

Greater Hermiston Enterprise Zone Manager's Annual Report 2024

April 11, 2025



**Administrative
Offices**

The Greater Hermiston Enterprise Zone (GHEZ) is a major economic development tool which allows for property tax exemptions on qualifying property. It represents the single most important financial “incentive” available to the City of Hermiston in attracting new investment, future tax base, and job creation to the area.

Since 2009, the GHEZ is responsible for attracting more than \$977 million in new and planned capital investment to the area. Now, as several exemptions have expired, \$85 million has been added to the tax rolls benefitting the City of Hermiston, Umatilla County, the Hermiston School District, and Umatilla County Fire District #1, among others. Additionally, those investments have created more than 500 new direct full-time jobs to-date resulting in more than \$19 million of new direct annual payroll circulating through the economy of Hermiston and western Umatilla County as of 2024.

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2024 Executive Summary/Recap

Legislative Changes (School Support Fee)

The 2023 Annual Report includes detail regarding a number of changes to the statewide Enterprise Zone program, particularly with regard to School Support Fees. Generally speaking any new Long-Term Rural Enterprise Zone Agreements must require new investments to send an amount equal to 15% of all local property taxes which would have otherwise been paid by an LTREZ investment to the local school district. The local district must then report that revenue to the State of Oregon which will correspondingly reduce the State School Fund's support for the local district proportionately.

The GHEZ has two local school districts within its boundaries. GHEZ staff coordinated with local school staff and finalized the relevant paperwork with each.

1. Stanfield School District Ratified SSF Resolution 9/11/2024
2. Hermiston School District Ratified SSF Resolution 9/9/2024

2024 New Activity

No new Enterprise Zone Exemptions were approved in 2024.

The 2023 report referenced a large, planned investment. GHEZ staff worked with the international retailer which operates a large distribution warehouse locally for several months. Ultimately, the company opted to proceed with the estimated \$250 million investment without any property tax exemptions. The investment, being completed in phases, is estimated to have placed approximately \$100 million of new value on the tax rolls by the end of calendar year 2024; which should yield a noticeable increase in local property tax revenue in November, 2025.

2024 Continuing Activity

Lamb Weston

Lamb Weston's \$295 million investment, approved in 2017 received its 5th year of exemption in 2024 (reported 2025), and reported 149 newly created jobs since 2017 actively in place in CY 2024. One of the main criteria for qualifying for a Long-Term Rural Enterprise Zone (LTREZ) exemption is a requirement to pay total average compensation to employees of at least 130% of the county-wide age. Lamb Weston, like all employers in the region, have faced significant wage pressures. In their 2024 claim, filed in 2025, they show their average annual compensation for the new jobs as \$77,940; well above the \$68,000 currently required, and a significant jump from the \$60,666 shown on their initial claim form from 2019. This 28.5% increase in compensation outpaced national inflation of 24.9% during the same period.

Amazon Data Services (PDX138)

This investment officially broke ground in 2023, and received its first Certificate of Occupancy in July, 2024. Therefore, calendar year 2025 will be the facility's first exemption year.

Amazon Data Services (PDX245)

This investment broke ground in 2024 but had not received a Certificate of Occupancy before the end of the calendar year. Therefore it's exemption has yet to begin.

Amazon Data Services (PDX146)

This investment had not yet broken ground in 2024.

Expiring Activity

No exemptions expired in 2024.

Summary of Zone Exemptions

Total Historic Investment Value:	\$977 million
Total Active Exemptions Value:	\$895,000,000
New Full Time Jobs Created:	517

GHEZ Zone Termination

As a function of state law, the 10-year authorization for the GHEZ will terminate on June 30, 2026. However, it is common practice to simply seek reauthorization. During reauthorization it is a good time to review many different items relating to the zone such as zone boundaries, sponsorship, and special programs. Formal preparations for reauthorization will begin in early 2026, which will include required formal outreach and consultation with affected stakeholders, but preliminary discussions are always welcome.

Sincerely,

Mark Morgan
GHEZ Manager
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Lamb Weston Exemption Detail Through 2024

Lamb Weston, Inc.

