

Chair Representative Nancy Nathanson, Vice Chair Representative Khanh Pham, and House Revenue Committee Members:
I appreciate the time and effort you dedicate to reviewing all the bills relegated to your committee and the opportunity to be able to express my opposition to HB 2379 and its amendments.

My name is Annabelle Morgan. I live in Washington County and, am a third generation forestland owner in Lincoln County. Family woodland owners are the backbone of rural Oregon, and they need support, not new taxes. We love our forestlands. Our roots run deep, so we, more than anyone else are vested in maintaining a healthy forest and environment for the fish, wildlife (specifically birds, elk, and deer) on our property and for all Oregonians as healthy forests improve the air and waterways we all enjoy; however, just as with any plant or tree, when not allowed the necessary nutrients needed to thrive and continue to grow, the legacy our parents left us will topple. The Severance Tax HB 2379 wishes to impose will be impossible for us to pay as it will negatively impact our ability and resources to do so; therefore, we may have to turn our forestland into other more profitable endeavors or sell to big corporations who may see it only as an investment rather than the beautiful, sustainable forest it can be for today and future generations.

Imposing new taxes on family woodland owners, especially at this time when many forestland owners, big and small, have been severely impacted by fires and ice storms. We have had to do over 100 acres of pre-commercial thinning for stand improvement in dense area to the tune of over \$37,000 in the past few years. Dense trees become lessening oxygen and carbon sequestration managed forests provide. Thinning increases fire suppression. Beyond initial expenses of site prep, buying and paying for planting trees, brushing and maintaining roads, fighting invasive species also add expenses.. Forests are a crop, but not one which can be harvested annually; instead, it often takes 40-50 years to be able to harvest and receive income again if one lives that long. Passage of HB2379 means we may have to sell or seek other property uses.

I also oppose HB 2379 and all amendments because the proposed tiered percentages based on property acreage is also arbitrary and makes no logical sense. Abolishing OFRI is detrimental to all Oregonians. With urban and rural divide growing greater, more, not less education is necessary. t conducts workshops and developments educational materials for students, teachers, landowners, and the public, including publishing and revising The Oregon Forest Practices Act Handbook to make sure it includes the current regulations. It also assist with administering the Oregon Forest Practices Laws. Its classroom brochures and materials and lessons on fish & wildlife and all animals and the interrelationship in their ecosystem are science based. It funds transportation for school children to attend Outdoor School forestry and other natural resource learning events especially giving opportunity to underprivileged and underserved students who would be unable to learn about our diverse Natural Resources and means of protecting these, and sustainable forestry.

As a small family timberland owner, our property taxes and Harvest Taxes help fund fire fighting costs of ODF, schools, and other set expenses. We pay into the Emergency Fire Fund and pay for liability fire insurance to pay for fire fighting costs. HB 2379's elimination of OFLPPF makes us responsible for paying all costs of fires instead of being shared by all Oregonians; most fires are caused, not by forestland owners, but by the general public or other events. Also, assessing the tax by using a pond value is higher than the actual volume in MBF means we would be required to pay on an amount which we did not receive as part of our log receipts.

Thank you. I ask you to vote no on HB 2379 and amendments.