



## Providing Opportunity to Family Forestland Owners

April 15, 2015

### Testimony to House Revenue Committee Regarding HB 3020

My name is Jim James. I am the Executive Director of the Oregon Small Woodlands Association (OSWA). OSWA is an association that represents the interests of Oregon's 140,000 family forest owners. OSWA has about 3000 members. As you probably know, 42% of the private forests in Oregon belong to family forest owners.

OSWA is opposed to HB 3020. It would make more sense to understand why Oregon's forestland and harvest taxes are what they are. OSWA is not familiar with the forest and timber tax systems in Washington and California, but we are very much aware of the rationale that has gone into Oregon's forestland and timber tax system. Oregon's forestland and harvest tax system is not broken.

Oregon is quite unique from these other states. Oregon's forestland owners have already paid a huge land value tax on forestland when Oregon passed the land use laws in the 1970's. This is a land value tax forest landowners continue to pay. Comparing Washington and California to Oregon on any forest tax issue would be like comparing apples and oranges.

It is my understanding that there is a national study that compares forest tax issues of all states with forest taxes. OSWA urges the committee to not move HB 3020 out of committee. Please do not waist everyone's time making comparisons that are meaningless because of the significant and major differences in zoning and land use regulations in all three West Coast states.

Thanks,

Jim James  
Executive Director  
Oregon Small Woodlands Association