Property

Application Submitted:	12/31/2017
Application Approved:	2/21/2018
Value of Investment (2017) (Active)	\$295,310,955
First on Tax Rolls (15 year exemption)	July 1, 2034
Total Investment Value	\$293,992,043

Employment

Annual Avg. Employment at application	0
Annual Avg. Employment (2024)	149
New FTE Jobs Created (2017-)	149
Annual Avg. New Compensation	\$77,940
New Avg. Annual Payroll Created thru 2019	\$11,613,060

Fee Payments

Paid in Current Year	\$1,000,000
Paid Life to Date	\$5,000,000

Lamb Weston LTREZ Fee Payment Schedule

According to Section 4.B "Obligations of Lamb Weston" from the approved Long-Term Rural Enterprise Zone Agreement, Lamb Weston issues an annual fee payment no later than July 1, beginning in 2020, directly to each of the named beneficiaries; Umatilla County, City of Hermiston, Hermiston Parks & Recreation.

1. Umatilla County receives \$500,000 per year directly from Lamb Weston. There are no Enterprise Zone obligations associated with these funds paid directly to Umatilla County. Through the end of 2024, Umatilla County has received \$2,500,000, and will receive a total of \$7,500,000 through the life of the exemption.
2. City of Hermiston receives \$450,000 per year directly from Lamb Weston. There are no Enterprise Zone obligations associated with these funds paid directly to the City of Hermiston. Through the end of 2023, the City of Hermiston has received \$2,250,000, and will receive a total of \$6,750,000 through the life of the exemption.
3. Hermiston Parks & Recreation receives \$50,000 per year directly from Lamb Weston. Hermiston's Recreation Projects Fund Advisory Committee (RPFAC) determines annual use of revenue. Lamb Weston allowed two voting members to the RPFAC solely for use of Ezone allocation. Funds may not accrue, or be otherwise committed/capitalized any more than \$150,000, or 3-years, at a time. Through the end of 2024, Hermiston Parks and Recreation has received \$250,000, and will receive a total of \$750,000 through the life of the exemption.

Amazon (PDX138) Exemption Detail Through 2024

Amazon Data Services, Inc. (PDX138)	
<u>Property</u>	
Application Submitted:	10/9/2019
Application Approved:	4/13/2020
Value of Investment (Estimate)	\$200,000,000+*
First on Tax Rolls (15 year exemption)	TBD*
Total Investment Value	\$200,000,000*
<u>Employment</u>	
Annual Avg. Employment at application	0
Annual Avg. Employment (2024)	n/a
New FTE Jobs Created (2020-2024)	n/a
Annual Avg. New Compensation	n/a
New Avg. Annual Payroll Created thru 2024	\$0
<u>Fee Payments</u>	
Paid in Current Year	\$0
Paid Life to Date	\$0
*To be determined upon final construction completion.	

Amazon Data Services (PDX138) LTREZ Fee Payment Schedule

This investment broke ground in 2023, and received it's first Certificate of Occupancy in July, 2024, which is a trigger point for the beginning of the 15 year exemption to begin in 2025. However, for calendar year 2024 the requirement is to submit a "Construction in Process," form, which does not include annual employment and wage figures. The first annual claim with employment data is expected for calendar year 2025 in 2026.

The LTREZ agreement with ADS for it's PDX138 campus includes a number of obligations of the company to pay in lieu of taxes no later than November 15 each year for 15 years beginning in 2025. These payments are to be made to the GHEZ. The City of Hermiston and Umatilla County, as equal co-sponsors of the GHEZ, executed an LTREZ Distribution Agreement on October 5, 2022 to dictate where LTREZ fees associated with this exemption are to be sent.

1. Annual Improvement Payment ("AIP"): The payment shall be no less than \$2 million. Half of all AIP revenue shall be sent to Umatilla County each year, and half shall be sent to the City of Hermiston. Once 3 of four main buildings on the campus are completed, the AIP rises to \$3 million per year, and finally \$4 million per year once the fourth building is occupied.

