GROVE CITY, OHIO COUNCIL
LEGISLATIVE AGENDA

November 2, 2015 | *6:30 Caucus* | *7:00 – Reg. Meet.*

Presentations:

FINANCE: Mr. Bennett

Ordinance C-74-15	Authorize the Purchase of Part of the Properties located at 3448, 3454 and 3460 Park Street and Appropriate $450,000.00 from the General Fund for said purchase and related expenses. Second reading and public hearing.
Ordinance C-78-15	Authorize the Purchase of Part of the property located at 3464 Park Street and Appropriate $100,000.00 from the General Fund for Said Purchase and related expenses. Second reading and public hearing.
Ordinance C-79-15	Authorize the Purchase of the property located at 3468 Park Street and Appropriate $200,000.00 from the General Fund for said purchase and related expenses. Second reading and public hearing.
Ordinance C-80-15	Appropriate $210,344.00 from the Debt Service Fund for the Current Expense of Debt Service Payments on the General Obligation Library Construction Bonds. Second reading and public hearing.
Ordinance C-81-15	Authorize the City Administrator to enter into a Lease Agreement with South-Western City Schools for the Kingston School Building. Second reading and public hearing.
Ordinance C-85-15	Enact Chapter 194 of the Codified Ordinances titled Income Tax. First reading.
Resolution CR-69-15	Accept the Recommendations of the Higher Education Investment Program Committee.

LANDS: Ms. Klemack-McGraw

Ordinance C-82-15	Accept the Plat of The Woods at Pinnacle. Second reading and public hearing.
Ordinance C-83-15	Approve a Special Use Permit for a Day Care for Daystarz Child Care Center located at 3323 Cleveland Ave. Second reading and public hearing.
Ordinance C-86-15	Approve an M-1 (medical) Zoning Classification for 21.86± acres located at 1345, 1351, 1393 Stringtown Road upon its Annexation to the City. First reading.
Resolution CR-68-15	Eliminate the Pedestrian Promenade connecting the residential development and the new library as previously endorsed by Resolution CR-42-13.
Resolution CR-70-15	Municipal Services that can be furnished to 22.6 acres located at 1345, 1351 and 1393 Stringtown Road upon its Annexation to the City.
Resolution CR-71-15	Support a Gold Star Families Memorial Monument at the corner of Broadway and Columbus Street.

ON FILE: Minutes of: 10/19/15 - Council Meeting

Date: 09/15/15
Introduced By: Mr. Bennett
Committee: Finance
Originated By: Mr. Boso
Approved:
Emergency: ___ 30 Days: X
Current Expense:

Postponed to 11-02-15

No.: C-74-15
1st Reading: 09/21/15
Public Notice: 09/24/15
2nd Reading: 10/05/15
Passed: ____ Rejected:
Codified: ___ Code No:
Passage Publication:

ORDINANCE C-74-15

AN ORDINANCE TO AUTHORIZE THE PURCHASE OF PART OF THE PROPERTIES LOCATED AT 3448, 3454 AND 3460 PARK STREET AND APPROPRIATE $450,000.00 FROM THE GENERAL FUND FOR SAID PURCHASE AND RELATED EXPENSES

WHEREAS, with the development of the new library and the Pizzuti project behind City Hall, the City has actively been engaged in discussions regarding parking in the Town Center; and

WHEREAS, the City has reached an agreement with the owner of three parcels located on Park Street to purchase part of the properties to expand parking while preserving the structures; and

WHEREAS, the City would purchase a total of 0.1191 acres that would be used to expand the existing public parking lot.

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

SECTION 1. Council hereby authorizes the purchase of part of the properties located at 3448, 3454 and 3460 Park Street as set forth in Exhibits "A" and "B".

SECTION 2. There is hereby appropriated $450,000.00 from the unappropriated monies of the General Fund to account number 100120.571000 for the Current Expense of said purchase and related expenses.

SECTION 3. This Ordinance shall take effect and be in force from and after the earliest date permitted 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

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

C-74-15
Exhibit A

REAL ESTATE PURCHASE AGREEMENT

THIS REAL ESTATE PURCHASE AGREEMENT (the "Agreement") is made and entered into on the _____ day of _____________, 2015 (the "Effective Date"), by and between **Berkley J. Roach Trust** ("Seller"), whose address is 3980 Broadway, Grove City, Ohio 43123, and **The City of Grove City, Ohio**, an Ohio municipal corporation ("Buyer"), whose address is 4035 Broadway, Grove City, Ohio 43123.

Background Information

A. Seller is the owner of a certain tract of real property located at 3448 Park Street, Grove City, Ohio 43123, and known as Franklin County Auditor's Tax Parcel No. 040-000109, containing approximately .1994 acres. ("Parent Parcel").

B. Buyer desires to purchase from Seller a portion of the Parent Parcel containing a total of 0.099 acres, which is legally described on Exhibit "A" and depicted on Exhibit "B" both of which are attached to this Agreement (the "Property").

C. Seller desires to sell to Buyer, and Buyer desires to purchase from Seller, all of Seller's right, title and interest in the Property, at the price and on the terms and conditions hereinafter set forth.

Statement of Agreement

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree to the foregoing Background Information and as follows:

1. Agreement.

On the terms and conditions set forth below, Seller hereby agrees to sell to Buyer, and Buyer hereby agrees to purchase from Seller, the Property.

2. Amount of Purchase Price.

The purchase price for the Property shall be One Hundred and Fifty Thousand Dollars ($150,000), payable to Seller at Closing, in immediately available funds or by cashier's check, adjusted by all prorations, credits, allowances and other adjustments specifically provided for herein.

3. Contingent Agreement.

(a) Contingencies. This Agreement shall be completely contingent upon Buyer's satisfaction or waiver of the contingencies set forth herein (the "Contingencies"), within thirty (30) days after the Effective Date (the "Contingency Period"). If Buyer has not satisfied the Contingencies within said thirty (30) day period, despite Buyer's having used good faith efforts to

satisfy same, then Buyer shall have the right to extend the Contingency Period for an additional thirty (30) days upon delivery to Seller of notice of such extension at any time prior to the expiration of the original thirty (30) day Contingency Period. The date upon which all Contingencies are either satisfied or waived shall be referred to as the "Contingency Date". The Contingencies are as follows:

(i) Buyer shall determine that the Property (or a substantial portion thereof) is not located within a flood plain and that the Property shall have drainage conditions acceptable to Buyer;

(ii) Buyer shall obtain, or satisfy itself that it can obtain, any and all easements benefiting the Property, or the cancellation of any and all easements encumbering the Property, which may be necessary or desirable for Buyer's proposed use and development of the Property;

(iii) Buyer shall receive a report, prepared by a certified environmental engineer selected by Buyer, indicating that the Property is free of all hazardous wastes, substances and materials which may require remediation or which may result in penalties under applicable laws, rules or regulations;

(iv) Buyer shall have received approval from Buyer's City Council for the transaction contemplated hereby; and

(v) Buyer and Seller shall have received the necessary approval of the lot split contemplated in Section 5 hereof.

(b) Notice of Satisfaction or Waiver. The Contingencies above shall be deemed to have been satisfied or waived, unless on or before the expiration of the Contingency Period (as the same may be extended as provided herein), Buyer gives to Seller notice of Buyer's failure to satisfy the Contingencies. Upon delivery of such notice, this Agreement shall terminate, in which case both parties shall be fully released from all further liability and obligations hereunder, and the Deposit shall be immediately returned to Buyer.

4. Seller's Cooperation.

(a) Seller's Deliverables. Seller shall, within five (5) days after the Effective Date, submit to Buyer the following information and/or materials for use by Buyer in preparation for the purchase of the Property, if available and in Seller's possession:

(i) A copy of prior surveys, environmental assessments, title policies, structural and engineering reports, construction drawings and similar types of records concerning the Property; and

(ii) All agreements relating to the Property, including any leases, executory contracts, purchase options or rights of first refusal or tax abatement or similar arrangements.

Seller hereby agrees to cooperate with Buyer in all respects during the term of this Agreement, including Seller's joining in the execution of any and all reasonable applications, instruments, licenses and documents contemplated pursuant hereto. All materials provided to Buyer pursuant to this Section shall be deemed conditional. If this transaction is not closed in accordance with the terms hereof, such materials shall be returned to Seller upon demand.

5. Title.

(a) Title Commitment. Within ten (10) days after the Effective Date, Buyer shall obtain an American Land Title Association (ALTA) Commitment for Title Insurance (the "Title Commitment") issued by Valmer Title (the "Title Insurance Company"), pursuant to which the Title Insurance Company shall commit to issue an ALTA Owner's Title Insurance Policy (Form 6/17/06), certified to at least the Effective Date of this Agreement, in the full amount of the purchase price, showing in Seller good and marketable title to the Property, free and clear of the standard printed exceptions contained in Schedule B of said commitment and final policy, and free and clear of all liens, charges, encumbrances and clouds of title, whatsoever, except the following:

(i) Those created or assumed by Buyer;

(ii) Zoning ordinances, legal highways and public rights-of-way which do not interfere with Buyer's intended use of the Property;

(iii) Real estate taxes which are a lien on the Property but which are not yet due and payable; and

(iv) Easements and restrictions of record acceptable to Buyer which do not interfere with the Buyer's intended use of the Property.

The Title Commitment shall fully and completely disclose all easements, negative or affirmative, rights-of-way, ingress or egress or any other appurtenances to the Property, and shall provide insurance coverage in respect to all of such appurtenant rights. The Title Commitment shall include the results of a special tax search and examination for any financing statements filed of record which may affect the Property.

(b) Endorsement at Closing. At the Closing, Buyer shall obtain, at its sole cost and expense, endorsements to the Title Commitment updating it to the respective date and showing no change in the state of the title to the Property. After Closing, a final owner's title insurance policy shall be issued in the amount of the purchase price. The entire cost of all commitments and final title insurance policies provided in accordance with this Agreement, and all costs of title examinations made for such purposes, shall be paid for in accordance with the terms of Section 9.

(c) Survey and Lot Split. Buyer shall, at its sole cost and expense, obtain a current survey and legal description of the Property, prepared by a surveyor registered in the State of Ohio selected by Buyer (the "Survey"), sufficient to obtain all necessary approvals for the purpose of splitting the

Property from the Parent Parcel. Subject to the approval of the Title Insurance Company, the legal description set forth on the Survey shall be used in the Title Commitment and policy and in all documents of transfer contemplated hereby. Seller shall reasonably cooperate with Buyer to obtain all necessary governmental approvals to the legal description and the survey of the Property on or before the end of the Contingency Period to enable the parties to split the Property from the Parent Parcel.

(d) Defects. In the event that an examination of either the Title Commitment (including any endorsements) or the Survey furnished hereunder discloses any matter adversely affecting title to the Property, or if title to the Property is not marketable, or if the Property is subject to liens, encumbrances, easements, conditions, restrictions, reservations or other matters not specifically excepted by the terms of this Agreement, or in the event of any encroachment or other defect shown by the Survey (the foregoing collectively referred to as "Defects"), Buyer shall, within ten (10) days after Buyer's receipt of the Survey and the Title Commitment, notify Seller thereof and Seller shall have a reasonable time, not to exceed thirty (30) days after written notice thereof, within which to cure or remove any such Defects. If Seller is unable to cure or remove the Defects within said thirty (30) day period, Seller shall immediately give notice of Seller's inability to Buyer and thereafter, Buyer shall have ten (10) days after receipt of such notice within which to make its election either (a) to accept title to the Property subject to such Defects; or (b) to withdraw from this transaction and terminate this Agreement, in which event both parties shall be released from liability hereunder.

6. General Warranty Deed and Other Documents.

Seller shall, at the Closing, convey fee simple title to the Property to Buyer by a duly and validly executed, recordable general warranty deed, free and clear of all liens and encumbrances, except those permitted pursuant to the provisions of Section 5 hereof. Buyer and Seller agree that such other documents as may be legally necessary or appropriate to carry out the terms of this Agreement shall be executed and delivered by the appropriate party at Closing. Such documents shall include, but not be limited to a closing statement, Seller's affidavit regarding liens, unrecorded matters and possession, any documents reasonably requested by the Title Insurance Company, and, if requested, Seller's affidavit regarding the warranties and representations set forth in Section 10 hereof.

7. Possession.

Seller shall be entitled to remain in possession of the Property for Thirty (30) days after the Closing Date (the "Salvage Period"). During the Salvage Period, Seller shall have the right to alter, remove, destroy, salvage or change any improvement or portion of the property provided that any alteration, removal or change does not diminish the structural integrity of the property and/or leave the property in an unsafe and/or unsecured condition.

Seller shall indemnify and hold Buyer harmless from and against any and all claims, liabilities, losses, damages, costs and expenses (including reasonable attorneys' fees) incurred by Buyer by reason of any injury or damage to any person or property whatsoever, occurring in, on or about the Property during the Salvage Period.

8. Closing Date.

Buyer and Seller agree that the closing shall be handled by Valmer Title located in Grove City, Ohio. The purchase and sale of the Property shall be closed (the "Closing") at a date to be chosen by Seller between December 15, 2015 and January 15, 2016 (the "Closing Date"), which Closing Date may be extended by mutual agreement of the parties. The Closing shall be at such time and place as Buyer and Seller may mutually agree upon.

9. Adjustments at Closing.

On the Closing Date, Buyer and Seller shall apportion, adjust, prorate and pay the following items in the manner hereinafter set forth:

(a) Real Estate Taxes and Assessments. Seller shall pay or credit against the purchase price all delinquent real estate taxes, together with penalties and interest thereon, all assessments which are a lien against the Property as of the Closing Date (both current and reassessed, whether due or to become due and not yet payable), all real estate taxes for years prior to closing, real estate taxes for the year of Closing, prorated through the Closing Date, and all agricultural use tax recoupments for years through the year of Closing. The proration of undetermined taxes shall be based upon a three hundred sixty-five (365) day year and upon the purchase price. It is the intention of the parties in making this tax proration to give Buyer a credit as close in amount as possible to the amount which Buyer will be required to remit to the County Treasurer for the period of time preceding the Closing Date hereof. Upon making the proration provided for herein, Seller and Buyer agree that the amount so computed shall be subject to later adjustment should the amount credited at Closing be incorrect based upon actual tax bills received by Buyer after Closing. Seller warrants and represents that all assessments now a lien are shown on the County Treasurer's records and that to the best of Seller's knowledge, no improvement, site or area, has been installed by any public authority, the cost of which is to be assessed against the Property in the future. Seller further warrants and represents that neither Seller nor any of its agents, employees or representatives have received notice, oral or written, or have knowledge of any proposed improvement, any part of the cost of which would or might be assessed against the Property. The covenants and agreements set forth in this Agreement shall not be cancelled by performance under this Agreement, but shall survive the Closing and the delivery of the deed of conveyance hereunder;

(b) Seller's Expenses. Seller shall, at the Closing (unless previously paid), pay by credit against the purchase price the following:

(i) The cost of any transfer or conveyance fee required to be paid in connection with the recording of the General Warranty Deed from Seller to Buyer; and

(ii) One-half (1/2) the fee, if any, charged by the title insurance company for closing the transaction contemplated herein.

(c) Buyer's Expenses. Buyer shall, at the Closing (unless previously paid), pay the following:

(i) The cost of furnishing the title commitment and policy referred to in Section 5 hereof;

(ii) The recording fees required for recording the General Warranty Deed;

(iii) The cost of furnishing the Survey; and

(iv) One-half (1/2) the fee, if any, charged by the title insurance company for closing the transaction contemplated herein.

(d) Brokers. Buyer acknowledged that Seller is a license real estate broker, but Buyer and Seller hereby warrant and represent to each other that neither has engaged or dealt with any broker or agent, for a fee, in regard to this Agreement. Thus, no real estate broker fee shall be paid under this Agreement. Seller hereby agrees to indemnify Buyer and hold Buyer harmless against any liability, loss, cost, damage, claim and expense (including, but not limited to, attorneys' fees and costs of litigation) which Buyer shall ever incur or be threatened with because of any claim of any broker or agent claiming through Seller, whether or not meritorious, for any such fee or commission.

10. Warranties and Representation.

(a) Seller's Warranties and Representations. In addition to any other representation or warranty contained in this Agreement, Seller hereby represents and warrants as follows:

(i) Seller has not received any notice or notices, either orally or in writing, from any municipal, county, state or any other governmental agency or body, of any zoning, fire, health, environmental or building violation, or violation of any laws, ordinances, statutes or regulations relating to pollution or environmental standards, which have not heretofore been corrected;

(ii) The execution, delivery and performance of this Agreement, and the consummation of the transaction contemplated hereby, will not result in any breach of, or constitute any default under, or result in the imposition of any lien or encumbrance against, the Property, under any agreement or other instrument to which Seller is a party or by which Seller or the Property might be bound;

(iii) Seller has not received any notice, either orally or in writing, of any change contemplated in any applicable laws, ordinances or restrictions, or any judicial or administrative action, or any action by adjacent landowners, which would prevent, limit or in any manner interfere with the proposed use of the Property;

(iv) No other person or entity other than Seller currently owns or has any legal or equitable interest in the Property and no other person or entity other than Buyer has or will have any right to acquire the Property, or any portion thereof;

(v) Through and until the Closing Date, Seller shall not enter into any easement, lease or other contract pertaining to the Property;

(vi) Seller has not disposed of or stored any Hazardous Substances on the Property or any portion thereof in violation of any Environmental Laws, as hereinafter defined, and the Parent Parcel does not now contain any Hazardous Substance or any underground storage tanks. The term "Hazardous Substance" shall mean asbestos, petroleum products and by-products, any other hazardous or toxic building material, and any hazardous, toxic, or dangerous waste, substance or material defined as such in or for the purpose of the Comprehensive Environmental Response, Compensation, and Liability Act, 42 U.S.C. 9601, et seq., any so-called "Super-fund" or "Super-Lien" law, or any other federal, state or local statute, law, ordinance, code, rule, regulation, order or decree regulating, relating to, or imposing liability or standards or conduct concerning, any hazardous, toxic, or dangerous waste, substance or material or underground storage tanks, now in effect (collectively the "Environmental Laws"). Seller hereby agrees to indemnify Buyer and hold Buyer harmless from and against any and all losses, liabilities, damages, injuries, costs, expenses and claims of any and every kind whatsoever, paid, incurred or suffered by, or asserted against Buyer for, with respect to, or as a direct or indirect result of the breach of Seller's warranties in this Section 10;

(vii) Seller shall not, without the prior written consent of Buyer, alter the natural topography and vegetation currently existing on, in or about the Property, including, but not limited to the cutting, burning or removal of any trees, removing any minerals or topsoil, dumping of any soil, fill or other matter, or altering the natural flow of any water courses located on the Property; and

(viii) Seller is not a "Foreign Person" as that term is defined in the Foreign Investment in Property Tax Act.

The warranties, representations, covenants and agreements set forth in this Agreement shall not be cancelled by performance under this Agreement, but shall survive the Closing and the delivery of the deed of conveyance hereunder. All representations and warranties set forth in this Section 10 shall be true and correct as of the date hereof and as of the Closing Date, and at Closing, if requested by Buyer, Seller shall so certify, in writing, in form reasonably requested by Buyer. Seller hereby agrees to indemnify and hold Buyer harmless from and against any and all claims, demands, liabilities, costs and expenses of every nature and kind (including attorneys' fees) which Buyer may sustain at any time (i) as a result of, arising out of or in any way connected with the operation, ownership, custody or control of the Property prior to the Closing Date; or (ii) by reason of the untruth, breach, misrepresentation or nonfulfillment of any of the covenants, representations, warranties or agreements made by Seller in this Agreement or in any documents or agreements delivered in connection with this Agreement or with the closing of the transaction contemplated hereby.

(b) Breach of Warranties Prior to Closing. If, during the pendency of this Agreement, Buyer determines that any warranty or representation given by Seller to Buyer under this Agreement shall be untrue, incorrect or misleading, in whole or in part, the same shall constitute a default by Seller hereunder. In such event, Buyer may give written notice thereof and shall thereafter have the right to terminate this Agreement.

11. Notice Procedure.

Any notices required hereunder shall be in writing, shall be transmitted by certified mail, postage prepaid, return receipt requested, hand delivery, or by nationally recognized overnight courier, and shall be deemed given when received or when receipt is refused, and shall be addressed to the parties as set forth on the first page of this Agreement. Copies of notices to Buyer shall be simultaneously provided to: Stephen Smith, Esq., Frost Brown Todd LLC, 10 West Broad Street, Suite 2300, Columbus, Ohio 43215.

12. 1031 Exchange.

In the event that either party shall be using the transaction contemplated hereby as part of an exchange of like kind property pursuant to Section 1031 of the Internal Revenue Code, the other party shall cooperate in connection therewith by executing and delivering such documents and instruments as may be reasonably required in order to accomplish any such like kind exchange, provided that, the party so cooperating shall not be required to bear any costs or expenses or take on any liability in connection therewith and the party effecting such exchange shall pay the costs and expenses, including legal fees and costs, of the cooperating party incurred in connection with such cooperation same not to exceed $500.00 in any event.

13. Miscellaneous.

(a) Governing Law. This Agreement is being executed and delivered in the State of Ohio and shall be construed and enforced in accordance with the laws of the State of Ohio. For all litigation, disputes and controversies which may arise out of or in connection with this Agreement, the undersigned hereby waive the right to trial by jury and consent to the jurisdiction of the courts in the State of Ohio.

(b) Entire Agreement. This Agreement constitutes the entire contract between the parties hereto, and may not be modified except by an instrument in writing signed by the parties hereto, and supersedes all previous agreements, written or oral, if any, of the parties.

(c) Time of Essence. Time is of the essence of this Agreement in all respects.

(d) Assignment. This Agreement shall be binding upon and inure to the benefit of the parties hereto, their respective heirs, legal representatives, successors and assigns.

(e) Invalidity. In the event that any provision of this Agreement shall be held to be invalid, the same shall not affect in any respect whatsoever the validity of the remainder of this Agreement.

(f) Waiver. No waiver of any of the provisions of this Agreement shall be deemed, nor shall the same constitute a waiver of any other provision, whether or not similar, nor shall any such waiver constitute a continuing waiver. No waiver shall be binding, unless executed, in writing, by the party making the waiver.

(g) Headings. The section headings contained in this Agreement are for convenience only and shall not be considered for any purpose in construing this Agreement. As used in this Agreement, the masculine, feminine and neuter genders, and the singular and plural numbers shall be each deemed to include the other whenever the context so requires.

(h) Confidentiality. Buyer and Seller covenant to not disclose any part of this Agreement to anyone other than their attorneys, brokers, consultants, accountants, employees, lenders or others who have a reasonable need to know of its content.

IN WITNESS WHEREOF, the parties have hereunto subscribed their names on the day and year first aforesaid.

SELLER:

Berkley J. Roach Trust

____

By: ________________________________

BUYER:

The City of Grove City, Ohio,
an Ohio municipal corporation

By: ________________________________
Charles W. Boso, Jr.
City Administrator

Approved as to Form:

____

Stephen J. Smith
Law Director, City of Grove City

CERTIFICATION OF FUNDS

I hereby certify that the funds required to meet the City's obligation, payment, or expenditure under this Agreement have been lawfully appropriated or authorized for such purpose and are free from any obligation now outstanding.

Michael Turner, Director of Finance	Date

EXHIBIT "A"
DESCRIPTION

DESCRIPTION OF 0.099 ACRE
West of Broadway (U.S. Route 62 and State Route 3)
North of Grove City Road

Situated in the State of Ohio, County of Franklin, City of Grove City, lying in Survey Number 1388 of the Virginia Military District, being a part of Lot 7 as shown on the subdivision plat entitled "Grants Subdivision" of record in Plat Book 10, Pages 158-159 conveyed to Berkley J. Roach, Trustee of The Trust of Berkley J. Roach by deed of record in Instrument Number 200905210072784, and described as follows:

BEGINNING, FOR REFERENCE, at a ¾ inch iron pipe found marking the southeasterly corner of said Lot 7, the southwesterly corner of Lot 6 as shown on said "Grants Subdivision" conveyed to City of Grove City by deed of record in Deed Book 3494, Page 233, and on the northerly right-of-way line of Park Street (66 foot right-of-way width);

thence North 34° 13' 19" East, with the line common to said Lots 6 and 7, a distance of 98.01 feet, to an iron pin set at the ***TRUE POINT OF BEGINNING***;

thence North 55° 46' 41" West, across said Lot 7, a distance of 45.19 feet, to an iron pin set in the westerly line thereof and the easterly line of Lot 8 as shown on said "Grants Subdivision" conveyed to Berkley J. Roach, Trustee of The Berkley J. Roach Revocable Trust, dated June 10, 1993;

thence North 34° 13' 19" East, with the line common to said Lots 7 and 8, a distance of 95.41 feet, to an iron pin set at a common corner thereof and on the southerly line of Reserve "A" as shown on said "Grants Subdivision" conveyed to City of Grove City by deed of record in Deed Book 1120, Page 496;

thence South 55° 46' 41" East, with the northerly line of said Lot 7 and said southerly line, a distance of 45.19 feet, to an iron pin set at the northeasterly corner of said Lot 7 and the northwesterly corner of said Lot 6;

thence South 34° 13' 19" West, with the line common to said Lots 6 and 7, a distance of 95.41 feet, to the ***TRUE POINT OF BEGINNING***, containing 0.099 acre, more or less.

Subject, however, to all legal rights-of-way and/or easements, if any, of previous record.

All references are to the records of the Recorder's Office, Franklin County, Ohio.

Iron pins set, where indicated, are iron pipes, thirteen sixteenths (13/16) inch inside diameter, thirty (30) inches long with a plastic plug placed in the top bearing the initials EMHT INC.

The bearings shown on this plat are based on the Ohio State Plane Coordinate System, South Zone, NAD83 (CORS96). Said bearings originated from a field traverse which was tied (referenced) to said coordinate system by GPS observations and observations of selected CORS base stations in the National Spatial Reference System. The portion of the northerly right-of-way line of Park Street, having a bearing of South 55° 46' 41" East, is designated the "basis of bearing" for this survey.

This description is based on an actual field survey performed by or under the direct supervision of Edward J. Miller, Registered Surveyor Number 8250 in May 2002, June 2010, October 2013, and September 2014.

EVANS, MECHWART, HAMBLETON & TILTON, INC.

