



**Department of Development**  
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## MEMORANDUM

Date: March 24, 2024

To: Mayor Lance Westcamp  
Groveport City Council

From: Michael Loges, Development Director

Copy: Benjamin ("BJ") King, City Administrator

Re: 2022 Groveport Tax Incentive Review Council Recommendations

### BACKGROUND

The annual City of Groveport (the "City") Tax Incentive Review Council (the "TIRC") was held on June 23, 2022 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 2021 (defined as the period from January 1, 2021 to December 31, 2021).

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. This action was not taken by the City of Groveport within the required time period in 2022.

### 2022 TAX INCENTIVE REVIEW COUNCIL RECOMMENDATIONS

#### Pre-1994 Community Reinvestment Area Abatements

1. Community Reinvestment Area No. 1

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

2. Community Reinvestment Area No. 2

Parcel No.	Owner	Recommendation
185-001372	AO SMITH CORPORATION	Continuation without conditions
185-002889	WH CAPITAL LLC	Continuation without conditions
185-002970	OHIO POWER CO.	Continuation without conditions

185-002994	NH41 COLUMBUS HAMILTON 1 LLC	Continuation without conditions
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3. Community Reinvestment Area No. 3

Parcel No.	Owner	Recommendation
185-000927	RRR RACCOON CREEK LLC & KJR RACCOON CREEK LLC	Continuation without conditions
185-001316	BUILD-A-BEAR RETAIL MANAGEMENT INC	Continuation without conditions
185-001359	BOB WARD FAMILY LP	Continuation without conditions
185-001442	FIRST SERVICE FEDERAL CREDIT UNION	Continuation without conditions
185-001962	G&I IX 7070 PONTIUS LLC	Continuation without conditions
185-001962	G&I IX 7070 PONTIUS LLC	Continuation without conditions
185-002245	FRANKLIN INTERNATIONAL INC	Continuation without conditions
185-002547	BRIGHT INNOVATIONS LLC	Continuation without conditions
185-002622	GROVEPORT SQUARE LTD	Continuation without conditions
185-002757	GRIFFIN GROVEPORT ESSENTIAL ASSET REIT II LLC	Continuation without conditions
185-002791	WPT PONTIUS ROAD LP	Continuation without conditions
185-002898	KTR OHIO LLC	Continuation without conditions
185-002905	GRANITE (6201 GREEN POINTE) LLC	Continuation without conditions
185-002931	EXETER 3301-3361 TOY LLC	Continuation without conditions
185-002945	VILLAGE OF GROVEPORT	Continuation without conditions
185-002951	ZELLER-401 FX TIC LLC & ZELLER-FX TIC LLC	Continuation without conditions
185-002960	CABOT IV-OH1B02 LLC	Continuation without conditions
185-002964	6500 PONTIUS ROAD INC	Continuation without conditions
185-002966	ROHR ROAD LLC	Continuation without conditions
185-002967	COI 6198 GREEN POINTE 759 LLC	Continuation without conditions

4. Community Reinvestment Area No. 4

Parcel No.	Owner	Recommendation
185-002923	2829 ROHR ROAD LLC	Continuation without conditions
185-002924	DRCS 936 LLC	Continuation without conditions

5. Community Reinvestment Area No. 5

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

## Tax Increment Financing Districts

1. OPUS Tax Increment Financing District

- Total Reporting Year 2021 revenue: \$82,052.19
- Total Reporting Year 2021 expenditure: \$82,052.19
- Fund balance: \$0.00
- Recommendation: Continuation without conditions

2. Duke Tax Increment Financing District
  - Total Reporting Year 2021 revenue: \$71,860.46
  - Total Reporting Year 2021 expenditure: \$71,860.46
  - Fund balance: \$0.00
  - Recommendation: Continuation without conditions
3. Air East Tax Increment Financing District
  - Total Reporting Year 2021 revenue: \$100,476.76
  - Total Reporting Year 2021 expenditure: \$100,476.76
  - Fund balance: \$0.00
  - Recommendation: Continuation without conditions