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MEMORANDUM

Date: August 26, 2025

To: Mayor Lance Westcamp
Groveport City Council

From: Michael Loges, Development Director

Copy: Benjamin ("BJ") King, City Administrator
Jason Carr, Assistant City Administrator/Finance Director

Re: 2025 (TY 2024) Groveport Tax Incentive Review Council Recommendations

BACKGROUND

The annual City of Groveport (the "City") Tax Incentive Review Council (the "TIRC") was held on August 25, 2025 to evaluate the compliance status of the City's property tax related incentives – Enterprise Zone Abatement Agreements, Pre-1994 Community Reinvestment Area Abatements (not memorialized in agreements), Post-1994 Community Reinvestment Area Abatement Agreements, and Tax Increment Financing Districts – for Reporting Year 2024 (defined as the period from January 1, 2024 to December 31, 2024).

Ohio Revised Code Section 5709.85 stipulates that the TIRC shall meet to determine whether the agreement (if applicable) complies with the requirements of Ohio Revised Code Section 5709.28 or before the first day of September of each year, the TIRC must submit to the legislative authority written recommendations for continuation, modification, or cancellation of each property tax related incentive. Additionally, a legislative authority that receives such recommendations must, within sixty (60) days of receipt, hold a meeting and vote to accept, reject, or modify all or any portion of the recommendations.

2025 TAX INCENTIVE REVIEW COUNCIL RECOMMENDATIONS

Pre-1994 Community Reinvestment Area (CRA) Abatements

1. Community Reinvestment Area No. 1

One (1) property was abated during the reporting period in CRA No. 1.
The abated property was occupied at the conclusion of the reporting period.
At the conclusion of the reporting period, the abated property supported **12** jobs.
The abated property was found to be in compliance.

Parcel No.	Owner	TIRC Recommendation
185-001096	COLUMBUS SOUTHERN POWER	Continuation without conditions

2. Community Reinvestment Area No. 2

Four (4) properties were abated during the reporting period in CRA No. 2.

Nearly all the abated properties were occupied at the conclusion of the reporting period, except for Franklin County tax parcel 185-002993 owned by NH41 COLUMBUS HAMILTON 2 LLC. The ±327,200-square-foot industrial facility was vacant for the entirety of the reporting period but secured a full building tenant in late 2024 – Beitler Logistics Services, Inc. – which commenced occupancy in early 2025.

At the conclusion of the reporting period, the abated properties supported **216** jobs.

All abated properties were found to be in compliance.

Parcel No.	Owner	TIRC Recommendation
185-001372	AO SMITH CORPORATION	Continuation without conditions
185-002970	OHIO POWER CO.	Continuation without conditions
185-002994	NH41 COLUMBUS HAMILTON 1 LLC	Continuation without conditions
185-002993	NH41 COLUMBUS HAMILTON 2 LLC	Continuation without conditions

3. Community Reinvestment Area No. 3

Twenty-four (24) properties were abated during the reporting period in CRA No. 3.

Nearly all the abated properties were occupied at the conclusion of the reporting period except for Franklin County tax parcel 185-003034 owned by GREEN JOBS PROPERTIES LLC. The ±640,640-square-foot industrial facility was vacant for the entirety of the reporting period but secured a full building tenant in early 2024 – An entity affiliated with JobsOhio Beverage Systems (JOBS) – which commenced occupancy in early 2025.

At the conclusion of the reporting period, the abated properties supported **3,070** jobs.

All abated properties were found to be in compliance.

Parcel No.	Owner	TIRC Recommendation
185-001359	BOB WARD FAMILY LP	Continuation without conditions
185-001442	FIRST SERVICE FEDERAL CREDIT UNION	Continuation without conditions
185-002622	GROVEPORT SQUARE LTD	Continuation without conditions
185-002547	BRIGHT INNOVATIONS LLC	Continuation without conditions
185-002951	ZELLER-401 FX TIC LLC	Continuation without conditions
185-000927	AGREE STORES	Continuation without conditions
185-002757	GRIFFIN GROVEPORT ESSENTIAL ASSET REIT II LLC	Continuation without conditions
185-002905	GRANITE (6201 GREEN POINTE) LLC	Continuation without conditions
185-002245	FRANKLIN INTERNATIONAL INC	Continuation without conditions
185-002945	CITY OF GROVEPORT	Continuation without conditions
185-002960	CABOT IV-OH1B02 LLC	Continuation without conditions
185-001962	G&I IX 7070 PONTIUS LLC	Continuation without conditions
185-002964	6500 PONTIUS ROAD INC	Continuation without conditions
185-002966	ROHR ROAD LLC	Continuation without conditions
185-002967	6198 GREEN POINTE DRIVE LLC	Continuation without conditions
185-002310	GPS CONSUMER DIRECT INC	Continuation without conditions

185-002997	GROVEPORT LOGISTICS 1 & 2 HOLDING LLC	Continuation without conditions
185-002946	CITY OF GROVEPORT	Continuation without conditions
185-002998	GROVEPORT LOGISTICS 1 & 2 HOLDING LLC	Continuation without conditions
185-003030	CITY OF GROVEPORT	Continuation without conditions
185-003035	MDH F2 COLUMBUS GREEN POINTE LLC	Continuation without conditions
185-003034	GREEN JOBS PROPERTIES LLC	Continuation without conditions
185-000917	EVANS REAL ESTATE COMPANY LLC	Continuation without conditions
185-003037	337 MAIN LLC	Continuation without conditions

4. Community Reinvestment Area No. 4

Two (2) properties were abated during the reporting period in CRA No. 4.