STATE OF OHIO
EDWARD
MILLER
REGISTERED
PROFESSIONAL SURVEYOR

7/29/15

Edward J. Miller
Professional Surveyor No. 8250

Date

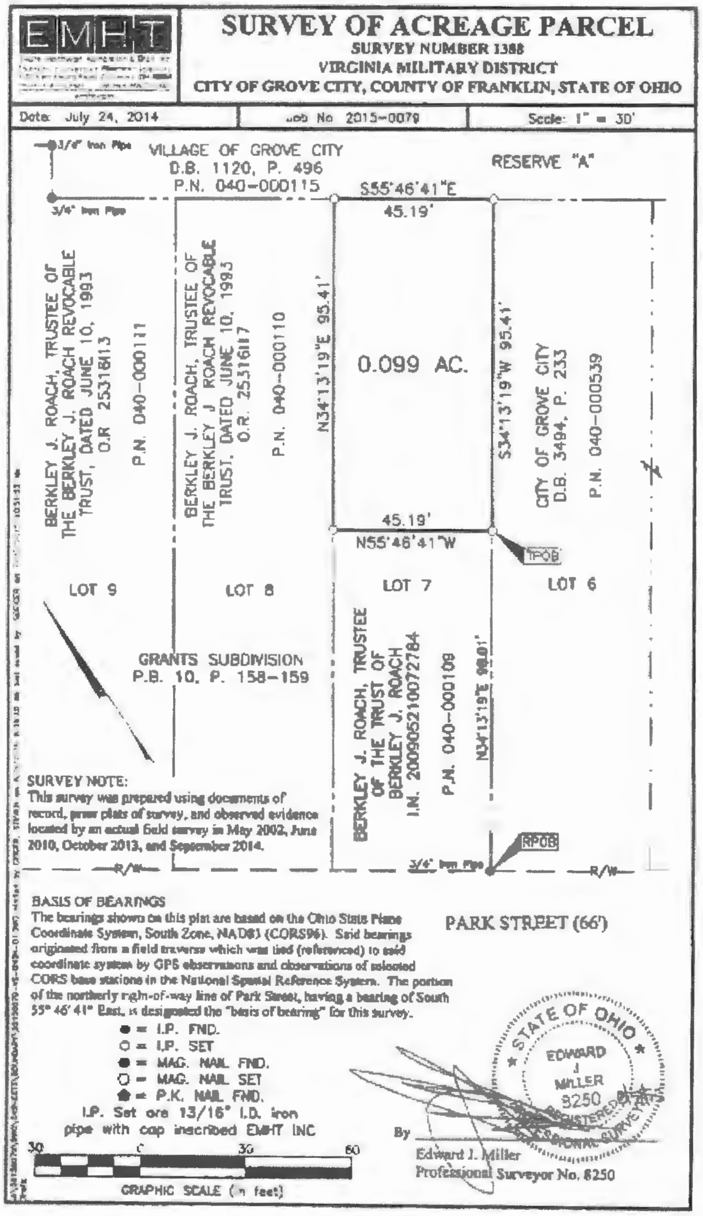
M-88
Split
95.41 ft Eastline
95.41 ft westline

EJM:sg
0_099 ac 20150019-VS-BNDY-01.doc

off of
North line
out of
(040)
109

DESCRIPTION VERIFIED
DEAN C. RINGLE, P.E., P.S.
BY: [signature]
DATE: 04 Aug 15

<u>EXHIBIT "B"</u>
<u>DEPICTION</u>



C-74-15
Exhibit B

REAL ESTATE PURCHASE AGREEMENT

THIS REAL ESTATE PURCHASE AGREEMENT (the "Agreement") is made and entered into on the _____ day of _____________, 2015 (the "Effective Date"), by and between **Berkley J. Roach Trust** ("Seller"), whose address is 3980 Broadway, Grove City, Ohio 43123, and **The City of Grove City, Ohio**, an Ohio municipal corporation ("Buyer"), whose address is 4035 Broadway, Grove City, Ohio 43123.

Background Information

A. Seller is the owner of a certain tracts of real property located at 3454 and 3460 Park Street, Grove City, Ohio 43123, and known as Franklin County Auditor's Tax Parcel Nos. 040-000110 and 040-000111, collectively containing approximately .4070 acres. (Collectively 3454 and 3460 Park Street together with all improvements, appurtenances and hereditaments thereto, shall be referred to as the "Parent Parcel").

B. Buyer desires to purchase from Seller a portion of the Parent Parcel containing a total of 0.201 acres, which is legally described on Exhibit "A" and depicted on Exhibit "B" both of which are attached to this Agreement (the "Property").

C. Seller desires to sell to Buyer, and Buyer desires to purchase from Seller, all of Seller's right, title and interest in the Property, at the price and on the terms and conditions hereinafter set forth.

Statement of Agreement

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree to the foregoing Background Information and as follows:

1. Agreement.

On the terms and conditions set forth below, Seller hereby agrees to sell to Buyer, and Buyer hereby agrees to purchase from Seller, the Property.

2. Amount of Purchase Price.

The purchase price for the Property shall be Three Hundred Thousand Dollars ($300,000), payable to Seller at Closing, in immediately available funds or by cashier's check, adjusted by all prorations, credits, allowances and other adjustments specifically provided for herein.

3. Contingent Agreement.

(a) Contingencies. This Agreement shall be completely contingent upon Buyer's satisfaction or waiver of the contingencies set forth herein (the "Contingencies"), within thirty (30) days after the Effective Date (the "Contingency Period"). If Buyer has not satisfied the Contingencies within said thirty (30) day period, despite Buyer's having used good faith efforts to satisfy same, then Buyer shall have the right to extend the Contingency Period for an additional thirty (30) days upon delivery to Seller of notice of such extension at any time prior to the expiration of the original thirty (30) day Contingency Period. The date upon which all Contingencies are either satisfied or waived shall be referred to as the "Contingency Date". The Contingencies are as follows:

(i) Buyer shall determine that the Property (or a substantial portion thereof) is not located within a flood plain and that the Property shall have drainage conditions acceptable to Buyer;

(ii) Buyer shall obtain, or satisfy itself that it can obtain, any and all easements benefiting the Property, or the cancellation of any and all easements encumbering the Property, which may be necessary or desirable for Buyer's proposed use and development of the Property;

(iii) Buyer shall receive a report, prepared by a certified environmental engineer selected by Buyer, indicating that the Property is free of all hazardous wastes, substances and materials which may require remediation or which may result in penalties under applicable laws, rules or regulations;

(iv) Buyer shall have received approval from Buyer's City Council for the transaction contemplated hereby; and

(v) Buyer and Seller shall have received the necessary approval of the lot split contemplated in Section 5 hereof.

(b) Notice of Satisfaction or Waiver. The Contingencies above shall be deemed to have been satisfied or waived, unless on or before the expiration of the Contingency Period (as the same may be extended as provided herein), Buyer gives to Seller notice of Buyer's failure to satisfy the Contingencies. Upon delivery of such notice, this Agreement shall terminate, in which case both parties shall be fully released from all further liability and obligations hereunder, and the Deposit shall be immediately returned to Buyer.

4. Seller's Cooperation.

(a) Seller's Deliverables. Seller shall, within five (5) days after the Effective Date, submit to Buyer the following information and/or materials for use by Buyer in preparation for the purchase of the Property, if available and in Seller's possession:

(i) A copy of prior surveys, environmental assessments, title policies, structural and engineering reports, construction drawings and similar types of records concerning the Property; and

(ii) All agreements relating to the Property, including any leases, executory contracts, purchase options or rights of first refusal or tax abatement or similar arrangements.

Seller hereby agrees to cooperate with Buyer in all respects during the term of this Agreement, including Seller's joining in the execution of any and all reasonable applications, instruments, licenses and documents contemplated pursuant hereto. All materials provided to Buyer pursuant to this Section shall be deemed conditional. If this transaction is not closed in accordance with the terms hereof, such materials shall be returned to Seller upon demand.

5. Title.

(a) Title Commitment. Within ten (10) days after the Effective Date, Buyer shall obtain an American Land Title Association (ALTA) Commitment for Title Insurance (the "Title Commitment") issued by Valmer Title (the "Title Insurance Company"), pursuant to which the Title Insurance Company shall commit to issue an ALTA Owner's Title Insurance Policy (Form 6/17/06), certified to at least the Effective Date of this Agreement, in the full amount of the purchase price, showing in Seller good and marketable title to the Property, free and clear of the standard printed exceptions contained in Schedule B of said commitment and final policy, and free and clear of all liens, charges, encumbrances and clouds of title, whatsoever, except the following:

(i) Those created or assumed by Buyer;

(ii) Zoning ordinances, legal highways and public rights-of-way which do not interfere with Buyer's intended use of the Property;

(iii) Real estate taxes which are a lien on the Property but which are not yet due and payable; and

(iv) Easements and restrictions of record acceptable to Buyer which do not interfere with the Buyer's intended use of the Property.

The Title Commitment shall fully and completely disclose all easements, negative or affirmative, rights-of-way, ingress or egress or any other appurtenances to the Property, and shall provide insurance coverage in respect to all of such appurtenant rights. The Title Commitment shall include the results of a special tax search and examination for any financing statements filed of record which may affect the Property.

(b) Endorsement at Closing. At the Closing, Buyer shall obtain, at its sole cost and expense, endorsements to the Title Commitment updating it to the respective date and showing no change in the state of the title to the Property. After Closing, a final owner's title insurance policy shall be issued in the amount of the purchase price. The entire cost of all commitments and final title insurance policies provided in accordance with this Agreement, and all costs of title examinations made for such purposes, shall be paid for in accordance with the terms of Section 9.

(c) Survey and Lot Split. Buyer shall, at its sole cost and expense, obtain a current survey and legal description of the Property, prepared by a surveyor registered in the State of Ohio selected by Buyer (the "Survey"), sufficient to obtain all necessary approvals for the purpose of splitting the Property from the Parent Parcel. Subject to the approval of the Title Insurance Company, the legal description set forth on the Survey shall be used in the Title Commitment and policy and in all documents of transfer contemplated hereby. Seller shall reasonably cooperate with Buyer to obtain all necessary governmental approvals to the legal description and the survey of the Property on or before the end of the Contingency Period to enable the parties to split the Property from the Parent Parcel.

(d) Defects. In the event that an examination of either the Title Commitment (including any endorsements) or the Survey furnished hereunder discloses any matter adversely affecting title to the Property, or if title to the Property is not marketable, or if the Property is subject to liens, encumbrances, easements, conditions, restrictions, reservations or other matters not specifically excepted by the terms of this Agreement, or in the event of any encroachment or other defect shown by the Survey (the foregoing collectively referred to as "Defects"), Buyer shall, within ten (10) days after Buyer's receipt of the Survey and the Title Commitment, notify Seller thereof and Seller shall have a reasonable time, not to exceed thirty (30) days after written notice thereof, within which to cure or remove any such Defects. If Seller is unable to cure or remove the Defects within said thirty (30) day period, Seller shall immediately give notice of Seller's inability to Buyer and thereafter, Buyer shall have ten (10) days after receipt of such notice within which to make its election either (a) to accept title to the Property subject to such Defects; or (b) to withdraw from this transaction and terminate this Agreement, in which event both parties shall be released from liability hereunder.

6. General Warranty Deed and Other Documents.

Seller shall, at the Closing, convey fee simple title to the Property to Buyer by a duly and validly executed, recordable general warranty deed, free and clear of all liens and encumbrances, except those permitted pursuant to the provisions of Section 5 hereof. Buyer and Seller agree that such other documents as may be legally necessary or appropriate to carry out the terms of this Agreement shall be executed and delivered by the appropriate party at Closing. Such documents shall include, but not be limited to a closing statement, Seller's affidavit regarding liens, unrecorded matters and possession, any documents reasonably requested by the Title Insurance Company, and, if requested, Seller's affidavit regarding the warranties and representations set forth in Section 10 hereof.

7. Possession.

Seller shall be entitled to remain in possession of the Property for Thirty (30) days after the Closing Date (the "Salvage Period"). During the Salvage Period, Seller shall have the right to alter, remove, destroy, salvage or change any improvement or portion of the property provided that any alteration, removal or change does not diminish the structural integrity of the property and/or leave the property in an unsafe and/or unsecured condition.

Seller shall indemnify and hold Buyer harmless from and against any and all claims, liabilities, losses, damages, costs and expenses (including reasonable attorneys' fees) incurred by Buyer by reason of any injury or damage to any person or property whatsoever, occurring in, on or about the Property during the Salvage Period.

8. Closing Date.

Buyer and Seller agree that the closing shall be handled by Valmer Title located in Grove City, Ohio. The purchase and sale of the Property shall be closed (the "Closing") at a date to be chosen by Seller between December 15, 2015 and January 15, 2016 (the "Closing Date"), which Closing Date may be extended by mutual agreement of the parties. The Closing shall be at such time and place as Buyer and Seller may mutually agree upon.

9. Adjustments at Closing.

On the Closing Date, Buyer and Seller shall apportion, adjust, prorate and pay the following items in the manner hereinafter set forth:

(a) Real Estate Taxes and Assessments. Seller shall pay or credit against the purchase price all delinquent real estate taxes, together with penalties and interest thereon, all assessments which are a lien against the Property as of the Closing Date (both current and reassessed, whether due or to become due and not yet payable), all real estate taxes for years prior to closing, real estate taxes for the year of Closing, prorated through the Closing Date, and all agricultural use tax recoupments for years through the year of Closing. The proration of undetermined taxes shall be based upon a three hundred sixty-five (365) day year and upon the purchase price. It is the intention of the parties in making this tax proration to give Buyer a credit as close in amount as possible to the amount which Buyer will be required to remit to the County Treasurer for the period of time preceding the Closing Date hereof. Upon making the proration provided for herein, Seller and Buyer agree that the amount so computed shall be subject to later adjustment should the amount credited at Closing be incorrect based upon actual tax bills received by Buyer after Closing. Seller warrants and represents that all assessments now a lien are shown on the County Treasurer's records and that to the best of Seller's knowledge, no improvement, site or area, has been installed by any public authority, the cost of which is to be assessed against the Property in the future. Seller further warrants and represents that neither Seller nor any of its agents, employees or representatives have received notice, oral or written, or have knowledge of any proposed improvement, any part of the cost of which would or might be assessed against the Property. The covenants and agreements set forth in this Agreement shall not be cancelled by performance under this Agreement, but shall survive the Closing and the delivery of the deed of conveyance hereunder;

(b) Seller's Expenses. Seller shall, at the Closing (unless previously paid), pay by credit against the purchase price the following:

(i) The cost of any transfer or conveyance fee required to be paid in connection with the recording of the General Warranty Deed from Seller to Buyer; and

(ii) One-half (1/2) the fee, if any, charged by the title insurance company for closing the transaction contemplated herein.

(c) Buyer's Expenses. Buyer shall, at the Closing (unless previously paid), pay the following:

(i) The cost of furnishing the title commitment and policy referred to in Section 5 hereof;

(ii) The recording fees required for recording the General Warranty Deed;

(iii) The cost of furnishing the Survey; and

(iv) One-half (1/2) the fee, if any, charged by the title insurance company for closing the transaction contemplated herein.

(d) Brokers. Buyer acknowledged that Seller is a license real estate broker, but Buyer and Seller hereby warrant and represent to each other that neither has engaged or dealt with any broker or agent, for a fee, in regard to this Agreement. Thus, no real estate broker fee shall be paid under this Agreement. Seller hereby agrees to indemnify Buyer and hold Buyer harmless against any liability, loss, cost, damage, claim and expense (including, but not limited to, attorneys' fees and costs of litigation) which Buyer shall ever incur or be threatened with because of any claim of any broker or agent claiming through Seller, whether or not meritorious, for any such fee or commission.

10. Warranties and Representation.

(a) Seller's Warranties and Representations. In addition to any other representation or warranty contained in this Agreement, Seller hereby represents and warrants as follows:

(i) Seller has not received any notice or notices, either orally or in writing, from any municipal, county, state or any other governmental agency or body, of any zoning, fire, health, environmental or building violation, or violation of any laws, ordinances, statutes or regulations relating to pollution or environmental standards, which have not heretofore been corrected;

(ii) The execution, delivery and performance of this Agreement, and the consummation of the transaction contemplated hereby, will not result in any breach of, or constitute any default under, or result in the imposition of any lien or encumbrance against, the Property, under any agreement or other instrument to which Seller is a party or by which Seller or the Property might be bound;

(iii) Seller has not received any notice, either orally or in writing, of any change contemplated in any applicable laws, ordinances or restrictions, or any judicial or administrative action, or any action by adjacent landowners, which would prevent, limit or in any manner interfere with the proposed use of the Property;

(iv) No other person or entity other than Seller currently owns or has any legal or equitable interest in the Property and no other person or entity other than Buyer has or will have any right to acquire the Property, or any portion thereof;

(v) Through and until the Closing Date, Seller shall not enter into any easement, lease or other contract pertaining to the Property;

(vi) Seller has not disposed of or stored any Hazardous Substances on the Property or any portion thereof in violation of any Environmental Laws, as hereinafter defined, and the Parent Parcel does not now contain any Hazardous Substance or any underground storage tanks. The term "Hazardous Substance" shall mean asbestos, petroleum products and by-products, any other hazardous or toxic building material, and any hazardous, toxic, or dangerous waste, substance or material defined as such in or for the purpose of the Comprehensive Environmental Response, Compensation, and Liability Act, 42 U.S.C. 9601, et seq., any so-called "Super-fund" or "Super-Lien" law, or any other federal, state or local statute, law, ordinance, code, rule, regulation, order or decree regulating, relating to, or imposing liability or standards or conduct concerning, any hazardous, toxic, or dangerous waste, substance or material or underground storage tanks, now in effect (collectively the "Environmental Laws"). Seller hereby agrees to indemnify Buyer and hold Buyer harmless from and against any and all losses, liabilities, damages, injuries, costs, expenses and claims of any and every kind whatsoever, paid, incurred or suffered by, or asserted against Buyer for, with respect to, or as a direct or indirect result of the breach of Seller's warranties in this Section 10;

(vii) Seller shall not, without the prior written consent of Buyer, alter the natural topography and vegetation currently existing on, in or about the Property, including, but not limited to the cutting, burning or removal of any trees, removing any minerals or topsoil, dumping of any soil, fill or other matter, or altering the natural flow of any water courses located on the Property; and

(viii) Seller is not a "Foreign Person" as that term is defined in the Foreign Investment in Property Tax Act.

The warranties, representations, covenants and agreements set forth in this Agreement shall not be cancelled by performance under this Agreement, but shall survive the Closing and the delivery of the deed of conveyance hereunder. All representations and warranties set forth in this Section 10 shall be true and correct as of the date hereof and as of the Closing Date, and at Closing, if requested by Buyer, Seller shall so certify, in writing, in form reasonably requested by Buyer. Seller hereby agrees to indemnify and hold Buyer harmless from and against any and all claims, demands, liabilities, costs and expenses of every nature and kind (including attorneys' fees) which Buyer may sustain at any time (i) as a result of, arising out of or in any way connected with the operation, ownership, custody or control of the Property prior to the Closing Date; or (ii) by reason of the untruth, breach, misrepresentation or nonfulfillment of any of the covenants, representations, warranties or agreements made by Seller in this Agreement or in any documents or agreements delivered in connection with this Agreement or with the closing of the transaction contemplated hereby.

(b) Breach of Warranties Prior to Closing. If, during the pendency of this Agreement, Buyer determines that any warranty or representation given by Seller to Buyer under this Agreement shall be untrue, incorrect or misleading, in whole or in part, the same shall constitute a default by Seller hereunder. In such event, Buyer may give written notice thereof and shall thereafter have the right to terminate this Agreement.

11. Notice Procedure.

Any notices required hereunder shall be in writing, shall be transmitted by certified mail, postage prepaid, return receipt requested, hand delivery, or by nationally recognized overnight courier, and shall be deemed given when received or when receipt is refused, and shall be addressed to the parties as set forth on the first page of this Agreement. Copies of notices to Buyer shall be simultaneously provided to: Stephen Smith, Esq., Frost Brown Todd LLC, 10 West Broad Street, Suite 2300, Columbus, Ohio 43215.

12. 1031 Exchange.

In the event that either party shall be using the transaction contemplated hereby as part of an exchange of like kind property pursuant to Section 1031 of the Internal Revenue Code, the other party shall cooperate in connection therewith by executing and delivering such documents and instruments as may be reasonably required in order to accomplish any such like kind exchange, provided that, the party so cooperating shall not be required to bear any costs or expenses or take on any liability in connection therewith and the party effecting such exchange shall pay the costs and expenses, including legal fees and costs, of the cooperating party incurred in connection with such cooperation same not to exceed $500.00 in any event.

13. Miscellaneous.

(a) Governing Law. This Agreement is being executed and delivered in the State of Ohio and shall be construed and enforced in accordance with the laws of the State of Ohio. For all litigation, disputes and controversies which may arise out of or in connection with this Agreement, the undersigned hereby waive the right to trial by jury and consent to the jurisdiction of the courts in the State of Ohio.

(b) Entire Agreement. This Agreement constitutes the entire contract between the parties hereto, and may not be modified except by an instrument in writing signed by the parties hereto, and supersedes all previous agreements, written or oral, if any, of the parties.

(c) Time of Essence. Time is of the essence of this Agreement in all respects.

(d) Assignment. This Agreement shall be binding upon and inure to the benefit of the parties hereto, their respective heirs, legal representatives, successors and assigns.

(e) Invalidity. In the event that any provision of this Agreement shall be held to be invalid, the same shall not affect in any respect whatsoever the validity of the remainder of this Agreement.

(f) Waiver. No waiver of any of the provisions of this Agreement shall be deemed, nor shall the same constitute a waiver of any other provision, whether or not similar, nor shall any such waiver constitute a continuing waiver. No waiver shall be binding, unless executed, in writing, by the party making the waiver.

(g) Headings. The section headings contained in this Agreement are for convenience only and shall not be considered for any purpose in construing this Agreement. As used in this Agreement, the masculine, feminine and neuter genders, and the singular and plural numbers shall be each deemed to include the other whenever the context so requires.

(h) Confidentiality. Buyer and Seller covenant to not disclose any part of this Agreement to anyone other than their attorneys, brokers, consultants, accountants, employees, lenders or others who have a reasonable need to know of its content.

IN WITNESS WHEREOF, the parties have hereunto subscribed their names on the day and year first aforesaid.

SELLER:

Berkley J. Roach Trust

____

By: ______________________________

BUYER:

The City of Grove City, Ohio,
an Ohio municipal corporation

By: ______________________________

Charles W. Boso, Jr.
City Administrator

Approved as to Form:

____

Stephen J. Smith
Law Director, City of Grove City

CERTIFICATION OF FUNDS

I hereby certify that the funds required to meet the City's obligation, payment, or expenditure under this Agreement have been lawfully appropriated or authorized for such purpose and are free from any obligation now outstanding.

______________________________ ______________________

Michael Turner, Director of Finance Date

EXHIBIT "A"
DESCRIPTION

DESCRIPTION OF 0.201 ACRE
West of Broadway (U.S. Route 62 and State Route 3)
North of Grove City Road

Situated in the State of Ohio, County of Franklin, City of Grove City, lying in Survey Number 1388 of the Virginia Military District, being a part of Lot 8 and Lot 9 as shown on the subdivision plat entitled "Grants Subdivision" of record in Plat Book 10, Pages 158-159 conveyed to Berkley J. Roach, Trustee of The Berkley J. Roach Revocable Trust, dated June 10, 1993 by deed of record in Official Records 25316I13 and 25316I17, and described as follows:

BEGINNING, FOR REFERENCE, at an iron pin set at the southeasterly corner of said Lot 8, the southwesterly corner of Lot 7 as shown on said "Grants Subdivision" conveyed to Berkley J. Roach, Trustee of The Trust of Berkley J. Roach by deed of record in Instrument Number 200905210072784, and on the northerly right-of-way line of Park Street (66 foot right-of-way width);

thence North 34° 13' 19" East, with the line common to said Lots 7 and 8, a distance of 98.01 feet, to an iron pin set at the *TRUE POINT OF BEGINNING*;

thence North 55° 46' 41" West, across said Lots 8 and 9, a distance of 90.35 feet, to an iron pin set in the westerly line of said Lot 9 and the easterly line of Lot 10 as shown on said "Grants Subdivision" conveyed to William E. Lewis by deed of record in Deed Book 2259, Page 364 and Instrument Number 200403290067159;

thence North 34° 13' 19" East, with the line common to said Lots 9 and 10, a distance of 110.41 feet, to a 5/8 inch iron rebar found at a common corner thereof and on the southerly line of Reserve "A" as shown on said "Grants Subdivision" conveyed to City of Grove City by deed of record in Deed Book 1120, Page 496;

thence with the southerly line of said Reserve " A" and the northerly line said Lots 9 and 8, the following courses:

South 55° 46' 41" East, a distance of 10.00 feet, to a ¾ inch iron pipe found,

South 34° 13' 19" West, a distance of 15.00 feet, to a ¾ inch iron pipe found; and

South 55° 46' 41" East, a distance of 80.35 feet, to an iron pin set at the corner common to said Lots 7 and 8;

thence South 34° 13' 19" West, with the line common to said Lots 7 and 8, a distance of 95.41 feet, to the *TRUE POINT OF BEGINNING*, containing 0.201 acre, more or less.

Of the above described 0.201 acre, 0.099 acre is from Auditor's Parcel Number 040-000110 and 0.102 acre is from Auditor's Parcel Number 040-000111.

Subject, however, to all legal rights-of-way and/or easements, if any, of previous record.

All references are to the records of the Recorder's Office, Franklin County, Ohio.

Iron pins set, where indicated, are iron pipes, thirteen sixteenths (13/16) inch inside diameter, thirty (30) inches long with a plastic plug placed in the top bearing the initials EMHT INC.

The bearings shown on this plat are based on the Ohio State Plane Coordinate System, South Zone, NAD83 (CORS96). Said bearings originated from a field traverse which was tied (referenced) to said coordinate system by GPS observations and observations of selected CORS base stations in the National Spatial Reference System. The portion of the northerly right-of-way line of Park Street, having a bearing of South 55° 46' 41" East, is designated the "basis of bearing" for this survey.

This description is based on an actual field survey performed by or under the direct supervision of Edward J. Miller, Registered Surveyor Number 8250 in May 2002, June 2010, October 2013, and September 2014.

