OHIO TAX CREDIT AUTHORITY MEETING

MEETING MINUTES
MEETING DATE: OCTOBER 27, 2025

The regular meeting of the Ohio Job Creation Tax Credit Authority was called to order at 10:06 a.m. on October 27, 2025, by Eric Lindner.

Roll Call:	Eric Lindner, Acting Chair	Present
	Brian Cooper	Absent
	Joy Evangelista	Present
	Emmett Kelly	Present
	Deborah McGraw	Present

Staff Members Present: Benjamin Lagrasso, Adam Cummins, Rick Demmon, Megan Imwalle

Others Present: Patrick Taylor, Allison Rowland, Matt Zimmerman, Chase Eikenbary, Erika Roitblat Bowers, Sarah Spees, Shawn Starlin, Brian Beaudry, Jeff Gord, Sarah Boyarko

Minutes Approval: Lindner made a motion to approve the minutes of the October 8, 2025, meeting, Kelly seconded. The vote was 4-0 yes. Voting Lindner, Evangelista, McGraw, Kelly.

NEW JOB CREATION TAX CREDIT PROJECTS

EPC - Columbia, Inc. appeared before the Tax Credit Authority requesting a tax exemption for a project in City of Freemont, Sandusky County. Lindner made a motion to approve a tax exemption of 1.272% for 8 years for EPC - Columbia, Inc. in exchange for a commitment to create 150 full-time equivalent employees generating $6,552,000 in new annual payroll at the 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 1/1/2026 and end on 12/31/2033.

McGraw seconded. Kelly abstained. The vote was 3-0. All present voted yes.

LayerZero Power Systems, Inc. appeared before the Tax Credit Authority requesting a tax exemption for a project in City of Streetsboro/Aurora, Portage County. Lindner made a motion to approve a tax exemption of 1.593% for 10 years for LayerZero Power Systems, Inc. in exchange for a commitment to create 535 full-time equivalent employees generating $26,180,000 in new annual payroll and retain $26,871,113 in annual payroll at the 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 1/1/2027 and end on 12/31/2036.

Evangelista seconded. The vote was 4-0. All present voted yes.

The Ohio Art Company appeared before the Tax Credit Authority requesting a tax exemption for a project in City of Bryan, Williams County. Lindner made a motion to approve a tax exemption of 1.169% for 6 years for The Ohio Art Company in exchange for a commitment to create 53 full-time equivalent employees generating $2,712,000 in new annual payroll and retaining $3,260,000 in annual payroll at the 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 1/1/2026 and end on 12/31/2031.

Kelly seconded. The vote was 4-0. All present voted yes.

Air Transport Services Group, Inc. appeared before the Tax Credit Authority requesting a tax exemption for a project in City of Wilmington, Clinton County. Lindner made a motion to approve a tax exemption of 1.338% for 7 years for Air Transport Services Group, Inc. in exchange for a commitment to create 48 full-time equivalent employees generating $3,594,240 in new annual payroll and retain $47,580,000 in annual payroll at the 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 1/1/2026 and end on 12/31/2032.

McGraw seconded. Kelly abstained. The vote was 3-0. All present voted yes.

EdgeConneX MCN New Albany South Opco 1, LLC; EdgeConneX MCN New Albany South Propco 1, LLC; EdgeConneX MCN New Albany South Propco 2, LLC appeared before the Tax Credit Authority requesting a tax exemption for a project in City of New Albany, Licking County. Lindner made a motion to approve a tax exemption of 50% for 10 years for EdgeConneX MCN New Albany South Opco 1, LLC; EdgeConneX MCN New Albany South Propco 1, LLC; EdgeConneX MCN New Albany South Propco 2, LLC in exchange for a commitment to create 32 full-time equivalent employees generating $4,000,000 in new annual payroll and make a $1,000,000,000 investment at the project location. EdgeConneX will operate a computer data center business and claim a tax exemption on sales and use taxes associated with data center equipment purchases at the project location.

The tax credit would begin on 1/1/2026 and end on 12/31/2035.

McGraw seconded. The vote was 4-0. All present voted yes.

Vallourec Star, LP appeared before the Tax Credit Authority requesting a tax exemption for a project in City of Youngstown, Mahoning County. Lindner made a motion to approve a tax exemption of 1.126% for 7 years for Vallourec Star, LP in exchange for a commitment to create 40 full-time equivalent employees generating $2,329,600 in new annual payroll and retain $79,551,154.42 in annual payroll at the 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 1/1/2026 and end on 12/31/2032.

