

Submitter: Tyler Meskers  
On Behalf Of:  
Committee: House Committee On Revenue  
Measure: HB4111

House Bill 4111 will clarify the tax exemption for farm equipment, resolving confusion over whether a piece of equipment is affixed to a building (taxable) or not (exempt). It means the same equipment will be taxed the same across properties and counties, and we hope it will make it easier for assessors to calculate the value of property taxes on farms.

Our family farm works closely with our CPA and county tax assessors who have encouraged that our cut flower bunching line equipment should be considered as manufacturing equipment instead of flower/agriculture machinery. For that reason, we now have it listed as personal property which does not make sense.

Some of our flower bunching line machines have wheels so it can move across the isle of the greenhouse to harvest different areas. Some machines do not have wheels but can be moved around the facility, others are in a fixed position unlikely to be moved. Some machines have plug and others are directly wired. They are all larger machines which are too big to fit through the door, therefore it is permanently stationed inside the greenhouses and realistically can not be relocated outside of its working area. This is just one example, of the many machines, that we use to produce our cut flowers in Aurora, Oregon.

Defining which equipment is tax exempted is extremely confusing and can easily be interpreted differently based which accessor and/or CPA you speak with.

Our farm would appreciate your support for HB 4111, which will clarify which farm equipment is exempt from property taxes. This is important because growers shouldn't have to spend a lot of time figuring this out. We should be spending our time growing our business, supporting our community and employing more jobs!

Thank you for your time. I appreciate the opportunity to explain how House Bill 4111 would simplify things at our family farm.