EVANS, MECHWART, HAMBLETON & TILTON, INC.

m-88

Split — 95.41' Eastline — 95.41' westline — off of Northline — out of (010) 110 +

Split — 95.41' Eastline — 110.41' westline — off of Northline — out of (0110) 111

STATE OF OHIO — EDWARD J. MILLER — 8250 — REGISTERED — PROFESSIONAL SURVEYOR

Edward J. Miller
Professional Surveyor No. 8250

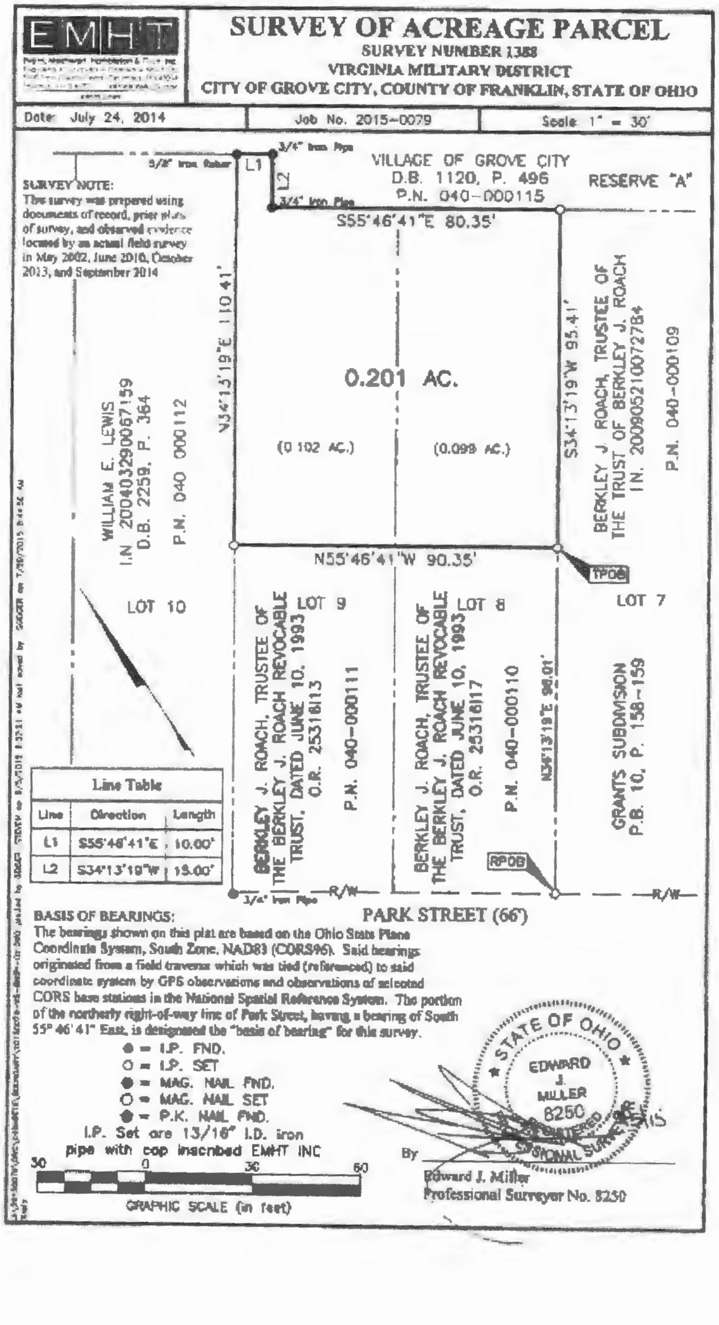
7/20/15

Date

EJM:sg
0_201 ac 20150870-VS-BNDY-01.doc

DESCRIPTION VERIFIED
DEAN C. RINGLE, P.E., P.S.
BY: [signature]
DATE: [illegible]

<u>EXHIBIT "B"</u>
<u>DEPICTION</u>



Date: 10/14/15	No.: C-78-15
Introduced By: Mr. Bennett	1st Reading: 10/19/15
Committee: Finance	Public Notice: 10/22/15
Originated By: Mr. Smith	2nd Reading: 11/02/15
Approved: Mr. Boso	Passed:____ Rejected:
Emergency:___ 30 Days:____	Codified:___ Code No:
Current Expense: XX	Passage Publication:

ORDINANCE C-78-15

AN ORDINANCE TO AUTHORIZE THE PURCHASE OF PART OF THE PROPERTY LOCATED AT 3464 PARK STREET AND APPROPRIATE $100,000 FROM THE GENERAL FUND FOR SAID PURCHASE AND RELATED EXPENSES

WHEREAS, with the development of the new library and the Pizzuti project behind City Hall, the City has actively been engaged in discussions regarding parking in the Town Center; and

WHEREAS, the City has reached an agreement with the owners of five parcels located on Park Street to expand parking while preserving most of the structures; and

WHEREAS, the City would purchase a total of 0.114 acres that would be used to expand the existing public parking lot.

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

SECTION 1. Council hereby authorizes the purchase of part of the property located at 3464 Park Street as set forth in Exhibit "A".

SECTION 2. There is hereby appropriated $100,000.00 from the unappropriated monies of the General Fund to account number 100120.571000 for the Current Expense of said purchase and related expenses.

SECTION 3. This Ordinance shall take effect and be in force from and after the earliest date permitted 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

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

Exhibit A
C-78-15

REAL ESTATE PURCHASE AGREEMENT

THIS REAL ESTATE PURCHASE AGREEMENT (the "Agreement") is made and entered into on the _____ day of _____________, 2015 (the "Effective Date"), by and between **William H. Lewis** ("Seller"), whose address is 3464 Park Street, Grove City, Ohio 43123, and **The City of Grove City, Ohio**, an Ohio municipal corporation ("Buyer"), whose address is 4035 Broadway, Grove City, Ohio 43123.

Background Information

A. Seller is the owner of a certain tract of real property located at 3464 Park Street, Grove City, Ohio 43123, and known as Franklin County Auditor's Tax Parcel No. 040-000112, containing approximately .2149 acres. ("Parent Parcel").

B. Buyer desires to purchase from Seller a portion of the Parent Parcel containing a total of 0.114 acres, which is legally described on Exhibit "A" and depicted on Exhibit "B" both of which are attached to this Agreement (the "Property").

C. Seller desires to sell to Buyer, and Buyer desires to purchase from Seller, all of Seller's right, title and interest in the Property, at the price and on the terms and conditions hereinafter set forth.

Statement of Agreement

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree to the foregoing Background Information and as follows:

1. Agreement.

On the terms and conditions set forth below, Seller hereby agrees to sell to Buyer, and Buyer hereby agrees to purchase from Seller, the Property.

2. Amount of Purchase Price.

The purchase price for the Property shall be One Hundred Thousand Dollars ($100,000), payable to Seller at Closing, in immediately available funds or by cashier's check, adjusted by all prorations, credits, allowances and other adjustments specifically provided for herein.

3. Contingent Agreement.

(a) Contingencies. This Agreement shall be completely contingent upon Buyer's satisfaction or waiver of the contingencies set forth herein (the "Contingencies"), within thirty (30) days after the Effective Date (the "Contingency Period"). If Buyer has not satisfied the Contingencies within said thirty (30) day period, despite Buyer's having used good faith efforts to

satisfy same, then Buyer shall have the right to extend the Contingency Period for an additional thirty (30) days upon delivery to Seller of notice of such extension at any time prior to the expiration of the original thirty (30) day Contingency Period. The date upon which all Contingencies are either satisfied or waived shall be referred to as the "Contingency Date". The Contingencies are as follows:

(i) Buyer shall determine that the Property (or a substantial portion thereof) is not located within a flood plain and that the Property shall have drainage conditions acceptable to Buyer;

(ii) Buyer shall obtain, or satisfy itself that it can obtain, any and all easements benefiting the Property, or the cancellation of any and all easements encumbering the Property, which may be necessary or desirable for Buyer's proposed use and development of the Property;

(iii) Buyer shall receive a report, prepared by a certified environmental engineer selected by Buyer, indicating that the Property is free of all hazardous wastes, substances and materials which may require remediation or which may result in penalties under applicable laws, rules or regulations;

(iv) Buyer shall have received approval from Buyer's City Council for the transaction contemplated hereby; and

(v) Buyer and Seller shall have received the necessary approval of the lot split contemplated in Section 5 hereof.

(b) Notice of Satisfaction or Waiver. The Contingencies above shall be deemed to have been satisfied or waived, unless on or before the expiration of the Contingency Period (as the same may be extended as provided herein), Buyer gives to Seller notice of Buyer's failure to satisfy the Contingencies. Upon delivery of such notice, this Agreement shall terminate, in which case both parties shall be fully released from all further liability and obligations hereunder, and the Deposit shall be immediately returned to Buyer.

4. Seller's Cooperation.

(a) Seller's Deliverables. Seller shall, within five (5) days after the Effective Date, submit to Buyer the following information and/or materials for use by Buyer in preparation for the purchase of the Property, if available and in Seller's possession:

(i) A copy of prior surveys, environmental assessments, title policies, structural and engineering reports, construction drawings and similar types of records concerning the Property; and

(ii) All agreements relating to the Property, including any leases, executory contracts, purchase options or rights of first refusal or tax abatement or similar arrangements.

Seller hereby agrees to cooperate with Buyer in all respects during the term of this Agreement, including Seller's joining in the execution of any and all reasonable applications, instruments, licenses and documents contemplated pursuant hereto. All materials provided to Buyer pursuant to this Section shall be deemed conditional. If this transaction is not closed in accordance with the terms hereof, such materials shall be returned to Seller upon demand.

5. Title.

(a) Title Commitment. Within ten (10) days after the Effective Date, Buyer shall obtain an American Land Title Association (ALTA) Commitment for Title Insurance (the "Title Commitment") issued by Valmer Title (the "Title Insurance Company"), pursuant to which the Title Insurance Company shall commit to issue an ALTA Owner's Title Insurance Policy (Form 6/17/06), certified to at least the Effective Date of this Agreement, in the full amount of the purchase price, showing in Seller good and marketable title to the Property, free and clear of the standard printed exceptions contained in Schedule B of said commitment and final policy, and free and clear of all liens, charges, encumbrances and clouds of title, whatsoever, except the following:

(i) Those created or assumed by Buyer;

(ii) Zoning ordinances, legal highways and public rights-of-way which do not interfere with Buyer's intended use of the Property;

(iii) Real estate taxes which are a lien on the Property but which are not yet due and payable; and

(iv) Easements and restrictions of record acceptable to Buyer which do not interfere with the Buyer's intended use of the Property.

The Title Commitment shall fully and completely disclose all easements, negative or affirmative, rights-of-way, ingress or egress or any other appurtenances to the Property, and shall provide insurance coverage in respect to all of such appurtenant rights. The Title Commitment shall include the results of a special tax search and examination for any financing statements filed of record which may affect the Property.

(b) Endorsement at Closing. At the Closing, Buyer shall obtain, at its sole cost and expense, endorsements to the Title Commitment updating it to the respective date and showing no change in the state of the title to the Property. After Closing, a final owner's title insurance policy shall be issued in the amount of the purchase price. The entire cost of all commitments and final title insurance policies provided in accordance with this Agreement, and all costs of title examinations made for such purposes, shall be paid for in accordance with the terms of Section 9.

(c) Survey and Lot Split. Buyer shall, at its sole cost and expense, obtain a current survey and legal description of the Property, prepared by a surveyor registered in the State of Ohio selected by Buyer (the "Survey"), sufficient to obtain all necessary approvals for the purpose of splitting the

Property from the Parent Parcel. Subject to the approval of the Title Insurance Company, the legal description set forth on the Survey shall be used in the Title Commitment and policy and in all documents of transfer contemplated hereby. Seller shall reasonably cooperate with Buyer to obtain all necessary governmental approvals to the legal description and the survey of the Property on or before the end of the Contingency Period to enable the parties to split the Property from the Parent Parcel.

(d) Defects. In the event that an examination of either the Title Commitment (including any endorsements) or the Survey furnished hereunder discloses any matter adversely affecting title to the Property, or if title to the Property is not marketable, or if the Property is subject to liens, encumbrances, easements, conditions, restrictions, reservations or other matters not specifically excepted by the terms of this Agreement, or in the event of any encroachment or other defect shown by the Survey (the foregoing collectively referred to as "Defects"), Buyer shall, within ten (10) days after Buyer's receipt of the Survey and the Title Commitment, notify Seller thereof and Seller shall have a reasonable time, not to exceed thirty (30) days after written notice thereof, within which to cure or remove any such Defects. If Seller is unable to cure or remove the Defects within said thirty (30) day period, Seller shall immediately give notice of Seller's inability to Buyer and thereafter, Buyer shall have ten (10) days after receipt of such notice within which to make its election either (a) to accept title to the Property subject to such Defects; or (b) to withdraw from this transaction and terminate this Agreement, in which event both parties shall be released from liability hereunder.

6. General Warranty Deed and Other Documents.

Seller shall, at the Closing, convey fee simple title to the Property to Buyer by a duly and validly executed, recordable general warranty deed, free and clear of all liens and encumbrances, except those permitted pursuant to the provisions of Section 5 hereof. Buyer and Seller agree that such other documents as may be legally necessary or appropriate to carry out the terms of this Agreement shall be executed and delivered by the appropriate party at Closing. Such documents shall include, but not be limited to a closing statement, Seller's affidavit regarding liens, unrecorded matters and possession, any documents reasonably requested by the Title Insurance Company, and, if requested, Seller's affidavit regarding the warranties and representations set forth in Section 10 hereof.

7. Possession.

Buyer shall be entitled to possession upon Closing. Upon taking possession, Buyer shall assist Seller in moving the existing shed onto the Sellers remaining parcel.

8. Closing Date.

Buyer and Seller agree that the closing shall be handled by Valmer Title located in Grove City, Ohio. The purchase and sale of the Property shall be closed (the "Closing") at a date to be chosen by Seller between December 15, 2015 and January 15, 2016 (the "Closing Date"), which Closing Date may be extended by mutual agreement of the parties. The Closing shall be at such time and place as Buyer and Seller may mutually agree upon.

9. Adjustments at Closing.

On the Closing Date, Buyer and Seller shall apportion, adjust, prorate and pay the following items in the manner hereinafter set forth:

(a) Real Estate Taxes and Assessments. Seller shall pay or credit against the purchase price all delinquent real estate taxes, together with penalties and interest thereon, all assessments which are a lien against the Property as of the Closing Date (both current and reassessed, whether due or to become due and not yet payable), all real estate taxes for years prior to closing, real estate taxes for the year of Closing, prorated through the Closing Date, and all agricultural use tax recoupments for years through the year of Closing. The proration of undetermined taxes shall be based upon a three hundred sixty-five (365) day year and upon the purchase price. It is the intention of the parties in making this tax proration to give Buyer a credit as close in amount as possible to the amount which Buyer will be required to remit to the County Treasurer for the period of time preceding the Closing Date hereof. Upon making the proration provided for herein, Seller and Buyer agree that the amount so computed shall be subject to later adjustment should the amount credited at Closing be incorrect based upon actual tax bills received by Buyer after Closing. Seller warrants and represents that all assessments now a lien are shown on the County Treasurer's records and that to the best of Seller's knowledge, no improvement, site or area, has been installed by any public authority, the cost of which is to be assessed against the Property in the future. Seller further warrants and represents that neither Seller nor any of its agents, employees or representatives have received notice, oral or written, or have knowledge of any proposed improvement, any part of the cost of which would or might be assessed against the Property. The covenants and agreements set forth in this Agreement shall not be cancelled by performance under this Agreement, but shall survive the Closing and the delivery of the deed of conveyance hereunder;

(b) Seller's Expenses. Seller shall, at the Closing (unless previously paid), pay by credit against the purchase price the following:

(i) The cost of any transfer or conveyance fee required to be paid in connection with the recording of the General Warranty Deed from Seller to Buyer; and

(ii) One-half (1/2) the fee, if any, charged by the title insurance company for closing the transaction contemplated herein.

(c) Buyer's Expenses. Buyer shall, at the Closing (unless previously paid), pay the following:

(i) The cost of furnishing the title commitment and policy referred to in Section 5 hereof;

(ii) The recording fees required for recording the General Warranty Deed;

(iii) The cost of furnishing the Survey; and

(iv) One-half (1/2) the fee, if any, charged by the title insurance company for closing the transaction contemplated herein.

(d) Brokers. Buyer and Seller hereby warrant and represent to each other that neither has engaged or dealt with any broker or agent, for a fee, in regard to this Agreement. Thus, no real estate broker fee shall be paid under this Agreement. Seller hereby agrees to indemnify Buyer and hold Buyer harmless against any liability, loss, cost, damage, claim and expense (including, but not limited to, attorneys' fees and costs of litigation) which Buyer shall ever incur or be threatened with because of any claim of any broker or agent claiming through Seller, whether or not meritorious, for any such fee or commission.

10. Warranties and Representation.

(a) Seller's Warranties and Representations. In addition to any other representation or warranty contained in this Agreement, Seller hereby represents and warrants as follows:

(i) Seller has not received any notice or notices, either orally or in writing, from any municipal, county, state or any other governmental agency or body, of any zoning, fire, health, environmental or building violation, or violation of any laws, ordinances, statutes or regulations relating to pollution or environmental standards, which have not heretofore been corrected;

(ii) The execution, delivery and performance of this Agreement, and the consummation of the transaction contemplated hereby, will not result in any breach of, or constitute any default under, or result in the imposition of any lien or encumbrance against, the Property, under any agreement or other instrument to which Seller is a party or by which Seller or the Property might be bound;

(iii) Seller has not received any notice, either orally or in writing, of any change contemplated in any applicable laws, ordinances or restrictions, or any judicial or administrative action, or any action by adjacent landowners, which would prevent, limit or in any manner interfere with the proposed use of the Property;

(iv) No other person or entity other than Seller currently owns or has any legal or equitable interest in the Property and no other person or entity other than Buyer has or will have any right to acquire the Property, or any portion thereof;

(v) Through and until the Closing Date, Seller shall not enter into any easement, lease or other contract pertaining to the Property;

(vi) Seller has not disposed of or stored any Hazardous Substances on the Property or any portion thereof in violation of any Environmental Laws, as hereinafter defined, and the Parent Parcel does not now contain any Hazardous Substance or any underground storage tanks. The term "Hazardous Substance" shall mean asbestos, petroleum products and by-products, any other hazardous or toxic building material, and any hazardous, toxic, or dangerous waste, substance or material defined as such in or for the purpose of the Comprehensive Environmental Response, Compensation, and Liability Act, 42 U.S.C. 9601, et seq., any so-called "Super-fund" or "Super-Lien" law, or any other federal, state or local statute, law, ordinance, code, rule, regulation, order or decree regulating, relating to, or imposing liability or standards or conduct concerning, any hazardous, toxic, or dangerous waste, substance or material or underground storage tanks, now in effect (collectively the "Environmental Laws"). Seller hereby agrees to indemnify Buyer and hold Buyer harmless from and against any and all losses, liabilities, damages, injuries, costs, expenses and claims of any and every kind whatsoever, paid, incurred or suffered by, or asserted against Buyer for, with respect to, or as a direct or indirect result of the breach of Seller's warranties in this Section 10;

(vii) Seller shall not, without the prior written consent of Buyer, alter the natural topography and vegetation currently existing on, in or about the Property, including, but not limited to the cutting, burning or removal of any trees, removing any minerals or topsoil, dumping of any soil, fill or other matter, or altering the natural flow of any water courses located on the Property; and

(viii) Seller is not a "Foreign Person" as that term is defined in the Foreign Investment in Property Tax Act.

The warranties, representations, covenants and agreements set forth in this Agreement shall not be cancelled by performance under this Agreement, but shall survive the Closing and the delivery of the deed of conveyance hereunder. All representations and warranties set forth in this Section 10 shall be true and correct as of the date hereof and as of the Closing Date, and at Closing, if requested by Buyer, Seller shall so certify, in writing, in form reasonably requested by Buyer. Seller hereby agrees to indemnify and hold Buyer harmless from and against any and all claims, demands, liabilities, costs and expenses of every nature and kind (including attorneys' fees) which Buyer may sustain at any time (i) as a result of, arising out of or in any way connected with the operation, ownership, custody or control of the Property prior to the Closing Date; or (ii) by reason of the untruth, breach, misrepresentation or nonfulfillment of any of the covenants, representations, warranties or agreements made by Seller in this Agreement or in any documents or agreements delivered in connection with this Agreement or with the closing of the transaction contemplated hereby.

(b) Breach of Warranties Prior to Closing. If, during the pendency of this Agreement, Buyer determines that any warranty or representation given by Seller to Buyer under this Agreement shall be untrue, incorrect or misleading, in whole or in part, the same shall constitute a default by Seller hereunder. In such event, Buyer may give written notice thereof and shall thereafter have the right to terminate this Agreement.

11. Notice Procedure.

Any notices required hereunder shall be in writing, shall be transmitted by certified mail, postage prepaid, return receipt requested, hand delivery, or by nationally recognized overnight courier, and shall be deemed given when received or when receipt is refused, and shall be addressed to the parties as set forth on the first page of this Agreement. Copies of notices to Buyer shall be simultaneously provided to: Stephen Smith, Esq., Frost Brown Todd LLC, 10 West Broad Street, Suite 2300, Columbus, Ohio 43215.

12. Miscellaneous.

(a) Governing Law. This Agreement is being executed and delivered in the State of Ohio and shall be construed and enforced in accordance with the laws of the State of Ohio. For all litigation, disputes and controversies which may arise out of or in connection with this Agreement, the undersigned hereby waive the right to trial by jury and consent to the jurisdiction of the courts in the State of Ohio.

(b) Entire Agreement. This Agreement constitutes the entire contract between the parties hereto, and may not be modified except by an instrument in writing signed by the parties hereto, and supersedes all previous agreements, written or oral, if any, of the parties.

(c) Time of Essence. Time is of the essence of this Agreement in all respects.

(d) Assignment. This Agreement shall be binding upon and inure to the benefit of the parties hereto, their respective heirs, legal representatives, successors and assigns.

(e) Invalidity. In the event that any provision of this Agreement shall be held to be invalid, the same shall not affect in any respect whatsoever the validity of the remainder of this Agreement.

(f) Waiver. No waiver of any of the provisions of this Agreement shall be deemed, nor shall the same constitute a waiver of any other provision, whether or not similar, nor shall any such waiver constitute a continuing waiver. No waiver shall be binding, unless executed, in writing, by the party making the waiver.

(g) Headings. The section headings contained in this Agreement are for convenience only and shall not be considered for any purpose in construing this Agreement. As used in this Agreement, the masculine, feminine and neuter genders, and the singular and plural numbers shall be each deemed to include the other whenever the context so requires.

(h) Confidentiality. Buyer and Seller covenant to not disclose any part of this Agreement to anyone other than their attorneys, brokers, consultants, accountants, employees, lenders or others who have a reasonable need to know of its content.

IN WITNESS WHEREOF, the parties have hereunto subscribed their names on the day and year first aforesaid.

SELLER:

William H. Lewis

____

By: ________________________________

BUYER:

The City of Grove City, Ohio,
an Ohio municipal corporation

By: ________________________________
Charles W. Boso, Jr.
City Administrator

Approved as to Form:

____
Stephen J. Smith
Law Director, City of Grove City

CERTIFICATION OF FUNDS

I hereby certify that the funds required to meet the City's obligation, payment, or expenditure under this Agreement have been lawfully appropriated or authorized for such purpose and are free from any obligation now outstanding.

EXHIBIT "A"
LEGAL DESCRIPTION

DESCRIPTION OF 0.114 ACRE
West of Broadway (U.S. Route 62 and State Route 3)
North of Grove City Road

Situated in the State of Ohio, County of Franklin, City of Grove City, lying in Survey Number 1388 of the Virginia Military District, being a part of Lot 10 as shown on the subdivision plat entitled "Grants Subdivision" of record in Plat Book 10, Pages 158-159 conveyed to William E. Lewis by deed of record in Deed Book 2259, Page 364 and Instrument Number 200403290067159, and described as follows:

BEGINNING, FOR REFERENCE, at the southeasterly corner of said Lot 10, the southwesterly corner of Lot 9 as shown on said "Grants Subdivision" conveyed to Berkley J. Roach, Trustee of The Berkley J. Roach Revocable Trust, dated June 10, 1993 by deeds of record in Official Records 25316I13 and 25316I17, and on the northerly right-of-way line of Park Street (66 foot right-of-way width);

thence North 34° 13' 19" East, with the line common to said Lots 9 and 10, a distance of 98.01 feet, to an iron pin set at the *TRUE POINT OF BEGINNING*;

thence North 55° 46' 41" West, across said Lot 10, a distance of 45.00 feet, to an iron pin set in the westerly line thereof and the easterly line of Lot 11 as shown on said "Grants Subdivision" conveyed to George E. Love and Kathleen M. Love by deed of record in Deed Book 2990, Page 372;

thence North 34° 13' 19" East, with the line common to said Lots 10 and 11, a distance of 110.41 feet, to a common corner thereof and on the southerly line of Reserve "A" as shown on said "Grants Subdivision" conveyed to City of Grove City by deed of record in Deed Book 1120, Page 496;

thence South 55° 46' 41" East, with the southerly line of said Reserve " A" and the northerly line said Lot 10, a distance of 45.00 feet, to a 5/8 inch iron rebar found at the corner common to said Lots 9 and 10;

thence South 34° 13' 19" West, with the line common to said Lots 9 and 10, a distance of 110.41 feet, to the *TRUE POINT OF BEGINNING*, containing 0.114 acre, more or less.

Subject, however, to all legal rights-of-way and/or easements, if any, of previous record.

All references are to the records of the Recorder's Office, Franklin County, Ohio.

Iron pins set, where indicated, are iron pipes, thirteen sixteenths (13/16) inch inside diameter, thirty (30) inches long with a plastic plug placed in the top bearing the initials EMHT INC.

The bearings shown on this plat are based on the Ohio State Plane Coordinate System, South Zone, NAD83 (CORS96). Said bearings originated from a field traverse which was tied (referenced) to said coordinate system by GPS observations and observations of selected CORS base stations in the National Spatial Reference System. The portion of the northerly right-of-way line of Park Street, having a bearing of South 55° 46' 41" East, is designated the "basis of bearing" for this survey.

This description is based on an actual field survey performed by or under the direct supervision of Edward J. Miller, Registered Surveyor Number 8250 in May 2002, June 2010, October 2013, and September 2014.

M-88
Split
110.41' Eastline
110.41' Westline
off of Northline
out of

EVANS, MECHWART, HAMBLETON & TILTON, INC.

