GROVE CITY, OHIO COUNCIL
LEGISLATIVE AGENDA

November 06, 2023 | 6:30 Caucus | 7:00 p.m. Regular Meeting

Call to Order: Pres. Berry / Roll Call / Approval of Minutes / Welcome & Reading of Agenda

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LANDS: Mr. Schottke

Ordinance C-41-23 — Accept the Plat of Courtyards at Mulberry Run, Section 1. Second reading and public hearing.

FINANCE: Mr. Holt

Ordinance C-42-23 — Appropriate $25,000.00 from the Senior Nutrition Fund for Current Expenses. Second reading and public hearing.

Ordinance C-43-23 — Amend Section 161.10 of the Codified Ordinances titled Employee Status, Number of Employees per Department, Pay Grades. Second reading and public hearing.

Ordinance C-44-23 — Authorize the City Administrator to Reimburse the Developer for Sewer Improvements, specifically materials only cost for upsizing the sewer line, under Section 1101.11 of the Codified Ordinances and Appropriate $91,743.93 from the Sewer Fund for said improvements. First reading.

Ordinance C-45-23 — Authorize the City Administrator to enter into an Agreement with Flock Safety and Appropriate $150,429.00 from the Drug Law Enforcement Fund for the Current Expense of said agreement. First reading.

Ordinance C-46-23 — Amend Various Sections of Chapter 194 of the Codified Ordinances titled Income Tax. First reading.

New Business; Call for Dept. Reports & Closing Comments; Adjourn

ON FILE: Minutes of: 10/16 Council; 10/23 BZA

Date: 10/06/23	No.: C-41-23
Introduced By: Mr. Schottke	1st Reading: 10/16/23
Committee: Lands	Public Notice: 10/17/23
Originated By: Plan Comm	2nd Reading: 11/06/23
Approved:	Passed: ____ Rejected: ___
Emergency: ___ 30 Days: X	Codified: ___ Code No: ___
Current Expense:	Passage Publication: ____

ORDINANCE C-41-23

AN ORDINANCE TO ACCEPT THE PLAT OF
COURTYARDS AT MULBERRY RUN, SECTION 1

WHEREAS, Courtyards @ Mulberry Run, Section 1, a subdivision containing lots 41 - 74 and Reserve "C, D & F", inclusive, has been submitted to Council for their consideration.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF GROVE CITY, STATE OF OHIO, THAT:

SECTION 1. The Plat of Courtyards at Mulberry Run, Section 1, situated in the State of Ohio, County of Franklin, Township of Jackson, City of Grove City and being part of Virginia Military Survey No. 6840, containing 13.326 acres of land, more or less. Said 13.326 acres being all of that tract of land as conveyed to Epcon Mulberry Run, LLC, by deed, all being of record in the Recorder's Office, Franklin County, Ohio, is hereby accepted and this Council accepts for public use the street right of way that is within the boundaries of this subdivision.

SECTION 2. Easements, where indicated on the plat, are hereby accepted for operation and maintenance of public utility services including but not limited to water, sanitary sewers, electricity and telephone, and to companies providing cable television and cable signal transmission services and for storm water drainage systems for the construction, operation and maintenance of the facilities to provide such services and systems above and beneath the ground.

SECTION 3. This ordinance shall take effect at the earliest opportunity allowed by law.

Ted A. Berry, President of Council

Passed:
Effective:

Richard L. Stage, Mayor

Attest:

Tami K. Kelly, MMC, Clerk of Council

I Certify that this ordinance
is correct as to form.

Stephen J. Smith, Director of Law

Date: 10-06-23	No.: C-42-23
Introduced By: Mr. Holt	1st Reading: 10/16/23
Committee: Finance	Public Notice: 10/17/23
Originated By: Mr. Boso	2nd Reading: 11/06/23
Approved:	Passed: ____ Rejected:
Emergency: ___ 30 Days: ____	Codified: ___ Code No:
Current Expense: XX	Passage Publication:

ORDINANCE C-42-23

AN ORDINANCE TO APPROPRIATE $25,000.00 FROM THE SENIOR NUTRITION FUND FOR CURRENT EXPENSES

WHEREAS, the Senior Nutrition Fund is used to account for the receipts and expenditures of the annual Mayor's Cup Golf Outing as well as the 1st annual Mayor's Pickleball Open; and

WHEREAS, funds raised from the golf outing and pickleball tournament are donated to the LifeCare Alliance Meals-on-Wheels Program; and

WHEREAS, the annual two events raised approximately $20,586 beyond program expenses; and

WHEREAS, this appropriation will allow for a donation of $25,000 to LifeCare Alliance.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF GROVE CITY, STATE OF OHIO, THAT:

SECTION 1. There is hereby appropriated $25,000.00 from the unappropriated monies of the Senior Nutrition Fund to account number 108000.559000 for current expenses.

SECTION 2. This ordinance appropriates for current expenses and shall therefore go into immediate effect.

____
Ted A. Berry, President of Council

Passed:

____
Richard L. Stage, Mayor

Effective:

Attest:

____
Tami K. Kelly, MMC, Clerk of Council

I certify that this ordinance is correct as to form.

