

Submitter: Chris Culbertson  
On Behalf Of:  
Committee: Senate Committee On Finance and Revenue  
Measure, Appointment or Topic: SB485  
Re: Support for SB 485-2 amendment

Dear Chair Meek, Vice Chair McLane and Committee Members:

I am writing today to register my support for SB 485-2 amendment. Our family owns and manages 155 acres of forestland in Lane and Douglas Counties. Three generations of our family are proudly involved in stewardship and care of our forests. It's our desire and intention for the family to keep this forest legacy growing for future generations after our parents' death.

We grow renewable wood products, support clean water, wildlife and raise trees that purify our air. Our effort supports Oregon's economy and environment and it's very important for our family to pass the heritage of working on our land to future generations. Without thoughtfully written estate tax policy many family forests will be sold or cut pre-maturely to pay estate tax obligations.

In 2023 Oregon's legislature made a positive step enacting SB 498, allowing a greater estate tax exemption on natural resource lands. This legislation was appreciated and well-intended. SB 498 language supports documentation for normal farming and agriculture practices. However, it created a burdensome process, making it difficult for forest owners to validate their material participation in active management for our family forests. The reality of managing a forest for decades is much different than tending crops and livestock daily.

SB 485-2 will create separate qualifications for small forest owners to meet natural resource property estate tax exemption requirements. These simply acknowledge and clarify procedures for forest owners to confirm active management documentation for customary silvicultural activities appropriate to the forest management cycle.

I ask your support of the SB 485-2 amendment; it is a crucial step in assuring family forests thrive for generations and will help us "keep forests as forests."

Sincerely,  
Chris Culbertson  
Tualatin, OR