STATE OF OHIO
EDWARD J. MILLER
8250
PROFESSIONAL SURVEYOR

Edward J. Miller
Professional Surveyor No. 8250

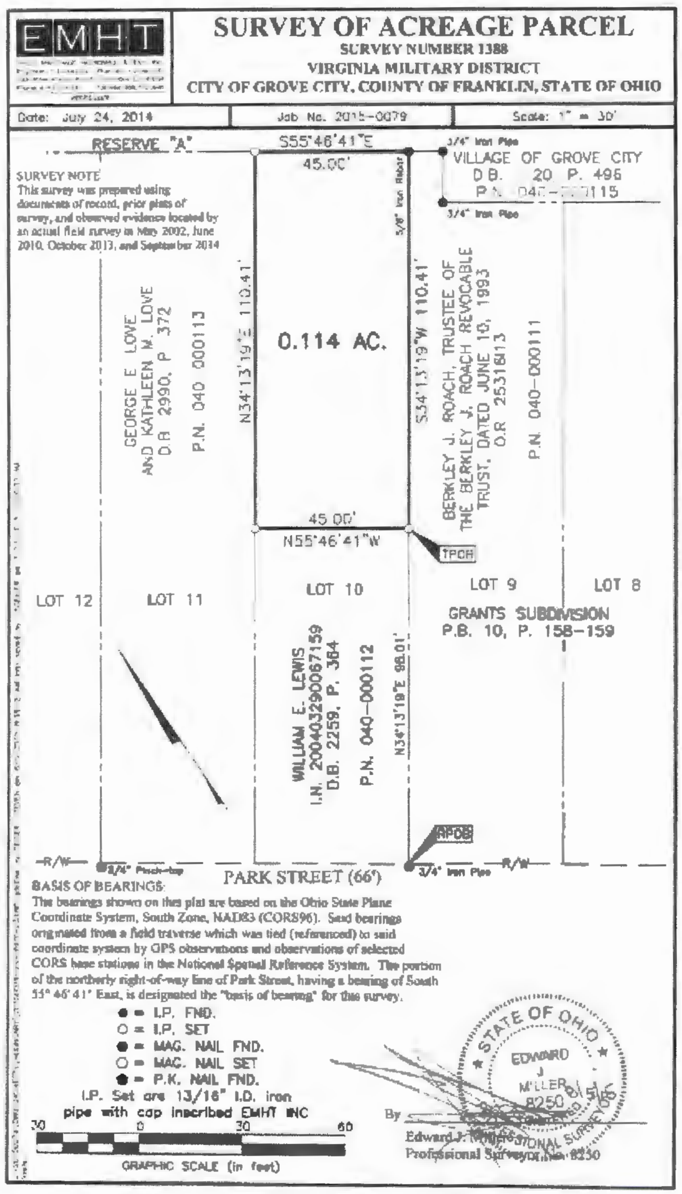
7/29/16
Date

EJM:sg
0_114 ac 20150019 VS BNDY-03.doc

(040)
112

DESCRIPTION VERIFIED
DEAN C. RINGLE P.E., P.S.
BY: AAS
DATE: 04 Aug 15

EXHIBIT "B"
DEPICTION



Date:	10/14/15	No.:	C-79-15
Introduced By:	Mr. Bennett	1st Reading:	10/19/15
Committee:	Finance	Public Notice:	10/22/15
Originated By:	Mr. Smith	2nd Reading:	11/02/15
Approved:	Mr. Boso	Passed: ____ Rejected:	
Emergency: ___ 30 Days: ____		Codified: ___ Code No:	
Current Expense:	XX	Passage Publication:	

ORDINANCE C-79-15

AN ORDINANCE TO AUTHORIZE THE PURCHASE OF THE PROPERTY LOCATED AT 3468 PARK STREET AND APPROPRIATE $200,000 FROM THE GENERAL FUND FOR SAID PURCHASE AND RELATED EXPENSES

WHEREAS, with the development of the new library and the Pizzuti project behind City Hall, the City has actively been engaged in discussions regarding parking in the Town Center; and

WHEREAS, the City has reached an agreement with the owners of five parcels located on Park Street to expand parking while preserving most of the structures; and

WHEREAS, in this instance, the City would purchase the entire property to provide an additional access point on Park Street for the parking.

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

SECTION 1. Council hereby authorizes the purchase the property located at 3468 Park Street as set forth in Exhibit "A".

SECTION 2. There is hereby appropriated $200,000.00 from the unappropriated monies of the General Fund to account number 100120.571000 for the Current Expense of said purchase and related expenses.

SECTION 3. This Ordinance shall take effect and be in force from and after the earliest date permitted 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

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

Exhibit A
C-79-15

REAL ESTATE PURCHASE AGREEMENT

THIS REAL ESTATE PURCHASE AGREEMENT (the "Agreement") is made and entered into on the _____ day of _____________, 2015 (the "Effective Date"), by and between **George E. and Kathleen M. Love** (collectively "Seller"), whose address is 3468 Park Street, Grove City, Ohio 43123, and **The City of Grove City, Ohio**, an Ohio municipal corporation ("Buyer"), whose address is 4035 Broadway, Grove City, Ohio 43123.

Background Information

A. Seller is the owner of a certain tract of real property located at 3468 Park Street, Grove City, Ohio 43123, and known as Franklin County Auditor's Tax Parcel No. 040-000113, containing approximately .2149 acres. ("Property").

B. Buyer desires to purchase the Property from Seller, which is legally described on Exhibit "A" and depicted on Exhibit "B" both of which are attached to this Agreement (the "Property").

C. Seller desires to sell to Buyer, and Buyer desires to purchase from Seller, all of Seller's right, title and interest in the Property, at the price and on the terms and conditions hereinafter set forth.

Statement of Agreement

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree to the foregoing Background Information and as follows:

1. Agreement.

On the terms and conditions set forth below, Seller hereby agrees to sell to Buyer, and Buyer hereby agrees to purchase from Seller, the Property.

2. Amount of Purchase Price.

The purchase price for the Property shall be Two Hundred Thousand Dollars ($200,000), payable to Seller at Closing, in immediately available funds or by cashier's check, adjusted by all prorations, credits, allowances and other adjustments specifically provided for herein.

3. Contingent Agreement.

(a) Contingencies. This Agreement shall be completely contingent upon Buyer's satisfaction or waiver of the contingencies set forth herein (the "Contingencies"), within thirty (30) days after the Effective Date (the "Contingency Period"). If Buyer has not satisfied the Contingencies within said thirty (30) day period, despite Buyer's having used good faith efforts to

satisfy same, then Buyer shall have the right to extend the Contingency Period for an additional thirty (30) days upon delivery to Seller of notice of such extension at any time prior to the expiration of the original thirty (30) day Contingency Period. The date upon which all Contingencies are either satisfied or waived shall be referred to as the "Contingency Date". The Contingencies are as follows:

(i) Buyer shall determine that the Property (or a substantial portion thereof) is not located within a flood plain and that the Property shall have drainage conditions acceptable to Buyer;

(ii) Buyer shall obtain, or satisfy itself that it can obtain, any and all easements benefiting the Property, or the cancellation of any and all easements encumbering the Property, which may be necessary or desirable for Buyer's proposed use and development of the Property;

(iii) Buyer shall receive a report, prepared by a certified environmental engineer selected by Buyer, indicating that the Property is free of all hazardous wastes, substances and materials which may require remediation or which may result in penalties under applicable laws, rules or regulations;

(iv) Buyer shall have received approval from Buyer's City Council for the transaction contemplated hereby; and

(v) Buyer and Seller shall have received the necessary approval of the lot split contemplated in Section 5 hereof.

(b) Notice of Satisfaction or Waiver. The Contingencies above shall be deemed to have been satisfied or waived, unless on or before the expiration of the Contingency Period (as the same may be extended as provided herein), Buyer gives to Seller notice of Buyer's failure to satisfy the Contingencies. Upon delivery of such notice, this Agreement shall terminate, in which case both parties shall be fully released from all further liability and obligations hereunder, and the Deposit shall be immediately returned to Buyer.

4. Seller's Cooperation.

(a) Seller's Deliverables. Seller shall, within five (5) days after the Effective Date, submit to Buyer the following information and/or materials for use by Buyer in preparation for the purchase of the Property, if available and in Seller's possession:

(i) A copy of prior surveys, environmental assessments, title policies, structural and engineering reports, construction drawings and similar types of records concerning the Property; and

(ii) All agreements relating to the Property, including any leases, executory contracts, purchase options or rights of first refusal or tax abatement or similar arrangements.

Seller hereby agrees to cooperate with Buyer in all respects during the term of this Agreement, including Seller's joining in the execution of any and all reasonable applications, instruments, licenses and documents contemplated pursuant hereto. All materials provided to Buyer pursuant to this Section shall be deemed conditional. If this transaction is not closed in accordance with the terms hereof, such materials shall be returned to Seller upon demand.

5. Title.

(a) Title Commitment. Within ten (10) days after the Effective Date, Buyer shall obtain an American Land Title Association (ALTA) Commitment for Title Insurance (the "Title Commitment") issued by Valmer Title (the "Title Insurance Company"), pursuant to which the Title Insurance Company shall commit to issue an ALTA Owner's Title Insurance Policy (Form 6/17/06), certified to at least the Effective Date of this Agreement, in the full amount of the purchase price, showing in Seller good and marketable title to the Property, free and clear of the standard printed exceptions contained in Schedule B of said commitment and final policy, and free and clear of all liens, charges, encumbrances and clouds of title, whatsoever, except the following:

(i) Those created or assumed by Buyer;

(ii) Zoning ordinances, legal highways and public rights-of-way which do not interfere with Buyer's intended use of the Property;

(iii) Real estate taxes which are a lien on the Property but which are not yet due and payable; and

(iv) Easements and restrictions of record acceptable to Buyer which do not interfere with the Buyer's intended use of the Property.

The Title Commitment shall fully and completely disclose all easements, negative or affirmative, rights-of-way, ingress or egress or any other appurtenances to the Property, and shall provide insurance coverage in respect to all of such appurtenant rights. The Title Commitment shall include the results of a special tax search and examination for any financing statements filed of record which may affect the Property.

(b) Endorsement at Closing. At the Closing, Buyer shall obtain, at its sole cost and expense, endorsements to the Title Commitment updating it to the respective date and showing no change in the state of the title to the Property. After Closing, a final owner's title insurance policy shall be issued in the amount of the purchase price. The entire cost of all commitments and final title insurance policies provided in accordance with this Agreement, and all costs of title examinations made for such purposes, shall be paid for in accordance with the terms of Section 9.

(c) Survey and Lot Split. Buyer shall, at its sole cost and expense, obtain a current survey and legal description of the Property, prepared by a surveyor registered in the State of Ohio selected by Buyer (the "Survey"). Subject to the approval of the Title Insurance Company, the legal description set forth on the Survey shall be used in the Title Commitment and policy and in all documents of transfer contemplated hereby. Seller shall reasonably cooperate with Buyer to obtain all necessary governmental approvals to the legal description and the survey of the Property on or before the end of the Contingency Period.

(d) Defects. In the event that an examination of either the Title Commitment (including any endorsements) or the Survey furnished hereunder discloses any matter adversely affecting title to the Property, or if title to the Property is not marketable, or if the Property is subject to liens, encumbrances, easements, conditions, restrictions, reservations or other matters not specifically excepted by the terms of this Agreement, or in the event of any encroachment or other defect shown by the Survey (the foregoing collectively referred to as "Defects"), Buyer shall, within ten (10) days after Buyer's receipt of the Survey and the Title Commitment, notify Seller thereof and Seller shall have a reasonable time, not to exceed thirty (30) days after written notice thereof, within which to cure or remove any such Defects. If Seller is unable to cure or remove the Defects within said thirty (30) day period, Seller shall immediately give notice of Seller's inability to Buyer and thereafter, Buyer shall have ten (10) days after receipt of such notice within which to make its election either (a) to accept title to the Property subject to such Defects; or (b) to withdraw from this transaction and terminate this Agreement, in which event both parties shall be released from liability hereunder.

6. General Warranty Deed and Other Documents.

Seller shall, at the Closing, convey fee simple title to the Property to Buyer by a duly and validly executed, recordable general warranty deed, free and clear of all liens and encumbrances, except those permitted pursuant to the provisions of Section 5 hereof. Buyer and Seller agree that such other documents as may be legally necessary or appropriate to carry out the terms of this Agreement shall be executed and delivered by the appropriate party at Closing. Such documents shall include, but not be limited to a closing statement, Seller's affidavit regarding liens, unrecorded matters and possession, any documents reasonably requested by the Title Insurance Company, and, if requested, Seller's affidavit regarding the warranties and representations set forth in Section 10 hereof.

7. Possession.

Seller shall be entitled to remain in possession of the Property during each of their lifetime after the Closing Date (the "Lease Period"), provided that Seller has executed the Lease Agreement, attached hereto as Exhibit "C" and hereby made a part hereof, on or before the Closing Date. Seller's occupation of the Property during the Lease Period shall be in accordance with the terms of the Lease Agreement. The Lease shall terminate upon vacation of the Property by Seller.

8. Closing Date.

Buyer and Seller agree that the closing shall be handled by Valmer Title located in Grove City, Ohio. The purchase and sale of the Property shall be closed (the "Closing") at a date to be chosen by Seller between December 15, 2015 and January 15, 2016 (the "Closing Date"), which

Closing Date may be extended by mutual agreement of the parties. The Closing shall be at such time and place as Buyer and Seller may mutually agree upon.

9. Adjustments at Closing.

On the Closing Date, Buyer and Seller shall apportion, adjust, prorate and pay the following items in the manner hereinafter set forth:

(a) Real Estate Taxes and Assessments. Seller shall pay or credit against the purchase price all delinquent real estate taxes, together with penalties and interest thereon, all assessments which are a lien against the Property as of the Closing Date (both current and reassessed, whether due or to become due and not yet payable), all real estate taxes for years prior to closing, real estate taxes for the year of Closing, prorated through the Closing Date, and all agricultural use tax recoupments for years through the year of Closing. The proration of undetermined taxes shall be based upon a three hundred sixty-five (365) day year and upon the purchase price. It is the intention of the parties in making this tax proration to give Buyer a credit as close in amount as possible to the amount which Buyer will be required to remit to the County Treasurer for the period of time preceding the Closing Date hereof. Upon making the proration provided for herein, Seller and Buyer agree that the amount so computed shall be subject to later adjustment should the amount credited at Closing be incorrect based upon actual tax bills received by Buyer after Closing. Seller warrants and represents that all assessments now a lien are shown on the County Treasurer's records and that to the best of Seller's knowledge, no improvement, site or area, has been installed by any public authority, the cost of which is to be assessed against the Property in the future. Seller further warrants and represents that neither Seller nor any of its agents, employees or representatives have received notice, oral or written, or have knowledge of any proposed improvement, any part of the cost of which would or might be assessed against the Property. The covenants and agreements set forth in this Agreement shall not be cancelled by performance under this Agreement, but shall survive the Closing and the delivery of the deed of conveyance hereunder;

(b) Seller's Expenses. Seller shall, at the Closing (unless previously paid), pay by credit against the purchase price the following:

(i) The cost of any transfer or conveyance fee required to be paid in connection with the recording of the General Warranty Deed from Seller to Buyer; and

(ii) One-half (1/2) the fee, if any, charged by the title insurance company for closing the transaction contemplated herein.

(c) Buyer's Expenses. Buyer shall, at the Closing (unless previously paid), pay the following:

(i) The cost of furnishing the title commitment and policy referred to in Section 5 hereof;

(ii) The recording fees required for recording the General Warranty Deed;

(iii) The cost of furnishing the Survey; and

(iv) One-half (1/2) the fee, if any, charged by the title insurance company for closing the transaction contemplated herein.

(d) Brokers. Buyer and Seller hereby warrant and represent to each other that neither has engaged or dealt with any broker or agent, for a fee, in regard to this Agreement. Thus, no real estate broker fee shall be paid under this Agreement. Seller hereby agrees to indemnify Buyer and hold Buyer harmless against any liability, loss, cost, damage, claim and expense (including, but not limited to, attorneys' fees and costs of litigation) which Buyer shall ever incur or be threatened with because of any claim of any broker or agent claiming through Seller, whether or not meritorious, for any such fee or commission.

10. Warranties and Representation.

(a) Seller's Warranties and Representations. In addition to any other representation or warranty contained in this Agreement, Seller hereby represents and warrants as follows:

(i) Seller has not received any notice or notices, either orally or in writing, from any municipal, county, state or any other governmental agency or body, of any zoning, fire, health, environmental or building violation, or violation of any laws, ordinances, statutes or regulations relating to pollution or environmental standards, which have not heretofore been corrected;

(ii) The execution, delivery and performance of this Agreement, and the consummation of the transaction contemplated hereby, will not result in any breach of, or constitute any default under, or result in the imposition of any lien or encumbrance against, the Property, under any agreement or other instrument to which Seller is a party or by which Seller or the Property might be bound;

(iii) Seller has not received any notice, either orally or in writing, of any change contemplated in any applicable laws, ordinances or restrictions, or any judicial or administrative action, or any action by adjacent landowners, which would prevent, limit or in any manner interfere with the proposed use of the Property;

(iv) No other person or entity other than Seller currently owns or has any legal or equitable interest in the Property and no other person or entity other than Buyer has or will have any right to acquire the Property, or any portion thereof;

(v) Through and until the Closing Date, Seller shall not enter into any easement, lease or other contract pertaining to the Property;

(vi) Seller has not disposed of or stored any Hazardous Substances on the Property or any portion thereof in violation of any Environmental Laws, as hereinafter defined, and the Property does not now contain any Hazardous Substance or any underground storage tanks. The term "Hazardous Substance" shall mean asbestos, petroleum products and by-products, any other hazardous or toxic building material, and any hazardous, toxic, or dangerous waste, substance or material defined as such in or for the purpose of the Comprehensive Environmental Response, Compensation, and Liability Act, 42 U.S.C. 9601, et seq., any so-called "Super-fund" or "Super-Lien" law, or any other federal, state or local statute, law, ordinance, code, rule, regulation, order or decree regulating, relating to, or imposing liability or standards or conduct concerning, any hazardous, toxic, or dangerous waste, substance or material or underground storage tanks, now in effect (collectively the "Environmental Laws"). Seller hereby agrees to indemnify Buyer and hold Buyer harmless from and against any and all losses, liabilities, damages, injuries, costs, expenses and claims of any and every kind whatsoever, paid, incurred or suffered by, or asserted against Buyer for, with respect to, or as a direct or indirect result of the breach of Seller's warranties in this Section 10;

(vii) Seller shall not, without the prior written consent of Buyer, alter the natural topography and vegetation currently existing on, in or about the Property, including, but not limited to the cutting, burning or removal of any trees, removing any minerals or topsoil, dumping of any soil, fill or other matter, or altering the natural flow of any water courses located on the Property; and

(viii) Seller is not a "Foreign Person" as that term is defined in the Foreign Investment in Property Tax Act.

The warranties, representations, covenants and agreements set forth in this Agreement shall not be cancelled by performance under this Agreement, but shall survive the Closing and the delivery of the deed of conveyance hereunder. All representations and warranties set forth in this Section 10 shall be true and correct as of the date hereof and as of the Closing Date, and at Closing, if requested by Buyer, Seller shall so certify, in writing, in form reasonably requested by Buyer. Seller hereby agrees to indemnify and hold Buyer harmless from and against any and all claims, demands, liabilities, costs and expenses of every nature and kind (including attorneys' fees) which Buyer may sustain at any time (i) as a result of, arising out of or in any way connected with the operation, ownership, custody or control of the Property prior to the Closing Date; or (ii) by reason of the untruth, breach, misrepresentation or nonfulfillment of any of the covenants, representations, warranties or agreements made by Seller in this Agreement or in any documents or agreements delivered in connection with this Agreement or with the closing of the transaction contemplated hereby.

(b) Breach of Warranties Prior to Closing. If, during the pendency of this Agreement, Buyer determines that any warranty or representation given by Seller to Buyer under this Agreement shall be untrue, incorrect or misleading, in whole or in part, the same shall constitute a default by Seller hereunder. In such event, Buyer may give written notice thereof and shall thereafter have the right to terminate this Agreement.

11. Notice Procedure.

Any notices required hereunder shall be in writing, shall be transmitted by certified mail, postage prepaid, return receipt requested, hand delivery, or by nationally recognized overnight courier, and shall be deemed given when received or when receipt is refused, and shall be addressed to the parties as set forth on the first page of this Agreement. Copies of notices to Buyer shall be simultaneously provided to: Stephen Smith, Esq., Frost Brown Todd LLC, 10 West Broad Street, Suite 2300, Columbus, Ohio 43215.

12. Miscellaneous.

(a) Governing Law. This Agreement is being executed and delivered in the State of Ohio and shall be construed and enforced in accordance with the laws of the State of Ohio. For all litigation, disputes and controversies which may arise out of or in connection with this Agreement, the undersigned hereby waive the right to trial by jury and consent to the jurisdiction of the courts in the State of Ohio.

(b) Entire Agreement. This Agreement constitutes the entire contract between the parties hereto, and may not be modified except by an instrument in writing signed by the parties hereto, and supersedes all previous agreements, written or oral, if any, of the parties.

(c) Time of Essence. Time is of the essence of this Agreement in all respects.

(d) Assignment. This Agreement shall be binding upon and inure to the benefit of the parties hereto, their respective heirs, legal representatives, successors and assigns.

(e) Invalidity. In the event that any provision of this Agreement shall be held to be invalid, the same shall not affect in any respect whatsoever the validity of the remainder of this Agreement.

(f) Waiver. No waiver of any of the provisions of this Agreement shall be deemed, nor shall the same constitute a waiver of any other provision, whether or not similar, nor shall any such waiver constitute a continuing waiver. No waiver shall be binding, unless executed, in writing, by the party making the waiver.

(g) Headings. The section headings contained in this Agreement are for convenience only and shall not be considered for any purpose in construing this Agreement. As used in this Agreement, the masculine, feminine and neuter genders, and the singular and plural numbers shall be each deemed to include the other whenever the context so requires.

(h) Confidentiality. Buyer and Seller covenant to not disclose any part of this Agreement to anyone other than their attorneys, brokers, consultants, accountants, employees, lenders or others who have a reasonable need to know of its content.

IN WITNESS WHEREOF, the parties have hereunto subscribed their names on the day and year first aforesaid.

SELLER:

George E. Love

____

Kathleen M. Love

____

BUYER:

The City of Grove City, Ohio,
an Ohio municipal corporation

By: ______________________________
Charles W. Boso, Jr.
City Administrator

Approved as to Form:

____
Stephen J. Smith
Law Director, City of Grove City

CERTIFICATION OF FUNDS

I hereby certify that the funds required to meet the City's obligation, payment, or expenditure under this Agreement have been lawfully appropriated or authorized for such purpose and are free

EXHIBIT "A"
LEGAL DESCRIPTION

DESCRIPTION OF 0.114 ACRE
West of Broadway (U.S. Route 62 and State Route 3)
North of Grove City Road

Situated in the State of Ohio, County of Franklin, City of Grove City, lying in Survey Number 1388 of the Virginia Military District, being a part of Lot 11 as shown on the subdivision plat entitled "Grants Subdivision" of record in Plat Book 10, Pages 158-159 conveyed to George E. Love and Kathleen M. Love by deed of record in Deed Book 2990, Page 372, and described as follows:

BEGINNING, FOR REFERENCE, at an iron pin set at the southeasterly corner of said Lot 11, the southwesterly corner of Lot 10 as shown on said "Grants Subdivision" conveyed to William E. Lewis by deed of record in Deed Book 2259, Page 364 and Instrument Number 200403290067159, and on the northerly right-of-way line of Park Street (66 foot right-of-way width);

thence North 34° 13' 19" East, with the line common to said Lots 10 and 11, a distance of 98.01 feet, to an iron pin set at the ***TRUE POINT OF BEGINNING***;

thence North 55° 46' 41" West, across said Lot 11, a distance of 45.00 feet, to an iron pin set in the westerly line thereof and the easterly line of Lot 12 as shown on said "Grants Subdivision" conveyed to Garry L. Stephenson, Trustee of the Garry L. Stephenson Revocable Trust, Dated November 30, 2006 and Toni L. Vanhorn-Stephenson, Trustee of the Toni L. Vanhorn-Stephenson Revocable Trust, Dated November 30, 2006 by deed of record in Instrument Number 201005250064334;

thence North 34° 13' 19" East, with the line common to said Lots 11 and 12, a distance of 110.41 feet, to a common corner thereof and on the southerly line of Reserve "A" as shown on said "Grants Subdivision" conveyed to City of Grove City by deed of record in Deed Book 1120, Page 496;

thence South 55° 46' 41" East, with the southerly line of said Reserve " A" and the northerly line said Lot 11, a distance of 45.00 feet, to the corner common to said Lots 10 and 11;

thence South 34° 13' 19" West, with the line common to said Lots 10 and 11, a distance of 110.41 feet, to the ***TRUE POINT OF BEGINNING***, containing 0.114 acre, more or less.

Subject, however, to all legal rights-of-way and/or easements, if any, of previous record.

All references are to the records of the Recorder's Office, Franklin County, Ohio.

Iron pins set, where indicated, are iron pipes, thirteen sixteenths (13/16) inch inside diameter, thirty (30) inches long with a plastic plug placed in the top bearing the initials EMHT INC.

The bearings shown on this plat are based on the Ohio State Plane Coordinate System, South Zone, NAD83 (CORS96). Said bearings originated from a field traverse which was tied (referenced) to said coordinate system by GPS observations and observations of selected CORS base stations in the National Spatial Reference System. The portion of the northerly right-of-way line of Park Street, having a bearing of South 55° 46' 41" East, is designated the "basis of bearing" for this survey.

This description is based on an actual field survey performed by or under the direct supervision of Edward J. Miller, Registered Surveyor Number 8250 in May 2002, June 2010, October 2013, and September 2014.

M-88
Split
110.41' Eastline
110.41' Westline
off of Northline

EVANS, MECHWART, HAMBLETON & TILTON, INC.

