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From: Samuel Knapp <[REDACTED]>
Sent: Monday, February 9, 2026 9:11 PM
To: Senate Community and Regional Affairs
Subject: Public Testimony for SB 200

Hello,

Thank you to the Senate Community and Regional Affairs committee for reading my testimony. My name is Sam Knapp, and I live in Fairbanks. I own and operate Offbeet Farm, which is a small vegetable farm focusing on storage crops sold during the winter. The farm stores roughly 30,000 lb. annually and sells through a community supported agriculture (CSA) program, local wholesale, the FNSB school district, and winter farmers markets. (The reason I'm unable to call in to testify is that the meeting coincides with a CSA pickup day.)

In its current form, I do not support SB 200. While I support opening tax breaks to some farmers engaged in floriculture, I believe the proposed changes to AS 29.45 make it less likely that municipalities will elect to enact those tax breaks compared to the current status quo. I was a core part of the effort to exempt farm-use buildings from property taxes in the FNSB in 2023. Food security was core to our arguments and was why, I believe, the tax exemptions received such strong public support, with 78% of voters voting yes. The FNSB assembly removed the exemptions passed in Proposition 2 in 2024 when updating borough code to match changes made in state law; every tweak you make to AS 29.45 has consequences. We're now trying to reinstate the tax exemptions passed by the voters for farm-use buildings, but it's gotten more difficult. The assembly is concerned with the costs and the benefits to borough residents. However, our core argument of improved food security is undercut by the changes proposed in SB 200—the removal of the food product mandate. The addition of floriculture may leave some leaders asking, “How would this benefit the community?” Much of the floriculture in Alaska is with peonies sold for export, and while agricultural exports do bring economic benefits to communities, those benefits are nebulous compared to agricultural goods produced and sold within a community. To make farm-use tax policy more palatable to municipalities, I suggest either retaining the language mandating food production or amending SB 200 so that the \$2,500 threshold must come from in-state sales. That way, municipalities can offer tangible benefits to residents when choosing to subsidize farms via tax policy—on one hand more food produced locally, and on the other hand more agricultural products grown locally. Thank you for your time and consideration.

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Pronouns: he, him, his