

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON**

In the Matter of Adoption of Procedures,)
Standards and Criteria For the Consideration) RESOLUTION NO. 58-2021
of Applications for the Waiver of Minimum)
Employment Requirements for Authorized)
Business Firms Located In The South)
Columbia County Enterprise Zone Receiving)

WHEREAS, the South Columbia County Enterprise Zone (“Enterprise Zone”) has six (6) co-sponsors, the City of Scappoose, the City of St. Helens, the City of Columbia City, the City of Vernonia, the Port of Columbia County, and Columbia County offering economic incentives through property tax relief to businesses and industries providing capital investments resulting in job growth; and

WHEREAS, ORS 285C.200 establishes certain minimum qualification standards for the exemption of qualified property of an authorized business from property taxation; and

WHEREAS, the qualification standards established by ORS 285C.200 include requirements that the authorized business maintain certain levels of employment; and

WHEREAS Section 3 of Chapter 522, Oregon Laws 2021 authorizes the Governing Body of a sponsor of an Enterprise Zone to modify the employment standards of ORS 285C.200 (1)(c), (d) or (e) or (2) where the Covid-19 pandemic has prevented an authorized businesses from meeting those employment levels; and

WHEREAS Section 3 of Chapter 522, Oregon Laws 2021 requires the Governing Body to adopt a resolution establishing procedures for allowing the sponsor to grant the exemption; standards for establishing a minimum number of employees of an authorized business firm; and criteria for establishing that the COVID-19 pandemic prevented the authorized business firm from meeting the qualifications under ORS 285C.200 (1)(c), (d) or (e) or (2); and

WHEREAS, Section 3 (1)(a)of Chapter 522, Oregon Laws 2021 requires the adoption of such a resolution by November 9, 2021 for the modification of the employment standard to apply to the 2021-2022 tax .

NOW, THEREFORE, BE IT RESOLVED

The Columbia County Board of Commissioners adopts the following Procedures, Standards and Criteria relating to the processing of applications for relief under Section 3 of Chapter 522, Oregon Laws 2021:

- 1) Procedures:
 - a. Applications shall be made in writing and are to be submitted to the


Enterprise Zone Manager.

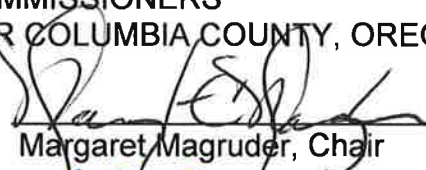
- b. Applications shall identify the tax year(s) for which relief is sought.
 - c. Applications shall identify the specific provisions of ORS 285C.200 from which relief is requested along with a description of what relief is desired.
 - d. Applications shall set forth all facts upon which the business relies to establish that the Covid-19 pandemic prevented it from complying with the identified requirements of ORS 285C.200.
 - e. Applications shall be filed no later than December 1, 2021 for the 2021-2022 tax year and no later than June 1, 2022 for the 2022-2023 tax year.
 - f. Upon the receipt of a completed application the Enterprise Zone Manager shall submit the application along with the Zone Managers recommendation to the Board for review.
- 2) Standards for establishing a minimum number of employees.
- a. If relief is granted the number of employees of the authorized business shall remain above the level specified under ORS 285C.200 and 285C.210 as a substantial curtailment.
 - b. Should the authorized business fail to reach the employment levels required under ORS 285C.200 (1)(c), (d) or (e) or (2) by December 1, 2022, the exemption provided under ORS 285C.175 shall expire as will the exemption afforded under ORS 285C.210
- 3) Criteria for establishing relation to Covid-19 pandemic: The following criteria shall be applied in considering if the COVID-19 pandemic prevented an authorized business firm from meeting the employment qualifications:
- a. Compliance with mandatory public health safety measures or closures;
 - b. Mandatory limitations on facility capacity;
 - c. A decrease in receipts;
 - d. A reduction in sales;
 - e. Disruption of the firm's access to markets or supply chains;
 - f. A lack of sufficient qualified workforce; or
 - g. Other factors attributable to the COVID-19 pandemic.
- 4) General Requirements: Any authorized business approved for relief under Section 3 of Chapter 522, Oregon Laws 2021 shall:
- a. Make all filings required under ORS 285C.220 and 285C.225; and
 - b. Report to zone manager at least annually any upward or downward change in the employment levels associated with the exempt investment; and
 - c. File in timely manner with the Columbia County Assessor's office in each calendar year
- 5) The County Assessor, Department of Revenue and Oregon Business Development Department shall receive copies of this resolution within 30 days of its adoption

DATED this 3 of November, 2021.


BOARD OF COUNTY
COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

Approved as to form

By: 
Office of County Counsel

By: 
Margaret Magruder, Chair

By: 
Casey Garrett, Commissioner

By: 
Henry Heimuller, Commissioner