STATE OF OHIO
EDWARD J. MILLER
8250
REGISTERED
PROFESSIONAL SURVEYOR

Edward J. Miller
Professional Surveyor No. 8250

4/2/15
Date

EJM:zg
0_114 ac 20150079-VS-BNDY-04.doc

out of
(040)
113

DESCRIPTION VERIFIED
DEAN C. RINGLE, P.E., P.S.
BY: [signature]
DATE: 01 Aug 15

EXHIBIT "B"
DEPICTION

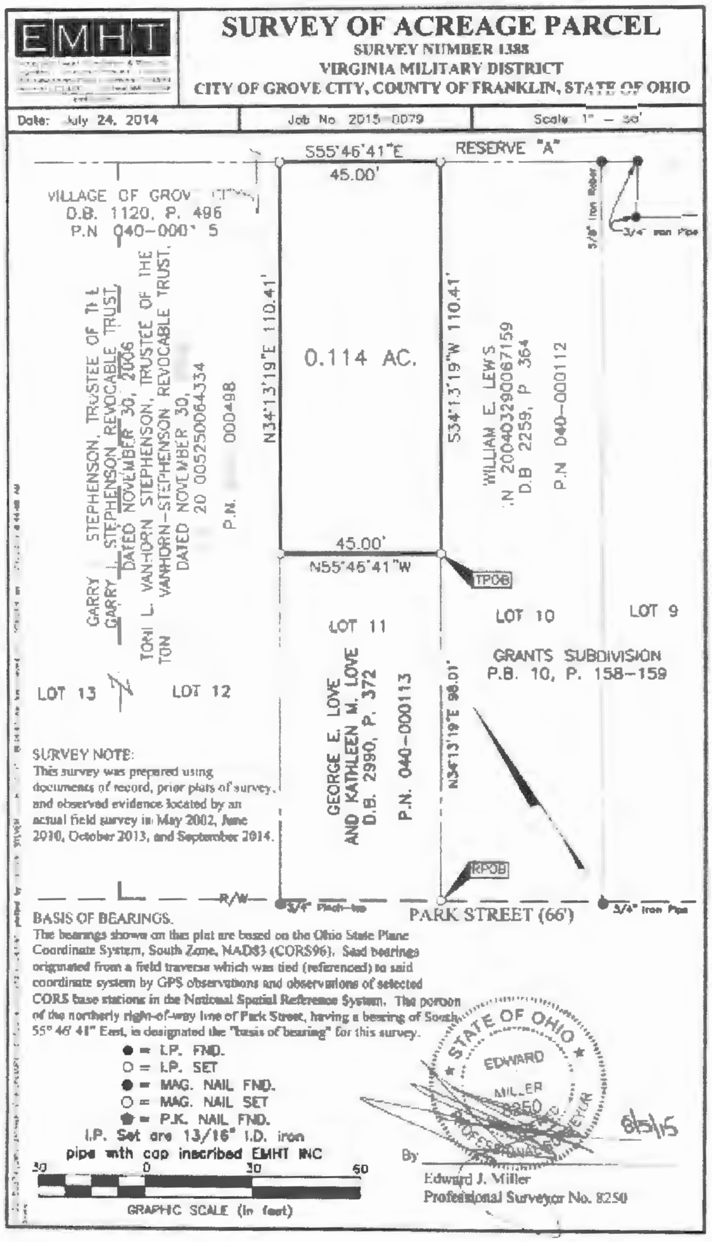


EXHIBIT "C"
LEASE AGREEMENT

LEASE AGREEMENT

THIS LEASE AGREEMENT (the "Lease") is made and entered into on this the ____day of ________________, 2015 ("Effective Date"), by and between **The City of Grove City, Ohio**, an Ohio municipal corporation ("Landlord"), whose address is 4035 Broadway, Grove City, Ohio 43123, and **George E. and Kathleen M. Love**, (collectively "Tenant"), whose address is 3468 Park Street, Grove City, Ohio 43123.

WITNESSETH:

WHEREAS, pursuant to a Real Estate Purchase Agreement ("Purchase Agreement"), Landlord purchased from Tenant the real property located at 3468 Park Street, Grove City, Ohio 43123 (the "Property"), and, upon the closing of the sale and purchase of the Property, Landlord has agreed to permit Tenant to occupy the Property pursuant to this Lease; and

WHEREAS, pursuant thereto, Tenant and Landlord desire to execute this Lease to define the rights and obligations of each party with respect to such lease term, as herein set forth.

NOW, THEREFORE, for valuable consideration, the amount and sufficiency of which are hereby acknowledged, Landlord and Tenant agree as follows:

1. PREMISES. Landlord hereby leases to Tenant, and Tenant hereby leases from Landlord the Property.

2. DELIVERY OF PREMISES; USE. Tenant shall continue in possession of the Property on the Closing Date, as defined in the Purchase Agreement, in its "as is" condition. Tenant shall be permitted to use the Property only for residential purposes. Tenant shall not sublet or assign the Property or any part thereof, without the prior written consent of Landlord.

3. LEASE TERM. The term of this Lease shall be for a period commencing on the Closing Date and continuing for a period of Thirty (30) days. The Lease Term shall automatically renew for additional Thirty (30) day periods unless and until: (i) Tenant, at her sole discretion, determines that they are unable to continue to occupy the property; (ii) Tenants death; or (iii) Tenant's voluntary abandonment of the Property.

4. RENT. During the Term, Tenant shall occupy the Property rent-free.

5. REAL ESTATE TAXES. Landlord shall be responsible for the payment of all real estate taxes assessed to the Premises during the Term.

6. MAINTENANCE, REPAIRS AND REPLACEMENTS.

a. Landlord's Maintenance Obligations. Landlord shall be responsible for performing, at its sole cost and expense, any and all work necessary to maintain the Property in a good, clean and safe condition.

b. Tenant's Maintenance Obligations. None.

7. TENANT'S DUTIES. In addition to Tenant's obligations set forth in Section 6(b), Tenant shall do the following during the Term hereof:

(a) Keep the Property safe and sanitary and a fit and habitable condition;

(b) Dispose of all rubbish, garbage, and other waste in a clean, safe and sanitary manner approved by Landlord;

(c) Use and operate all electrical and plumbing fixtures properly;

(d) Comply with the requirements under state and local housing, health and safety codes that are applicable to tenants;

(e) Personally refrain, and forbid any other person who is on the Property with Tenant's permission, from intentionally or negligently destroying, defacing, damaging, or removing any fixture, appliance or other component of the Premises;

(f) Repair all damages caused by Tenant or Tenant's guests, included without limitation all broken glass, doors or windows;

(g) Not unreasonably withhold consent for Landlord or its agents or representatives to enter the Property.

8. UTILITIES. The utilities shall be transferred to Landlord and Landlord shall pay all of the charges incurred for any and all utilities, i.e. gas, electric, water, trash, telephone and cable, consumed by Tenant in its use of the Property during the Lease Term.

9. INDEMNIFICATION AND LIABILITY. Tenant shall indemnify and hold Landlord harmless from and against any and all claims, liabilities, losses, damages, costs and expenses (including reasonable attorneys' fees) incurred by Landlord by reason of any injury or damage to any person or property whatsoever, occurring in, on or about the Property, unless such injury or damage is caused in whole or in part by the negligence or willful misconduct of Landlord, its employees, invitees, contractors, subcontractors, licensees, subtenants, agents, successors and assigns.

10. INSURANCE.

Tenant shall, at her sole cost and expense, obtain a renter's policy.

11. FIRE OR OTHER CASUALTY. In the event of any fire or other casualty causing material damage to the Property during the Term, this Lease shall terminate as of the date of such fire or other casualty and all amounts under the homeowner's insurance policy on the Property shall be payable exclusively to Landlord.

12. QUIET ENJOYMENT. Landlord represents that it has full right and power to execute this Lease and to grant the estate leased herein and that Tenant, upon the performance of all of the terms, conditions and covenants herein contained, shall have, hold and peaceably enjoy the Property during the full Term of this Lease, subject and subordinate to all of the terms, covenants and conditions of this Lease.

13. WHEN LANDLORD MAY ENTER. Landlord, or Landlord's agents or representatives, may peacefully enter the Property during reasonable times for any reasonable purpose, provided Tenant is present. Landlord reserves the right to enter the Property without notice in case of emergency. Landlord reserves the right to enter by other means if locks have been changed without Landlord's prior written approval.

14. WAIVER OF JURY TRIAL. THE RESPECTIVE PARTIES HERETO WAIVE TRIAL BY JURY IN ANY ACTION OR PROCEEDING BROUGHT BY EITHER OF THE PARTIES HERETO AGAINST THE OTHER ON ANY MATTERS WHATSOEVER ARISING OUT OF OR IN ANY WAY CONNECTED WITH THIS LEASE, THE RELATIONSHIP OF LANDLORD AND TENANT, TENANT'S USE OR OCCUPANCY OF SAID PROPERTY, AND ANY EMERGENCY STATUTORY OR ANY OTHER STATUTORY REMEDY.

15. DEFAULT BY TENANT. In the event Tenant is in default of any of the terms or obligations of the Lease, violates and/or fails to comply with any of the covenants, terms, or conditions of the Lease, or any applicable laws, rules or ordinances, said default shall constitute grounds for termination of this Lease and/or eviction by Landlord and Landlord shall have all rights and remedies available to it under the terms of this Lease and applicable law.

16. LEAD BASED PAINT WARNING. Housing built before 1978 may contain lead-based paint. Lead from paint, paint chips and dust can pose health hazards if not managed properly. Lead exposure is especially harmful to young children and pregnant women. Tenant acknowledges receipt of the federally approved pamphlet on lead poisoning prevention and has been given the opportunity to read it prior to executing this Lease.

17. END OF TERM; SURRENDER. Upon the expiration or earlier termination of this Lease, Tenant shall return the Property to Landlord in a good, clean and safe condition, reasonable

wear and tear excepted. Tenant shall have the right to remove all items of personal property from the Property. Tenant shall, at the time of vacating the Property, remove all trash from the Property. If the cleaning and removal of trash is not accomplished by Tenant, Landlord shall perform such cleaning and trash removal at Tenant's expense. Upon vacating the Property, Tenant shall deliver all keys to the Property to Landlord.

IN WITNESS WHEREOF, the parties have executed this Lease as of the day first above written.

LANDLORD:

The City of Grove City, Ohio,
an Ohio municipal corporation

By: ___________________________
Charles W. Boso, Jr.
City Administrator

Approved as to Form:

____
Stephen J. Smith
Law Director, City of Grove City

TENANT:

____
George E. Love

____
Kathleen M. Love

Date:	10/14/15	No.:	C-80-15
Introduced By:	Mr. Bennett	1st Reading:	10/19/15
Committee:	Finance	Public Notice:	10/22/15
Originated By:	Mr. Smith	2nd Reading:	11/02/15
Approved:	Mr. Boso	Passed: ____ Rejected:	
Emergency: ___ 30 Days: ____		Codified: ___ Code No:	
Current Expense:	XX	Passage Publication:	

ORDINANCE C-80-15

AN ORDINANCE TO APPROPRIATE $210,344.00 FROM THE DEBT SERVICE FUND FOR THE CURRENT EXPENSE OF DEBT SERVICE PAYMENTS

WHEREAS, City Council approved Ordinance C-22-15 on April 20, 2015 to authorize the issuance and sale of bonds in the maximum amount of $14,000,000 for the purpose of paying the costs of constructing a public library; and

WHEREAS, on July 2, 2015 the City issued General Obligation Library Construction Bonds in the amount of $14,000,000; and

WHEREAS, the 2015 annual appropriation ordinance was enacted before the issuance of the bonds, and

WHEREAS, the first interest payment on the bonds is due December 1, 2015, and

WHEREAS, appropriation authority is necessary to pay debt service on the bonds.

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

SECTION 1. There is hereby appropriated $210,344.00 from the unappropriated monies of the Debt Service Fund to account number 201000.582200 for current payment of debt service.

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: 10/14/15	No.: C-81-15
Introduced By: Mr. Bennett	1st Reading: 10/19/15
Committee: Finance	Public Notice: 10/22/15
Originated By: Mr. Smith	2nd Reading: 11/02/15
Approved: Mr. Boso	Passed: ____ Rejected:
Emergency: ___ 30 Days: ____	Codified: ___ Code No:
Current Expense: XX	Passage Publication:

ORDINANCE C-81-15

AN ORDINANCE TO AUTHORIZE THE CITY ADMINISTRATOR TO ENTER INTO A LEASE AGREEMENT WITH SOUTH-WESTERN CITY SCHOOLS FOR THE KINGSTON SCHOOL BUILDING

WHEREAS, on January 7, 2013 Council authorized a long term agreement with South-Western City Schools to utilize the old Kingston School Building rent free in exchange for building improvements; and

WHEREAS, the Kingston Center now has a number of classrooms and activity spaces; and

WHEREAS, on September 21, 2015 Council authorized a waiver so that the City could move forward with improvements to the Kingston Center; and

WHEREAS, with these improvements, the lease would be extended for a period of Ten (10) years.

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

SECTION 1. The City Council hereby authorizes the City Administrator to execute the multi-year Lease agreement with South-Western City Schools as set forth in Exhibit A.

SECTION 2. This Ordinance shall take effect and be in force from and after the earliest date permitted 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-81-15
Exhibit A

LEASE AGREEMENT

This Lease Agreement (the "Lease") is made and entered into on this the 1st day of January, 2016 ("Effective Date"), by and between South-Western City School District Board of Education ("Landlord"), whose address is 3805 Marlane Drive, Grove City, Ohio 43123 and The City of Grove City, Ohio an Ohio municipal corporation ("Tenant"), whose address is 4035 Broadway, Grove City, Ohio 43123.

In consideration of the Premises and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. PREMISES. Landlord hereby leases to Tenant, and Tenant hereby leases from Landlord the property located at 3226 Kingston Avenue, Grove City, Ohio 43123 ("Premises"). During the term of this Lease, the Premises shall be utilized fully by Tenant except that Landlord reserves the right to utilize a potion of the Premises for school operations.

2. LEASE TERM. The term of this Lease shall be for one hundred and twenty (120) months (the "Initial Lease Term"), commencing on the Effective Date and terminating on the last day of the last full month of the Initial Lease Term.

3. RENT. So long as Tenant continuously occupies the Premises for any public purpose and for no other purpose during the Lease Term, Tenant shall not be required to pay any rent for the Premises. Tenant shall comply with all applicable laws and regulations in connection with its use of the Premises.

4. FIRST RIGHT OF REFUSAL

During the term of the lease and to the extent permitted under Chapter 3313 of the Ohio Revised Code, Landlord shall offer Tenant first right of refusal to purchase or exchange for the Premises in the event that Landlord no longer is using the Premises for school purposes.

5. MAINTENANCE, REPAIRS, IMPROVEMENTS AND REPLACEMENTS.

Except as set forth herein, any costs for the repair, maintenance or replacement of any portion of the Premises, shall be mutually agreed to by the Landlord and Tenant including, but not limited to the roof, exterior walls and any structural components of the Premises, the HVAC, plumbing, sewage, sprinkler and other utility lines to the Premises (including all exterior electric wiring and electrical fixtures, exterior pipes, drains and plumbing connections, equipment and fixtures) shall be paid by Landlord. Notwithstanding the foregoing, Landlord shall only be required to make any such repairs, maintenance or replacements as Landlord deems reasonably necessary, and Tenant shall be responsible for all repairs to the Premises that are necessary due to Tenant's negligence or willful misconduct.

Tenant shall be solely responsible for the following: installation and maintenance of air conditioning for the Premises, upgrade and maintenance of internal Tenant space, restroom facilities, routine maintenance of the boiler, landscaping, grounds, sidewalks, snow removal and parking lot and associated exterior lightening. Tenant shall be solely responsible for any code compliance upgrades required as a result of any renovation or other activity that they initiate.

Landlord herby consents to any improvements made by Tenant to be made to the interior of the Premises so long as Tenant submits to Landlord its plans and specifications for such improvements.

6. TERMINATION. In the event that the Landlord needs to the utilize the premises occupied by Tenant during the Lease Term for educational purposes, the Landlord may terminate the lease and/or the Lease may be adjusted based upon the scope of need. Tenant may terminate the lease upon Thirty (30) days written notice.

7. UTILITIES AND SERVICES. Tenant shall be responsible for the payment of all utilities and cleaning/trash service on the Premises during the Lease Term

8. INSURANCE. Tenant shall, at its sole cost and expense, be required to maintain:
Commercial general liability insurance insuring against bodily injury (including death) and property damage (including loss of use), against liability arising out of Tenant's use, occupancy, or maintenance of the Premises, with minimum limits of liability in the amount acceptable to Landlord; and

Commercial property insurance, insuring against loss of, or damage to, Tenant's improvements and fixtures, equipment, inventory and personal property used in the conduct of its business in its exclusive portion of the Premises, covering all risks of physical loss in forms of insurance available on the market at the time the insurance is purchased.

9. FIRE OR OTHER CASUALTY. In the event of any fire or other casualty causing material damage to the Premises during the Lease Term, this Lease shall terminate as of the date of such fire or other casualty and all insurance on the Premises shall be payable exclusively to Landlord.

10. SECURITY. Tenant shall be solely responsible for security on the premises.

11. ASSIGNMENT. In no event shall Tenant assign or sublet this Lease without obtaining the prior written consent of Landlord, which consent can be withheld in Landlord's sole discretion.

12. BINDING EFFECT/ENTIRE AGREEMENT. The provisions contained herein shall apply to, inure to the benefit of and be binding upon the parties hereto and their respective successors and assigns. This Lease and any exhibits attached hereto constitute the entire agreement of the parties. No change, amendment or addition to this Lease shall be effective unless mutually agreed upon in writing.

13. SEVERABILITY. If any term or provision of this Lease or the application thereof to any person or circumstances shall be to any extent invalid and unenforceable, the remainder of this Lease, or the application of such term or provision to persons or circumstances other than those as to which it is invalid or unenforceable, shall not be affected thereby.

14. APPROVAL. The terms and conditions contained herein are subject to approval from City Council of the City of Grove City, Ohio and the Board of Education for South-Western City Schools.

The parties have executed this Lease as of the day first above written.

LANDLORD:

South-Western City Schools
Board of Education

By: ________________________________
Mr. Hugh Garside
Treasurer

By: ________________________________
Randy Reisling
Board President

TENANT:

The City of Grove City, Ohio
an Ohio municipal corporation

By: ________________________________
Charles W. Boso, Jr.
City Administrator

Approved as to Form:

____
Stephen J. Smith
Law Director, City of Grove City

CERTIFICATION OF FUNDS

I hereby certify that the funds required to meet the City's obligation, payment, or expenditure under this Agreement have been lawfully appropriated or authorized for such purpose and are free from any obligation now outstanding.

____
Michael Turner, Director of Finance

____
Date

Date:	10/28/15	No.:	C-85-15
Introduced By:	Mr. Bennett	1st Reading:	11/02/15
Committee:	Finance	Public Notice:	11/05/15
Originated By:	Mr. Turner	2nd Reading:	11/16/15
Approved:	Mr. Boso	Passed: ____	Rejected:
Emergency: ___	30 Days: X	Codified: ___	Code No:
Current Expense:		Passage Publication:	

ORDINANCE C-85-15

AN ORDINANCE TO ENACT CHAPTER 194 OF THE CODIFIED ORDINANCES TITLED INCOME TAX

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVII, Section 3, provides that "Municipalities shall have authority to exercise all powers of local self-government," and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities; and

WHEREAS, Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict a municipalities power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio Constitution states that "laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes;" and

WHEREAS, the General Assembly has determined that it is necessary and appropriate to comprehensively review and amend Chapter 718 of the Ohio Revised Code, setting forth statutory requirements for municipal income tax codes in Ohio; and

WHEREAS, more specifically, the General Assembly enacted H. B. 5 in December 2014, and mandated that municipal income tax codes be amended by January 1, 2016 such that any income or withholding tax is "levied in accordance with the provisions and limitations specified in Chapter 718;" and

WHEREAS, upon a detailed review of H. B. 5 and the Codified Ordinances of the City of Grove City, this Ordinance is found and determined by this Council to enact the amendments required prior to the January 1, 2016 deadline to be in accord with the provisions and limitations specified in Chapter 718 of the Revised Code; and

WHEREAS, Council acknowledges that certain provisions of the proposed Chapter 194 directly conflict with the Charter for the City of Grove City, specifically the appointment provisions for the Board of Tax Appeals but these provisions must be included if the municipal income tax code is to be "levied in accordance with the provisions and limitations specified in Chapter 718" and thus reluctantly are adopted by this Council but are disclaimed to the extent they are unlawful or unconstitutional; and

WHEREAS, Council also finds and determines that the constitutionality of certain provisions of the state-mandated code may have been put in question by recent decisions of the Ohio Supreme Court regarding, among other things, taxation of professional athletes, but these provisions must be included if the municipal income tax code is to be "levied in accordance with the provisions and limitations specified in Chapter 718" and thus reluctantly are adopted by this Council but are disclaimed to the extent they are unlawful or unconstitutional; and

WHEREAS, it is necessary to enact this new Chapter 194 to address income tax collections after January 1, 2016 while Chapter 191 remains in effect to address income tax collections prior to January 1, 2016.

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

SECTION 1. This Council hereby enacts Chapter 194 titled Income Tax attached hereto and made a part hereof.

SECTION 2. This Ordinance shall take effect and be in force from and after January 1, 2016.

____
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

CHAPTER 194
Income Tax

CROSS REFERENCES

194.01 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(a) To provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements, the City of Grove City hereby levies an annual municipal income tax on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided.

(b) The annual tax is levied at a rate of Two Percent (2%). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in Grove City. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 194.03 of this chapter and other sections as they may apply.

(c) The tax on income and the withholding tax established by this Chapter 194 are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax is levied in accordance with, and is intended to be consistent with, the provisions and limitations of Ohio Revised Code ("ORC") 718. This chapter is effective for tax years beginning on or after January 1, 2016. Taxable years beginning on or before December 31, 2015 are subject to the provisions of Chapter 191.

194.02 DEFINITIONS.

(a) Any term used in this chapter that is not otherwise defined in this chapter has the same meaning as when used in a comparable context in laws of the United States relating to federal income taxation or in Title LVII of the ORC, unless a different meaning is clearly required. If a term used in this chapter that is not otherwise defined in this chapter is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the ORC and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall control over the use of the term in Title LVII of the ORC.

(b) The singular shall include the plural, and the masculine shall include the feminine and the gender-neutral.

(c) As used in this Chapter:

(1) **"Adjusted federal taxable income,"** for a person required to file as a C corporation, or for a person that has elected to be taxed as a C corporation under subsection (C)(24)(d), means a C corporation's

federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

(A) Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income.

(B) Add an amount equal to Five Percent (5%) of intangible income deducted under subsection (C)(1)(a), but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in Section 1221 of the Internal Revenue Code;

(C) Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;

(D) (i) Except as provided in subsection (C)(1)(d)(ii), deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;

(ii) Subsection (C)(1)(d)(i) does not apply to the extent the income or gain is income or gain described in Section 1245 or 1250 of the Internal Revenue Code.

(E) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;

(F) In the case of a real estate investment trust or regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;

(G) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under Section 4313.02 of the ORC;

(H) (i) Except as limited by subsections (C)(1)(h)(ii), (iii), and (iv), deduct any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017. The amount of such net operating loss shall be deducted from net profit that is reduced by exempt income to the extent necessary to reduce municipal taxable income to Zero (0), with any remaining unused portion of the net operating loss carried forward to not more than Five (5) consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.

(ii) No person shall use the deduction allowed by subsection (C)(1)(h) to offset qualifying wages.

(iii) (a) For taxable years beginning in 2018, 2019, 2020, 2021 or 2022, a person may not deduct more than Fifty Percent (50%) of the amount of the deduction otherwise allowed by subsection (C)(1)(h)(i).

(b) For taxable years beginning in 2023 or thereafter, a person may deduct the full amount allowed by subsection (C)(1)(h)(i).

(iv) Any pre-2017 net operating loss carryforward deduction that is available must be utilized before a taxpayer may deduct any amount pursuant to subsection (C)(1)(h).

(v) Nothing in subsection (C)(1)(h)(iii)(a) precludes a person from carrying forward, use with respect to any return filed for a taxable year beginning after 2018, any amount of net operating loss that was not fully utilized by operation of subsection (C)(1)(h)(iii)(a). To the extent that an amount of net operating loss that was not fully utilized in One (1) or more taxable years by operation of subsection (C)(1)(h)(iii)(a) is carried forward for use with respect to a return filed for a taxable year beginning in 2019, 2020, 2021, or 2022, the limitation described in subsection (C)(1)(h)(iii)(a) shall apply to the amount carried forward.

(I) Deduct any net profit of 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 net profit in the group's federal taxable income in accordance with Section 194.05(V)(3)(b).

(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)(d), 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 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.

(2) (A) **"Assessment"** means a written finding by the Tax Administrator that a person has underpaid municipal income tax, or owes penalty and interest, or any combination of tax, penalty, or interest, to the municipal corporation that commences the person's time limitation for making an appeal to the Board of Tax Review pursuant to Section 194.21, and has "ASSESSMENT" written in all capital letters at the top of such finding.

(B) "Assessment" does not include a notice denying a request for refund issued under Section 194.09 (C)(3), a billing statement notifying a taxpayer of current or past-due balances owed to the municipal corporation, a Tax Administrator's request for additional information, a notification to the taxpayer of mathematical errors, or a Tax Administrator's other written correspondence to a person or taxpayer that does not meet the criteria prescribed by subsection (C)(2)(a).

(3) **"Audit"** means the examination of a person or the inspection of the books, records, memoranda, or accounts of a person, ordered to appear before the Tax Administrator, for the purpose of determining liability for a municipal income tax.

(4) **"Board of Tax Review"** or "Board of Review" or "Board of Tax Appeals", or other named local board constituted to hear appeals of municipal income tax matters, means the entity created under Section 194.21.

(5) **"Calendar quarter"** means the Three (3) month period ending on the last day of March, June, September, or December.

(6) **"Casino operator" and "casino facility"** have the same meanings as in Section 3772.01 of the ORC.

(7) **"Certified mail," "express mail," "United States mail," "postal service,"** and similar terms include any delivery service authorized pursuant to Section 5703.056 of the ORC.

(8) **"Disregarded entity"** means a single member limited liability company, a qualifying subchapter S subsidiary, or another entity if the company, subsidiary, or entity is a disregarded entity for federal income tax purposes.

(9) **"Domicile"** means the true, fixed, and permanent home of a taxpayer and to which, whenever absent, the taxpayer intends to return. A taxpayer may have more than one residence but not more than one domicile.

(10) **"Employee"** means an individual who is an employee for federal income tax purposes.

(11) **"Employer"** means a person that is an employer for federal income tax purposes.

(12) **"Exempt income"** means all of the following:

(A) The military pay or allowances of members of the armed forces of the United States or members of their reserve components, including the national guard of any state.

(B) Intangible income.

(C) Social security benefits, railroad retirement benefits, unemployment compensation, pensions, retirement benefit payments, payments from annuities, and similar payments made to an employee or to the beneficiary of an employee under a retirement program or plan, disability payments received from private industry or local, state, or federal governments or from charitable, religious or educational organizations, and the proceeds of sickness, accident, or liability insurance policies. As used in subsection (C)(12)(c), "unemployment compensation" does not include supplemental unemployment compensation described in Section 3402(o)(2) of the Internal Revenue Code.

(D) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.

(E) Compensation paid under Section 3501.28 or 3501.36 of the ORC to a person serving as a precinct election official to the extent that such compensation does not exceed One Thousand Dollars ($1,000) for the taxable year. Such compensation in excess of One Thousand Dollars ($1,000) for the taxable year may be subject to taxation by a municipal corporation. A municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.

(F) Dues, contributions, and similar payments received by charitable, religious, educational, or literary organizations or labor unions, lodges, and similar organizations;

(G) Alimony and child support received.

(H) Compensation for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or compensation from punitive damages.

(i) Income of a public utility when that public utility is subject to the tax levied under Section 5727.24 or 5727.30 of the ORC. Subsection (C)(12)(i) does not apply for purposes of Chapter 5745 of the ORC.

(J) Gains from involuntary conversions, interest on federal obligations, items of income subject to a tax levied by the state and that a municipal corporation is specifically prohibited by law from taxing, and income of a decedent's estate during the period of administration except such income from the operation of a trade or business.

