



Frost Brown Todd FBT Assists Defiance County in Landmark Tax Credit Deal

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[Press Releases](#)

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Frost Brown Todd (FBT) played a pivotal role in helping Defiance County secure a 10-year, 1.740% tax credit from the Ohio Tax Credit Authority, supporting a transformative \$984 million investment by First Quality Tissue. The project marks the largest investment and job-creation initiative in the county's history.

First Quality Tissue, a leading manufacturer of personal and household care products, will construct a 1.6 million-square-foot production facility on a 1,000-acre site in the Baltimore Avenue Industrial Corridor. The company has committed to creating more than 400 new jobs and \$22.5 million in annual payroll by 2032.

Ohio successfully competed against multiple states to land the project, which is supported by the All Ohio Future Fund. Established in the 2024–2025 state operating budget, the All Ohio Future Fund allocates \$750 million to help communities prepare sites for large-scale economic development. In 2024, Governor Mike DeWine awarded \$14.6 million from the fund to install critical infrastructure at the Baltimore Avenue site, positioning it as a premier location for major corporate investment.

"This investment is a game-changer for Defiance, Defiance County, and the broader Northwest Ohio region," said FBT Partner [Frank Reed](#), who worked on the project alongside Partners [Donald Warner](#) and [Emmett Kelly](#). "It reinforces Ohio's manufacturing legacy and demonstrates the state's readiness for continued business growth."

The attorneys from FBT's [Government Services](#) and [Public Finance](#) practices collaborated with the Ohio Department of Development, JobsOhio, the Regional Growth Partnership, Defiance County Economic Development, and the Defiance County Commissioners to secure the tax credit approval. This achievement adds to FBT's longstanding track record of advising public entities across Ohio, Indiana, Kentucky, and California on complex financing and

development initiatives.

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