____
Stephen J. Smith, Director of Law

I certify that there is money in the treasury, or is in the process of collection, to pay the within ordinance.

____
Michael A. Turner, Director of Finance

Date: 10-06-23
Introduced By: Mr. Holt
Committee: Finance
Originated By: Mr. Vedra
Approved: Mr. Boso
Emergency: ___ 30 Days: X
Current Expense: ___

No.: C-43-23
1st Reading: 10/16/23
Public Notice: 10/17/23
2nd Reading: 11/06/23
Passed: ___ Rejected:
Codified: ___ Code No:
Passage Publication:

ORDINANCE C-43-23

AN ORDINANCE TO AMEND CHAPTER 161.10 OF THE CODIFIED ORDINANCES TITLED EMPLOYEE STATUS, NUMBER OF EMPLOYEES PER DEPARTMENT, PAY GRADES

WHEREAS, due to staffing and position changes, it is necessary to adjust the number of employees and job titles; and

WHEREAS, prior approved adjustments had not been codified when making updates to this Section and it is necessary to adjust the staffing number to the proper count.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF GROVE CITY, STATE OF OHIO, THAT:

SECTION 1. Section 161.10 is hereby amended, in part, as follows:

Job#	Organization Identification	Job Title	FLSA Exemption	Classification Plan	FTE Max. Number	PTE Max. Number	Pay Grade	Minimum/ Maximum
6616	Service	Crew Leader	N	C	~~3~~4		6	$23.33 - 40.35

SECTION 2. This Ordinance shall take effect at the earliest opportunity allowed by law.

Ted A. Berry, President of Council

Passed:

Richard L. Stage, Mayor

Effective:

Attest:

Tami K. Kelly, MMC, Clerk of Council

I certify that this
ordinance is correct as to form.

Stephen J. Smith, Director of Law

Date: 10-30-23	No.: C-44-23
Introduced By: Mr. Holt	1st Reading: 11/06/23
Committee: Finance	Public Notice: 11/07/23
Originated By: Mr. Boso	2nd Reading: 11/20/23
Approved:	Passed: ____ Rejected:
Emergency: ___ 30 Days: x	Codified: ___ Code No:
Current Expense:	Passage Publication:

ORDINANCE C-44-23

AN ORDINANCE TO AUTHORIZE THE CITY ADMINISTRATOR TO REIMBURSE THE DEVELOPER FOR SEWER IMPROVEMENTS, SPECIFICALLY MATERIALS ONLY COST FOR UPSIZING THE SEWER LINE, UNDER SECTION 1101.11 THE GROVE CITY CODIFIED ORDINANCES AND APPROPRIATE $91,743.93 FROM THE SEWER FUND FOR SAID IMPROVEMENTS

WHEREAS, the Section 1101.11 of the Grove City Codified Ordinances provides for cost sharing when a developer agrees to install improvements that exceed the needs of the developer to enable the City to plan for future growth; and

WHEREAS, in conjunction with the Hidden Chase project, the City requested to upsize the sanitary sewer line from 12 inches to 18 inches to accommodate future development; and

WHEREAS, the City is responsible for the cost of materials that exceed what is necessary for the development.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF GROVE CITY, STATE OF OHIO, THAT:

SECTION 1. Council hereby approves the reimbursement request to upsize the sanitary sewer line from 12 inches to 18 inches to accommodate future development.

SECTION 2. There is hereby appropriated $91,743.93 from the unappropriated monies of the Sewer Fund and appropriated to account #502800.577000 for the Current Expense of said improvements.

SECTION 3. This ordinance appropriates for current expenses and shall therefore go into immediate effect.

Ted A. Berry, President of Council

Passed:

Richard L. Stage, Mayor

Effective:

Attest:

Tami K. Kelly, MMC, Clerk of Council

I certify that this ordinance is correct as to form.

Stephen J. Smith, Director of Law

I certify that there is money in the treasury, or is in the process of collection to pay the within ordinance.

Michael A. Turner, Director of Finance

Date:	10-30-23	No.:	C-45-23
Introduced By:	Mr. Holt	1st Reading:	11/06/23
Committee:	Finance	Public Notice:	11/07/23
Originated By:	Mr. Boso	2nd Reading:	11/20/23
Approved:		Passed: ____ Rejected:	
Emergency: ___ 30 Days:	x	Codified: ___ Code No:	
Current Expense:		Passage Publication:	

ORDINANCE C-45-23

AN ORDINANCE TO AUTHORIZE THE CITY ADMINISTRATOR TO ENTER INTO AN AGREEMENT WITH FLOCK SAFETY AND APPROPRIATE $150,429.00 FROM THE DRUG LAW ENFORCEMENT FUND FOR THE CURRENT EXPENSE OF SAID AGREEMENT

WHEREAS, license plate reader technology enables neighborhoods, schools, businesses, and law enforcement to work together to collect visual, audio, and situational evidence across an entire city to solve and prevent crime; and

WHEREAS, the City has been awarded a grant in the amount of $246,429.00 from the Ohio Office of Criminal Justice Services (OCJS) to purchase license plate reader services; and

WHEREAS, the City desires to enter into a multi-year agreement with Flock Safety to provide a connected platform of license plate readers with live video and audio detection, integrated with our computer aided dispatch (CAD) system; and

WHEREAS, the City will receive $246,429.00 from OCJS in this calendar year and $150,429 must be appropriated to execute the agreement.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF GROVE CITY, STATE OF OHIO, THAT:

SECTION 1. The City Administrator is hereby authorized to enter into the attached agreement with Flock Safety.

