



## Scott J. Ziance

PARTNER

### Columbus

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Columbus, Ohio 43215

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### Practice Areas

Corporate and Business  
Organizations

Government Relations

Litigation

Property Tax Management

Real Estate

State and Local Taxation

Tax and Economic Development  
Incentives

Taxation

### Education

Harvard Law School, J.D., *cum laude*, 1997

*Harvard Journal of Law and Public Policy*, 1994-1997

Bowling Green State University,  
B.A., *magna cum laude*, 1993, Phi  
Beta Kappa, Phi Kappa Phi

### Bar & Court Admissions

Ohio

Scott is a partner in the Vorys Columbus office, where he leads the firm's national economic development incentives practice, which is one of the largest law firm-based incentives practices in the country. He focuses his practice on the utilization of economic development incentives, tax incentives, economic development financing mechanisms, public-private partnerships and special economic development entities to assist developers, operating businesses and political subdivisions in developing and redeveloping property and creating jobs and economic growth throughout the United States. Scott serves as board chair for Vista Site Selection, LLC, a wholly-owned ancillary business of the Vorys law firm dedicated to helping companies find the most advantageous and economically viable real estate sites on which to expand existing operations or develop future locations. He also has substantial real property tax valuation litigation experience and significant experience with other aspects of state and local taxation, including oil and gas tax matters.

### Career highlights include:

- Representing Intel as site selection counsel in connection with its decision to invest \$20B+ in new semiconductor chip fabs in Ohio
- Representing a West Coast-based Fortune 50 company as incentives counsel in 13 states from coast to coast
- Leading the establishment of an internal economic development incentives team for a large international manufacturer and guiding that team's effort in projects throughout the United States
- Representing a Fortune 50 retailer on incentives matters in three different times zones throughout the United States
- Leading economic development incentives negotiations for hyperscale data center projects in four different time zones throughout the United States
- Drafting or assisting in the drafting of 24 statutory amendments related to economic development incentives
- Serving as incentives counsel to a majority of the ten largest public companies in Central Ohio

*Admitted to practice law only in the states listed above.*

**Industries**

Retail and Consumer Products

Transportation and Logistics

- Serving as incentives counsel in connection with three of the largest five incentives packages in the history of the Ohio Department of Development
- Facilitating the construction of more than 100 distribution centers throughout the United States, containing approximately 50 million square feet (enough space for more than 800 football fields), through the negotiation of incentives for industrial parks, build-to-suit buildings, and speculative buildings
- Designing and implementing an innovative joint economic development zone-based structure to facilitate the construction, by one of the world's largest developers, of a major industrial park
- Serving as special counsel to a city in helping the city win a site-selection contest for a 1,400-employee corporate headquarters facility and construct \$50M+ of public improvements to leverage the headquarters and related development
- Leading a number of post-Historic Boardwalk Hall historic tax credit transactions
- Serving as lead counsel in connection with the establishment of dozens of tax increment financing districts
- Acting as lead counsel for dozens of tax incentives agreements (property tax abatements, job creation tax credits, grant agreements and others) that are triggering billions in investments and creating thousands of jobs
- Leading efforts to save the Ohio historic tax credit when it was slated for elimination as part of the 2015 Ohio budget bill
- Securing millions in tax savings for clients in real property tax valuation cases and personal property tax refund claims
- Advising numerous producers, midstream companies and other Utica shale play participants with novel state and local tax issues

Scott is a member of the Federalist Society, NAIOP Ohio, NAIOP Central Ohio Chapter, the Council of Development Finance Agencies, Heritage Ohio and the Ohio State Bar Association.

Scott regularly works with economic development officials from states, political subdivisions and private, non-profit economic development entities, on credit and incentives matters throughout the United States. He has made presentations throughout the United States on tax increment financing, historic tax credits, new markets tax credits, economic development incentives and economic development financing, and he has testified before an Ohio Constitutional Modernization Commission committee concerning economic

development provisions in the Ohio Constitution. In addition, Scott has authored numerous columns on economic development incentives for business newspapers.

Scott received his J.D. *cum laude* from Harvard Law School, where he was a member of the *Harvard Journal of Law and Public Policy*. He received his B.A. *magna cum laude* from Bowling Green State University, where he was a member of Phi Beta Kappa and Phi Kappa Phi.

## Honors & Recognitions

NAIOP of Ohio, President's Award for Excellence, 2023

Central Ohio NAIOP, President's Award, 2016, 2018, 2023

*The Best Lawyers in America*, Economic Development Law, 2022-2024; Public Finance Law, 2011-2024

*Greater Ohio Policy Center*, Private Sector Champion Award Finalist, 2017

*Columbus CEO*, Top Lawyers in Columbus, 2015-2016

*Ohio Super Lawyers Rising Stars*, Tax, 2006-2007

Bowling Green State University, Recent Graduate Award, 1999

## Professional and Community Activities

*Area Development Magazine*, Editorial Advisory Board Member, 2022 to present

NAIOP, Corporate Board of Directors, 2020-2025

NAIOP Central Ohio Chapter Board of Directors, 2012-2021; President, 2019

NAIOP Ohio Board of Directors, 2013 to present; President, 2018-2019

Ohio State Bar Association, Chair of the Taxation Committee, 2006-2008

Columbus Chamber, Infrastructure Steering Committee, 2007-2009

Columbus Region Logistics Council, Business Environment Committee, 2008-2011

Heritage Ohio, Board of Directors, 2008-2012, Vice Chair of Records and Legal Affairs, 2009-2012

Bowling Green, Ohio City Council, 1992-1993