(K) Compensation or allowances excluded from federal gross income under Section 107 of the Internal Revenue Code.

(L) Employee compensation that is not qualifying wages as defined in subsection (C)(35).

(M) Compensation paid to a person employed within the boundaries of a United States air force base under the jurisdiction of the United States air force that is used for the housing of members of the United States air force and is a center for air force operations, unless the person is subject to taxation because of residence or domicile. If the compensation is subject to taxation because of residence or domicile, tax on such income shall be payable only to the municipal corporation of residence or domicile.

(N) An S corporation shareholder's share of net profits of the S corporation, other than any part of the share of net profits that represents wages as defined in Section 3121(a) of the Internal Revenue Code or net earnings from self-employment as defined in Section 1402(a) of the Internal Revenue Code.

(O) All of the income of individuals under Eighteen (18) years of age.

(P) (i) Except as provided in subsections (C)(12)(p)(ii), (iii), and (iv), qualifying wages described in Sections 194.04(C)(2) or (5) to the extent the qualifying wages are not subject to withholding for Grove City under either of those subsections.

(ii) The exemption provided in subsection (C)(12)(p)(i) does not apply with respect to the municipal corporation in which the employee resided at the time the employee earned the qualifying wages.

(iii) The exemption provided in subsection (C)(12)(p)(i) does not apply to qualifying wages that an employer elects to withhold under Section 194.04(C)(4)(b).

(iv) The exemption provided in subsection (C)(12)(p)(i) does not apply to qualifying wages if both of the following conditions apply:

(a) For qualifying wages described in Section 194.04(C)(2), the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employee's principal place of work is situated, or, for qualifying wages described in Section 194.04(C)(5), the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employer's fixed location is located;

(b) The employee receives a refund of the tax described in subsection (C)(12)(p)(iv)(a) on the basis of the employee not performing services in that municipal corporation.

(Q) (i) Except as provided in subsection (C)(12)(q)(ii) or (iii), compensation that is not qualifying wages paid to a nonresident individual for personal services performed in Grove City on not more than Twenty (20) days in a taxable year.

(ii) The exemption provided in subsection (C)(12)(q)(i) does not apply under either of the following circumstances:

(a) The individual's base of operation is located in the municipal corporation.

(b) The individual is a professional athlete, professional entertainer, or public figure, and the compensation is paid for the performance of services in the individual's capacity as a professional athlete, professional entertainer, or public figure. For purposes of subsection (C)(12)(q)(ii)(b), "professional athlete," "professional entertainer," and "public figure" have the same meanings as in 194.04(C).

(iii) Compensation to which subsection (C)(12)(q) applies shall be treated as earned or received at the individual's base of operation. If the individual does not have a base of operation, the compensation shall be treated as earned or received where the individual is domiciled.

(iv) For purposes of subsection (C)(12)(q), "base of operation" means the location where an individual owns or rents an office, storefront, or similar facility to which the individual regularly reports and at which the individual regularly performs personal services for compensation.

(R) Compensation paid to a person for personal services performed for a political subdivision on property owned by the political subdivision, regardless of whether the compensation is received by an employee of the subdivision or another person performing services for the subdivision under a contract with the subdivision, if the property on which services are performed is annexed to a municipal corporation pursuant to Section 709.023 of the ORC on or after March 27, 2013, unless the person is subject to such taxation because of residence. If the compensation is subject to taxation because of residence, municipal income tax shall be payable only to the municipal corporation of residence.

(S) Income the taxation of which is prohibited by the Constitution or laws of the United States. Any item of income that is exempt income of a pass-through entity under subsection (C) is exempt income of each owner of the pass-through entity to the extent of that owner's distributive or proportionate share of that item of the entity's income.

(13) **"Form 2106"** means internal revenue service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

(14) **"Generic form"** means an electronic or paper form that is not prescribed by a particular municipal corporation and that is designed for reporting taxes withheld by an employer, agent of an employer, or other payer, estimated municipal income taxes, or annual municipal income tax liability or for filing a refund claim.

(15) **"Gross receipts"** means the total revenue derived from sales, work done, or service rendered.

(16) **"Income"** means the following:

(A) (i) For residents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident, except as provided in subsection (C)(24)(d).

(ii) For the purposes of subsection (C)(16)(a)(i):

(a) Any net operating loss of the resident incurred in the taxable year and the resident's distributive share of any net operating loss generated in the same taxable year and attributable to the resident's ownership interest in a pass-through entity shall be allowed as a deduction, for that taxable year and the following Five (5) taxable years, against any other net profit of the resident or the resident's distributive share of any net profit attributable to the resident's ownership interest in a pass-through entity until fully utilized, subject to subsection (C)(16)(a)(iv);

(b) The resident's distributive share of the net profit of each pass-through entity owned directly or indirectly by the resident shall be calculated without regard to any net operating loss that is carried forward by that entity from a prior taxable year and applied to reduce the entity's net profit for the current taxable year.

(iii) Subsection (C)(16)(a)(ii) does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' shares of net profits from S corporations are subject to tax in the municipal corporation as provided in subsection (C)(12)(n).

(iv) Any amount of a net operating loss used to reduce a taxpayer's net profit for a taxable year shall reduce the amount of net operating loss that may be carried forward to any subsequent year for use by that taxpayer. In no event shall the cumulative deductions for all taxable years with respect to a taxpayer's net operating loss exceed the original amount of that net operating loss available to that taxpayer.

(B) In the case of nonresidents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the nonresident for work done, services performed or rendered, or activities conducted in the municipal corporation, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.

(C) For taxpayers that are not individuals, net profit of the taxpayer;

(D) Lottery, sweepstakes, gambling and sports winnings, winnings from games of chance, and prizes and awards. If the taxpayer is a professional gambler for federal income tax purposes, the taxpayer may deduct related wagering losses and expenses to the extent authorized under the Internal Revenue Code and claimed against such winnings.

(17) **"Intangible income"** means income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in Chapter 5701 of the ORC, and patents, copyrights, trademarks, tradenames, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. "Intangible income" does not include prizes, awards, or other income associated with any lottery winnings, gambling winnings, or other similar games of chance.

(18) **"Internal Revenue Code"** has the same meaning as in Section 5747.01 of the ORC.

(19) **"Limited liability company"** means a limited liability company formed under chapter 1705 of the ORC or under the laws of another state.

(20) **"Municipal corporation"** includes a joint economic development district or joint economic development zone that levies an income tax under Section 715.691, 715.70, 715.71, 715.72, 715.74, or 715.76 of the ORC.

(21) (A) **"Municipal taxable income"** means the following:

(i) For a person other than an individual, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to Grove City under Section 194.03, and further reduced by any pre-2017 net operating loss carryforward available to the person for Grove City.

(ii) (a) For an individual who is a resident of Grove City, income reduced by exempt income to the extent otherwise included in income, then reduced as provided in subsection (C)(21)(b), and further reduced by any pre-2017 net operating loss carryforward available to the individual for Grove City.

(b) For an individual who is a nonresident of Grove City, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the municipal corporation under Section 194.03, then reduced as provided in subsection (C)(21)(b), and further reduced by any pre-2017 net operating loss carryforward available to the individual for Grove City.

(B) In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract, as provided in subsections (C)(21)(a)(ii)(a) or (C)(21)(a)(ii)(b), the amount of the individual's employee business expenses reported on the individual's form 2106 that the individual deducted for federal income tax purposes for the taxable year, subject to the limitation imposed by Section 67 of the Internal Revenue Code. For the municipal corporation in which the taxpayer is a resident, the taxpayer may deduct all such expenses allowed for federal income tax purposes, but only to the extent the expenses do not relate to exempt income. For a municipal corporation in which the taxpayer is not a resident, the taxpayer may deduct such expenses only to the extent the expenses are related to the taxpayer's performance of personal services in that nonresident municipal corporation and are not related to exempt income.

(22) **"Municipality"** means the same as the City of Grove City. If the terms are capitalized in the ordinance they are referring to Grove City. If not capitalized they refer to a municipal corporation other than Grove City.

(23) **"Net operating loss"** means a loss incurred by a person in the operation of a trade or business. "Net operating loss" does not include unutilized losses resulting from basis limitations, at-risk limitations, or passive activity loss limitations.

(24) (a) **"Net profit"** for a person other than an individual means adjusted federal taxable income.

(b) "Net profit" for a person who is an individual means the individual's net profit required to be reported on schedule C, schedule E, or schedule F reduced by any net operating loss carried forward. For the purposes of subsection (C)(24)(b), the net operating loss carried forward shall be calculated and deducted in the same manner as provided in subsection (C)(1)(h).

(c) For the purposes of this chapter, and notwithstanding subsection (C)(24)(a), net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead be included in the net profit of the owner of the disregarded entity.

(d) A publicly traded partnership that is treated as a partnership for federal income tax purposes, and that is subject to tax on its net profits by Grove City, may elect to be treated as a C corporation for Grove City. The election shall be made on the annual return for Grove City. Grove City will treat the publicly traded partnership as a C corporation if the election is so made.

(25) **"Nonresident"** means an individual that is not a resident.

(26) **"Ohio Business Gateway"** means the online computer network system, created under Section 125.30 of the ORC, that allows persons to electronically file business reply forms with state agencies and includes any successor electronic filing and payment system.

(27) **"Other payer"** means any person, other than an individual's employer or the employer's agent that pays an individual any amount included in the federal gross income of the individual. "Other payer" includes casino operators and video lottery terminal sales agents.

(28) **"Pass-through entity"** means a partnership not treated as an association taxable as a C corporation for federal income tax purposes, a limited liability company not treated as an association taxable as a C corporation for federal income tax purposes, an S corporation, or any other class of entity from which the income or profits of the entity are given pass-through treatment for federal income tax purposes. "Pass-through entity" does not include a trust, estate, grantor of a grantor trust, or disregarded entity.

(29) **"Pension"** means any amount paid to an employee or former employee that is reported to the recipient on an IRS form 1099-R, or successor form. Pension does not include deferred compensation, or amounts attributable to nonqualified deferred compensation plans, reported as FICA/Medicare wages on an IRS form W-2, Wage and Tax Statement, or successor form.

(30) **"Person"** includes individuals, firms, companies, joint stock companies, business trusts, estates, trusts, partnerships, limited liability partnerships, limited liability companies, associations, C corporations, S corporations, governmental entities, and any other entity.

(31) **"Postal service"** means the United States Postal Service ("USPS").

(32) **"Postmark date," "date of postmark,"** and similar terms include the date recorded and marked in the manner described in Section 5703.056(B)(3) of the ORC.

(33) (A) **"Pre-2017 net operating loss carryforward"** means any net operating loss incurred in a taxable year beginning before January 1, 2017, to the extent such loss was permitted, by a resolution or ordinance of Grove City that was adopted by Grove City before January 1, 2016, to be carried forward and utilized to offset income or net profit generated in Grove City in future taxable years.

(B) For the purpose of calculating municipal taxable income, any pre-2017 net operating loss carryforward may be carried forward to any taxable year, including taxable years beginning in 2017 or thereafter, for the number of taxable years provided in the resolution or ordinance or until fully utilized, whichever is earlier.

(34) **"Publicly traded partnership"** means any partnership, an interest in which is regularly traded on an established securities market. A "publicly traded partnership" may have any number of partners.

(35) **"Qualifying wages"** means wages, as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted as follows:

(A) Deduct the following amounts:

(i) Any amount included in wages if the amount constitutes compensation attributable to a plan or program described in Section 125 of the Internal Revenue Code.

(ii) Any amount included in wages if the amount constitutes payment on account of a disability related to sickness or an accident paid by a party unrelated to the employer, agent of an employer, or other payer.

(iii) Any amount included in wages that is exempt income.

(B) Add the following amounts:

(i) Any amount not included in wages solely because the employee was employed by the employer before April 1, 1986.

(ii) Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option. Subsection (C)(35)(b)(ii) applies only to those amounts constituting ordinary income.

(iii) Any amount not included in wages if the amount is an amount described in section 401(k), 403(b), or 457 of the Internal Revenue Code. Subsection (C)(35)(b)(iii) applies only to employee contributions and employee deferrals.

(iv) Any amount that is supplemental unemployment compensation benefits described in Section 3402(o)(2) of the Internal Revenue Code and not included in wages.

(v) Any amount received that is treated as self-employment income for federal tax purposes in accordance with Section 1402(a)(8) of the Internal Revenue Code.

(vi) Any amount not included in wages if all of the following apply:

(a) For the taxable year the amount is employee compensation that is earned outside the United States and that either is included in the taxpayer's gross income for federal income tax purposes or would have been included in the taxpayer's gross income for such purposes if the taxpayer did not elect to exclude the income under Section 911 of the Internal Revenue Code;

(b) For no preceding taxable year did the amount constitute wages as defined in Section 3121(a) of the Internal Revenue Code;

(c) For no succeeding taxable year will the amount constitute wages; and

(d) For any taxable year the amount has not otherwise been added to wages pursuant to either subsection (C)(35)(b) or Section 718.034 of the ORC, as that section existed before the effective date of H.B. 5 of the 130th General Assembly, March 23, 2015.

(36) **"Related entity"** means any of the following:

(a) An individual stockholder, or a member of the stockholder's family enumerated in Section 318 of the Internal Revenue Code, if the stockholder and the members of the stockholder's family own directly, indirectly, beneficially, or constructively, in the aggregate, at least Fifty Percent (50%) of the value of the taxpayer's outstanding stock;

(b) A stockholder, or a stockholder's partnership, estate, trust, or corporation, if the stockholder and the stockholder's partnerships, estates, trusts, or corporations own directly, indirectly, beneficially, or constructively, in the aggregate, at least Fifty Percent (50%) of the value of the taxpayer's outstanding stock;

(c) A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under subsection (C)(36)(d), provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least Fifty Percent (50%) of the value of the corporation's outstanding stock;

(d) The attribution rules described in Section 318 of the Internal Revenue Code apply for the purpose of determining whether the ownership requirements in subsections (C)(36)(a) to (c) have been met.

(37) **"Related member"** means a person that, with respect to the taxpayer during all or any portion of the taxable year, is either a related entity, a component member as defined in Section 1563(b) of the Internal Revenue Code, or a person to or from whom there is attribution of stock ownership in accordance with Section 1563(e) of the Internal Revenue Code except, for purposes of determining whether a person is a related member under this subsection, "Twenty Percent (20%)" shall be substituted for "Five Percent (5%)" wherever "Five Percent (5%)" appears in Section 1563(e) of the Internal Revenue Code.

(38) **"Resident"** means an individual who is domiciled in the municipal corporation as determined under Section 194.03(E).

(39) **"S corporation"** means a person that has made an election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.

(40) **"Schedule C"** means internal revenue service schedule C (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(41) **"Schedule E"** means internal revenue service schedule E (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(42) **"Schedule F"** means internal revenue service schedule F (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(43) **"Single member limited liability company"** means a limited liability company that has one direct member.

(44) **"Small employer"** means any employer that had total revenue of less than Five Hundred Thousand Dollars ($500,000) during the preceding taxable year. For purposes of this subsection, "total revenue" means receipts of any type or kind, including, but not limited to, sales receipts; payments; rents; profits; gains, dividends, and other investment income; compensation; commissions; premiums; money; property; grants; contributions; donations; gifts; program service revenue; patient service revenue; premiums; fees, including premium fees and service fees; tuition payments; unrelated business revenue; reimbursements; any type of payment from a governmental unit, including grants and other allocations; and any other similar receipts reported for federal income tax purposes or under generally accepted accounting principles. "Small employer" does not include the federal government; any state government, including any state agency or instrumentality; any political subdivision; or any entity treated as a government for financial accounting and reporting purposes.

(45) **"Tax Administrator"** means the individual charged with direct responsibility for administration of an income tax levied by Grove City in accordance with this chapter.

(46) **"Tax return preparer"** means any individual described in Section 7701(a)(36) of the Internal Revenue Code and 26 C.F.R. 301.7701-15 .

(47) **"Taxable year"** means the corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.

(48) (A) **"Taxpayer"** means a person subject to a tax levied on income by a municipal corporation in accordance with this chapter. "Taxpayer" does not include a grantor trust or, except as provided in subsection (C)(48)(b)(i), a disregarded entity.

(B) (i) A single member limited liability company that is a disregarded entity for federal tax purposes may be a separate taxpayer from its single member in all Ohio municipal corporations in which it either filed as a separate taxpayer or did not file for its taxable year ending in 2003, if all of the following conditions are met:

(a) The limited liability company's single member is also a limited liability company;

(b) The limited liability company and its single member were formed and doing business in one or more Ohio municipal corporations for at least Five (5) years before January 1, 2004;

(c) Not later than December 31, 2004, the limited liability company and its single member each made an election to be treated as a separate taxpayer under ORC 718.01(L) as that section existed on December 31, 2004;

(d) The limited liability company was not formed for the purpose of evading or reducing Ohio municipal corporation income tax liability of the limited liability company or its single member; and

(e) The Ohio municipal corporation that was the primary place of business of the sole member of the limited liability company consented to the election.

(ii) For purposes of subsection (C)(48)(b)(i)(e), a municipal corporation was the primary place of business of a limited liability company if, for the limited liability company's taxable year ending in 2003, its income tax liability was greater in that municipal corporation than in any other municipal corporation in Ohio, and that tax liability to that municipal corporation for its taxable ending in 2003 was at least Four Hundred Thousand Dollars ($400,000).

(49) **"Taxpayers' rights and responsibilities"** means the rights provided to taxpayers in Sections 194.09, 194.12, 194.13, 194.19(B), 194.20, 194.21, and Sections 5717.011 and 5717.03 of the ORC, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718 of the ORC and resolutions, ordinances, and rules and regulations adopted by Grove City for the imposition and administration of a municipal income tax.

(50) **"Video lottery terminal"** has the same meaning as in Section 3770.21 of the ORC.

(51) **"Video lottery terminal sales agent"** means a lottery sales agent licensed under Chapter 3770 of the ORC to conduct video lottery terminals on behalf of the state pursuant to Section 3770.21 of the ORC.

194.03 IMPOSITION OF TAX.

The income tax levied by Grove City at a rate of Two Percent (2%) is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in Grove City.

(A) **Individuals.** For residents of Grove City, the income tax levied herein shall be on all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident.

(B) For nonresidents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the nonresident for work done, services performed or rendered, or activities conducted in the municipal corporation, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.

(C) For residents and nonresidents, income can be reduced to "Municipal Taxable Income" as defined in Section 194.02 (C)(21). Exemptions which may apply are specified in Section 194.02(C)(12).

(D) **Refundable credit for Nonqualified Deferred Compensation Plan.**

(1) As used in this subsection:

(a) "Nonqualified deferred compensation plan" means a compensation plan described in Section 3121(v)(2)(C) of the Internal Revenue Code.

(b) "Qualifying loss" means the amount of compensation attributable to a taxpayer's nonqualified deferred compensation plan, less the receipt of money and property attributable to distributions from the nonqualified deferred compensation plan. Full loss is sustained if no distribution of money and property is made by the nonqualified deferred compensation plan. The taxpayer sustains a qualifying loss only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to that nonqualified deferred compensation plan.

(c) (i) "Qualifying tax rate" means the applicable tax rate for the taxable year for the which the taxpayer paid income tax to Grove City with respect to any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.

(ii) If different tax rates applied for different taxable years, then the "qualifying tax rate" is a weighted average of those different tax rates. The weighted average shall be based upon the tax paid to Grove City each year with respect to the nonqualified deferred compensation plan.

(d) "Refundable credit" means the amount of Grove City income tax that was paid on the non-distributed portion, if any, of a nonqualified deferred compensation plan.

(2) If, in addition to Grove City, a taxpayer has paid tax to other municipal corporations with respect to the nonqualified deferred compensation plan, the amount of the credit that a taxpayer may claim from each municipal corporation shall be calculated on the basis of each municipal corporation's proportionate share of the total municipal corporation income tax paid by the taxpayer to all municipal corporations with respect to the nonqualified deferred compensation plan.

(3) In no case shall the amount of the credit allowed under this section exceed the cumulative income tax that a taxpayer has paid to Grove City for all taxable years with respect to the nonqualified deferred compensation plan.

(4) The credit allowed under this subsection is allowed only to the extent the taxpayer's qualifying loss is attributable to:

(a) The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or

(b) The employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified deferred compensation.

(E) **Domicile.**

(1) (a) An individual is presumed to be domiciled in Grove City for all or part of a taxable year if the individual was domiciled in Grove City on the last day of the immediately

preceding taxable year or if the Tax Administrator reasonably concludes that the individual is domiciled in Grove City for all or part of the taxable year.

(b) An individual may rebut the presumption of domicile described in subsection (E)(1)(a) if the individual establishes by a preponderance of the evidence that the individual was not domiciled in Grove City for all or part of the taxable year.

(2) For the purpose of determining whether an individual is domiciled in Grove City for all or part of a taxable year, factors that may be considered include, but are not limited to, the following:

(a) The individual's domicile in other taxable years;

(b) The location at which the individual is registered to vote;

(c) The address on the individual's driver's license;

(d) The location of real estate for which the individual claimed a property tax exemption or reduction allowed on the basis of the individual's residence or domicile;

(e) The location and value of abodes owned or leased by the individual;

(f) Declarations, written or oral, made by the individual regarding the individual's residency;

(g) The primary location at which the individual is employee;

(h) The location of educational institutions attended by the individual's dependents as defined in Section 152 of the Internal Revenue Code, to the extent that tuition paid to such educational institution is based on the residency of the individual or the individual's spouse in the municipal corporation where the educational institution is located; and/or

(i) The number of contact periods the individual has with Grove City. For the purposes of this subsection, an individual has one "contact period" with Grove City if the individual is away overnight from the individual's abode located outside of Grove City and while away overnight from that abode spends at least some portion, however minimal, of each of Two (2) consecutive days in Grove City.

(3) All additional applicable factors are provided in the Rules and Regulations authorized under Sections 194.22 and 194.26.

(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 subsection (F)(2), 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:

(a) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in Grove City during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, tangible personal or real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;

(b) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in Grove City to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under Section 194.04(C);

(c) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in Grove City to total gross receipts of the business or profession during the same period from sales, rentals, and services, wherever made or performed.

(2) (a) If the apportionment factors described in subsection (F)(1) do not fairly represent the extent of a taxpayer's business activity in Grove City, the taxpayer may request, or the Tax Administrator of Grove City may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

(i) Separate accounting;

(ii) The exclusion of one or more of the factors;

(iii) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the municipal corporation;

(iv) A modification of one or more of the factors.

(b) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by Section 194.12(A).

(c) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in subsection (F)(2)(a), but only by issuing an assessment to the taxpayer within the period prescribed by Section 194.12(A).

(d) Nothing in subsection (F)(2) nullifies or otherwise affects any alternative apportionment arrangement approved by the Tax Administrator or otherwise agreed upon by both the Tax Administrator and taxpayer before January 1, 2016.

(3) As used in subsection (F)(1)(b), "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:

(a) A location that is owned, controlled, or used by, rented to, or under the possession of one of the following:

(i) The employer;

(ii) A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient; or

(iii) A vendor, customer, client, or patient of a person described in subsection (F)(3)(a)(ii), or a related member of such a vendor, customer, client, or patient.

(b) Any location at which a trial, appeal, hearing, investigation, inquiry, review, court-martial, or similar administrative, judicial, or legislative matter or proceeding is being conducted, provided that the compensation is paid for services performed for, or on behalf of, the employer or that the employee's presence at the location directly or indirectly benefits the employer;

(c) Any other location, if the Tax Administrator determines that the employer directed the employee to perform the services at the other location in lieu of a location described in subsection (F)(3)(a) or (b) solely in order to avoid or reduce the employer's municipal income tax liability. If the Tax Administrator makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the Tax Administrator's determination was unreasonable.

(4) For the purposes of subsection (F)(1)(c), receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

(a) Gross receipts from the sale of tangible personal property shall be sitused to the municipal corporation in which the sale originated. For the purposes of this subsection, a sale of property originates in Grove City if, regardless of where title passes, the property meets any of the following criteria:

(i) The property is shipped to or delivered within Grove City from a stock of goods located within Grove City;

(ii) The property is delivered within Grove City from a location outside Grove City, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within Grove City and the sales result from such solicitation or promotion; or

(iii) The property is shipped from a place within Grove City to purchasers outside Grove City, provided that the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(b) Gross receipts from the sale of services shall be sitused to Grove City to the extent that such services are performed in Grove City;

(c) To the extent included in income, gross receipts from the sale of real property located in Grove City shall be sitused to Grove City;

(d) To the extent included in income, gross receipts from rents and royalties from real property located in Grove City shall be sitused to Grove City;

(e) Gross receipts from rents and royalties from tangible personal property shall be sitused to Grove City based upon the extent to which the tangible personal property is used in Grove City.

(5) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual, or by a disregarded entity owned by the individual, shall be subject to Grove City's tax only if the property generating the net profit is located in Grove City or if the individual taxpayer that receives the net profit is a resident of Grove City. Grove City shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit sitused under this subsection to the municipal corporation in which the property is located.

(6) (a) Commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be sitused to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to Grove City, if applicable, based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in Grove City to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(b) An individual who is a resident of Grove City shall report the individual's net profit from all real estate activity on the individual's annual tax return for Grove City. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such a credit is allowed under Grove City's income tax ordinance.

(7) When calculating the ratios described in subsections (F)(1) or (2), the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

194.04 COLLECTION AT SOURCE.

(A) **Withholding provisions.** Each employer, agent of an employer, or other payer located or doing business in Grove City shall withhold an income tax from the qualifying wages earned and/or received by each employee in Grove City. Except for qualifying wages for which withholding is not required under Section 194.03 or subsections (B)(4) or (6), the tax shall be withheld at the rate of Two Percent (2%) as specified in Section 194.03 of this chapter. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

(B) (1) Except as provided in subsection (B)(2), an employer, agent of an employer, or other payer shall remit to the Tax Administrator of Grove City the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer according to the following schedule:

(a) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of Grove City in the preceding calendar year exceeded Two Thousand Three Hundred and Ninety-Nine Dollars ($2,399), or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of Grove City in any month of the preceding calendar quarter exceeded Two Hundred Dollars ($200).
Payment under subsection (B)(1)(a) shall be made so that the payment is received by the Tax Administrator not later than Fifteen (15) days after the last day of each month for which the tax was withheld.

(b) Any employer, agent of an employer, or other payer not required to make payments under subsection (B)(1)(a) of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the Fifteenth (15th) day of the month following the end of each calendar quarter.

