Re: Please Support SB 485 A

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

I am writing today to register my support for SB 485 A. As a family owning 155 acres of forestland in Lane and Douglas Counties, we care deeply about the future of our property. My children have planted trees with their grandparents at this place. Three generations of our family are proudly involved in stewardship and care of our forests. It is our desire and intention for the family to keep this forest legacy growing for future generations after our parents' death.

We grow renewable wood products, support clean water, wildlife and raise trees that purify our air. Our effort supports Oregon's economy and environment and it's very important for our family to pass along the heritage of working on our land. Without thoughtfully written estate tax policy, family forests are at risk of being sold or cut prematurely to pay estate tax obligations.

In 2023 SB 498 passed, allowing a \$15 million estate tax exemption on natural resource lands. SB 498 created a 75% of working days requirement for family forest owners to qualify. Unfortunately, this isn't practical as the reality of managing a forest for decades is much different than tending crops and livestock daily. SB 485 A replaces the unworkable rule, with a practical process to recognize practices of active management as appropriate for the age of the forest.

SB 485 A isn't a new tax break. It simply clarifies and fixes the existing \$15 million exemption allowed for in SB 498 so forest families may actually use it.

I ask your support and yes vote for SB 485 A. It is a crucial step in assuring family forests thrive for generations and will help us "keep forests as forests."

Thank you for your consideration and service to Oregon.

Sincerely,

Elisa Turpen
Newberg, OR