Submitter: Lucien Gunderman

On Behalf Of: Crown Hill Farm

Committee: House Committee On Revenue

Measure, Appointment or Topic: HB2301

Dear committee members, This bill is a necessary change in the Inheritance tax program that is robbing agriculture, and many other small businesses, by taxing property and holdings that took many years, and several generations to accumulate. I own and operate a 125 year old family farm, and have been a part of three different inheritance situations from my grandfathers estate, down thru my mothers estate, and the family had to come up with many thousands of dollars to keep the property, every time.

When my mother passed in 2012, the original Inheritance tax started out at \$314.000.00, and with the Natural Resource credit, was finally lowered to around the \$225.000.00 figure. I had to drain every account, and do additional logging on the property to come up with enough money to pay the bill. This should not be happening to individuals, small business, and family farms. It is double and triple taking of peoples livelihoods, and years of working and building homes farms and businesses. In many cases, my case as well, I'm not sure that my estate would not be over the seven million. The limit should actually be much higher, and or the tax should be repealed completely.

The way that the state spends money is very offensive as it is, and to ROB small business, and family farms upon deaths is more than a slap in the face.

PLEASE VOTE YES ON HB 2301!

Very respectfully yours,

Lucien Gunderman Crown Hill Farm Mochettaz & Gunderman 18155 NW Baker Creek Rd. McMinnville, OR 97128