

02 June 2025

7020 Homestead Ln
Monmouth, OR 97361

Representative Nancy Nathanason
900 Court St. NE H-279
Salem, Oregon 97301

Subject: Please Support SB 485-A

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

My name is Alan Kanaskie, and my family owns and manages 70 acres of forestland in Polk County. We purchased the cut-over and neglected property 35 years ago and since then have restored it to a productive forest that provides wildlife habitat, clean water, and various forest products. Our long-term plan is for our children to inherit the land and continue improving the forest.

SB 485-A is not a new tax loophole. It fixes the \$15 million natural resource exemption in SB 498. Specifically, the previous "75% of working days" rule made it nearly impossible for forest-owning families to qualify for the \$15 million natural resource estate tax exemption. This bill fixes that with a practical "active management" standard suitable for forestry.

SB 485-A eliminates an impossible tax burden, thereby allowing our heirs to continue the long-term stewardship of the forest. Without it, our children could be forced into early timber harvest or sale of the property to pay taxes, forfeiting many of the accrued benefits of a well-managed sustainable forest.

Please vote YES on SB 485-A. It helps keep forests in families. Thank you.

Sincerely,

A handwritten signature in black ink that reads "Alan Kanaskie". The signature is written in a cursive, flowing style.

Alan Kanaskie
Monmouth, OR