2. Additional Annual Fee (“AAF”): These payments will be made to the zone for each of the 15 exemption years. The payment shall equal the amount of local property tax which would have been paid on a taxable value of \$25,000,000; which will be indexed up at 3% per year beginning in 2023. The GHEZ shall distribute AAF revenue to all taxing jurisdictions which cover the PDX138 site in an amount proportional to each entity’s share of the tax rate. The total first year of AAF revenue, to be paid out to districts in November, 2025, is estimated to be approximately \$550,000.

2025 AAF Payment Estimates*	
Taxing District	Nov. 2025 Payment
Stanfield School District	\$ 122,070.02
Intermountain ESD	\$ 17,924.54
Blue Mountain Community College	\$ 19,249.92
Umatilla County	\$ 78,830.08
City of Hermiston	\$ 168,411.55
Port of Umatilla	\$ 4,259.48
Umatilla County Fire District #1	\$ 48,426.04
Umatilla Morrow Radio & Data District	\$ 4,706.49
Stanfield Cemetery District 6	\$ 2,730.03
West Umatilla Mosquito Control	\$ 5,594.97
Hermiston Urban Renewal	\$ 5,530.32
City of Hermiston Bond	\$ 544.63
Stanfield School District Bond	\$ 60,318.64
BMCC Bond	\$ 5,723.27
UCFD1 Bond	\$ 6,468.53
Total	\$ 550,788.50
*\$28,981,852 Value estimated at \$19.0046/\$1KRate	

3. Public Safety Impact Fee (“PSIF”): These payments will be made to the zone for each of the 15 exemption years. The payments, originally set at \$50,000 per year, will index upward at 3% per year. The GHEZ will distribute PSIF revenue to Umatilla County Fire District #1. The total first year of PSIF revenue disbursed in November, 2025, will be \$59,703.
4. Student Success Fee (“SSF”): These payments will be made to the zone for each of the 15 exemption years. These fees were intended to offset impacts to area school systems which do not receive any distribution from the AAF. Since PDX138 is located within the taxing boundaries of Stanfield School District (SSD), SSD will receive a proportional share of the AAF. The annual SSF will be distributed to the Hermiston School District (HSD). The total first year of PSIF revenue disbursed in November, 2025 will be \$59,703.

Amazon (PDX245) Exemption Detail Through 2024

Amazon Data Services, Inc. (PDX245)	
<u>Property</u>	
Application Submitted:	8/16/2022
Application Approved:	10/31/2022
Value of Investment (Estimate)	\$200,000,000+*
First on Tax Rolls (15 year exemption)	TBD*
Total Investment Value	\$200,000,000*
<u>Employment</u>	
Annual Avg. Employment at application	0
Annual Avg. Employment (2024)	n/a
New FTE Jobs Created (2020-2024)	n/a
Annual Avg. New Compensation	n/a
New Avg. Annual Payroll Created thru 2019	\$0
<u>Fee Payments</u>	
Paid in Current Year	\$0
Paid Life to Date	\$0
*To be determined upon final construction completion.	

Amazon Data Services (PDX245) LTREZ Fee Payment Schedule

NOTE: the PDX245 investment broke ground in 2024, thus triggering the Community Development Contribution of \$5 million. However, it had not received a Certificate of Occupancy yet. Therefore, the schedule below is intended to provide an overview of how fee payments will be distributed once they begin; the date of which is still to be determined based on an issuance of a Certificate of Occupancy.

The LTREZ agreement with ADS for it's PDX245 campus includes a number of obligations of the company to pay in lieu of taxes. These payments are to be made to the GHEZ. The City of Hermiston and Umatilla County, as equal co-sponsors of the GHEZ, executed an LTREZ Distribution Agreement on October 5, 2022 to dictate where LTREZ fees associated with this exemption are to be sent.

