

Long Term Rural Location Change - Section 33

Effective January 1, 2018, for Long-term Rural Enterprise Zone Facility Tax Incentives											
-----Existing Law Qualification Parameters-----											
County	Rural Enterprise Zones	Per Capita Personal Income, percentage of U.S.		Unemployment Rate multiple of U.S. rate		Net Migration 2010-2015 < 0	LTREZ Eligible	In MSA?	Taxable Assessed Value (TAV)	District Imposed Property Taxes	Pct. Imposed of TAV
		Last 10 years' Median ≤ 75%	Last 20 years' Median ≥ 1.3	Last 10 years' Median ≥ 1.3							
Morrow	1	79%	1.2	1.0	47	Yes	No	2,261,706,000	32,514,000	1.438%	Counties that until recently were eligible under existing parameters that would remain eligible under HB 2904 -2
Wasco	1	83%	1.1	1.0	1,537	Yes	No	2,211,558,000	35,075,000	1.586%	
Clatsop	1	82%	1.1	1.0	978		No	5,875,464,000	70,193,000	1.195%	Counties not currently meeting one of the established parameters to be eligible for LTREZ but, absent 1.3% property tax threshold requirement, would become eligible due to being outside of an MSA.
Gilliam	1	92%	1.1	1.2	115		No	736,581,000	8,663,000	1.176%	
Hood River	1	91%	1.1	0.9	1,698		No	2,347,415,000	30,225,000	1.288%	
Tillamook	1	77%	1.2	1.1	886		No	4,643,769,000	50,503,000	1.088%	
Lincoln	1	81%	1.3	1.2	2,525	Yes	No	7,320,263,000	103,396,000	1.412%	
Sherman	1	117%	1.3	1.2	31	Yes	No	439,156,000	6,884,000	1.568%	"On the bubble" for meeting existing parameters but would remain eligible for LTREZ with HB 2904 -2
Union	1	75%	1.2	1.2	734	Yes	No	1,858,227,000	25,743,000	1.385%	
Baker	1	70%	1.4	1.3	623	Yes	No	1,431,226,000	18,598,000	1.299%	
Coos	2	78%	1.5	1.4	1,665	Yes	No	5,171,748,000	61,024,000	1.180%	
Crook	1	70%	1.6	1.6	899	Yes	No	1,951,385,000	26,851,000	1.376%	
Curry	1	80%	1.4	1.4	1,421	Yes	No	2,891,897,000	25,069,000	0.867%	
Douglas	4	74%	1.6	1.5	4,695	Yes	No	8,899,422,000	95,823,000	1.077%	
Grant	1	73%	1.7	1.7	96	Yes	No	549,781,000	7,842,000	1.426%	
Harney	1	69%	1.7	1.5	-69	Yes	No	534,653,000	7,334,000	1.372%	
Jefferson	2	65%	1.4	1.4	536	Yes	No	1,637,051,000	25,989,000	1.588%	
Klamath	1	71%	1.5	1.5	564	Yes	No	5,518,834,000	65,143,000	1.180%	
Lake	1	68%	1.6	1.5	209	Yes	No	990,014,000	12,933,000	1.306%	
Malheur	1	57%	1.3	1.2	-442	Yes	No	1,974,258,000	26,188,000	1.326%	
Umatilla	4	74%	1.3	1.1	1,178	Yes	No	5,398,823,000	85,698,000	1.587%	
Wallowa	0	82%	1.5	1.4	289	Yes	No	758,732,000	8,682,000	1.144%	
Wheeler	1	66%	1.2	1.0	79	Yes	No	132,051,000	2,214,000	1.677%	
Benton	0	88%	0.8	0.8	4,646		Yes	7,998,242,000	130,203,000	1.628%	
Clackamas	3	104%	1.0	1.0	23,745		Yes	46,401,011,000	729,178,000	1.571%	
Columbia	2	79%	1.4	1.3	935	Yes	Yes	4,908,202,000	65,545,000	1.335%	
Deschutes	2	90%	1.3	1.3	16,520	Yes	Yes	21,975,610,000	328,003,000	1.493%	
Jackson	1	83%	1.3	1.3	10,120	Yes	Yes	19,223,106,000	275,179,000	1.432%	
Josephine	1	74%	1.5	1.5	4,148	Yes	Yes	7,203,378,000	65,219,000	0.905%	
Lane	5	83%	1.2	1.1	12,941		Yes	31,441,713,000	485,722,000	1.545%	
Linn	3	76%	1.4	1.3	4,031	Yes	Yes	9,390,024,000	145,110,000	1.545%	
Marion	4	76%	1.2	1.2	7,646		Yes	23,371,520,000	361,173,000	1.545%	
Multnomah	0	101%	1.1	1.0	30,902		Yes	75,599,623,000	1,445,508,000	1.912%	
Polk	1	77%	1.1	1.1	2,962		Yes	5,621,924,000	84,087,000	1.496%	
Washington	0	105%	0.9	0.9	28,849		Yes	59,443,984,000	1,007,069,000	1.694%	
Yamhill	2	80%	1.1	1.1	4,134		Yes	8,299,207,000	126,521,000	1.524%	

