

Refer measure to voters authorizing extension of program for street repair and traffic safety through a temporary, 10 cents per gallon tax on motor vehicle fuels; establish a Heavy Vehicle Use Tax

If you wish to speak to Council, please print your name, address and email

	Name (PRINT)	Address and Zip Code (Optional)	Email (Optional)
1 ✓	TERRY PARKER		parker2012@gmail.com
2 ✓	Mike Albrecht		Mike.albrecht@usbakery.com
3 ✓	Pia Welch	5159 NE Comfoot 97218	piawelch@fedex.com
4 ✓	Christine Logue	4005 SE Naef Blvd 97267	Christine@ORTrucking.org
5 ✓	Todd Schwenk	146 N. Gertz Portland 97217	todd.schwenk@odfl.com
6 ✓	LANNY GOWER	2055 NW SAVIER, PORTLAND 97209	LANNY.GOWER@XPO.COM
7 ✓	Diane DeAutremont	4910 SW Taylors Fy Portland 97219	Diane.DeAutremont@Life.net
8 ✓	Kristine Kennedy	4101 N. Suttle Rd Portland	kristine@hwytransport.com
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10 ✓	Judd Calvin	97219	

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	Name (PRINT)	Address and Zip Code (Optional)	Email (Optional)
11 ✓	Tim Love	3125 NW 35 <sup>th</sup> Ave	tllove@corbentem.com
12			
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**McClymont, Keelan**

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**From:** Lanny Gower <Lanny.Gower@xpo.com>  
**Sent:** Thursday, February 6, 2020 12:12 PM  
**To:** Council Clerk – Testimony  
**Subject:** Portland mileage tax surcharge  
**Attachments:** Feb 2020 testimony on mileage tax.docx

I will be coming to Portland this afternoon to submit testimony on the City “mileage tax surcharge”. Attached is a copy of my comments.

Thanks.

**Lanny Gower**

Senior Manager, Licensing and Operating Tax

**XPOLogistics**

2055 NW Savier St  
Portland, OR 97209 USA  
O: +1 503-450-5502 M: +1 503-956-5128

Members of the Portland City Council:

My Name is Lanny Gower and I am here to testify regarding the proposal to extend the Portland Mileage tax surcharge. I am the Operating tax manager for XPO Logistics and on the Board of directors for the Oregon Trucking Association.

My company, and the Trucking Associations opposes this tax for many reasons but I'll provide information on some of the key issues for us:

1. The tax was originally put in place I believe due to the fact the state had failed to provide adequate transportation funding. This lack of funding should have been addressed with the passage of the 53% increase in highway taxes passed by the state of Oregon in 2018. It's my understanding that this tax increase has provided a significant increase to funding passed to the City of Portland.
2. The tax is very difficult for the city to collect from all taxpayers. Trucking companies that try to comply with all taxes and regulations are reporting and paying the tax. There is very little the city of Portland can do if a company from out of Portland makes a delivery to the city but does not have a city business license. There are literally thousands of small companies that might deliver in the city of Portland that would not even know the tax existed.
3. The tax in my opinion would violate the Commerce Clause of the Constitution and be overturned. The problem with the tax is that an interstate carrier operating 5 million miles up and down I5 with very few deliveries in the City of Portland would pay the exact same tax as a local Portland delivery company that operated 5 million miles 100% within the city of Portland. If this tax was challenged the city may well be put in the position of refunding past fees collected.
4. Finally, taxes on the Trucking industry in Oregon are already the highest in the nation. This city tax on a per mile basis can be dramatically higher than the state tax. For my company:

We operate approximately 4.4 M miles per year paying \$.215 per mile tax (\$966K to state). That equates to a \$1.50 per gallon fuel tax for the state mileage tax (we get 7 mpg).

The City of Portland surcharge is 2.8% of our mileage tax and we pay \$27K per year. If all our miles were in Portland... that would equate to 4.2 cents per gallon fuels tax. But since only 1.5% of our total miles are in Portland (69,000 mile.... 9,857 gallons fuel consumed) that equates to a \$2.74 per gallon city tax in Portland.

This mileage surcharge was a tax that was implemented without a complete understanding of how it would be applied to various taxpayers. As a result, the tax is not reasonably tied actual activity on Portland roads and is not fairly collected from all potential taxpayers. If made permanent, it is likely it could be challenged in court and require the city to refund past taxes collected.

