

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

In the Matter of Approval of the Request of        )  
Cascade Tissue's Request for Modification        )  
to the Minimum Employment Requirements        )  
for Authorized Business Firms Located In        )  
The South Columbia County Enterprise Zone        )  
Due to Impacts of the Covid-19 Pandemic        )

ORDER NO. 68-2021

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, Cascades Tissue Group - Oregon Converting, a division of Cascades Holding US Inc. ("Cascades") is an authorized business firm located in the Enterprise Zone with manufacturing operations located at 52960 West Lane Road, Scappoose, Oregon 97056; and

WHEREAS, in 2021 Cascades received approval for an extended property tax abatement for a total of five years under ORS 285C.175; and

WHEREAS, the Cascades has invested \$14,050,000.00 in enterprise zone qualified property at their Scappoose, Oregon manufacturing operations; and

WHEREAS, this Cascades tax abatement was predicated on the creation of a minimum of twenty-one (21) new jobs within the South Columbia County Enterprise Zone; and

WHEREAS, initial or continuing exemption of Cascades qualified property in the enterprise zone is subject to denial or disqualification by the county assessor due to failure of Cascades to meet requirements under ORS 285C.200(1)(c)-(e) for the number of its employees on or before date of filing initial exemption claim or for substantial curtailment under ORS 285C.210; and

WHEREAS, Pursuant to Section 3 of Chapter 522, Oregon Laws 2021, The Columbia County Board of Commissioners has adopted Resolution 58-2001 establishing procedures criteria and standards for modification of the employment standard of ORS 285C.200 (1)(c), (d) or (e) where the Covid-19 pandemic has prevented an authorized business from meeting that standard; and

WHEREAS, Cascades made timely application for modification of the employment standard and approval of such modification has been recommended by the Enterprise Zone Manager; and

WHEREAS, modification of the employment standard of ORS 285C.200 (1)(c), (d) or (e) pursuant to Section 3 of Chapter 522, Oregon Laws 2021, has already been approved by the remaining co-sponsors of the Enterprise Zone; and

WHEREAS, Cascades has met the criteria and standards established by Resolution 58-2021 for modification of the employment standard in that Cascades inability to meet that standard is attributable to the COVID-19 pandemic as that pandemic caused:

- Significant disruption of Cascades access to markets or supply chain in the form of reduced market demand for out of home, commercial paper products; and
- Reduced need for labor force resulting from reduced demand for production.

NOW, THEREFORE, IT IS HEREBY ORDERED

1. Under section 3, chapter 522, Oregon Laws 2021, Cascades Tissue Group-Oregon Converting, a Division Of Cascades Holding U.S. Inc (Cascades) shall continue to be allowed exemption under ORS 285C.175 for the 2021-2022 and 2022-2023 tax years, provided that:
  - a. Filings under ORS 285C.220 and 285C.225 occur; and
  - b. During those tax years the number of employees of Cascades does not reach a level that would be considered a substantial curtailment under ORS 285C.210.
2. In addition, Cascades shall satisfy the following requirements:
  - a. Report to the Enterprise Zone Manager on an annual basis at minimum any upward or downward change in the employment levels associated with the exempt investment.
  - b. File in timely manner with the Columbia County Assessor's office in each calendar year.
3. Should Cascades fail to reach the required employment level by December 2022, the exemption provided under ORS 285C.175 shall expire as will the exemption afforded under ORS 285C.210.


4. The county assessor, Department of Revenue and Oregon Business Development Department shall receive copies of this Order within 30 days of its adoption.

DATED this 15 of December, 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