I am in favor of the passage of SB15 that was drafted by Senator Lynn Findley. Oregon inheritance exemptions are much too low for many Oregonians. As real estate values appreciate many heirs will find it difficult to pay the inheritance tax without selling their property possibly at discounted prices. I was born and raised in Malheur County where I have resided for over 67 years. My estate attorney encouraged me to move to Idaho which I did on January 1, 2021. It was pretty sad that I needed to move out of the only state that I have ever lived in. It was very easy for my since I lived in Ontario and was able to find property in Fruitland, Idaho which is directly across the Snake River. In fact, I can drive to my office from Fruitland as quickly as I could from my Ontario home. Many of my local friends with generational family farms, ranches and businesses are doing the very same thing and many more plan on doing so. The State of Oregon is losing many good citizens and income taxpayers because of Oregon's Death Tax. SB15 will help some, however much of the property in Malheur County does not provide a very good ROI and still the values continue to increase because of the influence of the growth in Idaho next door. The following is a list of Malheur County residents that I have personal knowlege have moved to Idaho already to escape Oregon's Death Tax: Tom and Dorothy Moore, Ken and Maxine Teramura, Reid and Kaylene Saito, Warren and Shirley Murata, Ray and Vicki Winegar, Jim and Peggy Farmer, Warren Farmer, George and Dorothy lida, Roger and Carol Tolman, Mr. and Mrs. Mike Reever, Sam and Sydney Hartley, Grant and Carole Kitamura, Cameon and Sarah Skeen, Kelly and Evelyn Dame, Helen Okai and Mr. and Mrs. Reid Dame. The following are Malheur County residents that plan to move to Idaho to avoid Oregon's Death Tax: Dr. Andrew and Mary Ann Peterson, Fred and Pat Trenkel, Sharon Wada, Scott Cruikshank, Paul and Merlyn Skeen, Rick Kitamura, Larry and Jean Kitamura, Mark and Brenda Hartley, Mr. and Mrs. Doug Maag, and Bruce and Renae Corn. Many, many others are talking about it and working towards getting a plan in place.