



February 7, 2024

To: Chair Nathanson, Vice-Chairs Reschke and Walters, and members of the House Revenue Committee

From: Jim Simnitt – Simnitt Nursery Co-owner

Re: HB 4111, Farm Equipment Tax Exemption Clarification

Good afternoon Chair Nathanson and Vice Chairs Reschke and Walters,

My name is Jim Simnitt and I own, with my brother, Simnitt Nursery in Canby, Oregon and I urge you to support House Bill 4111.

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 similar equipment will be taxed evenly across properties and counties. We hope this fix will make it easier for tax assessors to calculate the value of property taxes on farms and agricultural producers.

An example of possible confusion at our nursery is we have a batch mixer ‘affixed’ to our building and loft. This piece of machinery has been moved multiple times for efficiency reasons. It also is affixed for safety. We have it hard wired in for convenience and safety of the workers. This batch mixer is used for propagation (starting new plants) and production. It is used in-line with a flat filler which has wheels and can be moved easily. Both of these pieces are part of our early production of nursery stock. Both of these pieces should be regarded as exempt since they are used at the same time and for the same purpose. Photos attached to this letter for clarification.

I urge support for HB 4111, which will clarify which farm equipment is exempt from property taxes. It will aid in clarification for assessors across counties in Oregon to calculate value of property on Farms. This is important to allow modern agricultural to continue to evolve and succeed in Oregon.

If you have any questions please don’t hesitate to reach out.

Best Regards,

Jim Simnitt
Simnitt Nursery
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