From: Jan Williamson

To: LRO

Subject: Approve SB 870

**Date:** Monday, March 27, 2017 12:04:47 AM

March 26,

## 2017

Dear Members of the Senate Committee on Finance and Revenue:

This is basically an unfair tax because it hurts people hardest that are least able to pay it. I'm talking about the small family farms. I was raised on a farm and should this tax have come up during my time, it would have been a disaster. We ran too close to broke to have come up with thousands of dollars to pay an Estate Tax. My family was good people. They paid taxes on everything they had. Why would you want to tax them again on the same thing? Unfair, dirty and underhanded.

It's not the same for business owners that have in-town stores. They can have a sale, sell off some goods to make the money needed in a hurry. It would hurt, but not like the farmers who have no place to make it up! I have heard of families that have been totally devastated when this situation came up. They were so boxed in all they could do was sell the whole place to make the money; their family livelihood gone forever. The farmer becomes very attached to their land and their animals. That may not seem like much to you but when it's all the family has done their whole lives, it's heartbreaking.

Please consider the repercussions of what you are doing and vote to approve SB 870.

Respectfully,

Janice Williamson 4065 Mandy Ave SE Salem, OR 97302