My name is Gilbert Shibley, I actively manage over 400 acres of family forestland in Clackamas County. I am one of the 140,000 family forest owners in Oregon. Together we manage about 40% of Oregon's private forestland.

This morning I spent time working in the woods. Time is money. This afternoon I came here to work with you by urging you not to spend much time or money on HB 3020. I oppose this bill for several reasons:

- 1) Why compare timber tax rates with neighboring states when the revenue is used for different things and the tax is collected for different reasons in each. In particular, the mix of land tax and timber tax is different in all three.
- 2) No reason is stated in the bill to invest in such a comparative study. If the result shows we are paying more than our neighbors, then I cannot move to a better tax climate. Our trees are as happy here as I am and my great grandparents were when they invested a lot in their partnership with the land. If, on the other hand, the result is that other states are taking more value out of our kind of business, then that is not a reason to do the same in Oregon.
- 3) It is my understanding that a comparative project of this sort has already been done, so why spend our scarce resources to duplicate it.

Oregon's forest tax systems have evolved in this, a top-notch place for growing forests. I can live with the fit they have found and believe they fairly take some of my resources for the public good. Now if you could just figure out how to return the favor when my forest provides its many benefits for the public good such as free range for game species and their predators, quality water for fish and people and other such byproducts of my forest land as prescribed by the Oregon Forest Practices Act.

Thanks you all for putting in your time and effort here for the good of our state.

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