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# Opinion

## Editorial Board

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## OUR VIEW

# New federal tax law a plus for agriculture

The tax reform bill passed by Congress and signed by President Trump last week appears to have provisions that favor farmers, ranchers and agribusinesses.

In a year when the prices of many commodity are depressed, that's good news.

Among the provisions that are good for farmers and ranchers:

- The bill raises the section 179 expense deduction from \$500,000 to \$1 million and is indexed to inflation. The deduction allows a producer to expense, with limitations, a capital purchase for business use instead of depreciating the item over time. The provision should facilitate the upgrade of machinery, property and



Evan Vucci/Associated Press

President Donald Trump shows off the tax bill after signing it in the Oval Office of the White House on Dec. 22. The new law is expected to be beneficial for farmers and ranchers.

software. Good for producers, good for vendors.

- The bill increases the eligibility threshold for cash

accounting from \$5 million average gross receipts to \$25 million. Cash accounting allows farmers and ranchers to record income when commodities are sold and expenses when bills are paid. It's a tool that gives farmers flexibility to optimize cash flow and better manage their tax burden.

The continuation of allowing cash accounting had not been in original versions of the bill. Most farmers already use cash accounting, but the bill will allow more producers and processors to use that system.

- Tax rates in all brackets are coming down for both businesses and individuals. That usually means savings.

- The measure doubles the

federal estate tax exemption to \$11 million per person. We would like to see the estate tax eliminated altogether, but doubling the amount of an estate subject to taxation is a good start.

Critics point out that a relatively few farming operations were subject to the tax, even under the old exemptions. That may be true as a percentage of all properties that meet the federal definition of a farm — “any place from which \$1,000 or more of agricultural products were produced and sold, or normally would have been sold, during the year.”

The truth is there are a great many commercial operations that have taxable assets valued in the millions of dollars. The bill's

provisions will make it easier to keep these operations intact and productive for successive generations.

From a philosophic point of view, we have never understood the justification for assessing a tax at the owner's death on property that was vigorously taxed during the owner's life.

The bill is not without its sticking points. It eliminates the personal exemption and reduces or eliminates other deductions. And most of it expires in seven years.

On balance, the bill seems good for agriculture. Producers, processors and agribusiness owners should consult their tax professionals early in 2018 to take full advantage.

## OUR VIEW



Dan Wheat/Capital Press

Molly Linville feeds her cows on the KV Ranch near Palisades, Wash., Nov. 29. She's reduced the herd after losing 91 percent of her grazing ground for the next two years due to last summer's Sutherland Canyon Fire.

# Rancher becomes part of solution

The harrowing story of Molly Linville, a Central Washington rancher, is enough to send chills through any rancher.

A lightning bolt crashed to the ground near her remote home on June 26, starting a wildfire that would grow to 37,981 acres. The local fire district was able to protect her house, but one of her most valuable possessions — 6,000 acres of rangeland — was essentially left to burn.

With the flames racing toward her 60 mother cows, their calves and four bulls, she had to move the animals to safety with only the help of her cattle dog.

By the time the fire was done with her land, 5,500 acres were burned, making it unusable for grazing her cattle for two years or more. She would have to sell half of the cattle, losing their valuable genetics, because the land could no longer support them.

The state Department of Natural Resources has a policy that fails to recognize the value of rangeland. The agency even chooses not to fight fires

on 600,000 rangeland acres it owns. The DNR will protect forestland, but grazing land is seen as worthless.

“Firefighters look out here and they don't see anything. It's wasteland in their minds. I thought they didn't care. I said I lost everything and I got blank looks. What I've learned is they literally don't understand the value of rangeland,” Linville, 42, told Capital Press reporter Dan Wheat. She operates the KV Ranch mostly by herself while her husband works overseas.

Beyond the ignorance, that policy makes DNR a bad neighbor, she said. If DNR lets its rangeland burn, there is nothing to stop a wildfire from crossing onto private rangeland. A fire that could be stopped when it's small is allowed to build into a massive conflagration, destroying valuable grazing land and killing livestock, wildlife and, too often, people.

“This is not an indictment against DNR firefighters. It's DNR policy,” she said.

Linville decided to meet with DNR

and fire officials to find out more about the policy. Better yet, she wanted to help fire officials understand that rangeland is much more than vacant land. In some cases, if you added up the feed value of rangeland and the value of livestock it supports over the years, it's probably as valuable as an equal amount of forest land.