Evangelista seconded. The vote was 4-0. All present voted yes.

Church & Dwight Co., Inc. appeared before the Tax Credit Authority requesting a tax exemption for a project in Village of Old Fort, Seneca County. Lindner made a motion to approve a tax exemption of 1.304% for 7 years for Church & Dwight Co., Inc. in exchange for a commitment to create 40 full-time equivalent employees generating $3,000,000 in new annual payroll and retain $28,799,935 in annual payroll at the 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 1/1/2026 and end on 12/31/2032.

Evangelista seconded. Kelly abstained. The vote was 3-0. All present voted yes.

Prentke Romich Company appeared before the Tax Credit Authority requesting a tax exemption for a project in Township Wooster, Wayne County. Lindner made a motion to approve a tax exemption of 1.468% for 8 years for Prentke Romich Company in exchange for a commitment to create 60 full-time equivalent employees generating $5,100,000 in new annual payroll and retaining $17,108,642 in annual payroll at the 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 1/1/2026 and end on 12/31/2033.

McGraw seconded. Kelly abstained. The vote was 3-0. All present voted yes.

Flavor Producers, LLC appeared before the Tax Credit Authority requesting a tax exemption for a project in City of Sharonville, Hamilton County. Lindner made a motion to approve a tax exemption of 1.337% for 7 years for Flavor Producers, LLC in exchange for a commitment to create 44 full-time equivalent employees generating $3,520,000 in new annual payroll and retaining $13,301,895 in annual payroll at the 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 1/1/2026 and end on 12/31/2032.

Evangelista seconded. The vote was 4-0. All present voted yes.

BSI Engineering, LLC appeared before the Tax Credit Authority requesting a tax exemption for a project in Township Deerfield, Warren County. Lindner made a motion to approve a tax exemption of 1.696% for 8 years for BSI Engineering, LLC in exchange for a commitment to create 29 full-time equivalent employees generating $4,713,208 in new annual payroll and retain $19,288,973 in annual payroll at the 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 1/1/2026 and end on 12/31/2033.

Kelly seconded. The vote was 4-0. All present voted yes.

A N D Health LLC appeared before the Tax Credit Authority requesting a tax exemption for a project in City of Columbus, Franklin County. Lindner made a motion to approve a tax exemption of 1.901% for 9 years for A N D Health LLC in exchange for a commitment to create 75 full-time equivalent employees generating $10,200,000 in new annual payroll and retain $10,889,102 in annual payroll at the 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 1/1/2026 and end on 12/31/2034.

McGraw seconded. The vote was 4-0. All present voted yes.

The Constant Company, LLC appeared before the Tax Credit Authority requesting a tax exemption for a project in City of Springfield, Clark County. Lindner made a motion to approve a tax exemption of 50% for 10 years for The Constant Company, LLC in exchange for a commitment to create 20 full-time equivalent employees generating $1,500,000 in new annual payroll and making a $901,311,378 fixed asset investment at the project location. The company will operate a computer data center business and claim tax exemption on sales and use taxes associated with data center equipment purchases at the project location.

The tax credit would begin on 1/1/2026 and end on 12/31/2035.

Evangelista seconded. The vote was 4-0. All present voted yes

OTHER BUSINESS

The Hillman Group, Inc.
The Authority approved the following changes: 1) Update the Committed Jobs Retained from 210 to 126.

Lindner made a motion to accept staff recommendations and Kelly seconded.

The vote was 4-0. All present voted yes.

Tower Automotive Operations USA I, LLC
The Authority approved the following changes: 1) Extend the term of the existing 1.560%, 8-year tax credit by one year to a 9-year tax credit to end on December 31, 2032. 2) Extend the tax report end year from 2034 to 2035. 3) Increase the new full-time equivalent job commitments from 150 to 247. 4) Increase the new payroll commitment from $8,500,000 to $15,054,958. 5) Increase the fixed-asset investment commitment from $15,000,000 to $203,000,000. If Tower Automotive Operations USA I, LLC does not reach the commitments above by December 31, 2028, the JCTC-E extension will be cancelled. The company must maintain operations at the project site until December 31, 2035.

Lindner made a motion to accept staff recommendations and McGraw seconded.

The vote was 4-0. All present voted yes.

TRANSITIONAL MIXED-USED DEVELOPMENT

DISCUSSION ITEMS

MOTION TO AJOURN

The meeting was adjourned at 10:43 a.m. by Lindner.

The next meeting is scheduled for December 15, 2025, at 10:00 a.m.