



Oregon Pride Nurseries, Inc.

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February 8, 2024

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

From: Mark Van Hoef/ Oregon Pride Nurseries

RE: HB 4111, farm equipment tax exemption

Dear Representative Lucetta Elmer;

My name is Mark Van Hoef of Oregon Pride Nurseries, we are based in McMinnville, and we 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, and thereby is taxable, or is exempt. It means the same equipment will be taxed the same across properties and counties, and hopefully would make it easier for assessors to calculate the values of property taxes on farms in a more fair and consistent manner.

Our small business ships the majority of our product back into northern mid-west markets, and because of the distance (freight), increased input cost, and now overtime pressures; it makes competing with southern and mid-west nurseries very difficult.

We urge and would greatly appreciate your support for HB 4111, which will clarify farm equipment as exempt from property taxes. This is important because growers shouldn't have to spend time attempted to figure this out, and making plans for tax burden on financial projections.

Best regards,

A handwritten signature in blue ink that reads "Mark Van Hoef". The signature is fluid and cursive, with a long, sweeping tail on the "y" at the end.

Mark Van Hoef
Oregon Pride Nurseries
McMinnville, OR