

Submitter: Gordon Culbertson  
On Behalf Of: Small woodland owners  
Committee: Senate Committee On Finance and Revenue  
Measure, Appointment or Topic: SB712

Chair Meek and Committee Members,  
Opposition to SB 712

Our family owns forest property in Lane and Douglas Counties that we sustainably manage for the harvest of timber. This property is part of our family legacy, three generations of our family are actively involved in managing the property. We are dedicated members of the Oregon Small Woodlands Association. Our forests are certified by the American and Oregon Tree Farm Systems recognizing the strong conservation ethic we apply to our lands.

Oregon's forests are a treasure and small forest owners work skillfully to ensure their forests remain healthy and resilient for generations to come.

SB 712 directly attacks small forest owners with an unwarranted and random tax increase. Increasing taxes and regulations are threatening Oregon's small woodland owners' financial viability and future generations capacity to "keep our forests as forests".

Many of our neighbors rely on the Western Oregon Forest Small Tract option (WOSTOT), that allows small forest owners to defer a portion of their taxes until trees are harvested. The program will assess a greater tax when the timber owner has money from the sale of trees.

SB 712 strikes squarely at the well-being of these WOSTOT family owners, making them pay more when cash flow to cover higher taxes isn't available. There is no justification for this tax increase, SB 712 will be very harmful to small forest owners and should be defeated.

Sincerely,  
Gordon Culbertson