

**OHIO TAX CREDIT AUTHORITY MEETING  
MEETING MINUTES  
MEETING DATE: JANUARY 27, 2020**

The regular meeting of the Ohio Job Creation Tax Credit Authority was called to order at 10:04 a.m. on January 27, 2020 in Columbus, Ohio by John Werkman

Roll Call:	John Werkman, Acting Chair	Present
	Darnita Bradley	Present
	Brian Cooper	Present
	Emmett Kelly	Present
	David Smith	Present

**Staff Members Present:** Eric Lindner, Daniel Strasser, Jack Christopher, and Lisa Colbert

**Others Present:** Frank LaRock, Tyler Lash, Elyse Salisbury, Brodie Lepi, Justin Farmer, and Andrew Lorenz

**Minutes Approval:** Werkman made a motion to approve the minutes of the December 9, 2019 meeting. Kelly seconded. The vote was 5-0 yes. Voting Werkman, Kelly, Bradley, Cooper, and Smith.

**PROJECTS**

**Checkpoint Surgical, Inc.** appeared before the Tax Credit Authority requesting a tax credit for a project in the Village of Highland Hills, Cuyahoga County. Werkman made a motion to approve a tax credit of 1.625% for 7 years for Checkpoint Surgical, Inc. in exchange for a commitment to create 18 new full-time equivalent employees generating \$1,900,000 in new annual payroll and retaining \$2,281,354 in existing payroll at the project location in the Village of Highland Hills, Cuyahoga 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 1/1/2020 and end on 12/31/2026. Cooper seconded. The vote was 5-0. All present voted yes.

**Midmark Corporation** appeared before the Tax Credit Authority requesting a tax credit for a project in the Village of Versailles, Darke County. Werkman made a motion to approve a tax credit of 1.642% for 8 years for Midmark Corporation in exchange for a commitment to create 99 new full-time equivalent employees generating \$6,700,000 in new annual payroll and retaining \$67,228,413 in existing payroll at the project location in the Village of Versailles, Darke 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 1/1/2020 and end on 12/31/2027. Bradley seconded; Kelly abstained. The vote was 4-0. All present voted yes.

**Hyperion Technology Group, 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 1.938% for 7 years for Hyperion Technology Group, Inc. in exchange for a commitment to create 28 new full-time equivalent employees generating \$3,600,000 in new annual payroll at the to-be-determined project 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 1/1/2020 and end on 12/31/2026. Smith seconded. The vote was 5-0. All present voted yes.

**Intelliteach Inc.** appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Maumee, Lucas County. Werkman made a motion to approve a tax credit of 1.192% for 7 years for Intelliteach Inc. in exchange for a commitment to create 132 new full-time equivalent employees generating \$4,511,520 in new annual payroll at the project location in the 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 12/31/2027. Bradley seconded. The vote was 5-0. All present voted yes.

## **OTHER BUSINESS**

### **Conagra Foods Packaged Foods, LLC (City of Archbold/Fulton County)**

The staff recommends that the Authority approve the following changes:

- (1) Extend the term of the 1.121%/6 year tax credit by 1 year ending 12/31/2025;
- (2) Increase the new job commitment from 107 to 243 FTEs, which includes both current overperformance and a commitment to create an additional 100 new jobs;
- (3) Increase the new payroll commitment from \$5,421,600 to \$11,796,760, which includes both current overperformance and a commitment to create \$5,066,880 in additional new payroll;
- (4) Increase the fixed asset investment commitment from \$60,900,000 to \$100,900,000, which includes a new commitment of \$40,000,000 in machinery and equipment.

If ConAgra Foods does not achieve the commitments above by 12/31/2022, the JCTC-Extension will be cancelled. ConAgra Foods must maintain operations at the project site until 12/31/2028.

Werkman made a motion to accept staff recommendation and Kelly seconded. The vote was 5-0. All present voted yes.

