

**OHIO TAX CREDIT AUTHORITY MEETING  
MEETING MINUTES  
MEETING DATE: JUNE 28, 2021**

The regular meeting of the Ohio Job Creation Tax Credit Authority was called to order at 10:02 a.m. on June 28, 2021 via videoconference by John Werkman.

Roll Call:	John Werkman, Acting Chair	Present
	Brian Cooper	Present
	Emmett Kelly	Present
	David Smith	Present
	Vacant	-----

**Staff Members Present:** Carrie Manno, Daniel Strasser, Ben LaGrasso, Lisa Colbert, and Cody Lenfest

**Others Present:** Frank LaRock, Matt McQuade, Tom Stipkovich, Deb Scherer, Josie Barga, Kevin Donnelly, Bill Arnett, Taylor Stepp, Andrew Lorenz

**Minutes Approval:** Werkman made a motion to approve the minutes of the May 24, 2021 meeting and Cooper seconded. The vote was 3-0 yes. Voting Werkman, Cooper, and Smith.

**PROJECTS**

**Amgen Inc.** appeared before the Tax Credit Authority requesting a tax credit for a project in the City of New Albany, Licking County. Werkman made a motion to approve a tax credit of 2.427% for 15 years for Amgen Inc. in exchange for a commitment to create 400 new full-time equivalent employees generating \$40,897,200 in new annual payroll at the project location in the City of New Albany, Licking County. In addition, the company will claim the tax credit on Ohio employee payroll generated at the project location in excess of the company's baseline payroll at the project location. The tax credit would begin on 1/1/2024 and end on 12/31/2038. Smith seconded, Kelly abstained. The vote was 3-0. All present voted yes.

**Bold Penguin, Inc.** appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Columbus, Franklin County. Werkman made a motion to approve a tax credit of 2.063% for 9 years for Bold Penguin, Inc. in exchange for a commitment to create 162 new full-time equivalent employees generating \$13,725,000 in new annual payroll and retaining \$11,025,000 in existing payroll at the project location in the City of Columbus, Franklin County. In addition, the company will claim the tax credit on Ohio employee payroll generated at the project location in excess of the company's baseline payroll at the project location. The tax credit would begin on 1/1/2021 and end on 12/31/2029. Cooper seconded. The vote was 4-0. All present voted yes.

**Path Robotics, Inc.** appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Columbus, Franklin County. Werkman made a motion to approve a tax credit of 1.877% for 9 years for Path Robotics, Inc. in exchange for a commitment to create 140 new full-time equivalent employees generating \$10,000,000 in new annual payroll and retaining \$6,000,000 in existing payroll at the project location in the City of Columbus, Franklin County. In addition, the company will claim the tax credit on Ohio employee payroll generated at the project location in excess of the company's baseline payroll at the project location. The tax credit would begin on 1/1/2022 and end on 12/31/2030. Smith seconded. The vote was 4-0. All present voted yes.

**Midwest Molding, Inc.** appeared before the Tax Credit Authority requesting a tax credit for a project in Jerome Township, Union County. Werkman made a motion to approve a tax credit of 1.048% for 6 years for Midwest Molding, Inc. in exchange for a commitment to create 55 new full-time equivalent employees generating \$1,980,000 in new annual payroll and retaining \$4,200,000 in existing payroll at the project location in Jerome Township, Union County. In addition, the company will claim the tax credit on Ohio employee payroll generated at the project location in excess of the company's baseline payroll at the project location. The tax credit would begin on 1/1/2022 and end on 12/31/2027. Kelly seconded. The vote was 4-0. All present voted yes.

**Nexus Engineering Group, LLC** appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Cleveland, Cuyahoga County and City of Maumee, Lucas County. Werkman made a motion to approve a tax credit of 2.076% for 8 years for Nexus Engineering Group, LLC in exchange for a commitment to create 65

new full-time equivalent employees generating \$7,762,560 in new annual payroll and retaining \$14,928,000 in existing payroll at the project location in the City of Cleveland, Cuyahoga County and City of Maumee, Lucas County. In addition, the company will claim the tax credit on Ohio employee payroll generated at the project location in excess of the company's baseline payroll at the project location. The tax credit would begin on 1/1/2021 and end on 12/31/2028. Cooper seconded. The vote was 4-0. All present voted yes.

**Protiviti Inc. and Robert Half International Inc.** appeared before the Tax Credit Authority requesting a tax credit for a project at a to-be-determined location. Werkman made a motion to approve a tax credit of 1.986% for 10 years for Protiviti Inc. and Robert Half International Inc. in exchange for a commitment to create 450 new full-time equivalent employees generating \$25,637,000 in new annual payroll at the project location at the to-be-determined location. In addition, the company will claim the tax credit on Ohio employee payroll generated at the project location in excess of the company's baseline payroll at the project location. The tax credit would begin on 1/1/2022 and end on 12/31/2031. Smith seconded. The vote was 4-0. All present voted yes.

**Winesburg Chair Company, LTD.** appeared before the Tax Credit Authority requesting a tax credit for a project in Paint Township, Holmes County. Werkman made a motion to approve a tax credit of 0.970% for 6 years for Winesburg Chair Company, LTD. in exchange for a commitment to create 50 new full-time equivalent employees generating \$2,000,000 in new annual payroll and retaining \$8,984,008 in existing payroll at the project location in Paint Township, Holmes County. In addition, the company will claim the tax credit on Ohio employee payroll generated at the project location in excess of the company's baseline payroll at the project location. The tax credit would begin on 1/1/2022 and end on 12/31/2027. Cooper seconded. The vote was 4-0. All present voted yes.

