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Beaverton, OR 97006
3/21/19

Dear Representative Witt and House Natural Resource Committee Members:

I am writing regarding HB 2659 which would repeal special assessments and property tax for forestlands when a landowner uses even age management in forests and reforests by replanting. I emphatically oppose this bill as it is not in the best interest of Oregonians as a whole and would lead to reducing active management of our forestlands, following the Forest Practices Act which benefits the environment as well as helps to maximize the productivity of existing and future forests in our state.

When my parents bought our forestland, the acreage had regenerated on its own. The result was that much of the property had grown up in brush instead of trees which sequester carbon, create clean waters, and provide habitat for wildlife. Brush and trees not managed for disease and insects cause more possibility of wildfires which we have seen in Federal Forestlands where about 85% of wildfires over the past decade have occurred. When the trees that did grow reached marketable size, my father was able to harvest in order to provide retirement income for him and some money to manage the property for future generations based on the current tax laws. In harvesting, he had to forge roads into the timbered areas which increased accessibility in case of fire as well. He reforested over the years as he harvested, following the Oregon Forest Practices Act guidelines. He paid the Severance and Harvest taxes which generated revenue for Oregon as well as paying for harvesting, and thinning when stands were too dense, trucking (a long distance from Lincoln County to mills), site prep to keep down the vegetation that would compete with trees he and those he hired planted, and of course bought trees from nurseries that would grown in the area. Because of his active management of this property, he was recognized 3 different years as Lincoln County's Tree Farmer of the Year. All this work generated revenue for the State of Oregon beyond just the property, harvest and timber taxes, Because of this, much of this land which my brother and I now own would be considered to be managed forestland. Should this bill pass, we could not afford to continue managing our land as it should be and which our father foresaw as a legacy we could pass to our children and future generations. As my father once said, "We are the original environmentalists; our roots run deep in the land and we want to continue to create the best air and water possible through doing whatever we can to keep our forests and waters healthy and habitable." We are vested in continuing this ideal, but we will not be able to afford our property should we be taxed for doing what science shows is the means of growing our forest, maintaining roads for access, keeping down brush and reducing density which can lead to forest fires. Our trees, both young and old, create beauty, carbon sequestration, clean air and water for all to enjoy. Much of our land is now in reproduction phase, so we cannot harvest at this time which makes it difficult to afford the thinning, road brush removal and maintenance, and vegetation control which needs to be done. Te market is down at this time, so we cannot afford to harvest even the few acres which are of close to harvest. Should this bill pass, Small Woodland Owners could be forced to harvest earlier than 45 years and to convert their forests to more economically viable use, thus being unable to pass this on to the next generation to

create the forests of tomorrow. However, even that might not be possible since our land is assessed by Oregon Land Use Laws as forestland since this recognizes the public value of keeping forests as forests. HB 2569 would make the property taxes prohibitive. Just as with agriculture crops, we now pay when we harvest. By the time we pay taxes and for all the expenses associated with harvest and replanting, we only retain about 1/3rd of what we receive. We, then pay the state personal tax on that since we are an LLC, so again, revenue is created for state programs. The rest goes to others who then pay taxes to the state as well.

Do you really want to punish those of us who provide Oregon revenue for loggers, truckers, gas stations, mills, nurseries, planters, thinners, and other individuals as well and who work to comply with the laws which encourage healthy forests in Oregon? If you wish to keep Oregon green today and in the future, I implore you not to tax family tree farmers out of their farms.

Sincerely,
Annabelle Morgan
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