



From the office of
Senator David Brock Smith

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Senate Unanimously Passes Tax Relief for Small Forestland Owners

SALEM, Ore. – Senator David Brock Smith (R-Curry, Coos & Douglas Counties), working with the Oregon Small Woodlands Association ([OSWA](#)) and landowners, moved [SB 485 A](#) unanimously through the Senate today.

“I appreciate my colleagues support of this important legislation that will assist our small forestland owners for generations to come,” **said Senator Brock Smith.**

In 2023, Senator Brock Smith Chief Sponsored [SB 498](#), along with Senators Hansell and Findley. The legislation passed a new estate tax exemption of up to \$15 million for qualifying natural resource properties used in farming, forestry, or fishing businesses. This exemption makes a meaningful difference in the estate planning of natural resource property owners and businesses.

SB 485 A streamlines qualification requirements for the natural resource property tax exemptions of small forest landowners in order to better meet the appropriate management activities for small forest land operations over time.

“Our southwest Oregon Senate District 01 encompassing Curry and large portions of Coos and Douglas Counties has one of the highest concentrations of small forestland owners in the State,” **said Senator Brock Smith.** “SB 485 A will bring their families assurance to farm for generations, and I am grateful for the partnership of the Small Woodlands Association and Douglas County Small Woodlands Association for the efforts and advocacy.”

SB 485 A will now move to the House of Representatives to be worked in committee before going to the House floor.

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Senator David Brock Smith represents Senate District 1, which includes Curry, Coos and Douglas Counties, Southwest Oregon’s Fish, Farm & Forestry District. This press release and an archive of previous press releases issued by Senator David Brock Smith’s office are available on the web at: www.oregonlegislature.gov/smithd