I'd like to thank the City Council for allowing me time to present testimony on this issue.

Lanny Gower  
Tax Manager XPO Logistics  
Lanny.gower@xpo.com



Submitted by  
Christine Logue  
2-6-20  
37480

## **Testimony Before the Portland City Council**

**Respectfully Submitted by Jana Jarvis, President & CEO**

**February 6, 2020**

Thank you for the opportunity to speak to you concerning extending the Portland Heavy Vehicle Use Tax. Since there have been some changes on the Portland City Council, I think it will be helpful to have some background on the development of this tax.

In 2016, as Portland was facing scrutiny from its citizens over the state of many of the city's streets, Commissioner Novick brought a proposal for a city gas tax referral to Council. His stated rationale for this tax was that it was a short-term fix to address the most immediate issues since the Legislature had failed to pass a transportation package in 2015 and the revenue that Portland was receiving was not enough to address the problem. Council agreed, and it was put on the May ballot where Portland citizens approved it.

Just prior to the May ballot, Commissioner Novick came to Council with another plan to include heavy trucks that currently do not pay gasoline or diesel taxes. There had been a workgroup, and a variety of meetings that included members from the trucking industry, but eventually Novick settled on assessing a premium on the weight-mile taxes that the trucking industry pays to the State. The rationale for creating this tax was that the City had a "cost responsibility" to assess this because the state formula requires an increase in weight-mile taxes when gasoline taxes are raised. There is NO requirement for a local jurisdiction to apply cost responsibility when they assess a local gasoline tax.

This plan was met with opposition from the trucking industry, since there is simply no correlation between the amount of business conducted within the State and the volume of business with the City. Nonetheless, Council approved this tax which was stated to be a four-year fix to an immediate problem.

In 2017, the Oregon Legislature passed the largest transportation package in the state's history. The trucking industry supported the package – even though it raises our weight-mile tax burden 53% when fully implemented. Oregon currently has the highest tax and fee burden of any of the 50 states, and is 30% higher than California, which has the second highest taxes. Please refer to the attached chart for details.

By 2023, this tax increase from the State's transportation package will bring the City of Portland an additional \$17,480,266 in new revenue every year. Portland also receives the lion's share of Multnomah County's funds, which are also increasing. Now that the City has a steady revenue stream for repairs and maintenance of its streets, Portland does not need to extend the Heavy Vehicle Use Tax.

It also needs to be remembered that the trucking industry has already paid our four-year obligation on the City's Heavy Vehicle Use Tax. Although the gas tax increase didn't occur until 2017, the Heavy Vehicle Use Tax was applied to the trucking industry effective in 2016. It has also been publicly stated that the renewal of the Heavy Vehicle Use Tax is contingent on voters approving this next gas tax increase, which is somewhat uncertain in the 2020 election as state gas taxes are still increasing. It is interesting to note that language in the proposed resolution references "cost responsibility" on the part of heavy trucks in Section 1, item 13 but then states in item 21 that it will be applied regardless of approval of the proposed gas tax increase this coming May. This would seem to indicate that "cost responsibility" is not the reason that City Council is considering this tax.

The trucking industry is vested in the maintenance and improvement of Portland's road infrastructure since it is the workplace of the trucking industry. It is our goal to be a productive partner with the City of Portland as you strive to develop and enhance the city's road infrastructure. We supported the tax increases in HB 2017 that are currently bringing significant additional revenue to Portland city streets. However, we oppose these efforts to extend the Heavy Vehicle Use Tax for the reasons stated above.

Thank you again for the opportunity to testify.