(c) Notwithstanding the provisions of subsections (B)(1)(a)and (b), taxes required to be deducted and withheld shall be remitted semimonthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld on behalf of Grove City in the preceding calendar year exceeded Eleven Thousand Nine Hundred and Ninety-Nine Dollars ($11,999), or if in any month of the preceding calendar year exceeded One Thousand Dollars ($1,000). Payment under subsection (B)(1)(c) shall be made so that the payment is received by the Tax Administrator not later than one of the following:

(i) if the taxes were deducted and withheld or required to be deducted and withheld during the first Fifteen (15) days of a month, the third banking day after the Fifteenth (15th) day of that month; or

(ii) if the taxes were deducted and withheld or required to be deducted and withheld after the Fifteenth (15th) day of a month and before the first day of the immediately following month, the Third (3rd) banking day after the last day of the month.

(2) If the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under Section 6302 of the Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or regulation, the payment shall be made by electronic funds transfer to the Tax Administrator of all taxes deducted and withheld on behalf of Grove City. The payment of tax by electronic funds transfer under this subsection does not affect an employer's, agents, or other payer's obligation to file any return as required under this section.

(3) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this subsection shall be accepted by Tax Administrator and Grove City as the return required of an non-resident employee whose sole income subject to the tax under this chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.

(4) An employer, agent of an employer, or other payer is not required to withhold Grove City income tax with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the disqualifying disposition, the individual is not an employee of either the corporation with respect to whose stock the option has been issued or of such corporation's successor entity.

(5) (a) An employee is not relieved from liability for a tax by the failure of the employer, agent of an employer, or other payer to withhold the tax as required under this chapter or by the employer's, agent's, or other payer's exemption from the requirement to withhold the tax.

(b) The failure of an employer, agent of an employer, or other payer to remit to Grove City the tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer, agent, or other payer in connection with the failure to remit the tax withheld.

(6) Compensation deferred before June 26, 2003, is not subject to Grove City income tax or income tax withholding requirement to the extent the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.

(7) Each employer, agent of an employer, or other payer required to withhold taxes is liable for the payment of that amount required to be withheld, whether or not such taxes have been withheld, and such amount shall be deemed to be held in trust for Grove City until such time as the withheld amount is remitted to the Tax Administrator.

(8) On or before the last day of February of each year, an employer shall file a withholding reconciliation return with the Tax Administrator listing:

(a) The names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for Grove City during the preceding calendar year;

(b) The amount of tax withheld, if any, from each such employee, the total amount of qualifying wages paid to such employee during the preceding calendar year;

(c) The name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar year;

(d) Any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee; and

(e) Other information as may be required by the Tax Administrator.

(9) The officer or the employee of the employer, agent of an employer, or other payer with control or direct supervision of or charged with the responsibility for withholding the tax or filing the reports and making payments as required by this section, shall be personally liable for a failure to file a report or pay the tax due as required by this section. The dissolution of an employer, agent of an employer, or other payer does not discharge the officer's or employee's liability for a failure of the employer, agent of an employer, or other payer to file returns or pay any tax due.

(10) An employer is required to deduct and withhold Grove City income tax on tips and gratuities received by the employer's employees and constituting qualifying wages, but only to the extent that the tips and gratuities are under the employer's control. For the purposes of this subsection, a tip or gratuity is under the employer's control if the tip or gratuity is paid by the customer to the employer for subsequent remittance to the employee, or if the customer pays the tip or gratuity by credit card, debit card, or other electronic means.

(11) The Tax Administrator shall consider any tax withheld by an employer at the request of an employee, when such tax is not otherwise required to be withheld by this chapter, to be tax required to be withheld and remitted for the purposes of this section

(C) **Occasional Entrant - Withholding.**

(1) As used in this subsection:

(a) "Employer" includes a person that is a related member to or of an employer.

(b) "Fixed location" means a permanent place of doing business in this state, such as an office, warehouse, storefront, or similar location owned or controlled by an employer.

(c) "Principal place of work" means the fixed location to which an employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location, "principal place of work" means the worksite location in this state to which the employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location or worksite location, "principal place of work" means the location in this state at which the employee spends the greatest number of days in a calendar year performing services for or on behalf of the employee's employer.

If there is not a single municipal corporation in which the employee spent the "greatest number of days in a calendar year" performing services for or on behalf of the employer, but instead there are two or more municipal corporations in which the employee spent an identical number of days that is greater than the number of days the employee spent in any other municipal corporation, the employer shall allocate any of the employee's qualifying wages subject to subsection (C)(2)(a)(i) among those two or more municipal corporations. The allocation shall be made using any fair and reasonable method, including, but not limited to, an equal allocation among such municipal corporations or an allocation based upon the time spent or sales made by the employee in each such municipal corporation. A municipal corporation to which qualifying wages are allocated under this subsection shall be the employee's "principal place of work" with respect to those qualifying wages for the purposes of this section.

For the purposes of this subsection, the location at which an employee spends a particular day shall be determined in accordance with subsection (C)(2)(b), except that "location" shall be substituted for "municipal corporation" wherever "municipal corporation" appears in that subsection.

(d) "Professional athlete" means an athlete who performs services in a professional athletic event for wages or other remuneration.

(e) "Professional entertainer" means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.

(f) "Public figure" means a person of prominence who performs services at discrete events, such as speeches, public appearances, or similar events, for wages or other remuneration on a per-event basis.

(g) "Worksite location" means a construction site or other temporary worksite in this state at which the employer provides services for more than Twenty (20) days during the calendar year. "Worksite location" does not include the home of an employee.

(2) (a) Subject to subsections (C)(3), (5) and (6), an employer is not required to withhold Grove City income tax on qualifying wages paid to an employee for the performance of personal services in Grove City if the employee performed such services in Grove City on Twenty (20) or fewer days in a calendar year, unless One (1) of the following conditions applies:

(i) The employee's principal place of work is located in Grove City;

(ii) The employee performed services at One (1) or more presumed worksite locations in Grove City. For the purposes of this subsection, "presumed worksite location" means a construction site or other temporary worksite in Grove City at which the employer provides or provided services that can reasonably be, or would have been, expected by the employer to last more than Twenty (20) days in a calendar year. Services can "reasonably be expected by the employer to last more than Twenty (20) days" if either of the following applies at the time the services commence:

(a) The nature of the services are such that it will require more than Twenty (20) days of the services to complete the services;

(b) The agreement between the employer and its customer to perform services at a location requires the employer to perform the services at the location for more than Twenty (20) days;

(iii) The employee is a resident of Grove City and has requested that the employer withhold tax from the employee's qualifying wages as provided in Section 194.04; or

(iv) The employee is a professional athlete, professional entertainer, or public figure, and the qualifying wages are paid for the performance of services in the employee's capacity as a professional athlete, professional entertainer, or public figure.

(b) For the purposes of subsection (C)(2)(a), an employee shall be considered to have spent a day performing services in Grove City only if the employee spent more time performing services for or on behalf of the employer in Grove City than in any other municipal corporation on that day. For the purposes of determining the amount of time an employee spent in a particular location, the time spent performing One (1) or more of the following activities shall be considered to have been spent at the employee's principal place of work:

(i) Traveling to the location at which the employee will first perform services for the employer for the day;

(ii) Traveling from a location at which the employee was performing services for the employer to any other location;

(iii) Traveling from any location to another location in order to pick up or load, for the purpose of transportation or delivery, property that has been purchased, sold, assembled, fabricated, repaired, refurbished, processed, remanufactured, or improved by the employee's employer;

(iv) Transporting or delivering property described in subsection (C)(2)(b)(iii), provided that, upon delivery of the property, the employee does not temporarily or permanently affix the property to real estate owned, used, or controlled by a person other than the employee's employer;

(v) Traveling from the location at which the employee makes the employee's final delivery or pick-up for the day to either the employee's principal place of work or a location at which the employee will not perform services for the employer.

(3) If the principal place of work of an employee is located in another Ohio municipal corporation that imposes an income tax, the exception from withholding requirements described in subsection (C)(2)(a) shall apply only if, with respect to the employee's qualifying wages described in that subsection, the employer withholds and remits tax on such qualifying wages to that municipal corporation.

(4) (a) Except as provided in subsection (C)(4)(b), if, during a calendar year, the number of days an employee spends performing personal services in Grove City exceeds the Twenty (20) day threshold, the employer shall withhold and remit tax to Grove City for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in Grove City.

(b) An employer required to begin withholding tax for Grove City under subsection (C)(4)(a) may elect to withhold tax for Grove City for the first Twenty (20) days on which the employer paid qualifying wages to the employee for personal services performed in Grove City.

(5) If an employer's fixed location is Grove City and the employer qualifies as a small employer as defined in Section 194.02, the employer shall withhold municipal income tax on all of the employee's qualifying wages for a taxable year and remit that tax only to Grove City, regardless of the number of days which the employee worked outside the corporate boundaries of Grove City.

To determine whether an employer qualifies as a small employer for a taxable year, the employer will be required to provide the Tax Administrator with the employer's federal income tax return for the preceding taxable year.

(6) Subsections (C)(2)(a) and (4) shall not apply to the extent that a Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of Section 194.04.

194.05 ANNUAL RETURN; FILING.

(A) An annual Grove City income tax return shall be completed and filed by every individual taxpayer Eighteen (18) years of age or older and any taxpayer that is not an individual for each taxable year for which the taxpayer is subject to the tax, whether or not a tax is due thereon.

(1) The Tax Administrator may accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer under Section 194.04 of this chapter when the nonresident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due Grove City.

(2) Retirees having no Municipal Taxable Income for Grove City income tax purposes may file with the Tax Administrator a written exemption from these filing requirements on a form prescribed by the Tax Administrator. The written exemption shall indicate the date of retirement and the entity from which retired. The exemption shall be in effect until such time as the retiree receives Municipal Taxable Income taxable to the Grove City, at which time the retiree shall be required to comply with all applicable provisions of this chapter.

(B) If an individual is deceased, any return or notice required of that individual shall be completed and filed by that decedent's executor, administrator, or other person charged with the property of that decedent.

(C) If an individual is unable to complete and file a return or notice required by Grove City, the return or notice required of that individual shall be completed and filed by the individual's duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual.

(D) Returns or notices required of an estate or a trust shall be completed and filed by the fiduciary of the estate or trust.

(E) Grove City shall permit spouses to file a joint return.

(F) (1) Each return required to be filed under this subsection shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer. The return shall include the taxpayer's social security number or taxpayer identification number. Each return shall be verified by a declaration under penalty of perjury.

(2) The Tax Administrator shall require a taxpayer who is an individual to include, with each annual return and amended return, copies of the following documents: all of the taxpayer's Internal Revenue Service form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's federal W-2, as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service form 1040; and, with respect to an amended tax return, any other documentation necessary to support the adjustments made in the amended return. An individual taxpayer who files the annual return required by this section electronically is not required to provide paper copies of any of the foregoing to the Tax Administrator unless the Tax Administrator requests such copies after the return has been filed.

(3) The Tax Administrator may require a taxpayer that is not an individual to include, with each annual net profit return, amended net profit return, or request for refund required under this section, copies of only the following documents: the taxpayer's Internal Revenue Service form 1041, form 1065, form 1120, form 1120-REIT, form 1120F, or form 1120S, and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return.

A taxpayer that is not an individual and that files an annual net profit return electronically through the Ohio Business Gateway or in some other manner shall either mail the documents required under this subsection to the Tax Administrator at the time of filing or, if electronic submission is available, submit the documents electronically through the Ohio Business Gateway.

(4) After a taxpayer files a tax return, the Tax Administrator may request, and the taxpayer shall provide, any information, statements, or documents required by Grove City to determine and verify the taxpayer's municipal income tax liability. The requirements imposed under subsection (F) apply regardless of whether the taxpayer files on a generic form or on a form prescribed by the Tax Administrator.

(G) (1) (a) Except as otherwise provided in this chapter, each individual income tax return required to be filed under this section shall be completed and filed as required by the Tax Administrator on or before the date prescribed for the filing of state individual income tax returns under Section 5747.08(G) of the ORC. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to Grove City . No remittance is required if the net amount due is Ten Dollars ($10) or less.

(b) Except as otherwise provided in this chapter, each annual net profit return required to be filed under this section by a taxpayer that is not an individual shall be completed and filed as required by the Tax Administrator on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to Grove City. No remittance is required if the net amount due is Ten Dollars ($10) or less.

(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. 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.

(a) A copy of the federal extension request shall be included with the filing of Grove City's income tax return.

(b) A taxpayer that has not requested or received a Six (6) month extension for filing the taxpayer's federal income tax return may submit a written request that the Tax Administrator grant the taxpayer a Six (6) month extension of the date for filing the taxpayer's Grove City income tax return. If the request is received by the Tax Administrator on or before the date the Grove City income tax return is due, the Tax Administrator shall grant the taxpayer's requested extension.

(3) If the tax commissioner extends for all taxpayers the date for filing state income tax returns under Section 5747.08(G) of the ORC, a taxpayer shall automatically receive an extension for the filing of a Grove City's income tax return. The extended due date of Grove City's income tax return shall be the same as the extended due date of the state income tax return.

(4) If the Tax Administrator considers it necessary in order to ensure the payment of the tax imposed by Grove City, the Tax Administrator may require taxpayers to file returns and make payments otherwise than as provided in this subsection, including taxpayers not otherwise required to file annual returns.

(5) 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.

(H) (1) For taxable years beginning after 2015, Grove City shall not require a taxpayer to remit tax with respect to net profits if the net amount due is Ten Dollars ($10) or less.

(2) Any taxpayer not required to remit tax to Grove City for a taxable year pursuant to subsection (H)(1) shall file with Grove City an annual net profit return under subsection (F)(3).

(I) If a payment is required to be made by electronic funds transfer, the payment is considered to be made when the payment is credited to an account designated by the Tax Administrator for the receipt of tax payments, except that, when a payment made by electronic funds transfer is delayed due to circumstances not under the control of the taxpayer, the payment is considered to be made when the taxpayer submitted the payment. This subsection shall not apply to payments required to be made under Section 194.04(B)(1)(a) or provisions for semi-monthly withholding.

(J) Taxes withheld for the Grove City by an employer, the agent of an employer, or other payer as described in Section 194.04 shall be allowed to the taxpayer as credits against payment of the tax imposed on the taxpayer by Grove City, unless the amounts withheld were not remitted to Grove City and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.

(K) Each return required by Grove City to be filed in accordance with this subsection shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the Tax Administrator about matters pertaining to the return.

(L) The Tax Administrator shall accept for filing a generic form of any income tax return, report, or document required by Grove City, provided that the generic form, once completed and filed, contains all of the information required by ordinance, resolution, or rules and regulations adopted by Grove City or the Tax Administrator, and provided that the taxpayer or tax return preparer filing the generic form otherwise complies with the provisions of this chapter and of Grove City's ordinance, resolution, or rules and regulations governing the filing of returns, reports, or documents.

(M) **Filing via Ohio Business Gateway.**

(1) Any taxpayer subject to municipal income taxation with respect to the taxpayer's net profit from a business or profession may file Grove City's income tax return, estimated municipal income tax return, or extension for filing a municipal income tax return, and may make payment of amounts shown to be due on such returns, by using the Ohio Business Gateway.

(2) Any employer, agent of an employer, or other payer may report the amount of municipal income tax withheld from qualifying wages, and may make remittance of such amounts, by using the Ohio Business Gateway.

(3) Nothing in this section affects the due dates for filing employer withholding tax returns.

(N) **Extension for service in or for the armed forces.** Each member of the national guard of any state and each member of a reserve component of the armed forces of the United States called to active duty pursuant to an executive order issued by the president of the United States or an act of the congress of the United States, and each civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces, may apply to the Tax Administrator of Grove City for both an extension of time for filing of the return and an extension of time for payment of taxes required by Grove City during the period of the member's or civilian's duty service, and for One Hundred and Eighty (180) days thereafter. The application shall be filed on or before the One Hundred and Eightieth (180^{th}) day after the member's or civilian's duty terminates. An applicant shall provide such evidence as the Tax Administrator considers necessary to demonstrate eligibility for the extension.

(O) (1) If the Tax Administrator ascertains that an applicant is qualified for an extension under this section, the Tax Administrator shall enter into a contract with the applicant for the payment of the tax in installments that begin on the One Hundred and Eighty First (181^{st}) day after the applicant's active duty or service terminates. The Tax Administrator may prescribe such contract terms as the Tax Administrator considers appropriate. However, taxes pursuant to a contract entered into under this subsection are not delinquent, and the Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(2) If the Tax Administrator determines that an applicant is qualified for an extension under this section, the applicant shall neither be required to file any return, report, or other tax document nor be required to pay any tax otherwise due to the municipal corporation before the One Hundred and Eighty First (181^{st}) day after the applicant's active duty or service terminates.

(3) Taxes paid pursuant to a contract entered into under subsection (O)(1) are not delinquent. The Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(P) (1) Nothing in this subsection denies to any person described in this subsection the application of subsections (N) and (O).

(2) (a) A qualifying taxpayer who is eligible for an extension under the Internal Revenue Code shall receive both an extension of time in which to file any return, report, or other tax document and an extension of time in which to make any payment of taxes required by a municipal corporation in accordance with this chapter. The length of any extension granted hereunder shall be equal to the length of the corresponding extension that the taxpayer receives under the Internal Revenue Code. As used in this subsection, "qualifying taxpayer" means a member of the national guard or a member of a reserve component of the armed forces of the United States called to active duty pursuant to either an executive order issued by the President of the United States or an act of the Congress of the United States, or a civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces.

(b) Taxes whose payment is extended in accordance with subsection (P)(2)(a) are not delinquent during the extension period. Such taxes become delinquent on the first day after the expiration of the extension period if the taxes are not paid prior to that date. The Tax Administrator shall not require any payment of penalties or interest in connection with those taxes for the extension period. The Tax Administrator shall not include any period of extension granted under subsection (P)(2)(a) in calculating the penalty or interest due on any unpaid tax.

(Q) For each taxable year to which subsections (N), (O) or (P) applies to a taxpayer, the provisions of subsections (O)(2) and (3), as applicable, apply to the spouse of that taxpayer if the filing status of the spouse and the taxpayer is married filing jointly for that year.

(R) **Consolidated municipal income tax return.** As used in this section:

(1) "Affiliated group of corporations" means an affiliated group as defined in Section 1504 of the Internal Revenue Code, except that, if such a group includes at least one incumbent local exchange carrier that is primarily engaged in the business of providing local exchange telephone service in this state, the affiliated group shall not include any incumbent local exchange carrier that would otherwise be included in the group.

(2) "Consolidated federal income tax return" means a consolidated return filed for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code.

(3) "Consolidated federal taxable income" means the consolidated taxable income of an affiliated group of corporations, as computed for the purposes of filing a consolidated federal income tax return, before consideration of net operating losses or special deductions. "Consolidated federal taxable income" does not include income or loss of an incumbent local exchange carrier that is excluded from the affiliated group under subsection (R)(1).

(4) "Incumbent local exchange carrier" has the same meaning as in Section 4927.01 of the ORC.

(5) "Local exchange telephone service" has the same meaning as in Section 5727.01 of the ORC.

(S) (1) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least One (1) member of the affiliated group of corporations is subject to Grove City's income tax in that taxable year, and if the affiliated group of corporations filed a consolidated federal income tax return with respect to that taxable year. The election is binding for a Five (5) year period beginning with the first taxable year of the initial election unless a change in the reporting method is required under federal law. The election continues to be binding for each subsequent Five (5) year period unless the taxpayer elects to discontinue filing consolidated municipal income tax returns under subsection (S)(2) or a taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.

(2) An election to discontinue filing consolidated municipal income tax returns under this section must be made in the first year following the last year of a Five (5) year consolidated municipal income tax return election period in effect under subsection (S)(1). The election to

discontinue filing a consolidated municipal income tax return is binding for a Five (5) year period beginning with the first taxable year of the election.

(3) An election made under subsections (S)(1) or (2) is binding on all members of the affiliated group of corporations subject to a municipal income tax.

(T) A taxpayer that is a member of an affiliated group of corporations that filed a consolidated federal income tax return for a taxable year shall file a consolidated Grove City income tax return for that taxable year if the Tax Administrator determines, by a preponderance of the evidence, that intercompany transactions have not been conducted at arm's length and that there has been a distortive shifting of income or expenses with regard to allocation of net profits to Grove City. A taxpayer that is required to file a consolidated Grove City income tax return for a taxable year shall file a consolidated Grove City income tax return for all subsequent taxable years, unless the taxpayer requests and receives written permission from the Tax Administrator to file a separate return or a taxpayer has experienced a change in circumstances.

(U) A taxpayer shall prepare a consolidated Grove City income tax return in the same manner as is required under the United States Department of the Treasury regulations that prescribe procedures for the preparation of the consolidated federal income tax return required to be filed by the common parent of the affiliated group of which the taxpayer is a member.

(V) (1) Except as otherwise provided in subsections (V)(2), (3) and (4), corporations that file a consolidated municipal income tax return shall compute adjusted federal taxable income, as defined in Section 194.02, by substituting "consolidated federal taxable income" for "federal taxable income" wherever "federal taxable income" appears in that subsection and by substituting "an affiliated group of corporation's" for "a C corporation's" wherever "a C corporation's" appears in that subsection.

(2) No corporation filing a consolidated Grove City income tax return shall make any adjustment otherwise required under Section 194.02(C)(1) to the extent that the item of income or deduction otherwise subject to the adjustment has been eliminated or consolidated in the computation of consolidated federal taxable income.

(3) If the net profit or loss of a pass-through entity having at least Eighty Percent (80%) of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, the corporation filing a consolidated Grove City income tax return shall do one of the following with respect to that pass-through entity's net profit or loss for that taxable year:

(a) Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in Sections 194.05(R) through (Y), exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to Grove City. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(b) Include the pass-through entity's net profit or loss in the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in Sections 194.05(R) through (Y), include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to Grove City. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

(4) If the net profit or loss of a pass-through entity having less than Eighty Percent (80%) of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, all of the following shall apply:

(a) The corporation filing the consolidated municipal income tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in Sections 194.05(R) through (Y), exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to Grove City;

(b) The pass-through entity shall be subject to Grove City income taxation as a separate taxpayer in accordance with this chapter on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(W) Corporations filing a consolidated Grove City income tax return shall make the computations required under Sections 194.05(R) through (Y) by substituting "consolidated federal taxable income attributable to" for "net profit from" wherever "net profit from" appears in that section and by substituting "affiliated group of corporations" for "taxpayer" wherever "taxpayer" appears in that section.

(X) Each corporation filing a consolidated Grove City income tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts imposed by Grove City in accordance with this chapter on the corporation, an affiliated group of which the corporation is a member for any portion of the taxable year, or any One (1) or more members of such an affiliated group.

(Y) Corporations and their affiliates that made an election or entered into an agreement with Grove City before January 1, 2016, to file a consolidated or combined tax return with Grove City may continue to file consolidated or combined tax returns in accordance with such election or agreement for taxable years beginning on and after January 1, 2016.

194.06 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

(A) Every individual taxpayer domiciled in Grove City who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this chapter may claim a nonrefundable credit upon satisfactory evidence of the tax paid to the other municipality. Subject to subsection (C), the credit shall not exceed the tax due Grove City under this chapter.

(B) Grove City shall grant a credit against its tax on income to a resident of Grove City who works in a joint economic development zone created under Section 715.691 or a joint economic development district created under Section 715.70, 715.71 or 715.72 of the ORC to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation.

(C) If the amount of tax withheld or paid to the other municipality is less than the amount of tax required to be withheld or paid to the other municipality, then for purposes of subsection (A), "the income, qualifying wages, commissions, net profits or other compensation" subject to tax in the other municipality shall be limited to the amount computed by dividing the tax withheld or paid to the other municipality by the tax rate for that municipality.

194.07 ESTIMATED TAXES.

(A) As used in this section:

(1) "Estimated taxes" means the amount that the taxpayer reasonably estimates to be the taxpayer's tax liability for Grove City's income tax for the current taxable year.

(2) "Tax liability" means the total taxes due to Grove City for the taxable year, after allowing any credit to which the taxpayer is entitled, and after applying any estimated tax payment, withholding payment, or credit from another taxable year.

(B) (1) Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the Tax Administrator, if the amount payable as estimated taxes is at least Two Hundred Dollars ($200). For the purposes of this section:

(a) Taxes withheld for Grove City from qualifying wages shall be considered as paid to the Grove City 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.

(b) An overpayment of tax applied as a credit to a subsequent taxable year is deemed to be paid on the date of the postmark stamped on the cover in which the payment is mailed or, if the payment is made by electronic funds transfer, the date the payment is submitted. As used in this subsection, "date of the postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(2) Taxpayers filing joint returns shall file joint declarations of estimated taxes. A taxpayer may amend a declaration under rules prescribed by the Tax Administrator. A taxpayer having a taxable year of less than Twelve (12) months shall make a declaration under rules prescribed by the Tax Administrator.

(3) The declaration of estimated taxes shall be filed on or before the date prescribed for the filing of municipal income tax returns under Section 194.05(G) or on or before the Fifteenth (15^{th}) day of the Fourth (4^{th}) month after the taxpayer becomes subject to tax for the first time.

(4) Taxpayers reporting on a fiscal year basis shall file a declaration on or before the Fifteenth (15^{th}) day of the Fourth (4^{th}) month after the beginning of each fiscal year or period.

(5) The original declaration or any subsequent amendment may be increased or decreased on or before any subsequent quarterly payment day as provided in this section.

(C) (1) The required portion of the tax liability for the taxable year that shall be paid through estimated taxes made payable to Grove City, including the application of tax refunds to estimated taxes and withholding on or before the applicable payment date, shall be as follows:

(a) On or before the Fifteenth (15^{th}) day of the Fourth (4^{th}) month after the beginning of the taxable year, Twenty-Two and One-Half Percent (22.5%) of the tax liability for the taxable year;

(b) On or before the Fifteenth (15^{th}) day of the Sixth (6^{th}) month after the beginning of the taxable year, Forty-Five Percent (45%) of the tax liability for the taxable year;

(c) On or before the Fifteenth (15^{th}) day of the Ninth (9^{th}) month after the beginning of the taxable year, Sixty-Seven and One-Half Percent (67.5%) of the tax liability for the taxable year;

(d) On or before the Fifteenth (15^{th}) day of the Twelfth (12^{th}) month of the taxable year, Ninety Percent (90%) of the tax liability for the taxable year.

(2) When an amended declaration has been filed, the unpaid balance shown due on the amended declaration shall be paid in equal installments on or before the remaining payment dates.

(3) On or before the Fifteenth (15^{th}) day of the Fourth (4^{th}) month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due shall be paid with the return in accordance with Section 194.05.

(D) (1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to Section 194.18 upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in subsection (E). The amount of the underpayment shall be determined as follows:

(a) For the first payment of estimated taxes each year, Twenty-Two and One-Half Percent (22.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(b) For the second payment of estimated taxes each year, Forty-Five Percent (45%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(c) For the third payment of estimated taxes each year, Sixty-Seven and One-Half Percent (67.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(d) For the fourth payment of estimated taxes each year, Ninety Percent (90%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment.

