

May 6, 2025

Senator Mark Meek, Chair  
Senate Committee on Finance & Revenue  
900 Court Street NE  
Salem, OR 97301

Re: Support for SB 485-2

Dear Senator Meek and Members of the Committee,

Thank you for accepting our letter and comments into the public record as we write in support of SB 485 and its -2 amendment.

Our family of three generations has owned and worked our family farm of 76+ acres for 73 years in the year 2025. We have actively farmed and produced a modest income (in addition to working in a second career outside our farm) for all of those 73 years while improving the land by planting new stands of forest and caring for existing older stands of harvestable timber.

As we prepare for succession by our sons and daughter and their children, we cannot emphasize enough the importance of SB 485 and the repeal of the estate tax for natural resource lands, however, as **currently proposed, the details of how to qualify for that exemption do not align with the management activities our land requires** (stands of trees at various ages of development each require their particular management and income derived over the course of managing a forest from its beginning to mature age will fluctuate tremendously.)

Our parents lived and worked on this farm to preserve its natural resources and we have done the same over the course of 47 years, quadrupling the acreage planted to trees and building ponds while seeing large increases in wildlife. We sincerely hope that our children are able to continue our work, thus ensuring healthy forests, water tables and air for all in our community and state.

**Thank you for supporting us in this effort by adopting the -2 amendment to SB 485.**

Sincerely,

A handwritten signature in black ink, appearing to read "Christopher and Susanne Carlberg". The signature is written in a cursive, flowing style.

Christopher and Susanne Carlberg