## Annual State Highway User Taxes On A Typical 5-Axle Tractor-Semitrailer Combination

State	Annual Registration & Weight Fees <sup>1</sup> (As of 4/2018)	State Ranking by Annual Registration & Weight Fees	Diesel Fuel Tax Rate (\$) <sup>2</sup> (As of 7/2018)	State Ranking by Diesel Fuel Tax Rate	Fuel Tax on 16,000 Gallons	Third Structure Tax Rate (\$/mile)	Third Structure Tax on 100,000 Miles (\$)	Total Annual State Hwy User Fees (\$)	Federal Fuel, Heavy Vehicle Use, and Excise Taxes <sup>3</sup>	Total State and Federal Hwy User Fees	State Ranking by \$ Total
Alabama	\$836	47	0.208	41	\$3,320	-	-	\$4,156	\$8,906	\$13,062	46
Alaska	\$351	50	0.090	50	\$1,432	-	-	\$1,783	\$8,906	\$10,689	51
Arizona	\$4,202	2	0.270	29	\$4,320	-	-	\$8,522	\$8,906	\$17,428	12
Arkansas	\$1,573	29	0.228	38	\$3,648	-	-	\$5,221	\$8,906	\$14,127	40
California	\$2,924	8	0.700	2	\$11,200	-	-	\$14,124	\$8,906	\$23,030	2
Colorado	\$4,974	1	0.205	43	\$3,280	-	-	\$8,254	\$8,906	\$17,160	16
Connecticut	\$1,586	27	0.439	6	\$7,024	-	-	\$8,610	\$8,906	\$17,516	11
Delaware	\$1,430	32	0.220	39	\$3,520	-	-	\$4,950	\$8,906	\$13,856	41
Washington D.C.	\$2,758	11	0.235	36	\$3,760	-	-	\$6,518	\$8,906	\$15,424	28
Florida	\$1,336	35	0.344	13	\$5,499	-	-	\$6,835	\$8,906	\$15,741	26
Georgia	\$1,012	44	0.300	21	\$4,800	-	-	\$5,812	\$8,906	\$14,718	35
Hawaii	\$970	46	0.153	49	\$2,442	-	-	\$3,412	\$8,906	\$12,318	50
Idaho	\$3,400	4	0.320	18	\$5,120	-	-	\$8,520	\$8,906	\$17,426	13
Illinois	\$3,210	5	0.360	10	\$5,760	-	-	\$8,970	\$8,906	\$17,876	10
Indiana	\$2,339	15	0.480	4	\$7,680	-	-	\$10,019	\$8,906	\$18,925	6
Iowa	\$1,725	25	0.335	14	\$5,360	-	-	\$7,085	\$8,906	\$15,991	24
Kansas	\$2,315	16	0.270	29	\$4,320	-	-	\$6,635	\$8,906	\$15,541	27
Kentucky	\$2,125	18	0.332	15	\$5,312	0.029	\$2,850	\$10,287	\$8,906	\$19,193	5
Louisiana	\$514	49	0.200	44	\$3,200	-	-	\$3,714	\$8,906	\$12,620	49
Maine	\$4,002	3	0.319	20	\$5,099	-	-	\$9,101	\$8,906	\$18,007	9
Maryland	\$1,877	22	0.361	9	\$5,768	-	-	\$7,645	\$8,906	\$16,551	19
Massachusetts	\$1,920	21	0.240	33	\$3,840	-	-	\$5,760	\$8,906	\$14,666	37
Michigan	\$2,292	17	0.436	7	\$6,972	-	-	\$9,264	\$8,906	\$18,170	8
Minnesota	\$1,773	23	0.285	25	\$4,560	-	-	\$6,333	\$8,906	\$15,239	30
Mississippi	\$2,927	7	0.184	47	\$2,944	-	-	\$5,871	\$8,906	\$14,777	34
Missouri	\$1,727	24	0.170	48	\$2,720	-	-	\$4,447	\$8,906	\$13,353	44
Montana	\$1,296	36	0.300	21	\$4,800	-	-	\$6,096	\$8,906	\$15,002	32
Nebraska	\$1,281	37	0.283	26	\$4,528	-	-	\$5,809	\$8,906	\$14,715	36
Nevada	\$2,896	9	0.278	28	\$4,450	-	-	\$7,346	\$8,906	\$16,252	22
New Hampshire	\$1,091	39	0.238	35	\$3,812	-	-	\$4,903	\$8,906	\$13,809	42
New Jersey	\$1,255	38	0.442	5	\$7,072	-	-	\$8,327	\$8,906	\$17,233	15
New Mexico	\$185	51	0.220	39	\$3,520	0.044	\$4,378	\$8,083	\$8,906	\$16,989	17
New York	\$1,581	28	0.395	8	\$6,312	0.039	\$3,900	\$11,793	\$8,906	\$20,699	4