SECTION 2. There is hereby appropriated $150,429 from the unappropriated monies of the Drug Law Enforcement Fund to account number 109000.576000 for the current expense of entering into a multi-year agreement with Flock Safety.

SECTION 3. This Ordinance appropriates for Current Expenses and shall therefore go into immediate effect.

Ted A. Berry, President of Council

Passed:

Richard L. Stage, Mayor

Effective:

Attest:

Tami K. Kelly, MMC, Clerk of Council

I certify that this

C-45-23

Flock Safety + OH - Grove City Division of PD

Flock Group Inc.
1170 Howell Mill Rd, Suite 210
Atlanta, GA 30318

MAIN CONTACT:
Justin Wittenmyer
justin.wittenmyer@flocksafety.com
4193085046

flock safety

Company Overview

At Flock Safety, technology unites law enforcement and the communities they serve to eliminate crime and shape a safer future, together. We created the first public safety operating system to enable neighborhoods, schools, businesses, and law enforcement to work together to collect visual, audio, and situational evidence across an entire city to solve and prevent crime.

Our connected platform, comprised of License Plate Recognition (LPR), live video, audio detection, and a suite of integrations (AVL, CAD & more), alerts law enforcement when an incident occurs and turns unbiased data into objective answers that increase case clearance, maximize resources, and reduce crime -- all without compromising transparency or human privacy.

Join thousands of agencies reducing crime with Flock Safety's public safety operating system

2000+	**120**	**1B+**	**<60%***
communities with private-public partnerships	incident alerts / minute	1B+ vehicles detected / month	<60% local crime reduction in Flock cities

*According to a 2019 study conducted by Cobb County Police Department

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Introduction

Layer Intelligence to Solve More Crime

The pathway to a safer future looks different for every community. As such, this proposal presents a combination of products that specifically addresses your public safety needs, geographical layout, sworn officer count, and budget. These components make up your custom public safety operating system, a connected device network and software platform designed to transform real-time data into a panoramic view of your jurisdiction and help you zero in on the leads that solve more cases, prevent future crimes, and foster trust in the communities you serve.

Software Platform

Flock Safety's out-of-box software platform collects and makes sense of visual, audio, and situational evidence across your entire network of devices.

Out-of-Box Software Features	

Simplified Search	Get a complete view of all activity tied to one vehicle in your network of privately and publicly owned cameras.
	The user-friendly search experience allows officers to filter hours of footage in seconds based on time, location, and detailed vehicle criteria using patented Vehicle Fingerprint ™ technology. Search filters include:
	• Vehicle make
	• Body type
	• Color
	• License plates
	    o Partial tags
	    o Missing tags
	    o Temporary tags
	    o State recognition
	• Decals
	• Bumper stickers
	• Back racks
	• Top racks

National and Local Sharing	Access 1B+ additional plate reads each month without purchasing more cameras. Solve cross-jurisdiction crimes by opting into Flock Safety's sharing networks, including one-to-one, national, and statewide search networks. Users can also receive alerts from several external LPR databases: *California SVS* *FDLE* *FL Expired Licenses* *FL Expired Tags* *FL Sanctioned Drivers* *FL Sex Offenders* *Georgia DOR* *IL SOS* *Illinois Leads* *NCIC* *NCMEC Amber Alert* *REJIS* *CCIC* *FBI*
Real-time Alerts	Receive SMS, email, and in-app notifications for custom Hot Lists, NCIC wanted lists, AMBER alerts, Silver alerts, Vehicle Fingerprint matches, and more.
Interactive ESRI Map	View your AVL, CAD, traffic, and LPR alerts alongside live on-scene video from a single interactive map for a birdseye view of activity in your jurisdiction.
Vehicle Location Analysis	Visualize sequential Hot List alerts and the direction of travel to guide officers to find suspect vehicles faster.

Out-of-Box Software Features (Continued)	
Transparency Portal	Establish community trust with a public-facing dashboard that shares policies, usage, and public safety outcomes related to your policing technology.
Insights Dashboard	Access at-a-glance reporting to easily prove ROI, discover crime and traffic patterns and prioritize changes to your public safety strategy by using data to determine the most significant impact.
Native MDT Application	Download FlockOS to your MDTs to ensure officers never miss a Hot List alert while out on patrol.
Hot List Attachments	Attach relevant information to Custom Hot List alerts. Give simple, digestible context to Dispatchers and Patrol Officers responding to Hot List alerts so they can act confidently and drive better outcomes. When you create a custom Hot List Alert, add case notes, photos, reports, and other relevant case information.
Single Sign On (SSO)	Increase your login speed and information security with Okta or Azure Single Sign On (SSO). Quickly access critical information you need to do your job by eliminating the need for password resets and steps in the log-in process.

