

Submitter: Ricky and Cindy Smith  
On Behalf of: Small Woodland Owner  
Committee: House Committee on Revenue  
Chair Nathanson, Vice Chairs Reschke & Walters  
Measure, Appointment or Topic: SB485 A

Please vote YES for SB485 A. We own and work diligently to maintain approximately 140 acres of small forestland. We are survivors of the Holiday Farm Fire. Our homes survived due to our family following State laws concerning defensible space. However, the fire destroyed most of our trees. Starting over has not been easy. My husband treats the trees like his children. He works diligently everyday as he plants, waters, sprays according to best forest practices, among many other things to protect our forest land.

Inheritance taxes could force us to harvest prematurely, and/or sell land to pay taxes. This would be tragic for our family and all the demanding work we have put into our land.

SB485 A addresses issues created in SB498. The new amendment is a crucial step in assuring family forests thrive for generations. This is not a new tax break, it simply clarifies and fixes the existing \$15 million exemptions so family forest owners can actually access it, helping keep forests in our family hands and manage responsibly for the long term. Thank you for your consideration.

Sincerely,

Ricky and Cindy Smith

Vida, Oregon