1. Annual Improvement Payment ("AIP"): These payments will be made to the zone for each of the 15 exemption years. The payment shall be no less than \$2 million. Half of all AIP revenue shall be sent to Umatilla County each year, and half shall be sent to the City of Hermiston.
2. Additional Annual Fee ("AAF"): These payments will be made to the zone for each of the 15 exemption years. The payment shall equal the amount of local property tax which would have been paid on a taxable value of \$25,000,000; which will be indexed up at 3% per year. The GHEZ shall distribute AAF revenue to all taxing jurisdictions which cover the PDX245 site in an amount

proportional to each entity's share of the tax rate. The total first year of AAF revenue, estimated to be paid in FY27, is estimated to be \$597,400.

3. Public Safety Impact Fee ("PSIF"): These payments will be made to the zone for each of the 15 exemption years. The payments, originally set at \$50,000 per year, will index upward at 3% per year. The GHEZ will distribute PSIF revenue to Umatilla County Fire District #1. The total first year of PSIF revenue, estimated to be in FY27, is estimated to be \$59,703.
4. Student Success Fee ("SSF"): These payments will be made to the zone for each of the 15 exemption years. These fees were intended to offset impacts to area school systems which do not receive any distribution from the AAF. Since PDX245 is located within the taxing boundaries of Stanfield School District (SSD), SSD will receive a proportional share of the AAF. The annual SSF will be distributed to the Hermiston School District (HSD). The total first year of PSIF revenue, estimated to be in FY27, is estimated to be \$59,703.
5. Community Development Contribution ("CDC"): This is a one-time upfront payment to be made to the GHEZ within 60 days of breaking ground. The CDC of \$5 million will be sent 50/50 to Umatilla County and the City of Hermiston, and was paid in May, 2024

Future Bonding: The company will pay an amount to the GHEZ equal to what it's tax bill would have been, had it's taxable value been included in any voter-approved bond for public utilities, public education services, fire services, public health services, or public safety services, which is passed after October, 2022. This revenue shall be provided by the GHEZ to the jurisdiction responsible for making bond debt payments for the purposes of payment or pre-payment of debt service.

Amazon (PDX146) Exemption Detail Through 2024

Amazon Data Services, Inc. (PDX146)	
<u>Property</u>	
Application Submitted:	8/16/2022
Application Approved:	10/31/2022
Value of Investment (Estimate)	\$200,000,000+*
First on Tax Rolls (15 year exemption)	TBD*
Total Investment Value	\$200,000,000*
<u>Employment</u>	
Annual Avg. Employment at application	0
Annual Avg. Employment (2024)	n/a
New FTE Jobs Created (2020-2024)	n/a
Annual Avg. New Compensation	n/a
New Avg. Annual Payroll Created thru 2019	\$0
<u>Fee Payments</u>	
Paid in Current Year	\$0
Paid Life to Date	\$0
*To be determined upon final construction completion.	

Amazon Data Services (PDX146) LTREZ Fee Payment Schedule

NOTE: the PDX146 investment had not broken ground in 2024. Therefore, the schedule below is intended to provide an overview of how fee payments will be distributed once they begin; the date of which is still to be determined based on an issuance of a Certificate of Occupancy.

The LTREZ agreement with ADS for it's PDX146 campus includes a number of obligations of the company to pay in lieu of taxes. These payments are to be made to the GHEZ. The City of Hermiston and Umatilla County, as equal co-sponsors of the GHEZ, executed an LTREZ Distribution Agreement on October 5, 2022 to dictate where LTREZ fees associated with this exemption are to be sent.

1. **Annual Improvement Payment ("AIP")**: These payments will be made to the zone for each of the 15 exemption years. The payment shall be no less than \$2 million. Half of all AIP revenue shall be sent to Umatilla County each year, and half shall be sent to the City of Hermiston.
2. **Additional Annual Fee ("AAF")**: These payments will be made to the zone for each of the 15 exemption years. The payment shall equal the amount of local property tax which would have been paid on a taxable value of \$25,000,000; which will be indexed up at 3% per year. The GHEZ shall distribute AAF revenue to all taxing jurisdictions which cover the PDX245 site in an amount

proportional to each entity's share of the tax rate. The total first year of AAF revenue, estimated to be paid in FY29, is estimated to be \$633,782.

