

## Long-term Rural Enterprise Zone Facility Tax Incentives

**Minimum facility criteria by county**—As of January 1, 2021 (county eligibility and minimums subject to change, per annual statistics). If county is not listed below, any zone location in that county is presently ineligible for this program (though not for standard enterprise zone exemption).

Eligible Oregon County	Option A, Group I, Investment <sup>1&amp;2</sup> (\$_million)	Option B, <sup>3</sup> Investment <sup>1</sup> (\$_million)	Option B, <sup>3</sup> Group <sup>2</sup>	Average employee wage <sup>4</sup> per year	Average employee compensation <sup>4</sup> per year
Baker	\$21.70	\$10.85	III	\$37,657	\$48,954
Clatsop	\$25.00	\$12.50	III	\$39,100	\$50,830
Columbia †	\$25.00	\$12.50	II	\$40,729	\$61,094
Coos	\$25.00	\$12.50	II	\$40,895	\$61,343
Crook	\$25.00	\$12.50	III	\$46,356	\$60,263
Curry	\$25.00	\$12.50	III	\$36,660	\$54,990
Deschutes	\$25.00	\$12.50	II	\$47,595	\$71,393
Douglas †	\$25.00	\$12.50	II	\$41,851	\$62,777
Grant	\$7.70	\$3.85	IV	\$39,751	\$51,676
Harney	\$8.60	\$4.30	IV	\$38,074	\$49,496
Hood River	\$25.00	\$12.50	III	\$40,749	\$52,974
Jackson †	\$25.00	\$12.50	II	\$44,354	\$66,531
Jefferson †	\$25.00	\$12.50	III	\$40,436	\$52,567
Josephine	\$25.00	\$12.50	II	\$38,593	\$57,890
Klamath	\$25.00	\$12.50	II	\$40,136	\$60,204
Lake	\$11.90	\$5.95	IV	\$40,468	\$52,608
Lincoln	\$25.00	\$12.50	II	\$39,518	\$51,373
Linn †	\$25.00	\$12.50	II	\$45,211	\$67,817
Malheur	\$25.00	\$12.50	III	\$37,813	\$49,157
Morrow	\$25.00	\$12.50	III	\$53,769	\$69,900
Sherman	\$6.10	\$3.05	IV	\$48,021	\$62,427
Umatilla	\$25.00	\$12.50	II	\$41,574	\$54,046
Union	\$25.00	\$12.50	III	\$40,352	\$52,458
Wallowa (no zone)	\$13.70	\$6.85	IV	\$37,253	\$55,880
Wasco	\$25.00	\$12.50	III	\$41,427	\$53,855
Wheeler	\$2.20	\$1.10	IV	\$31,038	\$40,349

1. Total cost of facility by end of calendar year when it is placed in service; minimum based on 1% or 0.5% of county's total taxable property value in year of certification (2019–20 tax year above) up to maximums of \$25 or \$12.5 million.

**2. Group:**

Annual average number of additional full-time facility employees hired by business must equal or exceed

I–Option A	II	III	IV
75	50 or 10*	35 or 10*	10

Group I is statewide in any eligible county, and hiring must be met by the fifth year following calendar year in which facility is placed in service. Under groups II, III & IV (all Option-B cases),<sup>3</sup> hiring must be met by the third year following calendar year in which facility is placed in service, and it varies according to county population at certification: > 40,000 for II; ≤ 40,000 but > 10,000 for III, and ≤ 10,000 for IV.

\*—if total cost of investment in facility > \$200 million.

3. Option B is **not** available if facility site is within 10 miles of U.S. Interstate Highway 5 (I-5) in a direct line.

† Parts, at least, of rural enterprise zone(s) in county are located in this I-5 corridor in the above county.

4. Figures (based on 2019 county average wages) are **only** advisory. Compensation requirement applies to **all** facility employees at ≥ 130% or ≥ 150% on average of most recently available county wage, which locks in for meeting this requirement in each remaining exemption year, when it is initially met for a calendar year following the year in which the facility is placed in service (no later than the fifth such year); “compensation” includes non-mandatory/fringe benefits. 130% applies only to facility located at the time of agreement with zone sponsor in a qualified rural county (as reflected above at present). ‡ Once compensation requirement is initially met, average facility wages must also equal or exceed 100% of the current county average wage in each year of the exemption period that remains. ‡

‡ ... but only for 7–15 year exemption periods beginning in 2018 or later.