Enterprise Zones ----- Counties Affected by Changes in HB 2066 -A22

		Preliminary FY 2016-17								
	County	In MSA?	Taxable Assessed Value (TAV)	District Imposed Property Taxes	Pct. Imposed of TAV	Co. Average Annual Wage - 2015	150% Compensation Threshold	130% Compensation Threshold	Avg. Annualized Wage Growth 2010-2015	
Counties in which compensation requirements of authorized business firms would be reduced from 150% to 130% of county average annual wage (applies to additional 1-2 year Ent. Zone exemption period & Long Term Rural Enterprise Zones)	Crook	No	1,951,385,000	26,851,000	1.4%	42,726	64,089	55,544	3.8%	
	Grant	No	549,781,000	7,842,000	1.4%	36,990	55,485	48,087	3.4%	
	Harney	No	534,653,000	7,334,000	1.4%	34,389	51,584	44,706	2.3%	
	Jefferson	No	1,637,051,000	25,989,000	1.6%	35,801	53,702	46,541	1.6%	
	Lake	No	990,014,000	12,933,000	1.3%	37,010	55,515	48,113	2.8%	
	Lincoln	No	7,320,263,000	103,396,000	1.4%	34,611	51,917	44,994	2.9%	
	Malheur	No	1,974,258,000	26,188,000	1.3%	33,646	50,469	43,740	2.9%	
	Morrow	No	2,261,706,000	32,514,000	1.4%	49,827	74,741	64,775	5.6%	
	Sherman	No	439,156,000	6,884,000	1.6%	43,791	65,687	56,928	4.0%	
	Umatilla	No	5,398,823,000	85,698,000	1.6%	36,852	55,278	47,908	1.6%	
Union	No	1,858,227,000	25,743,000	1.4%	36,222	54,333	47,089	3.4%		
Wasco	No	2,211,558,000	35,075,000	1.6%	36,514	54,771	47,468	3.1%		
Wheeler	No	132,051,000	2,214,000	1.7%	28,580	42,870	37,154	3.5%		
Counties outside of MSAs that imposed tax in amount less than 1.3% of TAV causing compensation requirement to remain at 150%.	Baker	No	1,431,226,000	18,598,000	1.3%	34,171	51,257	44,422	2.9%	
	Clatsop	No	5,875,464,000	70,193,000	1.2%	35,109	52,664	45,642	2.3%	
	Coos	No	5,171,748,000	61,024,000	1.2%	35,949	53,924	46,734	2.8%	
	Curry	No	2,891,897,000	25,069,000	0.9%	34,201	51,302	44,461	2.7%	
	Douglas	No	8,899,422,000	95,823,000	1.1%	37,954	56,931	49,340	2.6%	
	Gilliam	No	736,581,000	8,663,000	1.2%	38,850	58,275	50,505	-0.5%	
	Hood River	No	2,347,415,000	30,225,000	1.3%	34,927	52,391	45,405	4.2%	
	Klamath	No	5,518,834,000	65,143,000	1.2%	36,528	54,792	47,486	1.9%	
Tillamook	No	4,643,769,000	50,503,000	1.1%	35,334	53,001	45,934	2.6%		
Wallowa	No	758,732,000	8,682,000	1.1%	32,243	48,365	41,916	2.7%		
Counties within an MSA w/population < 400,000. Compensation requirement remains 150%.	Benton	Yes	7,998,242,000	130,203,000	1.6%	46,937	70,406	61,018	1.7%	
	Deschutes	Yes	21,975,610,000	328,003,000	1.5%	40,704	61,056	52,915	2.9%	
	Jackson	Yes	19,223,106,000	275,179,000	1.4%	39,274	58,911	51,056	2.7%	
	Josephine	Yes	7,203,378,000	65,219,000	0.9%	34,195	51,293	44,454	2.0%	
	Lane	Yes	31,441,713,000	485,722,000	1.5%	40,824	61,236	53,071	2.6%	
	Linn	Yes	9,390,024,000	145,110,000	1.5%	39,414	59,121	51,238	2.3%	
Counties within MSA w/population > 400,000. No compensation requirement.	Clackamas	Yes	46,401,011,000	729,178,000	1.6%	48,859	73,289	63,517	3.0%	
	Columbia	Yes	4,908,202,000	65,545,000	1.3%	36,892	55,338	47,960	2.7%	
	Marion	Yes	23,371,520,000	361,173,000	1.5%	41,565	62,348	54,035	2.5%	
	Multnomah	Yes	75,599,623,000	1,445,508,000	1.9%	53,444	80,166	69,477	2.5%	
	Polk	Yes	5,621,924,000	84,087,000	1.5%	33,897	50,846	44,066	2.2%	
	Washington	Yes	59,443,984,000	1,007,069,000	1.7%	65,618	98,427	85,303	4.0%	
Yamhill	Yes	8,299,207,000	126,521,000	1.5%	39,001	58,502	50,701	2.5%		

