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Client Bulletin

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Nobody Planned for the East-West Growth of Delaware County

On Wednesday morning, April 6, 2022, Delaware County Engineer Chris Bauserman presented an Overview of Major Local Projects Ahead for the County to the Genoa Township Business Association. Part of the presentation by Mr. Bauserman was a discussion addressing the East-West Mobility Improvements. The first page of his PowerPoint presented a map with the title "See a Pattern here?" The pattern is obvious - connections through Delaware County are all north-south. This is due in part to the major barriers to east-west connectivity, such as the Scioto River, CSX Railroad, the Olentangy River, CSX and Norfolk Southern Railroad, Alum Creek Reservoir, Hoover Reservoir, Big Walnut Creek, and I-71. Although not part of the Bauserman presentation, in a recent article in [Columbus CEO](#) it was noted that notwithstanding that Ohio has the shoreline of Lake Erie to its north and the Ohio River shoreline to its south, Delaware County has more miles of lake and river shoreline than any county in Ohio.

A natural response to a discussion on east-west mobility improvements is "That will never happen." When I shared this response with Mr. Bauserman, he said "It won't happen if not planned for." But the County is planning.

The County plans to invest \$50 million over the next five years in three projects: \$10 million (scheduled for 2024-2025) in the Cheshire Road RR Grade Separation, \$17 million (scheduled for 2025-2026) in the Home Road RR Grade Separation, and \$23 million (scheduled for 2026-2027) in the Orange Road RR Grade Separation. Although that is a large sum of money to "simply" go over or under three railroad crossings, it is a necessary first step to creating east-west mobility. It reminds me of an expression - "How do you eat an elephant? One bite at a time." These are a "first bite" at solving east-west mobility and are an especially important one with the impact of the Intel news.

Intel's impact to Delaware County is already being felt with heightened interest in the Berlin Business Park. Support businesses that feed Intel will need the supply routes east-west and employees will need housing. The County is looking at investing in traffic capacity improvement for its roads. The impact will be felt all across the County. With Intel, the elephant just got bigger.

Nancy K. Krueger

Ohio Income Tax Credits for Beginning Farmers Takes Effect July 18, 2022

House Bill 95 (HB95) would temporarily allow income tax credits for beginning farmers who participate in a financial management program and for businesses that sell or rent agricultural land, livestock, facilities or equipment to beginning farmers, according to the Ohio State Bar Association. The bill amends Ohio Revised Code sections 4517.22, 5709.911, and 5747.98 and enacts sections 901.61, 5709.916, and 5747.77.

"By decreasing their tax burden, House Bill 95 incentivizes retiring farmers to recruit beginning farmers to take over their operations," according to sponsor Rep. Susan Manchester (R-Waynesfield), in a report by Ohio's Country Journal. "This program also sets beginning farmers up for success by giving them an opportunity to learn more about the financial management of a farm operation."

As reported by Ohio's Country Journal, the legislation was supported by the Ohio Farm Bureau, Ohio Cattlemen's Association, Ohio Pork Council, Ohio Dairy Producers Association, Ohio Poultry Association, Ohio Sheep Improvement Association, Ohio AgriBusiness Association, Farm Credit Services of Mid-America, Nationwide and AgCredit.

Contact us or your tax advisor to learn more.

Andrew P. Wecker

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This bulletin provides general information and is not legal advice. Please contact us if you need legal advice.

If you have friends or associates whom you think would enjoy receiving a copy of this Client Bulletin, please feel free to forward it on. Thank you.

Stacy Pollock Speaking at Ohio Bar Seminar

Stacy Pollock will be speaking at the Ohio Bar Association's continuing legal education seminar for attorneys on the Fundamentals of Employment Law on May 12, 2022. Stacy will be part of the presentation on "How Public Employment Issues Impact Investigations." The session will include an explanation of the differences between private employment and public employment issues, including public records laws as they relate to the investigation of public employees.

MM&P Client Lands Chevrolet Performance as a Sponsor

Client Christopher Baker and his company C10 Nationals LLC recently announced on social media that the Classic Parts of America C10 Nationals® has partnered with Chevrolet Performance as its presenting sponsor, meaning "The BIGGEST GM TRUCK SHOW on the planet just got BIGGER." Chevrolet Performance will be on hand at both of this year's events:

Texas Motor Speedway - May 13-14, 2022
Nashville Superspeedway - Sept. 30-Oct. 1, 2022

"After nearly a decade of doing large, national events, and years of pursuing Chevrolet we were able to put together an agreement that worked for both sides," Baker said. "MM&P was instrumental in helping us navigate our contract negotiations and insurance requirements. We were also able to secure our trademark for the event this year with the help of MM&P."

Coming from the marketing and advertising industry, Chris got involved in large national car shows in 2014 after working as the Creative Director at JEGS for 13 years. The first event he started was the Tri-Five Nationals in Bowling Green, KY in 2015-2016, and then the F-Body (Camaro/Firebird) Nationals in Memphis, TN in 2017-18. In 2018 he started the C10 Nationals, which has grown to become the world's largest GM truck event. Chris also started the largest GM truck magazine, CK Truck Magazine, available in stores nationwide and locally at stores like Barnes & Noble and Meijer. MM&P attorney Andrew Wecker has worked with Baker the entire time.

Register for the C10 Nationals at <https://c10nationals.com/register/>

May Installment of the Delaware County Historical Society's Programs

May 17 is the next installment of the Delaware County Historical Society's programs highlighting the history of Delaware County. The May installment looks at historic south Delaware. This program will be hosted by Watson Walker, Sr., Society Volunteer. The program starts at 7 p.m. and will be held at The Barn at Stratford, 2690 Stratford Road, Delaware, Ohio. For tickets or information, please visit www.delawareohiohistory.org.

Preservation Parks "For the Love of Birds"

Preservation Parks Delaware County is presenting a summer art installation titled "For the Love of Birds" by artists Julie Turrentine and Caroline Blizzard at Deer Haven Park. The exhibit is borne out of the artists' combined love of nature and birding. Pairing with the recently released Audubon Society climate report "Survival by Degrees," the exhibit features the artists' beautiful melted glass birds and stunning photography. Visitors will be taken on a visual journey showing how Ohio's resident and migratory birds will be affected by climate change.

On Friday, May 27 at 7:30 p.m., there is a special opportunity to meet the artists and learn more about their work. Enjoy mocktails, hors d'oeuvres and activities during the evening, ending with a walk along a luminary-lit trail. Tickets are \$25 per person with proceeds benefiting the Preservation Parks Foundation. For more information or to purchase tickets, please visit <https://preservationparks.recdesk.com/Community/Program/Detail?programId=163>

The event opens to the public on Saturday, May 28, at 10 a.m. You can meet the artists and enjoy themed activities for the whole family throughout the day. There will be a nighttime stroll along a luminary-lit trail from 9 to 11 p.m.