

# Publications

## *Development Incentives Quarterly: Winter 2025*

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**AUTHORED ARTICLE** | Winter 2025

## Q&A with Chris Magill, Partner and Managing Director of Vista Site Selection

In this edition of *Development Incentives Quarterly*, we welcome **Chris Magill**, partner and managing director of **Vista Site Selection**. Vista Site Selection, an ancillary business of Vorys, is dedicated to helping clients select the most advantageous and economically viable real estate sites for expansion or future development.

## Power Infrastructure: The New Driver of Industrial Site Selection

By: **Eli Redfern**

For decades, the availability and cost of labor dominated industrial site selection decisions in the United States. Today, however, a new factor has emerged as equally crucial: power infrastructure.

## Attracting Aerospace: The Risks of a Property Tax-Heavy State Tax Structure

By **Jeff Troan**, Vista Site Selection

When examining the tax structures of business-aggressive states, a common pattern emerges: reduced income and franchise taxes offset by steeper sales and property taxes. While this approach may work for some industries, it can create significant barriers for capital-intensive sectors, particularly defense aerospace.

**About *Development Incentives Quarterly*:** We at Vorys are continually educating ourselves regarding economic development incentives, including tax credit changes and opportunities. We created the *Development Incentives Quarterly* to provide you relevant information that you need in the changing landscape of this area. Our economic development incentives clients include developers, political

subdivisions and growing businesses, so you'll see information from a variety of perspectives. That diverse perspective has allowed us to grow to be one of the largest economic development incentives practices in the state of Ohio. As we've grown, we have also expanded our geographic reach and now advise on projects across the country.

