

Oregon should not raid PPP loans for taxes

Oregon Sens. Jeff Merkley and Ron Wyden worked in the waning days of the Trump administration to ensure the federal government would not hammer struggling businesses that received Paycheck Protection Act loans.

Thanks, in part to their work, it's been made clear: Forgiven PPP loans will not count as income on federal taxes. And even expenses paid with a PPP loan are deductible on federal taxes.

But Oregon legislators may do things differently. An amendment to House Bill 2457 seeks to tax the federally forgiven PPP loans.

PPP loans were designed by Congress to keep struggling businesses alive and their employees employed. It would be a sucker punch for the state to try to grab it. Why would that be OK? Haven't Oregon businesses suffered enough?

To make matters worse, it's not clear which legislator or legislators introduced this amendment. That is not identified in legislative documents. Why the secrecy? Oregonians need to be able to hold their

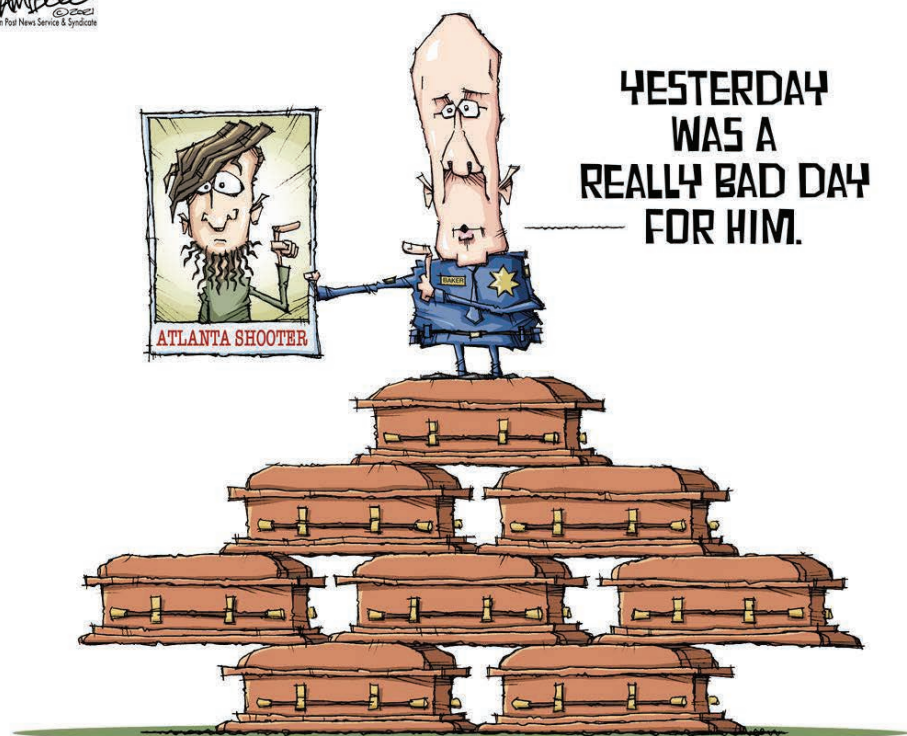
legislators accountable. At least, legislators won't get away with hiding who votes for the amendment. We will be watching.

We should be clear that the company that owns The Bulletin received a PPP loan. So did thousands of other Oregon businesses. And the PPP program has received some criticism. It was put in place quickly. Some businesses who needed the help had trouble getting the help. It's been argued others that didn't deserve help got it.

But it's reprehensible that the state would attempt to raid money to keep Oregonians employed and allow businesses to avoid collapse. Oregon already taxes some businesses even if they don't make a profit under the state's corporate activity tax, so maybe some legislators think plundering the PPP is fair game. Do you?

To make matters worse, it's not clear which legislator or legislators introduced this amendment. That is not identified in legislative documents. Why the secrecy? Oregonians need to be able to hold their legislators accountable.

