



# Price D. Finley

Partner



Price Finley has been practicing law at Bricker & Eckler for over 30 years, all of those focused on public finance. Price has experience in all areas of public finance, including local government, economic development finance, port authority financings, and other structured and project financings. He has substantial experience in the use of various economic development tools, including frequent use of tax increment finance (TIF). Price has also created and served as counsel for Ohio's new community authority financings (also known as community development authorities or CDA). In addition, Price's practice includes assisting local governments and developers in negotiating and documenting development agreements for infrastructure finance and tax incentive arrangements, including community reinvestment areas (CRA), enterprise zones (EZ), and job creation tax credits (JCTC). Price has also created joint economic development districts and zones (JEDD), special improvement districts (SIDs), and he has represented port authorities across Ohio.

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## CONTACT INFORMATION

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## COLUMBUS OFFICE

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## INDUSTRIES & PRACTICES

Regulatory Law  
Taxation  
Real Estate  
Public Sector  
Economic Development

## Education

- The Ohio State University (J.D., 1990)
- The Ohio State University (M.B.A., 1989, emphasis in Finance)
- Capital University (B.A., magna cum laude, 1986)

## Awards & Recognition

- Listed, *Best Lawyers in America* (Public Finance Law), 2016–2023
- Upper Arlington Rotary, Service Above Self, Award, 2016–2017
- The Rotary Foundation Citation for Meritorious Service, 2016–2017
- CDFA Ohio Financing Roundtable Excellence Award: Leadership, 2014
- Ranked as AV Preeminent by Martindale-Hubbell

## Presentations & Published Works

- Speaker, "ROI and Gap Analysis for Economic Development," Ohio Economic Development Institute, Columbus, Ohio, March 2021
- Speaker, "Redevelopment Projects Challenged Through COVID-19 and How They Have Survived," Council of Development Finance Agencies Virtual National Summit, November 2020
- Speaker, "Targeted Tools – TIF and Special Assessments," Council of Development Finance Agencies Virtual Summer School, August 2020



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- Speaker, "New Community Authorities," Council of Development Finance Agencies and Ohio Council of Port Authorities, July 2020
- Speaker, "Tax Increment Financing, JEDDs, and Other Economic Development Tools in Ohio," Ohio Economic Development Institute - Economic Development Finance and Incentives Course, May 2020
- Speaker, "TIF Financing Variations," Council of Development Finance Agencies Intro Tax Increment Finance Course, May 2020
- Speaker, "Dos and Don'ts for Municipalities Using CARES Act Funds," Ohio Municipal League / Ohio Municipal Attorneys Association Webinar, June 2020
- Speaker, "Economic Development Incentives," County Commissioners Association of Ohio Webinar, February 2020
- Speaker, "TIF and the Project's Capital Stack," Council of Development Finance Agencies Advanced Tax Increment Finance Course (Tampa, FL), November 2019
- Speaker, "Capital Planning: A Story of Debt, Uncertainties and the Importance of Fiscal Policies," Ohio Government Finance Officers Association 2019 Conference (Columbus, OH), September 2019
- Speaker, "Tax Increment Financing in Ohio," Ohio Economic Development Institute Economic Development Finance and Incentives (Dublin, OH), June 2019
- Speaker, "The Role of Bond Counsel," Ohio Government Finance Officers Association 2018 Debt Seminar (Dublin, OH), July 2018
- Speaker, "Is Your Economic Development Toolkit Current and Competitive?," The Columbus Region Economic Development 411 (Columbus, OH), December 2017
- Presenter, "TIF and Capital Markets," Council of Development Finance Agencies National Development Finance Summit (Atlanta, GA), November 2017
- Speaker, "Economic Development," Ohio Municipal Attorneys Association Municipal Law Institute (Columbus, OH), September 2016
- Speaker, "Fundamentals of Debt," Ohio Government Finance Officers Association Annual Conference (Cincinnati, OH), September 2015

## Professional & Community Activities

- Member, Council of Development Finance Agencies (Board of Directors and Executive Committee)
- Chair, Council of Development Finance Agencies Ohio Financing Roundtable
- Member, National Association of Bond Lawyers
- Member, Ohio Economic Development Association
- District Governor, Rotary District 6690, 2022-2023
- Member, The Rotary Club of Upper Arlington (Club President 2013-14)
- Chair, District Rotary Foundation Committee, District 6690, 2016-2020
- Member, First Community Church



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## Experience

### **Proposed Honda-LG Energy Solution \$3.5 billion battery plant (Fayette County,**

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Represented Fayette County, the Jefferson Township - Washington Court House Joint Economic Development District, and the West Central Ohio Port Authority in various aspects of the proposed Honda-LG Energy Solution \$3.5 billion battery plant joint venture to be located in northwest Fayette County. This work included negotiation of a development agreement, implementation of tax increment financing, use of a joint economic development district to support the project, and negotiation and documentation of direct incentives including property tax exemptions and sales and use tax exemptions with respect to building materials for the proposed plant.

### **Economic development counsel for large scale mixed-use development**

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Assisted developer of mixed-use project in Dublin, Ohio known as "Bridge Park." The work included the negotiation of incentives, including a tax increment (TIF) arrangement and community reinvestment (CRA) tax abatement, along with the formation of a new community authority (NCA), all for the purpose of facilitating the development of the project and the financing of core infrastructure improvements, including structured parking and an events center. Also served as bond counsel for multiple series of infrastructure and capital lease bonds issued by the Columbus-Franklin County Finance Authority.

### **TIF counsel for Northeast Ohio redevelopment**

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Served as special counsel to Orange Village for the implementation of a tax increment financing (TIF) program to facilitate a mixed-use development known as Pinecrest, including an approximately 1,000-space parking garage.

### **Port counsel for tax-advantaged capital lease financing of a senior living**

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Served as counsel to the Belmont County Port Authority in connection with a capital lease financing for a senior living facility located in St. Clairsville, Ohio in order to provide a sales tax incentive for the acquisition of building materials for the project.

### **TIF negotiation and documentation**

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Served as counsel to numerous local government entities across Ohio in negotiation of tax increment financing (TIF) arrangements for commercial developments of all types and sizes.

### **Redevelopment financing for Goodyear Hall in Akron**

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Assisted IRG Rubber City, LLC in negotiating a TIF structure with the City of Akron. Then implemented bond financing through Summit County's Development Finance Authority Jobs & Investment Fund, leveraging the TIF to fund partial redevelopment costs of 1.7 million square feet of historic space into multiple uses.



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### **Bond counsel on non-tax revenue bonds**

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Served as bond counsel to a city on revenue bonds supported primarily by TIF revenues.

### **Economic incentives for commercial projects**

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Facilitated economic incentives and new construction financings for commercial projects through several of Ohio's port authorities, including exemptions from sales taxes for portions of the construction.

### **Grandview Yard redevelopment**

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Served as counsel to a real estate developer for redevelopment of industrial property in Grandview Heights. Devised a unique public finance approach to funding \$120 million infrastructure needs with scarce public resources and negotiated with Grandview Heights to utilize Ohio's TIF and community reinvestment area laws to implement an alternative tax structure for Grandview Yard.