## Annual State Highway User Taxes On A Typical 5-Axle Tractor-Semitrailer Combination

State	Annual Registration & Weight Fees <sup>1</sup> (As of 4/2018)	State Ranking by Annual Registration & Weight Fees	Diesel Fuel Tax Rate (\$) <sup>2</sup> (As of 7/2018)	State Ranking by Diesel Fuel Tax Rate	Fuel Tax on 16,000 Gallons	Third Structure Tax Rate (\$/mile)	Third Structure Tax on 100,000 Miles (\$)	Total Annual State Hwy User Fees (\$)	Federal Fuel, Heavy Vehicle Use, and Excise Taxes <sup>3</sup>	Total State and Federal Hwy User Fees	State Ranking by \$ Total
North Carolina	\$1,623	26	0.351	12	\$5,616	-	-	\$7,239	\$8,906	\$16,145	23
North Dakota	\$1,018	43	0.230	37	\$3,680	-	-	\$4,698	\$8,906	\$13,604	43
Ohio	\$1,420	33	0.280	27	\$4,480	-	-	\$5,900	\$8,906	\$14,806	33
Oklahoma	\$1,001	45	0.190	46	\$3,040	-	-	\$4,041	\$8,906	\$12,947	48
Oregon	\$1,024	42	0.000	51	\$0	0.205	\$20,480	\$21,504	\$8,906	\$30,410	1
Pennsylvania	\$2,091	19	0.741	1	\$11,856	-	-	\$13,947	\$8,906	\$22,853	3
Rhode Island	\$1,056	41	0.330	16	\$5,280	-	-	\$6,336	\$8,906	\$15,242	29
South Carolina	\$820	48	0.208	41	\$3,320	-	-	\$4,140	\$8,906	\$13,046	47
South Dakota	\$1,467	30	0.300	21	\$4,800	-	-	\$6,267	\$8,906	\$15,173	31
Tennessee	\$1,461	31	0.254	31	\$4,064	-	-	\$5,525	\$8,906	\$14,431	38
Texas	\$1,065	40	0.200	44	\$3,200	-	-	\$4,265	\$8,906	\$13,171	45
Utah	\$2,872	10	0.294	24	\$4,704	-	-	\$7,576	\$8,906	\$16,482	20
Vermont	\$2,377	14	0.320	18	\$5,120	-	-	\$7,497	\$8,906	\$16,403	21
Virginia	\$1,362	34	0.243	32	\$3,888	-	-	\$5,250	\$8,906	\$14,156	39
Washington	\$2,067	20	0.494	3	\$7,904	-	-	\$9,971	\$8,906	\$18,877	7
West Virginia	\$2,754	12	0.357	11	\$5,712	-	-	\$8,466	\$8,906	\$17,372	14
Wisconsin	\$2,610	13	0.329	17	\$5,264	-	-	\$7,874	\$8,906	\$16,780	18
Wyoming	\$2,998	6	0.240	33	\$3,840	-	-	\$6,838	\$8,906	\$15,744	25

<sup>1</sup> The fees listed here are those charged in each state for the full annual registration of a tractor-semitrailer combination with a gross combined weight of 80,000 pounds, based in the state and operated by a for-hire motor carrier. Weight fees are included, but, unlike earlier versions of this chart, miscellaneous, nonapportioned fees are not included.

Semitrailer fees are annual fees, if the state charges one, even where a state also offers an option of multi-year plates for trailing equipment. Where no annual trailer registration is offered, the state's lowest multiyear fee is used.

In-lieu ad valorem fees are included for states that collect such a fee through IRP. Where the state charges an in-lieu fee for vehicles based elsewhere, and a property tax for those bases with it, the property tax is used. For these purposes, the combination is assumed to have a purchase price of \$145,000 (\$115,000 for the tractor and \$30,000 for the semitrailer) and to be in its first year of operation.

<sup>2</sup> The diesel fuel tax rates listed represent the total state or provincial fuel tax paid by motor carriers in each jurisdiction. Local taxes are not included, except where they are uniform statewide.

<sup>3</sup> Federal taxes and fees include federal diesel tax paid on 16,000 gallons, heavy vehicle use tax on 80,000 pounds, excise tax paid on a combination unit with a purchase price of \$145,000 (amortized over 4 years) and excise tax paid on four new tires (assuming the other 14 are recapped).

