



RESOLUTION NO. 7054

A RESOLUTION PURSUANT TO SECTION 3, HOUSE BILL (HB) 2343 (2021)

WHEREAS, the City of Albany sponsors the Albany Oregon Enterprise Zone; and

WHEREAS, initial or continuing exemption of qualified properties in the enterprise zone by the authorized/qualified business firm(s) are subject to denial or disqualification by the county assessor due to failure 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 of an enterprise zone to remedy such situations arising from distress caused by the COVID-19 pandemic, for the 2021-22 and 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tax year, or for 2022-23 tax year, by June 30, 2022, which is also the date when Chapter 522, Oregon Laws 2021, is repealed, one year after the governor's declared state of emergency, as originally issued on March 8, 2020, is no longer in effect, pursuant to Executive Order No. 2115; and

WHEREAS, the pandemic-related reasons or criteria that prevented qualified firms 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, BE IT RESOLVED by the Albany City Council that:

1. Under section three of HB 2343, initial or continuing exemption of qualified properties in the enterprise zone by the authorized/qualified business firm(s) will not be subject to denial or disqualification of benefits if they fail 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.
2. Denial or disqualification in paragraph one above will be avoided if qualifying firms demonstrate to the zone manager that they qualify for pandemic-related reasons or criteria noted above for the 2021-22 and 2022-23 tax years.
3. In addition, for purposes here, qualified firms shall satisfy the requirements for qualification through a memorandum to the zone manager by October 15, 2021, for the 2021-22 tax year and prior to filing for exemption for the 2022-23 tax year (County Assessor is not obligated to address compliance with these requirements).
4. The memorandum in No. 3 above shall establish the number of employees that the firm or firms must have on average in the enterprise zone at a minimum during 2021 or 2022 at not more than is normally required under ORS 285C.210 and not less than 80 percent of the firm or firm's existing average annual number of employees with authorization, or shall otherwise be based on the number that firm or firms demonstrate can expect to be maintain in each year.
5. Qualified firms must meet any requirements of this resolution to maintain their exemption and continue to meet all other non-employment related requirements of the Enterprise Zone program, including employment data reporting.

The Linn County assessor, Oregon Department of Revenue, and Oregon Business Development Department shall receive copies of this resolution within 30 days of its adoption.

DATED AND EFFECTIVE THIS 22ND DAY OF SEPTEMBER, 2021.



Mayor

ATTEST:



City Clerk