3. Public Safety Impact Fee ("PSIF"): These payments will be made to the zone for each of the 15 exemption years. The payments, originally set at \$50,000 per year, will index upward at 3% per year. The GHEZ will distribute PSIF revenue to Umatilla County Fire District #1. The total first year of PSIF revenue, estimated to be in FY29, is estimated to be \$63,339.
4. Student Success Fee ("SSF"): These payments will be made to the zone for each of the 15 exemption years. These fees were intended to offset impacts to area school systems which do not receive any distribution from the AAF. Since PDX146 is located within the taxing boundaries of Hermiston School District (HSD), HSD will receive a proportional share of the AAF. The annual SSF will be distributed to the Stanfield School District (SSD). The total first year of PSIF revenue, estimated to be in FY29, is estimated to be \$63,339.
5. Community Development Contribution ("CDC"): This is a one-time upfront payment to be made to the GHEZ within 60 days of breaking ground. The CDC of \$5 million will be sent 50/50 to Umatilla County and the City of Hermiston.

Future Bonding: The company will pay an amount to the GHEZ equal to what it's tax bill would have been, had it's taxable value been included in any voter-approved bond for public utilities, public education services, fire services, public health services, or public safety services, which is passed after October, 2022. This revenue shall be provided by the GHEZ to the jurisdiction responsible for making bond debt payments for the purposes of payment or pre-payment of debt service.

GHEZ Fund Projections

As a courtesy to the various stakeholders, below is a rough projection of revenues. Note that these projections depend entirely on a number of specific timing factors based on assumptions about when, and whether, certain investments take place.

The below is a view of the GHEZ Fund, which is not intended to hold resources. Therefore, based on the various agreements outlined with specific projects above, the GHEZ should disburse all funds out to various entities each year, and will not carry a balance.

Enterprise Zone Fund Projections*									
		FY '24	FY '25	FY '26	FY '27	FY '28	FY '29	FY '30	FY '31
REVENUES									
PDX138									
	AIP			\$ 2,000,000	\$ 3,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
	AAF			\$ 550,789	\$ 567,312	\$ 584,332	\$ 601,861	\$ 619,917	\$ 638,515
	PSIF			\$ 59,703	\$ 61,494	\$ 63,339	\$ 65,239	\$ 67,196	\$ 69,212
	SSF		\$ -	\$ 59,703	\$ 61,494	\$ 63,339	\$ 65,239	\$ 67,196	\$ 69,212
PDX245									
	CDC	\$ 5,000,000							
	AIP					\$ 2,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
	AAF					\$ 584,332	\$ 601,861	\$ 619,917	\$ 638,515
	PSIF					\$ 61,494	\$ 63,339	\$ 65,239	\$ 67,196
	SSF					\$ 61,494	\$ 63,339	\$ 65,239	\$ 67,196
PDX146									
	CDC				\$ 5,000,000				
	AIP						\$ 2,000,000	\$ 4,000,000	\$ 4,000,000
	AAF						\$ 601,861	\$ 619,917	\$ 638,515
	PSIF						\$ 63,339	\$ 65,239	\$ 67,196
	SSF						\$ 63,339	\$ 65,239	\$ 67,196
Lamb Weston									
	City	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
	Parks	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Gross Revenue	\$ 5,500,000	\$ 500,000	\$ 3,170,195	\$ 9,190,300	\$ 7,918,329	\$ 12,689,418	\$ 14,755,101	\$ 14,822,754
		FY '24	FY '25	FY '26	FY '27	FY '28	FY '29	FY '30	FY '31
EXPENSES									
	CDC	\$ 5,000,000			\$ 5,000,000				
	AIP		\$ -	\$ 2,000,000	\$ 3,000,000	\$ 6,000,000	\$ 10,000,000	\$ 12,000,000	\$ 12,000,000
	AAF		\$ -	\$ 550,789	\$ 567,312	\$ 1,168,663	\$ 1,805,584	\$ 1,859,752	\$ 1,915,544
	PSIF		\$ -	\$ 59,703	\$ 61,494	\$ 124,833	\$ 191,917	\$ 197,674	\$ 203,605
	SSF		\$ -	\$ 59,703	\$ 61,494	\$ 124,833	\$ 191,917	\$ 197,674	\$ 203,605
	Lamb to City GF	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
	Lamb to City Parks	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Gross Expenses	\$ 5,500,000	\$ 500,000	\$ 3,170,195	\$ 9,190,300	\$ 7,918,329	\$ 12,689,418	\$ 14,755,101	\$ 14,822,754
	Net Revenue GHEZ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*Planning level projections only. No warranties made regarding any timing assumptions related to investment dates.