All abated properties were occupied at the conclusion of the reporting period.

At the conclusion of the reporting period, the abated properties supported **210** jobs.

All abated properties were found to be in compliance.

Parcel No.	Owner	TIRC Recommendation
185-002924	DRCS 936 LLC	Continuation without conditions
154-000008	RE PLUS GCP LLC	Continuation without conditions

5. Community Reinvestment Area No. 5

Three (3) properties were abated during the reporting period in CRA No. 5.

All abated properties were occupied at the conclusion of the reporting period.

At the conclusion of the reporting period, the abated properties supported **470** jobs.

All abated properties were found to be in compliance.

Parcel No.	Owner	TIRC Recommendation
185-002965	3099 ROHR ROAD LLC	Continuation without conditions
185-002958	POOL 2 INDUSTRIAL OH LLC	Continuation without conditions
185-001536	FORWARD AIR LLC	Continuation without conditions

Tax Increment Financing (TIF) Districts

Note: All Groveport TIF districts are 30-year, non-school TIFs. All Groveport TIF districts take a subordinate position to active Community Reinvestment Area real property tax abatements.

1. DRCS (154) Tax Increment Financing District

- Project History: A TIF Agreement was executed with a real estate developer to reimburse them, through PILOT payments, for their investment in the public infrastructure improvements necessary to construct the Rickenbacker Global Logistics Park North Campus. Costs were related to widening Rohr Rd. (including the relocation of above ground utilities); improving storm water utilities; improving water utilities; improving sanitary sewer utilities; and finish grading and reseeded of all disturbed areas.
- Funds Received This Year: \$0.00
- Funds Received Total: \$0.00
- Expenditures This Year: \$0.00
- Fund Balance: \$0.00

- Notes: No revenue was derived from the parcel(s) with prefix 154 during tax year 2023. Therefore, no expenditure can be attributed. All revenue and expenses were attributed to the parcel(s) with prefix 185. Please see annual revenue and expenditure information under DRCS (185) Tax Increment Financing District.
- TIRC Recommendation: Continuation without conditions.

2. DRCS (185) Tax Increment Financing District

- Project History: A TIF Agreement was executed with a real estate developer to reimburse them, through PILOT payments, for their investment in the public infrastructure improvements necessary to construct the Rickenbacker Global Logistics Park North Campus. Costs were related to widening Rohr Rd. (including the relocation of above ground utilities); improving storm water utilities; improving water utilities; improving sanitary sewer utilities; and finish grading and reseeding of all disturbed areas.
- Funds Received This Year: \$774,736.68
- Funds Received Total: \$2,721,579.11
- Expenditures This Year: \$765,994.68
- Fund Balance: \$0.00
- TIRC Recommendation: Continuation without conditions.

3. Air East Business Park (185) Tax Increment Financing District

- Project History: A TIF Agreement was executed with a real estate developer to reimburse them, through PILOT payments, for their investment in the public infrastructure improvements necessary to construct the Air East Business Park. Costs were related to widening Pontius Rd. (including the relocation of above ground utilities); improving storm water utilities; improving water utilities; improving sanitary sewer utilities; finish grading and reseeding of all disturbed areas; and park land acquisition.
- Funds Received This Year: \$447,867.54
- Funds Received Total: \$1,641,408.80
- Expenditures This Year: \$442,789.66
- Fund Balance: \$0.00
- TIRC Recommendation: Continuation without conditions.

4. Opus North (185) Tax Increment Financing District

- Project History: A TIF Agreement was executed with a real estate developer to reimburse them, through PILOT payments, for their investment in the public infrastructure improvements necessary to construct the Opus Business Center at Rickenbacker. Costs were related to extending Green Pointe Dr. South (including the relocation of above ground utilities); improving storm water utilities; improving water utilities; improving sanitary sewer utilities; improving electrical utilities; improving a berm along Rohr Rd.; constructing a right turn lane on Rohr Rd.; and finish grading and reseeding of all disturbed areas.
- Funds Received This Year: \$284,027.72
- Funds Received Total: \$930,554.99
- Expenditures This Year: \$280,825.15
- Fund Balance: \$0.00
- TIRC Recommendation: Continuation without conditions.