### **Conagra Foods Packaged Foods, LLC (City of Troy/Miami County)**

The staff recommends that the Authority change the FEIN. The name of the grantee remains unchanged.

Werkman made a motion to accept staff recommendation and Bradley seconded. The vote was 5-0. All present voted yes.

### **Ball Metal Food Container, LLC (Cities of Columbus & Canton/Franklin & Stark Counties)**

The staff recommends that the Authority change the name of the grantee on the tax credit agreement from Ball Metal Food Containers, LLC to Ball Metalpack LLC. The FEIN remains unchanged.

Werkman made a motion to accept staff recommendation and Bradley Kelly. The vote was 5-0. All present voted yes.

### **Fifth Third Bank (City of Cincinnati/Hamilton County)**

The staff recommends that the Authority change the name of the grantee on the tax credit agreement from Fifth Third Bank to Fifth Third Bank, National Association. The FEIN remains unchanged.

Werkman made a motion to accept staff recommendation and Bradley seconded. The vote was 5-0. All present voted yes.

### **MB Financial Bank NA (City of Wilmington/Allen County)**

The staff recommends that the Authority make the following changes:

- (1) Reassign MB Financial Bank NA (and associated FEIN) to Fifth Third Bank, National Association (31-0676865);
- (2) Add the grantee, Main Integration, LLC (and associated FEIN).

Werkman made a motion to accept staff recommendation and Smith seconded. The vote was 5-0. All present voted yes.

### **Coastal Ridge Real Estate Partners, LLC (City of Columbus/Franklin County)**

The staff recommends that the Authority reassign the tax credit agreement from Coastal Ridge Real Estate Partners, LLC (and associated FEIN), Peak Property Group, LLC (and associated FEIN), and Foxen Risk Compliance Partners, LLC (and associated FEIN) to Coastal Ridge Management, LLC (and associated FEIN); PPG Management, LLC (and associated FEIN); and Foxen Insurance Company, LLC (and associated FEIN).

Werkman made a motion to accept staff recommendation and Cooper seconded. The vote was 5-0. All present voted yes.

### **Sterigenics U.S., LLC (City of Broadview Heights/Cuyahoga County)**

The staff recommends that the Authority reassign the tax credit agreement from Sterigenics U.S., LLC (and associated FEIN) to Sotera Health Services, LLC (and associated FEIN).

Werkman made a motion to accept staff recommendation and Cooper seconded. The vote was 5-0. All present voted yes.

**Exel Inc. (City of Westerville/Franklin County)**

The staff recommends that the Authority add the project location at 360 Westar Blvd., Westerville, OH 43082 to the tax credit agreement.

Werkman made a motion to accept staff recommendation and Cooper seconded. The vote was 5-0. All present voted yes.

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Werkman made a motion to accept staff recommendation and Bradley seconded. The vote was 5-0. All present voted yes.

**Coastal Ridge Real Estate Partners, LLC (City of Columbus/Franklin County)**

The staff recommends that the Authority reassign the tax credit agreement from Coastal Ridge Real Estate Partners, LLC (and associated FEIN), Peak Property Group, LLC (and associated FEIN), and Foxen Risk Compliance Partners, LLC (and associated FEIN) to Coastal Ridge Management, LLC (and associated FEIN); PPG Management, LLC (and associated FEIN); and Foxen Insurance Company, LLC (and associated FEIN).

Werkman made a motion to accept staff recommendation and Bradley seconded. The vote was 5-0. All present voted yes.

**Sterigenics U.S., LLC (City of Broadview Heights/Cuyahoga County)**

The staff recommends that the Authority reassign the tax credit agreement from Sterigenics U.S., LLC (and associated FEIN) to Sotera Health Services, LLC (and associated FEIN).

Werkman made a motion to accept staff recommendation and Bradley seconded. The vote was 5-0. All present voted yes.

**Exel Inc. (City of Westerville/Franklin County)**

The staff recommends that the Authority add the project location at 360 Westar Blvd., Westerville, OH 43082 to the tax credit agreement.