License Plate Recognition

The Flock Safety Falcon® LPR camera uses Vehicle Fingerprint™ technology to transform hours of footage into actionable evidence, even when a license plate isn't visible, and sends Hot List alerts to law enforcement users when a suspect vehicle is detected. The Falcon has fixed and location-flexible deployment options with 30% more accurate reads than leading LPR.*

*Results from the 2019 side-by-side comparison test conducted by LA County Sheriff's Department

Flock Safety Falcon®LPR Camera	Flock Safety Falcon® Flex	Flock Safety Falcon® LR
Fixed, infrastructure-free LPR camera designed for permanent placement. √ 1 Standard LPR Camera √ Unlimited LTE data service + Flock OS platform licenses √ 1 DOT breakaway pole √ Dual solar panels √ Permitting, installation, and ongoing maintenance	Location-flexible LPR camera designed for fast, easy self-installation, which is ideal for your ever-changing investigative needs. √ 1 LPR Camera √ Unlimited LTE data service + software licenses √ 1 portable mount with varying-sized band clamps √ 1 Charger for internal battery √ 1 hardshell carrying case	Long-range, high-speed LPR camera that captures license plates and Vehicle Fingerprint data for increasing investigative leads on high-volume roadways like highways and interstates. √ 1 Long-Rage LPR Camera √ Computing device in protective poly case √ AC Power √ Permitting, installation, and ongoing maintenance

Your Flock Safety Team	
Flock Safety is more than a technology vendor; we are a partner in your mission to build a safer future. We work with thousands of law enforcement agencies across the US to build stronger, safer communities that celebrate the hard work of those who serve and protect. We don't disappear after contracts are signed; we pride ourselves on becoming an extension of your hard-working team as part of our subscription service.	
Implementation	Meet with a Solutions Consultant (former LEO) to build a deployment plan based on your needs. Our Permitting Team and Installation Technicians will work to get your device network approved, installed, and activated.
User Training + Support	Your designated Customer Success Manager will help train your power users and ensure you maximize the platform, while our customer support team will assist with needs as they arise.
Maintenance	We proactively monitor the health of your device network. If we detect that a device is offline, a full-time technician will service your device for no extra charge. *Note: Ongoing maintenance does not apply to Falcon Flex devices.*
Public Relations	Government Affairs Get support educating your stakeholders, including city councils and other governing bodies. Media Relations Share crimes solved in the local media with the help of our Public Relations team.

flock safety

EXHIBIT A

ORDER FORM

Customer:	OH - Grove City Division of PD	Initial Term:	24 Months
Legal Entity Name:	OH - Grove City Division of PD	Renewal Term:	24 Months
Accounts Payable Email:	jgallo@grovecityohio.gov	Payment Terms:	Net 30
Address:	3360 Park Street Grove City, Ohio 43123	Billing Frequency:	Annual Plan - First Year Invoiced at Signing.
		Retention Period:	30 Days

Hardware and Software Products

Annual recurring amounts over subscription term

Item	Cost	Quantity	Total
Flock Safety Platform			**$96,000.00**
Flock Safety Flock OS			
FlockOS ™	Included	1	Included
Flock Safety LPR Products			
Flock Safety Falcon ®	Included	32	Included

Professional Services and One Time Purchases

Item	Cost	Quantity	Total
One Time Fees			
Flock Safety Professional Services			
Professional Services - Standard Implementation Fee	$650.00	6	$3,900.00
Professional Services - Existing Infrastructure Implementation Fee	$150.00	26	$3,900.00

Subtotal Year 1:	$103,800.00
Annual Recurring Subtotal:	$96,000.00
Estimated Tax:	$0.00
Contract Total:	$199,800.00

Taxes shown above are provided as an estimate. Actual taxes are the responsibility of the Customer. This Agreement will automatically renew for successive renewal terms of the greater of one year or the length set forth on the Order Form (each, a "Renewal Term") unless either Party gives the other Party notice of non-renewal at least thirty (30) days prior to the end of the then-current term.

Billing Schedule

Billing Schedule	Amount (USD)
Year 1	
At Contract Signing	$103,800.00
Annual Recurring after Year 1	$96,000.00
Contract Total	$199,800.00

*Tax not included

Product and Services Description

Flock Safety Platform Items	Product Description	Terms
Flock Safety Falcon ®	An infrastructure-free license plate reader camera that utilizes Vehicle Fingerprint® technology to capture vehicular attributes.	The Term shall commence upon first installation and validation of Flock Hardware.

One-Time Fees	Service Description
Installation on existing infrastructure	One-time Professional Services engagement. Includes site & safety assessment, camera setup & testing, and shipping & handling in accordance with the Flock Safety Advanced Implementation Service Brief.
Professional Services - Standard Implementation Fee	One-time Professional Services engagement. Includes site and safety assessment, camera setup and testing, and shipping and handling in accordance with the Flock Safety Standard Implementation Service Brief.
Professional Services - Advanced Implementation Fee	One-time Professional Services engagement. Includes site & safety assessment, camera setup & testing, and shipping & handling in accordance with the Flock Safety Advanced Implementation Service Brief.