Tim Campbell
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Historical editorial: New Prineville courthouse brings heavier taxes

■ The following historical editorial originally appeared in the March 25, 1906, edition of what was then called *The Bend Bulletin*.

The objections aroused by the recently announced intention of the county court to build a new courthouse are so vigorous as to warrant the careful attention of the court. At the present time when conditions in the county are so unsettled, owing to the rapid and recent development of different sections of the county, and when the tax burden is already heavy enough, the time chosen for adding the burden of building an expensive courthouse is not only unwise but smacks of disregard for the welfare of those citizens of the county living outside the favored Prineville vicinity.

In view of certain previous expressions and actions, the unsavory suspicion that the courthouse is proposed chiefly for the benefit of the county seat is gaining strength. In the Crook County Journal of March 3, 1904, under the caption, "Permanency vs. Death" the editor discusses the possible unfavorable result the rapid settlement of other parts of the county may have on Prineville's future, and says: "It is time therefore to ward off a body blow and secure to Prineville the county seat for all time to come. To do this, the most substantial county buildings must be erected."

That is blunt talk. Is it strange then that the people are suspicious that the

new court house is proposed more for Prineville's interests than to meet the needs of the county in general?

There should be no hurry to build a court house now. Taxes while not excessive are heavy enough and these settlers recently buying and improving ditch land should not be asked to hear an unnecessary burden. It is unfair to them.

It is probably that the steps will be taken to postpone further action until there is a full consideration of this matter and until an expression from the taxpayers can be obtained. A short delay will cause harm to no one and will give the opportunity for future action to be stamped with the sanction of the majority.

■ Editor's note: The two columns below are a land use dispute between a resident John Larson and the city of Bend over a Habitat for Humanity project in his neighborhood. We obtained the city's response and decided to run it with Larson's column because it shows important context.

Bend gave OK to project with traffic-data errors

BY JOHN LARSON

A recent editorial comment in The Bulletin addressed the efforts that the city of Bend has made regarding neighborhood safety improvements and urged readers to submit suggestions for improvements to the City Council. This is at odds with the actions of the Bend Planning Division that used false data and ignored legitimate safety concerns to avoid delaying or denying approval for project PZ-20-0726, a project creating 12 townhouses in southeast Bend.

The transportation review for this project was provided by Transight Consulting citing Oregon Department of Transportation data from 2013-17 indicating no history of reported accidents in the study area. That information was false and outdated. A review of ODOT and city data revealed 36 reported accidents on SE 27th Street between SE Reed Market Road and Bear Creek Road from 2015-18. This error was presented to the planning staff with the expectation that they would be ethically bound to stop and correct the assessment. Sadly, planning staff accepted the flawed consulting study, ignored the facts and current data and allowed approval. Are ethics not required in the planning process?

For this project the planning division did not require a Transportation Impact Analysis citing the development will generate fewer than 700 average daily trips, or ADT. A TIA would have expanded the traffic study outside of the immediate area to include the intersections of SE 27th Street with Bear Creek Road and Reed Market Road. This threshold is very convenient for the planning staff, allowing them to approve project after project, as long as the 700 ADT is not exceeded, adding hundreds of homes without ever having to consider the cumulative effect to traffic on SE 27th Street.

Although this project has been approved, a moratorium should be placed on it until the desperately needed turning lane is added to SE 27th Street.

As a resident of SE 27th Street for nearly 30 years, I have observed many accidents and near misses, reported and unreported. They occur more frequently as we add residents and vehicles to the city. Twice in the last two years while retrieving my mail I have been almost struck by traffic swerving to avoid rear-ending northbound traffic that

is backed up waiting to turn across southbound traffic. Frequently when entering my driveway from the north and waiting to cross northbound traffic, it has been necessary to abandon the turn and accelerate to avoid being rear-ended.

Often while I am waiting to enter my driveway, southbound traffic will simply take to the gravel beside the street and pass me on the right while doing 45 mph.

