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Chair Meek, Vice-Chair McLane, and Members of the Committee,

Thank you for the opportunity to comment on SB 485 -2. The Oregon Society of American Foresters represents nearly 700 professional foresters and natural resource managers dedicated to the science, education, and practice of sustainable forestry throughout our state.

We support this bill and amendment as a practical and responsible update to Oregon's estate tax policy, one that honors the long-term stewardship of family forestland owners.

Many Oregonians who have cared for their forests for decades face difficult decisions when estate taxes become a barrier to passing land to the next generation. In too many cases, families are forced to sell or subdivide forestland to cover estate tax obligations, disrupting carefully managed forests and reducing the long-term benefits those lands provide to our environment, economy, and communities.

SB 485 -2 ensures that qualified forestland owners—those who have actively managed their property for at least five years prior to death, and whose families continue that management—can retain their land and continue its productive use. The bill's requirement for documentation of customary forest management practices adds accountability while supporting sustainable forest use.

Retaining family-owned forests through the estate transition process helps preserve working landscapes, maintain forest health, and keep professional forestry active across Oregon. These lands also play a growing role in wildfire mitigation, water quality protection, and carbon storage—benefits that align with public interests and long-term conservation goals.

We urge your support of SB 485 -2 as a common-sense measure that helps preserve Oregon's forest heritage while promoting responsible, generational land stewardship.

Thank you for your time and consideration.

Sincerely,

Ed Shepard, CF & Mark Buckbee
Co-Chairs: OSAF Policy Committee
Submitted: 5/7/2025

Please contact Amanda Sullivan-Astor, OSAF 2025 State Chair, for any follow up discussion.
aastor@oregonloggers.org