FlockOS Features & Description

Package: Essentials

FlockOS Features	Description
Community Cameras (Full Access)	Access to all privately owned Flock devices within your jurisdiction that have been shared with you.
Unlimited Users	Unlimited users for FlockOS
State Network (LP Lookup Only)	Allows agencies to look up license plates on all cameras opted in to the statewide Flock network.
Nationwide Network (LP Lookup Only)	Allows agencies to look up license plates on all cameras opted in to the nationwide Flock network.
Direct Share - Surrounding Jurisdiction (Full Access)	Access to all Flock devices owned by law enforcement that have been directly shared with you. Have ability to search by vehicle fingerprint, receive hot list alerts, and view devices on the map.
Time & Location Based Search	Search full, partial, and temporary plates by time at particular device locations
License Plate Lookup	Look up specific license plate location history captured on Flock devices
Vehicle Fingerprint Search	Search footage using Vehicle Fingerprint™ technology. Access vehicle type, make, color, license plate state, missing / covered plates, and other unique features like bumper stickers, decals, and roof racks.
Flock Insights/Analytics page	Reporting tool to help administrators manage their LPR program with device performance data, user and network audits, plate read reports, hot list alert reports, event logs, and outcome reports.
ESRI Based Map Interface	Flock Safety's maps are powered by ESRI, which offers the ability for 3D visualization, viewing of floor plans, and layering of external GIS data, such as City infrastructure (i.e., public facilities, transit systems, utilities), Boundary mapping (i.e., precincts, county lines, beat maps), and Interior floor plans (i.e., hospitals, corporate campuses, universities)
Real-Time NCIC Alerts on Flock ALPR Cameras	Alert sent when a vehicle entered into the NCIC crime database passes by a Flock camera
Unlimited Custom Hot Lists	Ability to add a suspect's license plate to a custom list and get alerted when it passes by a Flock camera

By executing this Order Form, Customer represents and warrants that it has read and agrees all of the terms and conditions contained in the Terms of Service located at https://www.flocksafety.com/terms-and-conditions

The Parties have executed this Agreement as of the dates set forth below.

FLOCK GROUP, INC.		**Customer: OH - Grove City Division of PD**	
By:	______________________	By:	______________________
Name:	______________________	Name:	______________________
Title:	______________________	Title:	______________________
Date:	______________________	Date:	______________________
		PO Number:	______________________

Date: 10-06-23	No.: C-46-23
Introduced By: Mr. Holt	1st Reading: 11/06/23
Committee: Finance	Public Notice: 11/07/23
Originated By: Mr. Turner	2nd Reading: 11/20/23
Approved: Mr. Boso	Passed:____ Rejected:
Emergency:___ 30 Days: X	Codified:___ Code No:
Current Expense:________	Passage Publication:

ORDINANCE C-46-23

AN ORDINANCE TO AMEND VARIOUS SECTIONS OF CHAPTER 194 OF THE CODIFIED ORDINANCES OF THE CITY OF GROVE CITY TITLED INCOME TAX

WHEREAS, House Bill 33 of the 135th General Assembly, the State's general appropriations bill for the biennium, includes Section 803.10, which requires municipalities to adopt certain municipal income tax provisions (that are also adopted within H.B. 33) to authorize State officials to collect and administer municipal income taxes on or before January 1, 2024; and

WHEREAS, it is necessary to amend Chapter 194 of the Codified Ordinances to incorporate these required provisions.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF GROVE CITY, COUNTY OF FRANKLIN, AND STATE OF OHIO, THAT:

SECTION 1. Effective for tax years beginning on or after January 1, 2024, Chapter 194 is hereby amended by Exhibit "A", attached hereto and made a part hereof.

SECTION 2. This ordinance shall take effect at the earliest opportunity allowed by law.

____
Ted A. Berry, President of Council

Passed:
Effective:

____
Richard L. Stage, Mayor

Attest: ______________________________
Tami K. Kelly, MMC, Clerk of Council

I certify that this ordinance is correct as to form. ______________________________
Stephen J. Smith, Director of Law

C-46-23
Exhibit A

194.02 DEFINITIONS.

J. Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with Section 194.05(v)(3)B.

If the taxpayer is not a C corporation, is not a disregarded entity that has made an election described in subsection (c)(48)B., is not a publicly traded partnership that has made the election described in subsection (c)(24)E., and is not an individual, the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are a pension or retirement benefit payment paid to a retired partner, retired shareholder, or retired member or are in consideration for the use of capital and treated as payment of interest under Section 469 of the Internal Revenue Code or United States treasury regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction.

Nothing in subsection (c)(1) shall be construed as allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax. (Ord. C10-18. Passed 2-23-18.)

194.03 IMPOSITION OF TAX.

(f) Businesses. This subsection applies to any taxpayer engaged in a business or profession in Grove City, unless the taxpayer is an individual who resides in Grove City or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Chapter 5745 of the ORC.

