



Providing Natural Resource Leadership

March 11, 2019

Senator Mark Hass, Chair
Senate Committee on Finance and Revenue
Oregon State Legislature

Re: SB 146

Dear Chair Hass and Senate Committee on Finance and Revenue Members,

The Yamhill Soil and Water Conservation District (district), is providing this written testimony to encourage support for SB 146. Our district is one of 45 conservation districts in Oregon. We assist and work with landowners, land managers, and other constituents in Yamhill County to implement voluntary conservation work in cooperation with state, federal and local conservation partners

Our district has provided conservation services to our community since 1953. In 2001, the district responded to its first request to assist a local farmer with land protection on his 720 farm and forest property, resulting in conservation easement. Over the past 17 years, the district has helped landowners protect land by holding conservation easements and by receiving ownership of land through donations, bequeaths, and other avenues. The district currently holds four conservation easements and owns six properties totaling 1640 acres that are permanently protected for agricultural production, forestry, wildlife habitat and water quality protection. The district, governed by a board of seven elected directors, created its lands protection program to provide constituents with a local avenue to protect lands for future use.

ORS 30A.700 and 308A.709 provide uncertainty and a potential barrier to landowners wishing to transfer land to a local soil and water conservation district by requiring potential deferred taxes to be paid when a tax-exempt entity receives ownership of property under special assessment, such as farm or forest deferral.

When the goal of a transfer is to keep property in farm, forest and conservation uses, Oregon's public policy should facilitate a path for interested landowners to follow – a path without a risk of future tax liability. SB 146 will address the uncertainty of this issue for landowners interested in farm and forest land protection.

We encourage you to support SB 146. The bill will eliminate the requirement for county assessors to certify all charges are paid before the property is transferred to or acquired by a soil and water conservation district, a tax-exempt public entity.

Sincerely,

Larry Ojua, Executive Director