Members of the Portland City Council:

My Name is Lanny Gower and I am here to testify regarding the proposal to extend the Portland Mileage tax surcharge. I am the Operating tax manager for XPO Logistics and on the Board of directors for the Oregon Trucking Association.

My company, and the Trucking Associations opposes this tax for many reasons but I'll provide information on some of the key issues for us:

1. The tax was originally put in place I believe due to the fact the state had failed to provide adequate transportation funding. This lack of funding should have been addressed with the passage of the 53% increase in highway taxes passed by the state of Oregon in 2018. It's my understanding that this tax increase has provided a significant increase to funding passed to the City of Portland.
2. The tax is very difficult for the city to collect from all taxpayers. Trucking companies that try to comply with all taxes and regulations are reporting and paying the tax. There is very little the city of Portland can do if a company from out of Portland makes a delivery to the city but does not have a city business license. There are literally thousands of small companies that might deliver in the city of Portland that would not even know the tax existed.
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We operate approximately 4.4 M miles per year paying \$.215 per mile tax (\$966K to state). That equates to a \$1.50 per gallon fuel tax for the state mileage tax (we get 7 mpg).

The City of Portland surcharge is 2.8% of our mileage tax and we pay \$27K per year. If all our miles were in Portland... that would equate to 4.2 cents per gallon fuels tax. But since only 1.5% of our total miles are in Portland (69,000 mile.... 9,857 gallons fuel consumed) that equates to a \$2.74 per gallon city tax in Portland.

This mileage surcharge was a tax that was implemented without a complete understanding of how it would be applied to various taxpayers. As a result, the tax is not reasonably tied actual activity on Portland roads and is not fairly collected from all potential taxpayers. If made permanent, it is likely it could be challenged in court and require the city to refund past taxes collected.

I'd like to thank the City Council for allowing me time to present testimony on this issue.

Lanny Gower  
Tax Manager XPO Logistics  
Lanny.gower@xpo.com

## From the desk of Terry Parker

**Subject: Testimony to the Portland City Council related renewing the ten cents a gallon gas tax, February 6, 2020**

The saga of the ten cents gas tax can be depicted as funding **the good, the bad** and **the ugly**.

This story starts with the absence of equity for motorists. One two-axle bus does as much damage to the streets and roads as 1200 cars. On 82nd Avenue alone, TriMet makes 223 trips a day. It would take over 267,000 cars in a 24 hour period to do the same damage. Motorist paid tax dollars are fleeced to subsidize both transit, and pave the way for privileged infrastructure for bicyclists that escape paying user fees. Additionally, PBOT citizen committees are non-inclusive of motorist representation.

Starting in reverse order with **the ugly**, PBOT has obviously been making scores of requests for plastic straws. The super-sized straw-like posts are popping up and littering the streets everywhere. Right-of-ways now look like full-time disheveled construction zones.

Funding **the bad** is accomplished by removing or narrowing full service traffic lanes on busy corridors. Doing so in turn increases congestion, fuel consumption and emissions. Both outer NE Glisan and NE 102nd (North of Halsey) are an absolute mess. Transportation dollars have been wasted. Likewise, the lanes on the Halsey-Weidler Couplet in Gateway are so narrow, TriMet buses can not even stay within the lanes thereby creating a safety hazard for all drivers.

Saving the best for last is **the good**. This includes funding for better street lighting to augment the LED conversions that offer only shadow lighting, more paving to keep the streets well maintained, new signal systems hopefully timed to reduce congestion, and more crosswalks with rapid flashing beacons. New sidewalks are also included, but to establish equity, so should removing the financial burden from property owners for repairing older crumbling sidewalks.

Here's the bottom line; equity needs to be resolved with proportional motorist specific representation on all PBOT committees, **the ugly** and **the bad** should not be funded, and **the good** with sidewalk justice must be the primary area of focus if renewal is to pass muster with taxpaying motorists.

Respectively submitted,

Terry Parker  
Northeast Portland

Dear Mayor Wheeler, Commissioner Chloe Eudaly, Commissioner Joann Hardesty, and Commissioner Amanda Fritz,

When it comes to fixing our streets, we are at an ever increasing risk of falling permanently behind. Whether it's our ever-increasing car traffic problems, the continued loss of life and limb on our roadways, or the mounting disaster of climate change--all of which directly threaten our city's economic vitality--we are at risk of losing some of Portland's best qualities. We are also at risk of losing something more subtle but no less crucial – our optimism. We risk losing our confidence that we as Portlanders can overcome these challenges. And that is why the passage of Fixing Our Streets in 2016 was such a breath of fresh air. It affirmed that we had not, in fact, lost that spirit of optimism. It affirmed that we *can* do something.