Oregon Investment Advantage - Changes in HB 2066 -A22

	County	In MSA?	Co. Per Capita	Co. Average	Pers. Inc. as % of Wage	150%	130%
			Personal Income - 2015	Annual Wage - 2015		Compensation Threshold	Compensation Threshold
Counties outside all MSAs and therefore subject to 130% modification. Counties no longer eligible for 100% threshold with specified health insurance coverage. Counties are subject to annual 100% wage requirement.	Baker	No	35,153	34,171	102.87%	52,730	45,699
	Clatsop	No	40,278	35,109	114.72%	60,417	52,361
	Coos	No	38,475	35,949	107.03%	57,713	50,018
	Crook	No	36,153	42,726	84.62%	54,230	46,999
	Curry	No	38,707	34,201	113.18%	58,061	50,319
	Douglas	No	35,977	37,954	94.79%	53,966	46,770
	Gilliam	No	43,694	38,850	112.47%	65,541	56,802
	Grant	No	38,647	36,990	104.48%	57,971	50,241
	Harney	No	38,253	34,389	111.24%	57,380	49,729
	Hood River	No	45,856	34,927	131.29%	68,784	59,613
	Jefferson	No	32,178	35,801	89.88%	48,267	41,831
	Klamath	No	35,216	36,528	96.41%	52,824	45,781
	Lake	No	36,944	37,010	99.82%	55,416	48,027
	Lincoln	No	38,968	34,611	112.59%	58,452	50,658
	Malheur	No	30,255	33,646	89.92%	45,383	39,332
	Morrow	No	44,281	49,827	88.87%	66,422	57,565
	Sherman	No	57,526	43,791	131.36%	86,289	74,784
	Tillamook	No	38,276	35,334	108.33%	57,414	49,759
	Umatilla	No	36,434	36,852	98.87%	54,651	47,364
Union	No	36,268	36,222	100.13%	54,402	47,148	
Wallowa	No	41,949	32,243	130.10%	62,924	54,534	
Wasco	No	40,989	36,514	112.26%	61,484	53,286	
Wheeler	No	36,294	28,580	126.99%	54,441	47,182	
Counties within MSA and therefore unaffected by modification to 130%. Counties are subject to annual 100% wage requirement.	Benton	Yes	41,676	46,937	88.79%	62,514	-
	Clackamas	Yes	49,565	48,859	101.44%	74,348	-
	Columbia	Yes	38,845	36,892	105.29%	58,268	-
	Deschutes	Yes	44,435	40,704	109.17%	66,653	-
	Jackson	Yes	40,698	39,274	103.63%	61,047	-
	Josephine	Yes	36,013	34,195	105.32%	54,020	-
	Lane	Yes	39,871	40,824	97.67%	59,807	-
	Linn	Yes	37,355	39,414	94.78%	56,033	-
	Marion	Yes	37,199	41,565	89.50%	55,799	-
	Multnomah	Yes	49,230	53,444	92.12%	73,845	-
Polk	Yes	36,797	33,897	108.56%	55,196	-	
Washington	Yes	51,909	65,618	79.11%	77,864	-	
Yamhill	Yes	38,920	39,001	99.79%	58,380	-	

Compensation and Wage Requirements

Average employer costs per hour worked for employee compensation and costs: private industry workers (Census Pacific Division)

		Pct. Of Total	
Total Compensation	\$36.78		
Wages and Salaries	\$25.75	70%	
Total Benefits	\$11.02	30%	
Legally Required Benefits	\$3.13	9%	
			Pct of Total Legally Required Compensation
150% of Wages and Salaries	\$38.63	105%	134%
130% of Wages and Salaries	\$33.48	91%	116%

Source: US Bureau of Labor Statistics | March 2017 Release