



Marion County

OREGON

Board of Commissioners

February 28, 2019

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BOARD OF COMMISSIONERS

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And the Members of the
House Committee on Revenue

RE: Support HB 2264

For the record, I am Marion County Commissioner Kevin Cameron. I am here to testify today in favor of HB 2264 with the -1 amendment.

For Marion County, as for all of Oregon's 36 counties, farmers and ranchers are an important cornerstone of our county's economy, and strengthen our social fabric.

Farmers and ranchers sell their products into commodity markets where the market prices are not defined by the cost of production. In order to maintain long term profitability, they can help lower production costs by purchasing equipment that enables them to work more productively. That equipment can be very expensive. The ongoing operational costs, including tax costs, of the equipment are central to a go/no go decision on the purchase.

We are hearing from producers in our county who are seeking clarification around what is considered tangible person property exempt from ad valorem property taxation, and this bill will add that clarity.

The Association of Oregon Counties and Marion County supports HB 2264 with the -1 amendment, as it will clarify that equipment that has traditionally been exempt will continue to be exempt from property tax.

Thank you for the opportunity to speak to you today. I am happy to answer any questions.