In 2019 a northbound armored truck struck a vehicle stopped for turning traffic and then hit a 25-foot pine behind the mailbox on my property. Thankfully I was not retrieving my mail at the time. In 2020 a crash with three northbound cars at Bear Creek Road intersection resulted in a fatality.

The City Council must take immediate action to correct this travesty and instruct planning staff that false or outdated data cannot be used to approve applications. Development codes must be changed so that every project's impact, and the cumulative effect of previous developments in the area regardless of ADTs, must be considered before granting approval. When current, accurate and verifiable traffic data is provided in a public comment or other source, planning staff must give full consideration to that data. Finally, City Council should give the desperately needed center turn lane on SE 27th Street the highest priority on its list of safety improvements. Council members must hear your views on these issues.

■ John Larson lives in Bend.



City of Bend planning document

Transportation bond projects address safety on 27th Street

BY JON SKIDMORE

Mr. Larson raises a number of issues in his email regarding the review process specific to the 12-lot subdivision that was reviewed and approved through file PZ-20-0726. The development was proposed by Habitat for Humanity which will contain a total of 12 attached townhomes. The townhome lots are accessed via SE 26th Street which will have a cul-de-sac constructed at its terminus and an alley providing access to the new homes.

This explanation below may seem overly technical, but that's because we're trying to address the questions in the email that were quite detailed, technical and in-depth. I apologize for the delay as there was a lot of information to gather prior to responding.

The main issue raised appears to be concerns with the Transportation Facility Report, or TFR, that was submitted as part of the application that was completed by Transight Consulting. The city's development code requires a more comprehensive Transportation Impact Analysis for developments that will generate more than 700 average daily trips. Generally, each single-family residence generates 10 trips per day. As a result, the 12-lot proposal doesn't require a TIA, rather a TFR is required.

The TFR focuses more on right-of-way needs, access points onto the city system, on-site circulation, safety and walking/biking/transit facilities. In this instance, it was determined that the site would not generate enough trips to require the need to study the capacity on 27th Street nor the capacity at nearby intersections.

(Editor's note: Part of the paragraph below was trimmed.)

A key item to understand is the concept of

"rough proportionality" and how that is relied on in the land use review process. The concept stems from a court case from Tigard where a land owner appealed requirements that were attached to a land use permit which required the owner to dedicate land to the city and construct a public path on their land. This case is known as Dolan v. City of Tigard and requires a jurisdiction to demonstrate that a condition of development approval is roughly proportional in nature and extent to the impacts of the proposed development. Requiring widening of the entirety of the 27th Street corridor and installation of turn lanes along it (as an example) would not be roughly proportional to the impacts of the proposed subdivision and the roughly 120 average daily trips generated by the 12 lots. Further, there is a Capital Improvement Project planned for 27th Street that is in the current transportation CIP.

(Editor's note: Sections of the next two paragraphs were trimmed.)

Connectivity/capacity transportation improvements that are roughly proportional to the proposed development were required as part of the city's land use decision. The applicant was required to dedicate right-of-way along 27th Street to assure that the right-of-way from the property line to the centerline of the road is 50 feet (arterial road rights-of-way, such as 27th Street, are to be 100 feet wide). Further, the pavement in 27th Street is required to be widened to 42 feet with installation of curbs.

Yes there have been accidents along 27th Street over the years, and obviously the safety of the traveling public is considered when reviewing new applications that connect to the corridor. However, that reality is not grounds for denial of an application nor would disproportionate improvements be required for this 12-lot subdivision or legal. Although Mr. Larson's research is at odds with the materials provided by Transight Consulting for the Transportation Facility Report, those differences don't justify applying standards that don't apply to a project of this magnitude.

With the General Obligation Bond, there may be opportunities to accelerate portions of project C-31 from the transportation CIP. As Mr. Larson correctly notes, the 27th Street corridor area is experiencing a high volume of new development — and this will continue — so it may be prudent to move quickly on some of those projects.

If you have further questions about this or the land use review process, feel free to contact me. Thanks!

■ Jon Skidmore is the chief operating officer of the city of Bend.