Werkman made a motion to accept staff recommendation and Bradley seconded. The vote was 5-0. All present voted yes.

**R K Administrative Services LLC (City of Waverly/Pike County)**

The staff recommends that the Authority add the project locations at parcel #'s 160484010000 and 180357010000, Waverly, OH 45690 to the tax credit agreement.

Werkman made a motion to accept staff recommendation and Smith seconded. The vote was 5-0. All present voted yes.

**Everstream Solutions LLC (City of Columbus/Franklin County)**

The staff recommends that the Authority make the following changes:

- (1) Change the tax credit start date from 1/1/2019 to 1/1/2020;
- (2) Change the metric evaluation date from 12/31/2021 to 12/31/2022;
- (3) Change the tax credit end date from 12/31/2025 to 12/31/2026;
- (4) Change the end of post-term reporting date from 12/31/2028 to 12/31/2029.

Werkman made a motion to accept staff recommendation and Kelly seconded. The vote was 5-0. All present voted yes.

**Youngstown Tool and Die Company LLC (City of Youngstown/Muskingum County)**

The staff recommends that the Authority make the following changes:

- (1) Change the tax credit start date from 1/1/2019 to 1/1/2020;
- (2) Change the metric evaluation date from 12/31/2021 to 12/31/2022;
- (3) Change the tax credit end date from 12/31/2025 to 12/31/2026;
- (4) Change the end of post-term reporting date from 12/31/2028 to 12/31/2029.

Werkman made a motion to accept staff recommendation and Cooper seconded. The vote was 5-0. All present voted yes.

**Waypoint Aviation LLC (City of Cincinnati/Hamilton County)**

The staff recommends that the Authority change the metric evaluation date from 12/31/2019 to 12/31/2020.

Werkman made a motion to accept staff recommendation and Cooper seconded. The vote was 5-0. All present voted yes.

**Sugar Creek Packing Co. (West Chester Township/Butler County)**

Per the company's request, the staff recommends that the Authority reduce the term of the tax credit from 7 to 5 years ending on 12/31/2019. Post-term reporting requirements may be fulfilled by filing annual progress reports with Development for years 2020 – 2022.

Werkman made a motion to accept staff recommendation and Smith seconded. The vote was 5-0. All present voted yes.

**Nucor Steel Marion, Inc. (City of Marion/Marion County)**

Per the company's request, the staff recommends that the Authority terminate the tax credit agreement. The company has not claimed any tax credit certificates and has agreed to waive any pending or unissued tax credit certificates.

Werkman made a motion to accept staff recommendation and Bradley seconded. The vote was 5-0. All present voted yes.

**Fresh Unlimited, Inc. (City of Sidney/Shelby County)**

Per the company's request, the staff recommends that the Authority terminate the tax credit agreement. The company has not claimed any tax credit certificates and has agreed to waive any pending or unissued tax credit certificates.

Werkman made a motion to accept staff recommendation and Bradley seconded. The vote was 5-0. All present voted yes.

**EG Retail (America), LLC (City of Cincinnati/Hamilton County)**

The staff recommends that the Authority cancel the tax credit. 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 5-0. All present voted yes.

**ProLink Staffing Services, LLC (City of Montgomery/Hamilton County)**

The staff recommends that the Authority cancel the tax credit. 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 5-0. All present voted yes.

**ADDITIONAL AGENDA ITEM**

**Withholding Adjustment Factor Recommendation**

Werkman made a motion to accept the staff recommendation to adjust the withholding adjustment factor to 15.680% and Kelly seconded. The vote was 5-0. All present voted yes.

**MOTION TO AJOURN**

The meeting was adjourned at 10:27 a.m. by John Werkman

The next meeting is scheduled February 24, 2020 at 10:00 a.m. on the 31<sup>st</sup> Floor.

Chair of Ohio Tax Credit Authority's Signature