New Tax Roll Timeline & History

Below is a schedule of when existing property claiming exemption will first come on to the tax rolls. The values indicate the value at the time of the investment, and not the depreciated value in the future. The Shearer's & Lamb Weston investments are not within the Hermiston city limits. The columns indicate several of the largest taxing entities affected.

<u>Tax Year Start</u>	<u>City of Hermiston</u>	<u>County, HFES, HSD, etc.</u>
July 1, 2014	\$0	\$3,100,000
July 1, 2015	\$35,000,000	\$60,000,000
July 1, 2016	\$0	\$0
July 1, 2017	\$0	\$0
July 1, 2018	\$0	\$3,500,000
July 1, 2019	\$16,482,000	\$16,482,000
July 1, 2020	\$0	\$0
July 1, 2021	\$0	\$0
July 1, 2022	\$2,076,500	\$2,076,500
	====BREAK====	
July 1, 2034	\$0	\$293,992,043
	====BREAK====	
July 2, 2039	\$200,000,000*	\$2,000,000*

Project Closeout History by Company

Companies with active projects listed above, including completed projects

Shearer's Foods

Property

Value of Investment (2010) (Completed)	\$3,100,000
First on Tax Rolls (3 year exemption)	July 1, 2014
Value of Investment (2011) (Completed)	\$25,000,000
First on Tax Rolls (3 year exemption)	July 1, 2015
Value of Investment (2014) (Completed)	\$3,500,000
First on Tax Rolls (3 year exemption)	July 1, 2018
Total Investment Value	\$31,600,000

Employment

Annual Avg. Employment at initial application	117
Annual Avg. Employment (2016)	438
New FTE Jobs Created (2010 – 2016)	321
Annual Avg. New Compensation	\$20,800
New Avg. Annual Payroll Created thru 2016	\$6,676,800

Pioneer Hi-Bred (Production)

Property

Value of Investment (2009) (Completed)	\$35,000,000
First on Tax Rolls (5 year exemption)	July 1, 2015
Value of Investment (2013) (Completed)	\$13,900,000
First on Tax Rolls (5 year exemption)	July 1, 2019
Total Investment Value	\$48,900,000

Employment*

Annual Avg. Employment at application	0
Annual Avg. Employment (2019)	34
New FTE Jobs Created (2009 – 2019)	34
Annual Avg. New Compensation	\$86,734
New Avg. Annual Payroll Created thru 2019	\$2,948,956

*Does not include seasonal employees.

DuPont Pioneer (Research)

Property

Value of Investment (2013)	(Complete)	\$2,582,000
First on Tax Rolls (5 year exemption)		July 1, 2019
Total Investment Value		\$2,582,000

Employment*

Annual Avg. Employment at application	18
Annual Avg. Employment (2019)	25
New FTE Jobs Created (2013-2019)	7
Annual Avg. New Compensation	\$79,058
New Avg. Annual Payroll Created thru 2019	\$553,406

*Does not include seasonal employees

Eastern Oregon Telecom

Property

Application Submitted:	7/21/2017
Application Approved:	7/21/2017
Value of Investment (2017)	(Complete)
First on Tax Rolls (3 year exemption)	July 1, 2022
Total Investment Value	\$1,922,545

Employment

Annual Avg. Employment at application	17
Annual Avg. Employment (2020)	22
New FTE Jobs Created (2017-2020)	5
Annual Avg. New Compensation	\$n/a
New Avg. Annual Payroll Created thru 2017	\$n/a