(1) Except as otherwise provided in subsections (f)(2) and (g), net profit from a business or profession conducted both within and without the boundaries of Grove City shall be considered as having a taxable situs in Grove City for purposes of municipal income taxation in the same proportion as the average ratio of the following:

(4) For the purposes of subsection (f)(1)C. and except as provided in subsection (g), receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

(g) Net Profit Allocation.

(1) As used in this subsection:

A. "Qualifying remote employee or owner" means an individual who is an employee of a taxpayer or who is a partner or member holding an ownership interest in a taxpayer that is treated as a partnership for federal income tax purposes, provided that the individual meets both of the following criteria:

1. The taxpayer has assigned the individual to a qualifying reporting location.

2. The individual is permitted or required to perform services for the taxpayer at a qualifying remote work location.

B. "Qualifying remote work location" means a permanent or temporary location at which an employee or owner chooses or is required to perform services for the taxpayer, other than a reporting location of the taxpayer or any other location owned or controlled by a customer or client of the taxpayer. "Qualifying remote work location" may include the residence of an employee or owner and may be located outside of a municipal corporation that imposes an income tax in accordance with this chapter. An employee or owner may have more than one qualifying remote work location during a taxable year.

C "Reporting location" means either of the following:

1. A permanent or temporary place of doing business, such as an office, warehouse, storefront, construction site, or similar location, that is owned or controlled directly or indirectly by the taxpayer;

2. Any location in this state owned or controlled by a customer or client of the taxpayer, provided that the taxpayer is required to withhold taxes under Section 194.04 of this Chapter, on qualifying wages paid to an employee for the performance of personal services at that location.

D. "Qualifying reporting location" means one of the following:

1. The reporting location in this state at which an employee or owner performs services for the taxpayer on a regular or periodic basis during the taxable year;

2. If no reporting location exists in this state for an employee or owner under subsection (g)(1)D.1., the reporting location in this state at which the employee's or owner's supervisor regularly or periodically reports during the taxable year;

3. If no reporting location exists in this state for an employee or owner under subsection (g)(1)D.1. or 2., the location that the taxpayer otherwise assigns as the employee's or owner's qualifying reporting location, provided the assignment is made in good faith and is recorded and maintained in the taxpayer's business records. A taxpayer may change the qualifying reporting location designated for an employee or owner under this section at any time.

(2) For tax years ending on or after December 31, 2023, a taxpayer may elect to apply the provisions of this section to the apportionment of its net profit from a business or profession. For taxpayers that make this election, the provisions of subsection (f) apply to such apportionment except as otherwise provided in this section.

A taxpayer shall make the election allowed under this section in writing on or with the taxpayer's net profit return or, if applicable, a timely filed amended net profit return or a timely filed appeal of an assessment. The election applies to the taxable year for which that return or appeal is filed and for all subsequent taxable years, until the taxpayer revokes the election.

The taxpayer shall make the initial election with the tax administrator of each municipal corporation with which, after applying the apportionment provisions authorized in this section, the taxpayer is required to file a net profit tax return for that taxable year. A taxpayer shall not be required to notify the tax administrator of a municipal corporation in which a qualifying remote employee's or owner's qualifying remote work location is located, unless the taxpayer is otherwise required to file a net profit return with that municipal corporation due to business operations that are unrelated to the employee's or owner's activity at the qualifying remote work location.

After the taxpayer makes the initial election, the election applies to every municipal corporation in which the taxpayer conducts business. The taxpayer shall not be required to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in such municipal corporation.

Nothing in this section prohibits a taxpayer from making a new election under this section after properly revoking a prior election.

(3) For the purpose of calculating the ratios described in subsection (f)(1), all of the following apply to a taxpayer that has made the election described in subsection (g)(2):

A. For the purpose of subsection (f)(1)A., the average original cost of any tangible personal property used by a qualifying remote employee or owner at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

B. For the purpose of subsection (f)(1)B., any wages, salaries, and other compensation paid during the taxable period to a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

C For the purpose of subsection (f)(1)C., and notwithstanding subsection (f)(4), any gross receipts of the business or profession from services performed during the taxable period by a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(4) Nothing in this section prevents a taxpayer from requesting, or a tax administrator from requiring, that the taxpayer use, with respect to all or a portion of the income of the taxpayer, an alternative apportionment method as described in subsection (f)(2). However, a tax administrator shall not require an alternative apportionment method in such a manner that it would require a taxpayer to file a net profit return with a municipal corporation solely because a

qualifying remote employee's or owner's qualifying remote work location is located in that municipal corporation.

(5) Except as otherwise provided in this section, nothing in this section is intended to affect the withholding of taxes on qualifying wages pursuant to Section 194.04 of this Chapter.

194.05 ANNUAL RETURN; FILING.

(g) (2) Any taxpayer that has duly requested an automatic Six (6) month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of Grove City's income tax return. The extended due date of Grove City's income tax return shall be the Fifteenth (15th) day of the Tenth (10th) month after the last day of the taxable year to which the return relates. return shall be the 15th day of the tenth month after the last day of the taxable year to which the return relates. For tax years ending on or after January 1, 2023, the extended due date of Grove City's income tax return for a taxpayer that is not an individual shall be the 15th day of the eleventh month after the last day of the taxable year to which the return relates. An extension of time to file under this subsection is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

(5) If a taxpayer receives an extension for the filing of a municipal income tax return under subsection (g)(2), (3), or (4), the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first.

