

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

The regular meeting of the Ohio Job Creation Tax Credit Authority was called to order at 10:03 a.m. on July 27, 2020 via videoconference 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, Ben LaGrasso, Lisa Colbert, Cody Lenfest, and Jonathan Gromley

**Others Present:** Frank LaRock, Brandon Simmons, Tyler Lash, Justin Bickle, Logan Dawson, Chase Eikenbary, Micah Newburg, Ian Smith, Kevin Donnelly, Camille Billups, Shawn Starlin, and Walt Good

**Minutes Approval:** Werkman made a motion to approve the minutes of the June 8, 2020 meeting. Cooper seconded. The vote was 4-0 yes. Voting Werkman, Cooper, Bradley, and Smith

**PROJECTS**

**The Kroger Co.** appeared before the Tax Credit Authority requesting tax exemption for a project in the Cities of Blue Ash and Hamilton, Hamilton and Butler Counties. Werkman made a motion to approve a tax exemption of 75% for 15 years for The Kroger Co. in exchange for a commitment to create 15 new full-time equivalent employees generating \$1,500,000 in new annual payroll and retaining \$58,182,000 in existing payroll at the project location in the Cities of Blue Ash and Hamilton, Hamilton and Butler Counties. In addition, The company will claim the tax exemption on sales and use taxes associated with data center equipment purchases at the project location. The tax credit would begin on 1/1/2020 and end on 12/31/2034. Smith seconded; Kelly abstained. The vote was 4-0. All present voted yes.

**Pella Corporation** appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Troy, Miami County. Werkman made a motion to approve a tax credit of 1.553% for 10 years for Pella Corporation in exchange for a commitment to create 428 new full-time equivalent employees generating \$19,277,970 in new annual payroll at the project location in the City of Troy, Miami 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 12/31/2030. Cooper seconded; Kelly abstained. The vote was 4-0. All present voted yes.

**Two Labs, LLC** appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Powell, Delaware County. Werkman made a motion to approve a tax credit of 1.757% for 8 years for Two Labs, LLC in exchange for a commitment to create 50 new full-time equivalent employees generating \$4,500,000 in new annual payroll and retaining \$5,577,500 in existing payroll at the project location in the City of Powell, Delaware 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. Bradley seconded; Kelly abstained. The vote was 4-0. All present voted yes.

**Husky Marketing and Supply Company** appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Dublin, Franklin County. Werkman made a motion to approve a tax credit of 1.677% for 7 years for Husky Marketing and Supply Company in exchange for a commitment to create 30 new full-time equivalent employees generating \$3,000,000 in new annual payroll and retaining \$6,377,206 in existing payroll at the project location in the City of Dublin, 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 12/31/2027. Cooper seconded. The vote was 5-0. All present voted yes.

**Mix Talent, LLC** appeared before the Tax Credit Authority requesting a tax credit for a project at a to-be-determined project location. Werkman made a motion to approve a tax credit of 1.714% for 8 years for Mix Talent, LLC in exchange for a commitment to create 50 new full-time equivalent employees generating \$5,170,000 in new annual payroll and retaining \$1,564,433 in existing 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 1/1/2021 and end on 12/31/2028. Cooper seconded. The vote was 5-0. All present voted yes.

**Oprona, Inc.** appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Gahanna, Franklin County. Werkman made a motion to approve a tax credit of 1.534% for 7 years for Oprona, Inc. in exchange for a commitment to create 70 new full-time equivalent employees generating \$4,200,000 in new annual payroll and retaining \$2,509,665 in existing payroll at the project location in the City of Gahanna, 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 12/31/2027. Kelly seconded. The vote was 5-0. All present voted yes.

**Seamless Contacts Inc.** appeared before the Tax Credit Authority requesting a tax credit for a project at a to-be-determined project location. Werkman made a motion to approve a tax credit of 1.723% for 8 years for Seamless Contacts Inc. in exchange for a commitment to create 75 new full-time equivalent employees generating \$5,625,000 in new annual payroll and retaining \$764,780 in existing 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 1/1/2021 and end on 12/31/2028. Cooper seconded. The vote was 5-0. All present voted yes.

**Dorel Home Furnishings, Inc.** appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Tiffin, Seneca County. Werkman made a motion to approve a tax credit of 1.103% for 6 years for Dorel Home Furnishings, Inc. in exchange for a commitment to create 87 new full-time equivalent employees generating \$2,871,835 in new annual payroll and retaining \$7,259,574 in existing payroll at the project location in the City of Tiffin, Seneca 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 12/31/2025. Cooper seconded; Kelly abstained. The vote was 4-0. All present voted yes.

**Shutterfly Lifetouch, LLC** appeared before the Tax Credit Authority requesting a tax credit for a project in Polk Township, Crawford County and in the City of Ontario, Richland County. Werkman made a motion to approve a tax credit of 1.099% for 7 years for Shutterfly Lifetouch, LLC in exchange for a commitment to create 100 new full-time equivalent employees generating \$3,335,000 in new annual payroll and retaining \$5,940,481 in existing payroll at the project location in Polk Township, Crawford County and in the City of Ontario, Richland 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. Smith seconded. The vote was 5-0. All present voted yes.

**Resonant Sciences LLC** appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Beavercreek, Greene County. Werkman made a motion to approve a tax credit of 1.686% for 7 years for Resonant Sciences LLC in exchange for a commitment to create 30 new full-time equivalent employees generating \$3,000,192 in new annual payroll and retaining \$6,000,384 in existing payroll at the project location in the City of Beavercreek, Greene 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. Cooper seconded. The vote was 5-0. All present voted yes.

