Testimony for 12.17.20 Council meeting

I have a concern about the taxation of income under Ballot Measure 26-210.

It seems proper to me that tax deductible contributions to retirement plans (IRA, 401(k), 403(b), etc) in years prior to 2021 have created basis for the Metro tax. Because an Oregon taxpayer never received a tax benefit of contributions for Metro tax purposes, the taxpayer should not have to pay tax on the subsequent distribution.

For example, an Oregon taxpayer makes a deductible IRA contribution of \$6,000 for each of 2019 and 2020. In 2021 when the IRA is worth \$12,400, the taxpayer closes out the IRA. The taxpayer will be taxed on the full \$12,400 on the Oregon tax return. I believe that Metro is entitled to tax only \$400.

Thank you for your consideration of this matter.

Jim Brinkman, CPA

Submitted electronically on 12.10.20

It was suggested I forward you my testimony for the record:

METRO Testimony 12/10/2020—-Willamette Cove Clean Up and Restoration Measure Council President & Members of the Council. "We support the measure before you."

Jeffrey Lang- Business Owner and an Advocate for Willamette Greenway for 35 years. Goal is to complete Greenway, N. to the Columbia River.

I Recently joined the Board of the North Portland Greenway (NPG) and today I represent the Organization before you. The NPG mission is to EXTEND PORTLAND'S EAST BANK Greenway from the ESPLANADE NORTH TO THE CONFLUENCE OF THE WILLAMETTE AND COLUMBIA RIVERS. Create a world class off-road trail for recreation & job access.

I'm glad to be here today at Metro our Regional Planning Agency, to share our thoughts on the Restoration of Willamette Cove. I hope to encourage Metro to use the same intelligence, determination and collaboration you used with the Homeless Tax 26-210. The Tax was a unique and creative approach to getting at a long standing problem. This approach has been recognized nationally. My hope is you will use the same verve, intelligence and collaboration to move the restoration of Willamette Cove; another long standing problem; forward faster, comprehensively and now.

Specifically, the NPG advocates for the following:

The restoration of Willamette Cove, a pre-eminent, world class regional public River access, has taken much too long.

We need a commitment from Metro Council today that it will be done expeditiously and thoroughly, and while we look forward to this critical section of the N. Portland Willamette Greenway Trail, it must be part of a full clean up and restoration package with maximum public access to the Willamette River.

We are encouraged to see that this Resolution adds the Willamette Cove as an eligible project for potential funding through the "taking care of metro parks" bond program. We urge Metro to give the community certainty that there will be funding from the bond program and not just "potential funding". Lastly NPG fully supports the position of PHCC and Sam Chase's amendment.

When one travels, rarely does one remember regions for their built world, but rather for their access and beauty to wild places that introduce us to the scenic world. Greenways and what Ebenezer Howard called "GREENBELTS" refresh us, provide transit, offer connection to the natural world and allow native habitat to flourish. The Willamette River Greenway should join the worlds great Greenways: High-line in Manhattan - River Walk in San Antonio - Inca Trail in Peru - El Camino in Spain - Greenway Trail in Austin, Texas

Today, METRO must think BIG. When finishing the North Greenway, include our region to this esteemed list of great walks, trails and Greenways. Innovate and as we complete the Greenway, heal, cure WILLAMETTE COVE and respect this sacred tribal land for ever. Thanks (442)

Jeff Lang JM Lang, LLC

Submitted Electronically on 12.15.20