I can tell you as a busy CEO, advocate and father of two – it isn't always easy to see the progress and feel the optimism. It's hard to feel optimistic when I hear for the second and third time of an employee almost getting hit crossing the street outside our office. It's hard to feel optimistic when I read about another person dying on the streets in East Portland. It's hard to feel optimistic when I feel unsafe taking my child to school on the back of a bike.

Fortunately for me, through my involvement with Business for a Better Portland, I have gotten the opportunity to witness our progress first hand. Serving on the oversight committee for Fixing Our Street, I've learned just how much work goes into the delivery of every one of these projects. Our Bureau had to hit the ground running, building new capacity to deliver an unprecedented number of projects to meet an unbelievable need. My experience on the committee has provided valuable lessons in how much consideration and rigor the Bureau has shown in everything from prioritizing

our historically underserved neighborhoods to the use of the minority-and-woman-owned contractors to do the work. And they've done it with a level of accountability and data-driven decision making that any business owner would appreciate. It's not always self-evident, sometimes it hides in the details – but when you look closely, progress is undeniable.

So let's not stop now. Not when we are just getting started, when the results are just beginning to show, and when we have built the capacity to do so much more. Let's affirm the progress that has been made. Let's recommit ourselves to building real solutions to the challenges our city faces. And let's feed the tender sense of optimism that has been kindled in this work.

With sincere appreciation,

William Henderson

CEO, Ride Report

Founding Board Member, Business for a Better Portland

**McClymont, Keelan**

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**From:** Elliot Levin <elliott@protec17.org>  
**Sent:** Monday, February 3, 2020 12:18 PM  
**To:** Council Clerk – Testimony  
**Subject:** Fixing Our Streets resolution Testimony  
**Attachments:** Portland Mayor & City Council\_Fixing Our Streets.pdf; ATT00001.htm

Hello,

Please accept the attached written testimony regarding Item 113 (Fixing Our Streets referral) on the Thursday, February 6th agenda on behalf of PROTEC17.

Thank you,  
Elliot

**Elliot Levin** (he/his)  
**PROTEC17** Research Director and Legislative Advocate  
Phone: 800-783-0017 ext. 128  
Email: [elliott@protec17.org](mailto:elliott@protec17.org)

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# PRO TEC17

February 3, 2020

2900 Eastlake Ave. E,  
Suite 300,  
Seattle, WA 98102  
800.783.0017

Portland City Council  
1221 SW 4th Avenue  
Portland, OR 97204

Dear Mayor Wheeler and Commissioners Hardesty, Eudaly, and Fritz:

On behalf of PROTEC17, I'm writing to support the referral of the Fixing Our Streets renewal to the voters on the May ballot.

PROTEC17 represents over 900 City of Portland employees, including many who work either directly on Fixing Our Streets projects or on programs connected to these projects. Our members are proud of the service they provide to Portlanders and greatly respect the money that is entrusted with them by taxpayers. We believe that Fixing Our Streets has been an excellent example of the City successfully delivering on promises made to voters.

Over the past 4 years, funding from Fixing Our Streets has allowed PBOT to complete many important safety and maintenance improvements across the City that improve transportation quality, equity, and access. Importantly, PBOT has successfully delivered the original list of projects proposed, and has been able to leverage additional funding for some of these projects to make higher levels of improvements than initially outlined. The results have been a clear improvement to the transportation infrastructure of the city.

However, while Fixing Our Streets made significant headway into addressing critical infrastructure needs, there is much more work needed. As an organization committed to addressing economic and social justice issues, PROTEC17 believes that equitable access to safe transportation is vital to our community. In the proposal for continuing Fix Our Streets, PBOT has done excellent work assembling a program that will continue to improve safety and mobility for all Portlanders, and we applaud their work in giving attention to traditionally underserved and disadvantaged communities.

We hope you'll agree that the voters should have an opportunity to renew funding for Fixing Our Streets.

Respectfully,



Elliot Levin  
Research Director and Legislative Advocate  
PROTEC17

EL:dc  
opeiu8