If a tax administrator violates subsection (g)(5), the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to $150.

Subsection (g)(5) does not apply to an extension received under subsection (g)(2) if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under subsection (g)(2) or failed to file for an extension under subsection (g)(2)B.

(6) To the extent that any provision in subsection (G) conflicts with any provision in subsections (N), (O), (P) or (Q), the provisions in subsections (N), (O), (P) or (Q) prevail.

194.07 ESTIMATED TAXES.

(b) (1) A. Taxes withheld ~~for Grove City~~ from qualifying wages shall be considered as paid to the ~~Grove City~~ municipal corporation for which the taxes were withheld in equal amounts on each payment date unless the taxpayer establishes the dates on which all amounts were actually withheld, in which case they shall be considered as paid on the dates on which the amounts were actually withheld.

194.18 INTEREST AND PENALTIES.

(c) (3) A. For tax years ending on or before December 31, 2020, w~~W~~ith respect to returns other than estimated income tax returns, Grove City may impose a penalty of twenty five dollars ($25.00) for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed One Hundred and Fifty Dollars ($150) for each failure.

~~A. No penalty for the failure to file a timely income tax return shall be imposed for the first return not filed timely with the tax administrator, when the first failure to timely file an income tax return occurs after the effective date of this provision.~~

B. ~~The penalty for each failure to file a timely income tax return with a tax administrator after the first return not timely filed shall not exceed twenty-five dollars ($25.00).~~ For tax years ending on or after January 1, 2021, with respect to returns other than estimated income tax returns, Grove City may impose a penalty not exceeding $25 for each failure to timely file each return, regardless of the liability shown thereon, except that Grove City shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.

194.27 CORRESPONDENCE FROM THE TAX ADMINISTRATOR.

All of the tax administrator's written correspondence to a taxpayer or other person shall include the name and contact information of an individual designated to receive inquiries regarding the correspondence. The individual may be the tax administrator or an employee of the tax administrator.

194.80 FILING NET PROFIT TAXES; ELECTION TO BE SUBJECT TO SECTIONS 194.80 TO 194.95.

(b)

(1) A taxpayer shall make the initial election on or before the ~~first~~ fifteenth day of the ~~third~~ fourth month after the beginning of the taxpayer's taxable year by ~~notifying~~ providing to the tax commissioner ~~and each~~ a list of all municipal ~~corporation~~ corporations in which the taxpayer conducted business during the previous taxable year, on a form prescribed by the tax commissioner.

~~(2)A.~~ (2) At least quarterly, the tax commissioner shall notify each municipal corporation that a taxpayer lists in its election under division (b)(1) of this section that the taxpayer has made the election.

(3) A. The election, once made by the taxpayer, applies to the taxable year in which the election is made and to each subsequent taxable year until the taxpayer notifies the tax commissioner of its termination of the election.

B. A notification of termination shall be made, on a form prescribed by the tax commissioner, on or before the ~~first~~ fifteenth day of the ~~third~~ fourth month of any taxable year.

D. At least quarterly, the tax commissioner shall notify each municipal corporation reported on a taxpayer's most recent return or declaration filed with the commissioner of the taxpayer's termination of its election.

(4) The tax commissioner shall provide to all municipal corporations imposing a tax on income on or after January 1, 2018, a list of taxpayers that are subject to sections 718.80 to 718.95 of the Revised Code, including the taxpayers' names, addresses, and federal employee identification numbers. The list shall be made available via the portal created under section 718.841 of the Revised Code.

(c)

(2) The Tax Administrator, ~~within ninety days of receiving~~ that receives a ~~taxpayer's~~ notification ~~of election~~ under subsection (b)(2) of this section, shall submit to the tax commissioner and within the time prescribed by division (c)(3) of this section, on a form prescribed by the ~~tax~~ commissioner, the following information regarding the taxpayer and any member of an affiliated group of corporations included on the taxpayer's consolidated tax return, when applicable:

E. Any other information Grove City deems relevant in order to effectuate the tax commissioner's efficient administration of the tax on Grove City's behalf.

(3) A municipal corporation shall submit the information required under division (c)(2) of this section to the tax commissioner within ninety days after the taxpayer files its final return or within fifteen days after the end of the taxable year for which the taxpayer made the initial election under division (b)(1) of this section, whichever occurs first. For the purposes of this section, "final return" means the return filed with the municipal corporation for the taxable year immediately preceding the taxable year for which the taxpayer made the election under division (b)(1) of this section.

(4) If the Tax Administrator fails to timely comply with subsections (c)(1) ~~and~~ ,(2), or (3) of this section, the tax commissioner ~~shall~~ may notify the director of budget and management, who, upon receiving such notification, shall withhold ~~from~~ a portion of each payment made to the municipal corporation under section 718.83 of the Revised Code. The commissioner shall specify the percentage of the payment to be withheld, not to exceed fifty per cent of the amount of the payment otherwise due to the municipal corporation under that section. The director shall compute the withholding on the basis of the tax rate most recently certified to the tax commissioner until the municipal corporation complies with divisions (c)(1) and, (2), and (3) of this section.

