

Subject: SB 485 A Support

Dear Representatives,

We are Dan and Sandy Nelson from Linn County. We own 200 acres of forest land in Lebanon. We have a rare forest that is about 95% of Oregon White Oak. We purchased this property in 2013. We have recently converted it from a subpar fir forest to an actively growing and healthy oak forest.

Oregon White Oak provides a unique environment for native wildlife that we are losing at an alarming rate. Our goal is to sustainably provide that environment and produce a useful product from those efforts and pass this beautiful land to our two children. Managing such a forest does not fit into the 75% of days rule. There are times we work 7 long days a week but there are also times we just have to watch how the trees grow. We are both in our 70's now and estate planning is a common conversation for us. We have always wanted to pass the forest to our children in one piece, but the unreasonable Oregon estate tax may make that dream impossible. And another small farm will be divided and sold to pay taxes. SB 485 A is a step towards our family keeping our forest through generations by making the estate tax rules fairer and more practical for timber owners like ourselves.

Please vote Yes on SB 485 A to help small rural forests not become just another extended suburb.

Sincerely Dan and Sandy Nelson, Lebanon Oregon