Through her efforts, Linville is making headway. Working with fire chiefs she is developing a training course that will help firefighters understand the value of livestock and the land that supports it.

This is a breakthrough, particularly in Washington, which has been plagued by massive wildfires in recent years that have killed cattle, people and damaged livelihoods.

We applaud her efforts. It is an example of the ranching spirit that seeks to solve problems instead of fussing about them.

We urge DNR officials to follow up on the message that Linville has delivered.

It's long overdue.

# Congress must pass funding solution for fighting wildfires

By WILL WHELAN  
For the Capital Press

Guest  
comment  
Will Whelan



We're approaching the end of December and the West is still burning. Today, the fires continue to threaten lives, destroy homes and force evacuations of communities in California. Not too long ago the blazes and smoky skies were here at home in Idaho. Tomorrow, fires will impact us again and our neighbors.

Longer fire seasons, larger fires and drier conditions — all made worse by a changing climate — are the alarming trends we face. With these trends comes another worrisome fact, the cost of fighting fires continues to grow.

At a price tag of more than \$2.9 billion in 2017 fiscal year, the government has spent more money fighting fires than any other wildfire season on record. Fires have already burned more than 8.8 million acres in 2017, according to the National Interagency Fire Center.

Yet, there is no dedicated source of funding to fight these fires. Instead the funding is coming from the same budgets meant to care for our forests and deserts. Severe fires — whether nearby or somewhere else in the West — are having an indirect but major impact on Idaho's public lands, particularly our national forests.

While we may have little control over some factors in dealing with wildfires, we can fix this ever growing and deteriorating funding problem. The solution lies with Congress.

Both chambers of Congress are currently considering legislation that would do just that. The Senate this fall introduced the Wildfire Disaster Funding Act, and the House of Representatives introduced a similar bill this

summer. These bills would allow the public lands agencies to access disaster funding in the most severe fire seasons and help protect their land stewardship budgets from the ever-escalating cost of fire suppression.

Our Idaho lawmakers are some of the leading voices for this bi-partisan legislation. Senator Crapo and Congressman Simpson are the lead sponsors for the legislation in their respective chambers. Senator Risch and Congressman Labrador have played important supporting roles. We thank them for their leadership and commitment.

We think these comprehensive congressional approaches are a great idea. And we've been collaborating with a broad coalition, ranging from the timber industry to sportsmen's groups to other conservation organizations, to show the broad and bipartisan support for a wildfire funding fix.

We know that firefighting costs are going to continue to rise. And under the government's current funding structure, our public lands managers simply can't keep up.

Idahoans love and depend on our national forests. We need to keep them healthy, accessible, and safe. So, it's critical for Congress to pass a funding solution to this problem right away.

Please show your support, by letting Congress know fire funding legislation should be a priority. Go to <http://bit.ly/wildfirefix>.

Will Whelan is the director of government relations for the Idaho chapter of The Nature Conservancy.

## Readers' view

### Dead trees still a valuable resource

Evidence indicates that over the years wildfires have become larger and more intense. But, there seems to be no consensus as to why. The finger of blame seems to point in many directions. Some have provided evidence, they claim, that shows fire fighting practices over the past 100 years are responsible. Others claim that past logging practices should be blamed. Still others would have you believe that

the removal of forest roads have thwarted timely fire suppression efforts. Then there have been lawsuits restricting what professional forest managers believe to be best management practices. Of course, there is the case for climate change.

It may be that we may never know who or what is responsible. Maybe all of them have had an impact. But, that is not my present concern. What are we going to do with the dead and dying trees? The day the tree dies agents of biological decomposition begin. We know these trees

have economic value for a short period of time. For some species this time is only a few months while for other species this period of time might be a few years. Even though loggers don't like working in the dirty conditions, they should have started removing these trees the day the fire was out.

The lumber could be used to provide building materials needed to stimulate our economy. This would provide employment in parts of our state where unemployment is lagging behind our cities. At the same time it

would generate funding for local schools, roads and county government. Logging would also remove the dead trees that often create damaging environmental conditions in a re-burn.

In the past we have seen misguided organizations filing lawsuits to stop or delay logging in these fire areas. Hopefully they have seen the errors in their ways and are willing to work with the locals for the greater good. They might even discover that many of their goals are also goals of the locals.

Carlisle Harrison  
Hermiston, Ore.

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