

Joe Angel is a real-estate developer and investor best known for once owning 28 Portland-area Burger Kings. Angel also helped develop three downtown hotels—the Westin, the deLuxe and the Lucia.

Today, he splits his time between his West Hills home, an Arch Cape beach house and Sisters, while managing his investments. He's a civic-minded Portlander who served on the Planning and Sustainability Commission and recently decorated a building he owns at the corner of Northeast Grand Avenue and Lloyd Boulevard with a wall-sized mural of the late street musician "Working" Kirk Reeves.

Angel, 71, also owns one of the largest private properties in Portland city limits, a stunning 46-acre, hilltop spread at the pinnacle of the West Hills on Northwest Skyline Boulevard. It's one-and-a-half times the size of Laurelhurst Park, and a lot

less crowded. He bought the property in 1977 but has not lived there since 1980.

You might think Angel's estate incurs hefty property tax bills. In fact, he pays about \$9,000 a year for the 2,600-square-foot house on the property and the parklike grounds surrounding it.

Angel benefits from a property tax break originally designed to promote farming and commercial timber harvests. Early last century, state lawmakers carved out property tax deferrals for forests and farmland to keep Oregon treed and fed. The tax deferrals reduce property taxes by up to 90 percent as long as land is in farm or forest use. Both programs defer taxes unless the use of the property changes, at which point the owner owes five years of back taxes.

The tax break was intended for timber companies, farmers and ranchers.

But Angel, merely by claiming that someday he will cut his trees, gets an enormous discount on his property tax bill.

In a 2014 court case, Angel said that in nearly 40 years of owning the property, he'd "engaged in little active management of the timbered area of the subject property." Critics such as Jody Wiser of Tax Fairness Oregon say the standards for the tax deferrals for forests and small farms are too lax and that urbanites are gaming the system. "It's beyond a tax break," says Wiser, who has testified in Salem against expanding such deferrals. "Homeowners are getting subsidized so they can enjoy their own land."

Les Blaize, a Northwest Portland resident who grows tomatoes and sword ferns to qualify for a farm deferral on his 12 acres, disagrees. Blaize says forest and farm deferrals preserve green spaces that protect Forest Park and benefit the community.

"I'm sitting on six buildable lots here," Blaize says. "I could cut all my trees and sell my land for \$1 million. That's not good for anyone."

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GROWING GRAVEL: This rock-crushing operation in Northeast Portland enjoys a tax break usually given only to farms.