

Testimony on SB 485-2, by Harold Nygren

Dear Chair Meek and members of the Committee:

My wife and I own several small woodland properties in Washington and Douglas County, totaling 220 acres. We have owned some of this property since 1994, with additional parcels added in 1998 and 2017. This property is managed for many forestland values, but the underlying management objective is for timber products. We see this property as a family legacy, with our four children designated in an LLC as the inheritors of the LLC.

We appreciate the very important provision of SB485 to make the estate tax supportive of the long term objectives and recognition of how this makes income production dependent on consistent involvement of ownership over many years. However, the qualification requirements for the natural resource property tax exemption for small forest landowners need to be adjusted in order to better meet the appropriate management activities for small forest land operations.

Specifically, the existing requirement to materially participate 75% of the days of the two five year periods needs to be replaced with requirements to actively manage the land appropriate for the present forestland.

These active management requirements would include the following:

Forest Management Activity	Description
Tree shelters/tubing	Protect young trees from animals/environment
Fencing	Prevent access by deer/livestock
Road maintenance/access	Maintain roads for equipment and access
Brush cutting/mowing	Control undergrowth
Thinning to allow trees more light	Reduce competition for sunlight
Pruning	Improve tree structure and health
Salvaging logs from storms	Recover usable wood
Reforestation	Plant new trees after harvest/disturbance

With this change – in the SB 485-2 amendment – the intent of the original legislation would be practically and equitable be met.

Sincerely,

Harold Nygren

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