**Candle-Lite Company, LLC** appeared before the Tax Credit Authority requesting a tax credit for a project in the Village of Leesburg, Highland County. Werkman made a motion to approve a tax credit of 0.885% for 6 years for Candle-Lite Company, LLC in exchange for a commitment to create 82 new full-time equivalent employees generating \$2,797,184 in new annual payroll and retaining \$25,305,783 in existing payroll at the project location in the Village of Leesburg, Highland County. In addition, the company will claim the tax credit on Ohio employee payroll generated at the project location in excess of the company's baseline payroll at the project location. The tax credit would begin on 1/1/2021 and end on 12/31/2026. Cooper seconded. The vote was 4-0. All present voted yes.

**Findlay Machine & Tool, Inc.** appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Findlay, Hancock County. Werkman made a motion to approve a tax credit of 1.276% for 6 years for Findlay Machine & Tool, Inc. in exchange for a commitment to create 52 new full-time equivalent employees generating \$2,500,000 in new annual payroll and retaining \$1,400,000 in existing payroll at the project location in the City of Findlay, Hancock County. In addition, the company will claim the tax credit on Ohio employee payroll generated at the project location in excess of the company's baseline payroll at the project location. The tax credit would begin on 1/1/2022 and end on 12/31/2027. Smith seconded. The vote was 4-0. All present voted yes.

## **OTHER BUSINESS**

### **Piping Rock Health Products, LLC (City of Aurora, Portage County)**

The staff recommends that the Authority change the metric evaluation date from 12/31/2021 to 12/31/2022.

Werkman made a motion to accept staff recommendation and Cooper seconded. The vote was 4-0. All present voted yes.

### **CBTS Technology Solutions LLC (City of Cincinnati, Hamilton County)**

The staff recommends that the Authority cancel the tax credit at the company's request. The company never executed the tax credit agreement and has not received any tax credit certificates.

Werkman made a motion to accept staff recommendation and Kelly seconded. The vote was 4-0. All present voted yes.

### **Dedienne Aerospace (Batavia Township, Clermont County)**

The staff recommends that the Authority cancel the tax credit at the company's request. The company never executed the tax credit agreement and has not received any tax credit certificates.

Werkman made a motion to accept staff recommendation and Smith seconded. The vote was 4-0. All present voted yes.

**Trew, LLC (City of Mason, Warren County)**

The staff recommends that the Authority change the project location from 5181 Natorp Blvd, Ste 300, Mason, OH 45040 to 5855 Union Centre Blvd, Suite 100, Fairfield, OH 45014.

Werkman made a motion to accept staff recommendation and Kelly seconded. The vote was 4-0. All present voted yes.

**Fifth Third Bank, National Association (City of Wilmington, Clinton County)**

The staff recommends that the Authority terminate the tax credit agreement with clawback for failure to maintain operations during the post-term reporting period of the agreement. On 6/24/2013 the tax credit was approved at 60%/8 year tax credit in exchange for the commitment to create 140 FTEs at the project location. These commitments were reduced to 60%/2 years and 50%/5 years with a new commitment of 60 FTE in . The tax credit was assigned to Fifth Third on October 8, 2020. Development has learned that Fifth Third failed to maintain operations at the project location as of March 31, 2021. Due to this failure, the Authority has statutory authorization to require clawback of 75% of the credits issued, which totaled \$361,897.07. After considering the effect of market conditions on the grantee's project and the grantee's other operations in Ohio, the staff recommends that the Authority terminate the agreement with a clawback of \$25,000.

Werkman made a motion to accept staff recommendation and Cooper seconded; Kelly abstained. The vote was 3-0. All present voted yes.

**Avure Technologies Incorporated (City of Middletown, Butler County)**

The staff recommends that the Authority terminate the agreement with clawback for failure to file the 2019 and 2020 annual reports. Due to this failure, the Authority has statutory authorization require clawback of 100% of the tax credit issued, which totaled \$195,198.60. On 3/25/2013, the grantee was approved for a 40%/6 year tax credit in exchange for a commitment to create 30 FTEs at the project location. After multiple attempts to contact the Grantee, the 2019 and 2020 annual reports, which were due on 3/1/2020 and 3/1/2021 respectively, remain unfiled. Based on this information, staff recommends that the Authority terminate the agreement with clawback of \$195,198.58.

Werkman made a motion to accept staff recommendation and Smith seconded. The vote was 4-0. All present voted yes.

**Magretech, LLC (City of Bellevue, Sandusky County)**

The staff recommends that the Authority terminate the agreement with clawback for failure to file the 2019 and 2020 annual reports. Due to this failure, the Authority has statutory authorization require clawback of 100% of the tax credit issued, which totaled \$54,260.39. On 10/31/2016, the grantee was approved for a 1.138%/6 year tax credit in exchange for a commitment to create 35 FTEs and the retention of 28 jobs at the project location. After multiple attempts to contact the Grantee, the 2019 and 2020 annual reports, which were due on 3/1/2020 and 3/1/2021 respectively, remain unfiled. Based on this information, staff recommends that the Authority terminate the agreement with clawback of \$54,260.39.

Werkman made a motion to accept staff recommendation and Kelly seconded. The vote was 4-0. All present voted yes.

**MOTION TO AJOURN**

The meeting was adjourned at 10:40 a.m. by John Werkman

The next meeting is scheduled July 26, 2021 at 10:00 a.m.

Chair of Ohio Tax Credit Authority's Signature



Lydia L. Mihalik