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May 25, 2012

Dear Friend,

Death Tax Forces Unsustainable Harvesting

Neil Westfall, a timber land owner and cattle rancher in Myrtle Point, discusses in the video below how the Death Tax forced him to unsustainably harvest trees in order to pay the tax.

Click below to watch Neil tell his story:

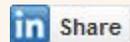
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Neil Westfall's Story

We all know that the Oregon death tax is detrimental to farms, ranches and businesses. Of course, this means small woodland owners are also vulnerable to the tax.

Myrtle Point timber land owner and cattle rancher and Oregon Small Woodlands Association member, Neil Westfall, knows all too well about the death tax. In 1978, Neil's great-aunt passed away, willing the timber land and ranch she put together on her own, to Neil, his brother and their father.

Taxes on this land totaled

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\$640,000. The Westfalls had to pay for the tax over 15 years with a 4% interest rate. Even with 15 years, it did not make it any easier to pay the taxes, nor were the taxes fair. During this time the family would log every summer, hard and fast, to pay the tax and survive the best they could. This was especially hard as the Westfalls had to log more than the sustained yield harvest in order to pay the tax and survive as a family.

When Neil's father passed away in 1991, the Westfalls paid upwards of \$200,000 in attorney fees and accountant costs.

The Westfalls have been working with attorneys and accountants in order to soften the blow of the next round of death taxes that would be thrust upon Neil's son Kevin. The family has already "bought" the timber ranch

twice. As laws continue to change, the expense of estate tax planning is an ongoing expense. Neil has invested much of 35 years in dealing with planning for estate taxes, and says of this experience, "It would be nice to spend this time on what I am good at. I am a logger and a rancher, not a tax attorney".

Preserving the timber land and ranch and carrying on their great-aunt's legacy was important to the Westfall family. "We weren't going to lose the ranch. We tightened our belts and existed the best we could as a family," said Neil.

Kevin, Neil's son, waits as his first child, and the fifth generation of the Westfall family will be born any day now. Neil and Kevin worry about how they will pass their legacy on to the next generation. The death tax inhibits their family from making an easy transition during

an already difficult time. When a member of the family passes, the family should not have to worry about paying the estate tax over 9 months, or even 15 years. They should be able to grieve the loss of a loved one, and be able to continue their family legacy in peace, not a nightmare like this.

Some may not be as lucky, if you can call it that. Some families have to sell part, or all, of their land, or take out a loan. In different industries people may have enough liquid assets that allow them to move to one of our sister states that have no death tax. We know, however, that a family farm, ranch, or timber operation might have land and hard assets, but have limited cash at hand. This makes it very hard to pay this tax.

Since 2001, 30 states have eliminated their death taxes. Oregon is one of

only three states west of the Mississippi to still have a death tax; the other two are Washington and Hawaii.

We have an opportunity to eliminate Oregon's detrimental tax, and keep families like the Westfalls from having to "buy" their own property from the government each time a generation passes.

Initiative Petition 15, the Death Tax Phase-Out Act, would phase out the existing Oregon estate tax, reducing the tax in 25% increments over the course of three years. As of January 1, 2016, the tax is zero.

In addition, the initiative forbids any tax on any property transfer among living family members. It phases out the capital gains tax on property sales within a family.

This tax is detrimental to Oregon's economic climate, and to many

Oregonians. The Coalition to End the Oregon Death Tax encourages you to sign the petition and help eliminate this unfair double tax. If you would like to sign the petition, you can go to endoregondethtax.com, download the e-petition, sign the petition and mail it in. If you would like to receive a volunteer circulation packet, please send an email to info@endoregondethtax.com, or call 503.480.0523. Donations may be sent to Common Sense for Oregon, 2007 State Street, Salem, OR 97301.

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DEATH TAX PHASE-OUT COMMITTEE

2007 State St. | Salem, OR 97301

Phone: 503.480.0523

E-mail Address:

info@endoregondeathtax.com

Website: www.endoregondeathtax.com

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