If, after any such withholding, the municipal corporation complies with divisions (C)(1), (2), and (3) of this section, the tax commissioner shall notify the director of budget and management, who shall provide payment to the municipal corporation under section 718.83 of the Revised Code of such amounts withheld under this division

194.81 DEFINITIONS.

(10) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with subsection (e)(3)B. of Section 194.86 of this chapter.

If the taxpayer is not a C corporation, is not a disregarded entity that has made the election described in subsection (c)(48)B. of Section 194.02 of this chapter, and is not a publicly traded partnership that has made the election described in subsection (c)(24)E. of Section 194.02 of this chapter, the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are a pension or retirement benefit payment paid to a retired partner, retired shareholder, or retired member or are in consideration for the use of capital and treated as payment of interest under Section 469 of the Internal Revenue Code or United States treasury regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction.

Nothing in subsection (b) of this section shall be construed as allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax.

(e) ~~"Taxable year" means the calendar year or the taxpayer's fiscal year ending during the calendar year, or fractional part thereof, upon which the calculation of the taxpayer's adjusted federal taxable income is based pursuant to this chapter. If a taxpayer's taxable year is changed for federal income tax purposes, the taxable year for purposes of Sections 194.80 to 194.95 of this chapter is changed accordingly but may consist of an aggregation of more than one taxable year for federal income tax purposes. The tax commissioner may prescribe by rule an appropriate period as the taxable year for a taxpayer that has had a change of its taxable year for federal income tax purposes, for a taxpayer that has two or more short taxable years for federal income tax purposes as the result of a change of ownership, or for a new taxpayer that would otherwise have no taxable year.~~

~~(f)~~ "Assessment" means a notice of underpayment or nonpayment of a tax issued pursuant to Section 194.90 of this chapter.

194.83 CERTIFICATION OF AMOUNTS TO BE PAID TO MUNICIPALITIES.

(b) If the tax commissioner determines that the amount of tax paid by a taxpayer and distributed to Grove City under this section for a taxable year exceeds the amount payable to Grove City under Sections 194.80 to 194.95 of this chapter after accounting for amounts remitted with the annual return and as estimated taxes, the commissioner shall proceed according ~~to subsections (a) and (b) of~~ Section 5703.77 of the ORC.

718.841. WEB PORTAL INFORMATION SHARING.

(a) The department of taxation shall create and maintain a world wide web portal capable of securely exchanging information between the department and municipal corporations.

(b) The web portal created pursuant to division (a) of this section shall be used by both the department and municipal corporations to securely exchange information as required under sections 718.80 to 718.95 of the Revised Code. The tax commissioner shall establish the procedures by which municipal corporations may access the web portal and the format in which information must be submitted.

(c) If the web portal is unavailable for any reason, the tax commissioner and municipal corporations shall provide the information as required under sections 718.80 to 718.95 of the Revised Code through another secure format. If the commissioner determines it reasonably necessary, the commissioner may extend the time within which information must be provided by not more than forty-five days. If the commissioner extends the time within which information must be provided, any event attaching a penalty for failure to provide such information shall be extended accordingly.

(d) The tax commissioner may modify the web portal created pursuant to division (a) of this section to enable the exchange of information between the commissioner and municipal corporations under Chapter 5745. and division (D) of section 5747.50 of the Revised Code and as otherwise required or permitted by law.

(e) The tax commissioner may adopt rules governing the use of the web portal created pursuant to division (a) of this section.

194.85 FILING OF ANNUAL RETURN; REMITTANCE: DISPOSITION OF FUNDS.

(a)

(2) ~~If a taxpayer has multiple taxable years ending within one calendar year, the taxpayer shall aggregate the facts and figures necessary to compute the tax due under this chapter, in accordance with Sections 194.81, 194.82, and, if applicable, 194.86 of this chapter onto its annual return.~~

~~(3)~~ The remittance shall be made payable to the treasurer of state and in the form prescribed by the tax commissioner. If the amount payable with the tax return is ten dollars or less, no remittance is required.

(b) The tax commissioner shall immediately forward to the treasurer of state all amounts the commissioner receives pursuant to Sections 194.80 to 194.95 of this chapter. The treasurer shall credit ~~ninety-nine and one-half per cent (99.5%) of~~ such amounts to the municipal income tax fund ~~and the remainder to the municipal income tax administrative fund established under Section 5745.03 of the ORC~~.

194.90 ASSESSMENTS AGAINST TAXPAYER.

(d)

(1) Except as provided in division (d)(2) of this section, all ~~All~~ money collected under this section shall be credited to the municipal income tax fund and distributed to Grove City based on the assessment issued under this section.

(2) The attorney general may assess collection costs as authorized under section 109.08, 109.081, or 131.02 of the Revised Code on amounts collected under this section, which shall be credited to the attorney general claims fund created under section 109.081 of the Revised Code.