

City of St. Helens  
**RESOLUTION NO. 1938**

A RESOLUTION OF THE CITY OF ST. HELENS WAIVING STANDARD  
ENTERPRISE ZONE TAX ABATEMENT'S EMPLOYEE REQUIREMENTS UNDER  
SECTION 3, HB 2343 (2021) FOR **CASCADES TISSUE GROUP-OREGON  
CONVERTING**, A DIVISION OF CASCADES HOLDING U.S. INC  
(CASCADES), LOCATED IN THE SOUTH COLUMBIA COUNTY  
ENTERPRISE ZONE

**WHEREAS**, the South Columbia County Enterprise Zone has six (6) sub-area 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 is located at 52960 West Lane Road, Scappoose, Oregon 97056 and for 2021 received approval for an extended property tax abatement for a total of five (5) years under ORS 285C.175; and

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

**WHEREAS**, this Cascades investment exemption 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 qualified property in the enterprise zone by the authorized/qualified business firm(s), CASCADES TISSUE GROUP-OREGON CONVERTING, A DIVISION OF CASCADES HOLDING U.S. INC (CASCADES), 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**, Chapter 522, Oregon Laws 2021 (Enrolled House Bill 2343) allows the sponsor(s) of an enterprise zone to remedy such situations arising from distress caused by the COVID-19 pandemic, for the 2021–22 or 2022–23 tax years, by either suspending the exemption period to resume later under ORS 285C.203, or by temporarily waiving requirements, and by setting a minimum employment level lower than normal statutory requirements that the business firm must otherwise maintain, including but not limited to the remaining period of a resumed exemption; and

**WHEREAS**, sponsor resolution(s) must be adopted within 45 days of the law's effective date (September 25, 2021) for purposes of 2021–22 tax year, or for 2022–23 tax year, by June 30, 2022, which is also the date when Chapter 522, Oregon Laws 2021, is repealed, one year

after the Governor's declared state of emergency, as originally issued on March 8, 2020, is no longer in effect, pursuant to Executive Order No. 21-15; and

**WHEREAS**, the pandemic-related reasons or criteria that prevented Cascades from meeting employment requirements are established in this resolution as described below, and they may include distress due to:

- Compliance with mandatory public health safety measures or closures;
- Mandatory limitations on facility capacity;
- A decrease in receipts;
- A reduction in sales;
- Disruption of the firm's access to markets or supply chains; or
- Other factors attributable to the COVID-19 pandemic.

**NOW THEREFORE, THE CITY OF ST. HELENS RESOLVES AS FOLLOWS, IN UNION WITH THE ZONE'S OTHER CO-SPONSORS:**

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, provided that:
  - a. Filings under ORS 285C.220 and 285C.225 occur; and
  - b. The number of employees of the firm satisfy what is normally required under ORS 285C.200 and 285C.210 to avoid substantial curtailment
2. Cascades satisfies criteria of distress factors attributable to the COVID-19 pandemic that have prevented it from qualifying in the enterprise zone because of:
  - Significant disruption of the business firm's access to markets or supply chain in the form of reduced market demand for out of home, commercial paper products.
  - Reduced need for labor force resulting from reduced demand for production.
3. In addition, for purposes here, Cascades shall satisfy the following requirements:
  - a. Report to 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.

4. 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. The County Assessor, Department of Revenue, and Oregon Business Development Department shall receive copies of this resolution within 30 days of its adoption.
5. This resolution takes effect on the later of the date of its adoption or September 25, 2021.

**Approved and adopted** by the City Council on November 3, 2021, by the following vote:

Ayes:

Nays:

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Rick Scholl, Mayor

ATTEST:

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Kathy Payne, City Recorder