

House Bill 2820

Sponsored by Representative P SMITH; Representatives BOQUIST, GARRARD, GIROD, SCHAUFLEER (at the request of Robert Benton)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Exempts equipment used for agricultural or horticultural activities from property tax.
Applies to tax years beginning on or after July 1, 2007.
Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to property tax exemption; creating new provisions; amending ORS 307.397; and prescribing
3 an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1.** ORS 307.397 is amended to read:

6 307.397. The following items of real property machinery and equipment or tangible personal
7 property are exempt from ad valorem property taxation:

8 (1) Frost control systems used in agricultural or horticultural activities carried on by the
9 farmer;

10 (2) Trellises used for hops, beans or fruit or for other agricultural or horticultural purposes;

11 (3) Hop harvesting equipment, including but not limited to hop pickers;

12 (4) Oyster racks, trays, stakes and other in-water structures used to raise bivalve mollusks; or

13 (5) Equipment used for the fresh shell egg industry that is directly related and reasonably nec-
14 essary to produce, prepare, package and ship fresh shell eggs from the place of origin to market,
15 whether bolted to the floor, wired or plumbed to interconnected equipment, including but not limited
16 to grain bins, conveyors for transporting grain, grain grinding machinery, feed storage hoppers,
17 cages, egg collection conveyors and equipment for washing, drying, candling, grading, packaging and
18 shipping fresh shell eggs.

19 (6) **Equipment used for agricultural or horticultural activities on any land zoned for farm**
20 **use as defined in ORS 308A.056, whether bolted to the floor, hanging from the ceiling or wired**
21 **or plumbed to interconnected equipment, and including but not limited to equipment used for**
22 **cooling, drying, treating, packaging, transporting or shipping.**

23 **SECTION 2.** The amendments to ORS 307.397 by section 1 of this 2007 Act apply to tax
24 years beginning on or after July 1, 2007.

25 **SECTION 3.** This 2007 Act takes effect on the 91st day after the date on which the reg-
26 ular session of the Seventy-fourth Legislative Assembly adjourns sine die.

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NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted.
New sections are in **boldfaced** type.