**Brakefire, Incorporated** appeared before the Tax Credit Authority requesting a tax credit for a project in the Village of Evendale, Hamilton County. Werkman made a motion to approve a tax credit of 1.552% for 7 years for Brakefire, Incorporated in exchange for a commitment to create 48 new full-time equivalent employees generating \$4,230,756 in new annual payroll and retaining \$8,820,000 in existing payroll at the project location in the Village of Evendale, Hamilton 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 12/31/2028. Bradley seconded. The vote was 5-0. All present voted yes.

**American Craft Brewery LLC** appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Cincinnati, Hamilton County. Werkman made a motion to approve a tax credit of 1.708% for 8 years for American Craft Brewery LLC in exchange for a commitment to create 105 new full-time equivalent employees generating \$7,736,000 in new annual payroll and retaining \$8,889,000 in existing payroll at the project location in the City of Cincinnati, Hamilton 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. Kelly seconded. The vote was 5-0. All present voted yes.

**Tiger Pistol Inc.** appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Cleveland, Cuyahoga County. Werkman made a motion to approve a tax credit of 1.759% for 7 years for Tiger Pistol Inc. in exchange for a commitment to create 25 new full-time equivalent employees generating \$2,318,875 in new annual payroll and retaining \$1,804,500 in existing payroll at the project location in the City of Cleveland, 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 1/1/2021 and end on 12/31/2027. Smith seconded. The vote was 5-0. All present voted yes.

**Union Home Mortgage Corp.** appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Strongsville, Cuyahoga County. Werkman made a motion to approve a tax credit of 1.477% for 10 years for Union Home Mortgage Corp. in exchange for a commitment to create 450 new full-time equivalent employees generating \$29,250,000 in new annual payroll and retaining \$15,945,000 in existing payroll at the project location in the City of Strongsville, 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 1/1/2022 and end on 12/31/2031. Kelly seconded. The vote was 5-0. All present voted yes.

**Menard, Inc.** appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Ravenna, Portage County. Werkman made a motion to approve a tax credit of 1.164% for 7 years for Menard, Inc. in exchange for a commitment to create 90 new full-time equivalent employees generating \$3,499,239 in new annual payroll at the project location in the City of Ravenna, Portage 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**

### **Quantum Health, Inc. (City of Dublin/Franklin County)**

The staff recommends that the Authority approve the following changes:

- (1) Extend the term of the 1.710%/6 year tax credit by one year ending 12/31/2028;
- (2) Increase the new job commitment by an additional 300 jobs to 650 new FTEs;
- (3) Increase the new payroll commitment by an additional \$15,200,000 to \$33,260,000.
- (4) Increase the fixed asset investment commitment to \$24,000,000 for building costs.

If Quantum Health does not reach the commitments above by 12/31/2023, the JCTC-Extension will be cancelled. Quantum Health must maintain operations at the project site until 12/31/2031.

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

### **Paycor, Inc. (City of Cincinnati/Hamilton County)**

The staff recommends that the Authority make the following changes:

- (1) Increase the retained job commitment from 731 to 1,210 FTEs;
- (2) Increase the retained payroll from \$54,124,808 to \$95,253,723. The associated baseline Ohio employee payroll will be \$103,105,693.13 in year 1 and \$105,167,807.00 in year 2.
- (3) Add the project location at 4600 Montgomery Rd., Cincinnati, OH 45212

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

**Crocs, Inc. (City of Dayton/Montgomery County)**

The staff recommends that the Authority add the project location at 10601 Dog Leg Rd, Dayton, Ohio 45377.

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

**Hims, Inc. (City of New Albany/Franklin County)**

The staff recommends that the Authority add the project location at 9750 Innovation Campus Way, New Albany, OH 43054.

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

**Primero Home Loans, LLC (City of Dublin/Franklin County)**

The staff recommends that the Authority change the grantee name from Primero Home Lending, LLC to Keller Mortgage, LLC. The FEIN remains unchanged.

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

**Johnson Controls Battery Group, Inc. (Spencer Township/Lucas County)**

The staff recommends that the Authority change the name of the grantee from Johnson Controls Battery Group, Inc. to Clarios, LLC. The FEIN remains unchanged.

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

**Information Control Company LLC (City of Columbus/Franklin County)**

The staff recommends that the Authority make the following changes:

- (1) Change the name of the grantee from Information Control Company LLC to g2o, LLC. The FEIN remains unchanged.
- (2) Change the project location from 2500 Corporate Exchange Dr., Columbus, OH 43231 to 5455 Rings Rd., Ste. 500, Dublin, OH 43217.

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

**The Gorilla Glue Company (City of Sharonville/Hamilton County)**

The staff recommends that the Authority make the following changes:

- (1) Change the name of the grantee from The Gorilla Glue Company to Gorilla Glue Company LLC. The FEIN remains unchanged.
- (2) Add the grantee, Gorilla Sales Company (and associated FEIN), 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.

**H5 Rockwell Management LLC (City of Cleveland/Cuyahoga County)**

The staff recommends that the Authority add the grantee GPD Group (and associated FEIN).

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

**Airstream, Inc. (Village of Jackson Center/Shelby County)**

The staff recommends that the Authority make the following changes:

- (1) Change the retained payroll commitment from \$57,150,000 to \$52,522,579;
- (2) Change the retained Ohio employee payroll to \$49,912,362. The baseline Ohio employee payroll will be \$50,411,485.62 for year 1 and \$50,915,600.48 for year 2.

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

**New Avon LLC (City of Blue Ash/Hamilton 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 Cooper seconded. The vote was 5-0. All present voted yes.

**MOTION TO AJOURN**

The meeting was adjourned at 11:05 a.m. by John Werkman

The next meeting is scheduled August 31, 2020 at 10:00 a.m.

Chair of Ohio Tax Credit Authority's Signature

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