(2) The period of the underpayment shall run from the day the estimated payment was required to be made to the date on which the payment is made. For purposes of this section, a payment of estimated taxes on or before any payment date shall be considered a payment of any previous underpayment only to the extent the payment of estimated taxes exceeds the amount of the payment presently required to be paid to avoid any penalty.

(E) An underpayment of any portion of tax liability determined under subsection (D) shall be due to reasonable cause and the penalty imposed by this section shall not be added to the taxes for the taxable year if any of the following apply:

(1) The amount of estimated taxes that were paid equals at least Ninety Percent (90%) of the tax liability for the current taxable year, determined by annualizing the income received during the year up to the end of the month immediately preceding the month in which the payment is due.

(2) The amount of estimated taxes that were paid equals at least One Hundred Percent (100%) of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of Twelve (12) months and the taxpayer filed a return with Grove City under Section 194.05 for that year.

(3) The taxpayer is an individual who resides in Grove City but was not domiciled there on the first day of January of the calendar year that includes the first day of the taxable year.

194.08 ROUNDING OF AMOUNTS.

A person may round to the nearest whole dollar all amounts the person is required to enter on any return, report, voucher, or other document required under this chapter. Any fractional part of a dollar that equals or exceeds Fifty Cents ($.50) shall be rounded to the next whole dollar, and any fractional part of a dollar that is less than Fifty Cents ($.50) shall be dropped. If a person chooses to round amounts entered on a document, the person shall round all amounts entered on the document.

194.09 REQUESTS FOR REFUNDS.

(A) As used in this section, "withholding tax" has the same meaning as in Section 194.18.

(B) Upon receipt of a request for a refund, the Tax Administrator, in accordance with this section, shall refund to employers, agents of employers, other payers, or taxpayers, with respect to any income or withholding tax levied by the municipal corporation:

(1) Overpayments of Ten Dollars ($10) or more;

(2) Amounts paid erroneously if the refund requested is Ten Dollars ($10) or more.

(C) (1) Except as otherwise provided in this chapter, requests for refund shall be filed with the Tax Administrator, on the form prescribed by the Tax Administrator within Three (3) years after the tax was due or paid, whichever is later. The Tax Administrator may require the requestor to file with the request any documentation that substantiates the requestor's claim for a refund.

(2) On filing of the refund request, the Tax Administrator shall determine the amount of refund due and certify such amount to the appropriate municipal corporation official for payment. Except as provided in subsection (C)(3), the Tax Administrator shall issue an assessment to any taxpayer whose request for refund is fully or partially denied. The assessment shall state the amount of the refund that was denied, the reasons for the denial, and instructions for appealing the assessment.

(3) If a Tax Administrator denies in whole or in part a refund request included within the taxpayer's originally filed annual income tax return, the Tax Administrator shall notify the taxpayer, in writing, of the amount of the refund that was denied, the reasons for the

denial, and instructions for requesting an assessment that may be appealed under Section 194.21.

(D) A request for a refund that is received after the last day for filing specified in subsection (C) shall be considered to have been filed in a timely manner if any of the following situations exist:

(1) The request is delivered by the postal service, and the earliest postal service postmark on the cover in which the request is enclosed is not later than the last day for filing the request;

(2) The request is delivered by the postal service, the only postmark on the cover in which the request is enclosed was affixed by a private postal meter, the date of that postmark is not later than the last day for filing the request, and the request is received within Seven (7) days of such last day; or

(3) The request is delivered by the postal service, no postmark date was affixed to the cover in which the request is enclosed or the date of the postmark so affixed is not legible, and the request is received within Seven (7) days of the last day for making the request.

(E) Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within Ninety (90) days after the final filing date of the annual return or Ninety (90) days after the completed return is filed, whichever is later, no interest shall be allowed on the refund. For the purpose of computing the payment of interest on amounts overpaid, no amount of tax for any taxable year shall be considered to have been paid before the date on which the return on which the tax is reported is due, without regard to any extension of time for filing that return. Interest shall be paid at the interest rate described in Section 194.18(A)(4).

194.10 SECOND MUNICIPALITY IMPOSING TAX AFTER TIME PERIOD ALLOWED FOR REFUND.

(A) Income tax that has been deposited with Grove City, but should have been deposited with another municipality, is allowable by Grove City as a refund but is subject to the Three (3) year limitation on refunds.

(B) Income tax that was deposited with another municipality but should have been deposited with Grove City is subject to recovery by Grove City. If Grove City's tax on that income is imposed after the time period allowed for a refund of the tax or withholding paid to the other municipality, Grove City shall allow a nonrefundable credit against the tax or withholding Grove City claims is due with respect to such income or wages, equal to the tax or withholding paid to the first municipality with respect to such income or wages.

(C) If Grove City's tax rate is less than the tax rate in the other municipality, then the nonrefundable credit shall be calculated using Grove City's tax rate. However, if Grove City's tax rate is greater than the tax rate in the other municipality, the tax due in excess of the nonrefundable credit is to be paid to Grove City, along with any penalty and interest that accrued during the period of nonpayment.

(D) Nothing in this section permits any credit carryforward.

194.11 AMENDED RETURNS.

(A) (1) If a taxpayer's tax liability shown on the annual tax return for Grove City changes as a result of an adjustment to the taxpayer's federal or state income tax return, the taxpayer shall file an amended return with Grove City. The amended return shall be filed on a form required by the Tax Administrator.

(2) If a taxpayer intends to file an amended consolidated municipal income tax return, or to amend its type of return from a separate return to a consolidated return, based on the taxpayer's consolidated federal income tax return, the taxpayer shall notify the Tax Administrator before filing the amended return.

(B) (1) In the case of an underpayment, the amended return shall be accompanied by payment of any combined additional tax due, together with any penalty and interest thereon. If the combined tax shown to be due is Ten Dollars ($10) or less, no payment need be made. The amended return shall reopen those facts, figures, computations, or attachments from a previously filed return that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return only:

(a) to determine the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; or,

(b) if the applicable statute of limitations for civil actions or prosecutions under Section 194.12 have not expired for a previously filed return.

(2) The additional tax to be paid shall not exceed the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; i.e., the payment shall be the lesser of the Two (2) amounts.

(C) (1) In the case of an overpayment, a request for refund may be filed under this subsection within the period prescribed by Section 194.11(D) for filing the amended return, even if it is filed beyond the period prescribed in that subsection if it otherwise conforms to the requirements of that subsection. If the amount of the refund is less than Ten Dollars ($10), no refund need be paid by Grove City. A request filed under this subsection shall claim refund of overpayments resulting from alterations only to those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return, unless it is also filed within the time prescribed in Section 194.09.

(2) The amount to be refunded shall not exceed the amount of refund that would be due if all facts, figures, computations, and attachments were reopened. All facts, figures, computations, and attachments may be reopened to determine the refund amount due by inclusion of all facts, figures, computations, and attachments.

(D) Within Sixty (60) days after the final determination of any federal or state tax liability affecting the taxpayer's Grove City's tax liability, that taxpayer shall make and file an amended Grove City return showing income subject to Grove City income tax based upon such final determination of federal or state tax liability. The taxpayer shall pay any additional Grove City income tax shown due thereon or make a claim for refund of any overpayment, unless the tax or overpayment is less than Ten Dollars ($10).

194.12 LIMITATIONS.

(A) (1) (a) Civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within the later of:

(i) Three (3) years after the tax was due or the return was filed, whichever is later; or

(ii) One (1) year after the conclusion of the qualifying deferral period, if any.

(b) The time limit described in subsection (A)(1)(a) may be extended at any time if both the Tax Administrator and the employer, agent of the employer, other payer, or taxpayer consent in writing to the extension. Any extension shall also extend for the same period of time the time limit described in subsection (C).

(2) As used in this section, "qualifying deferral period" means a period of time beginning and ending as follows:

(a) Beginning on the date a person who is aggrieved by an assessment files with the Board of Tax Review the request described in Section 194.21. That date shall not be affected by any subsequent decision, finding, or holding by any administrative body or court that the Board of Tax Review did not have jurisdiction to affirm, reverse, or modify the assessment or any part of that assessment.

(b) Ending the later of the Sixtieth (60^{th}) day after the date on which the final determination of the Board of Tax Review becomes final or, if any party appeals from the determination of the Board-of Tax Review, the Sixtieth (60^{th}) day after the date on which the final determination of the Board of Tax Review is either ultimately affirmed in whole or in part or ultimately reversed and no further appeal of either that affirmation, in whole or in part, or that reversal is available or taken.

(B) Prosecutions for an offense made punishable under a resolution or ordinance imposing an income tax shall be commenced within Three (3) years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of Twenty-Five Percent (25%) or more of income required to be reported, prosecutions may be commenced within Six (6) years after the commission of the offense.

(C) A claim for a refund of municipal income taxes shall be brought within the time limitation provided in Section 194.09.

(D) (1) Notwithstanding the fact that an appeal is pending, the petitioner may pay all or a portion of the assessment that is the subject of the appeal. The acceptance of a payment by Grove City does not prejudice any claim for refund upon final determination of the appeal.

(2) If upon final determination of the appeal an error in the assessment is corrected by the Tax Administrator, upon an appeal so filed or pursuant to a final determination of the Board of Tax Review, of the Ohio Board of Tax Appeals, or any court to which the decision of the Ohio Board of Tax Appeals has been appealed, so that the resultant amount due is less than the amount paid, a refund will be paid in the amount of the overpayment as provided by Section 194.09, with interest on that amount as provided by Section 194.09(E).

(E) No civil action to recover Grove City income tax or related penalties or interest shall be brought during either of the following time periods:

(1) The period during which a taxpayer has a right to appeal the imposition of that tax or interest or those penalties;

(2) The period during which an appeal related to the imposition of that tax or interest or those penalties is pending.

194.13 AUDITS.

(A) At or before the commencement of an audit, the Tax Administrator shall provide to the taxpayer a written description of the roles of the Tax Administrator and of the taxpayer during the audit and a statement of the taxpayer's rights, including any right to obtain a refund of an overpayment of a tax. At or before the commencement of an audit, the Tax Administrator shall inform the taxpayer when the audit is considered to have commenced.

(B) Except in cases involving suspected criminal activity, the Tax Administrator shall conduct an audit of a taxpayer during regular business hours and after providing reasonable notice to the taxpayer. A taxpayer who is unable to comply with a proposed time for an audit on the grounds that the proposed time would cause inconvenience or hardship must offer reasonable alternative dates for the audit.

(C) At all stages of an audit by the Tax Administrator, a taxpayer is entitled to be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner. The Tax Administrator shall prescribe a form by which a taxpayer may designate such a person to assist or represent the taxpayer in the conduct of any proceedings resulting from actions by the Tax Administrator. If a taxpayer has not submitted such a form, the Tax Administrator may accept other evidence, as the Tax Administrator considers appropriate, that a person is the authorized representative of a taxpayer.

A taxpayer may refuse to answer any questions asked by the person conducting an audit until the taxpayer has an opportunity to consult with the taxpayer's attorney, accountant, bookkeeper, or other tax practitioner. This section does not authorize the practice of law by a person who is not an attorney.

(D) A taxpayer may record, electronically or otherwise, the audit examination.

(E) The failure of the Tax Administrator to comply with a provision of this section shall neither excuse a taxpayer from payment of any taxes owed by the taxpayer nor cure any procedural defect in a taxpayer's case.

(F) If the Tax Administrator fails to substantially comply with the provisions of this section, the Tax Administrator, upon application by the taxpayer, shall excuse the taxpayer from penalties and interest

194.14 SERVICE OF ASSESSMENT.

(A) As used in this section:

(1) "Last known address" means the address the Tax Administrator has at the time a document is originally sent by certified mail, or any address the Tax Administrator can ascertain using reasonable means such as the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC

(2) "Undeliverable address" means an address to which the postal service or an authorized delivery service under Section 5703.056 of the ORC is not able to deliver an assessment of the Tax Administrator, except when the reason for non-delivery is because the addressee fails to acknowledge or accept the assessment.

(B) Subject to subsection (C), a copy of each assessment shall be served upon the person affected thereby either by personal service, by certified mail, or by a delivery service authorized under Section 5703.056 of the ORC. With the permission of the person affected by an assessment, the Tax Administrator may deliver the assessment through alternative means as provided in this section, including, but not limited to, delivery by secure electronic mail.

(C) (1) (a) If certified mail is returned because of an undeliverable address, a Tax Administrator shall utilize reasonable means to ascertain a new last known address, including the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC. If the Tax Administrator is unable to ascertain a new last known address, the assessment shall be sent by ordinary mail and considered served. If the ordinary mail is subsequently returned because of an undeliverable address, the assessment remains appealable within Sixty (60) days after the assessment's postmark.

(b) Once the Tax Administrator or other Grove City official, or the designee of either, serves an assessment on the person to whom the assessment is directed, the person may protest the ruling of that assessment by filing an appeal with the Board of Tax Review within Sixty (60) days after the receipt of service. The delivery of an assessment of the Tax Administrator under subsection (C)(1)(a) is prima facie evidence that delivery is complete and that the assessment is served.

(2) If mailing of an assessment by a Tax Administrator by certified mail is returned for some cause other than an undeliverable address, the Tax Administrator shall resend the assessment by ordinary mail. The assessment shall show the date the Tax Administrator sends the assessment and include the following statement:

"This assessment is deemed to be served on the addressee under applicable law Ten (10) days from the date this assessment was mailed by the Tax Administrator as shown on the assessment, and all periods within which an appeal may be filed apply from and after that date."

Unless the mailing is returned because of an undeliverable address, the mailing of that information is prima facie evidence that delivery of the assessment was completed Ten (10) days after the Tax Administrator sent the assessment by ordinary mail and that the assessment was served.

If the ordinary mail is subsequently returned because of an undeliverable address, the Tax Administrator shall proceed under subsection (C)(1)(a). A person may challenge the presumption of delivery and service under this subsection in accordance with subsection (D).

(D) (1) A person disputing the presumption of delivery and service under subsection (C) bears the burden of proving by a preponderance of the evidence that the address to which the assessment was sent by certified mail was not an address with which the person was associated at the time the Tax Administrator originally mailed the assessment. For the purposes of this section, a person is associated with an address at the time the Tax Administrator originally mailed the assessment if, at that time, the person was residing, receiving legal documents, or conducting business at the address; or if, before that time, the person had conducted business at the address and, when the assessment was mailed, the person's agent or the person's affiliate was conducting business at the address. For the purposes of this section, a person's affiliate is any other person that, at the time the assessment was mailed, owned or controlled at least Twenty Percent (20%), as determined by voting rights, of the addressee's business.

(2) If a person elects to appeal an assessment on the basis described in subsection (D)(1), and if that assessment is subject to collection and is not otherwise appealable, the person must do so within Sixty (60) days after the initial contact by the Tax Administrator or other Grove City official, or the designee of either, with the person. Nothing in this subsection prevents the Tax Administrator or other official from entering into a compromise with the person if the person does not actually file such an appeal with the local board of tax review.

(E) Nothing in this section prohibits the Tax Administrator or the Tax Administrator's designee from delivering ar assessment by personal service.

(F) Collection actions taken upon any assessment being appealed under subsection (C)(1)(b), including those on which a claim has been delivered for collection, shall be stayed upon the pendency of an appeal under this section.

(G) Additional regulations as detailed in the Rules and Regulations, adopted pursuant to Sections 194.22 and 194.26, shall apply.

194.15 ADMINISTRATION OF CLAIMS.

(A) As used in this section, "claim" means a claim for an amount payable to Grove City that arises pursuant to Grove City's income tax imposed in accordance with this chapter.

(B) Nothing in this chapter prohibits a Tax Administrator from doing either of the following if such action is in the best interests of the municipal corporation:

(1) Compromise a claim;

(2) Extend for a reasonable period the time for payment of a claim by agreeing to accept monthly or other periodic payments.

(C) The Tax Administrator's rejection of a compromise or payment-over-time agreement proposed by a person with respect to a claim shall not be appealable.

(D) A compromise or payment-over-time agreement with respect to a claim shall be binding upon and shall be to the benefit of only the parties to the compromise or agreement, and shall not eliminate or otherwise affect the liability of any other person.

(E) A compromise or payment-over-time agreement with respect to a claim shall be void if the taxpayer defaults under the compromise or agreement or if the compromise or agreement was obtained by fraud or by misrepresentation of a material fact. Any amount that was due before the compromise or agreement and that is unpaid shall remain due, and any penalties or interest that would have accrued in the absence of the compromise or agreement shall continue to accrue and be due.

194.16 TAX INFORMATION CONFIDENTIAL.

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this chapter is confidential, and no person shall access or disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of Grove City as authorized by this chapter. The Tax Administrator or a designee thereof may furnish copies of returns filed or otherwise received under this chapter and other related tax information to the internal revenue service, the tax commissioner, and tax administrators of other municipal corporations.

(B) This section does not prohibit Grove City from publishing or disclosing statistics in a form that does not disclose information with respect to particular taxpayers.

194.17 FRAUD.

No person shall knowingly make, present, aid, or assist in the preparation or presentation of a false or fraudulent report, return, schedule, statement, claim, or document authorized or required by Grove City ordinance or state law to be filed with the Tax Administrator, or knowingly procure, counsel, or advise the preparation or presentation of such report, return, schedule, statement, claim, or document, or knowingly change, alter, or amend, or knowingly procure, counsel or advise such change, alteration, or amendment of the records upon which such report, return, schedule, statement, claim, or document is based with intent to defraud Grove City or the Tax Administrator.

194.18 INTEREST AND PENALTIES.

(A) As used in this section:

(1) "Applicable law" means this chapter, the resolutions, ordinances, codes, directives, instructions, and rules adopted by Grove City provided they impose or directly or indirectly address the levy, payment, remittance, or filing requirements of Grove City.

(2) "Federal short-term rate" means the rate of the average market yield on outstanding marketable obligations of the United States with remaining periods to maturity of Three (3) years or less, as determined under Section 1274 of the Internal Revenue Code, for July of the current year.

(3) "Income tax," "estimated income tax," and "withholding tax" means any income tax, estimated income tax, and withholding tax imposed by Grove City pursuant to applicable law, including at any time before January 1, 2016.

(4) "Interest rate as described in subsection (A) of this section" means the federal short-term rate, rounded to the nearest whole number percent, plus Five Percent (5%). The rate shall apply for the calendar year next following the July of the year in which the federal short-term rate is determined in accordance with subsection (A)(2).

(5) "Return" includes any tax return, report, reconciliation, schedule, and other document required to be filed with the Tax Administrator or Grove City by a taxpayer, employer, any agent of the employer, or any other payer pursuant to applicable law, including at any time before January 1, 2016.

(6) "Unpaid estimated income tax" means estimated income tax due but not paid by the date the tax is required to be paid under applicable law.

(7) "Unpaid income tax" means income tax due but not paid by the date the income tax is required to be paid under applicable law.

(8) "Unpaid withholding tax" means withholding tax due but not paid by the date the withholding tax is required to be paid under applicable law.

(9) "Withholding tax" includes amounts an employer, any agent of an employer, or any other payer did not withhold in whole or in part from an employee's qualifying wages, but that, under applicable law, the employer, agent, or other payer is required to withhold from an employee's qualifying wages.

(B) (1) This Section applies to the following:

(a) Any return required to be filed under applicable law for taxable years beginning on or after January 1, 2016;

(b) Income tax, estimated income tax, and withholding tax required to be paid or remitted to Grove City on or after January 1, 2016.

(2) This section does not apply to returns required to be filed or payments required to be made before January 1, 2016, regardless of the filing or payment date. Returns required to be filed or payments required to be made before January 1, 2016, but filed or paid after that date shall be subject to the ordinances or rules and regulations, as adopted before January 1, 2016, of Grove City to which the return is to be filed or the payment is to be made.

(C) Should any taxpayer, employer, agent of the employer, or other payer for any reason fail, in whole or in part, to make timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the-Grove City any return required to be filed, the following penalties and interest shall apply:

(1) Interest shall be imposed at the rate described in subsection (A), per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax.

(2) (a) With respect to unpaid income tax and unpaid estimated income tax, Grove City may impose a penalty equal to Fifteen Percent (15%) of the amount not timely paid.

(b) With respect to any unpaid withholding tax, Grove City may impose a penalty equal to Fifty Percent (50%) of the amount not timely paid.

(3) With respect to returns other than estimated income tax returns, Grove City may impose a penalty of Twenty Five Dollars ($25) 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.

(D) Nothing in this section requires Grove City to refund or credit any penalty, amount of interest, charges, or additional fees that Grove City has properly imposed or collected before January 1, 2016.

(E) Nothing in this section limits the authority of Grove City to abate or partially abate penalties or interest imposed under this section when the Tax Administrator determines, in the Tax Administrator's sole discretion, that such abatement is appropriate.

(F) By the Thirty-First (31^{st}) day of October of each year Grove City shall publish the rate described in subsection (A) applicable to the next succeeding calendar year.

(G) Grove City may impose on the taxpayer, employer, any agent of the employer, or any other payer Grove City's post-judgment collection costs and fees, including attorney's fees.

194.19 AUTHORITY OF TAX ADMINISTRATOR; VERIFICATION OF INFORMATION.

(A) **Authority.** Nothing in this chapter shall limit the authority of the Tax Administrator to perform any of the following duties or functions, unless the performance of such duties or functions is expressly limited by a provision of the ORC:

(1) (a) Exercise all powers whatsoever of an query nature as provided by law, including, the right to inspect books, accounts, records, memorandums, and federal and state income tax returns, to examine persons under oath, to issue orders or subpoenas for the production of books, accounts, papers, records, documents, and testimony, to take depositions, to apply to a court for attachment proceedings as for contempt, to approve vouchers for the fees of officers and witnesses, and to administer oaths.

(b) The powers referred to in this subsection of this section shall be exercised by the Tax Administrator only in connection with the performance of the duties respectively assigned to the Tax Administrator under Grove City's income tax ordinance;

(2) Appoint agents and prescribe their powers and duties;

(3) Confer and meet with officers of other municipal corporations and states and officers of the United States on any matters pertaining to their respective official duties as provided by law;

(4) Exercise the authority provided by law, including orders from bankruptcy courts, relative to remitting or refunding taxes, including penalties and interest thereon, for any reason overpaid. In addition, the Tax Administrator may investigate any claim of overpayment and, if the Tax Administrator finds that there has been an overpayment, make a written statement of the Tax Administrator's findings, and approve and issue a refund payable to the taxpayer, the taxpayer's assigns, or legal representative as provided in this chapter;

(5) Exercise the authority provided by law relative to consenting to the compromise and settlement of tax claims;

(6) Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with Section 194.03;

(7) (a) Make all tax findings, determinations, computations, and orders the Tax Administrator is by law authorized and required to make and, pursuant to time limitations provided by law, on the Tax Administrator's own motion, review, re-determine, or correct any tax findings, determinations, computations, or orders the Tax Administrator has made.

(b) If an appeal has been filed with the Board of Tax Review or other appropriate tribunal, the Tax Administrator shall not review, re-determine, or correct any tax finding, determination, computation, or order which the Tax Administrator has made, unless such appeal or application is withdrawn by the appellant or applicant, is dismissed, or is otherwise final;

(8) Destroy any or all returns or other tax documents in the manner authorized by law;

(9) Enter into an agreement with a taxpayer to simplify the withholding obligations described in Section 194.04.

(B) **Verification of accuracy of returns and determination of liability.**

(1) A Tax Administrator, or any authorized agent or employee thereof may examine the books, papers, records, and federal and state income tax returns of any employer, taxpayer, or other person that is subject to, or that the Tax Administrator believes is subject to, the provisions of this chapter for the purpose of verifying the accuracy of any return made or, if no return was filed, to ascertain the tax due under this chapter. Upon written request by the Tax Administrator or a duly authorized agent or employee thereof, every employer, taxpayer, or other person subject to this section is required to furnish the opportunity for

the Tax Administrator, authorized agent, or employee to investigate and examine such books, papers, records, and federal and state income tax returns at a reasonable time and place designated in the request.

(2) The records and other documents of any taxpayer, employer, or other person that is subject to, or that a Tax Administrator believes is subject to, the provisions of this chapter shall be open to the Tax Administrator's inspection during business hours and shall be preserved for a period of Six (6) years following the end of the taxable year to which the records or documents relate, unless the Tax Administrator, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The Tax Administrator may require any person, by notice served on that person, to keep such records as the Tax Administrator determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by Grove City or for the withholding of such tax.

(3) The Tax Administrator may examine under oath any person that the Tax Administrator reasonably believes has knowledge concerning any income that was or would have been returned for taxation or any transaction tending to affect such income. The Tax Administrator may, for this purpose, compel any such person to attend a hearing or examination and to produce any books, papers, records, and federal and state income tax returns in such person's possession or control. The person may be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner at any such hearing or examination. This subsection does not authorize the practice of law by a person who is not an attorney.

(4) No person issued written notice by the Tax Administrator compelling attendance at a hearing or examination or the production of books, papers, records, or federal or state income tax returns under this section shall fail to comply.

(C) **Identification information.**

(1) Nothing in this chapter prohibits the Tax Administrator from requiring any person filing a tax document with the Tax Administrator to provide identifying information, which may include the person's social security number, federal employer identification number, or other identification number requested by the Tax Administrator. A person required by the Tax Administrator to provide identifying information that has experienced any change with respect to that information shall notify the Tax Administrator of the change before, or upon, filing the next tax document requiring the identifying information.

(2) (a) If the Tax Administrator makes a request for identifying information and the Tax Administrator does not receive valid identifying information within Thirty (30) days of making the request, nothing in this chapter prohibits the Tax Administrator from imposing a penalty upon the person to whom the request was directed pursuant to Section 194.18, in addition to any applicable penalty described in Section 194.99.

(b) If a person required by the Tax Administrator to provide identifying information does not notify the Tax Administrator of a change with respect to that information as required under Section 194.19(C) within Thirty (30) days after filing the next tax document requiring such identifying information, nothing in this chapter prohibits the Tax Administrator from imposing a penalty pursuant to Section 194.18.

(c) The penalties provided for under subsections (C)(2)(a) and (b) may be billed and imposed in the same manner as the tax or fee with respect to which the identifying information is sought and are in addition to any applicable criminal penalties described in Section 194.99 for a violation of Section 194.17 and any other penalties that may be imposed by the Tax Administrator by law.

194.20 REQUEST FOR OPINION OF THE TAX ADMINISTRATOR.

(A) An "opinion of the Tax Administrator" means an opinion issued under this section with respect to prospective municipal income tax liability. It does not include ordinary correspondence of the Tax Administrator.

(B) A taxpayer may submit a written request for an opinion of the Tax Administrator in accordance with the Rules and Regulations adopted under Sections 194.22 and 194.26.

(C) A taxpayer is not relieved of tax liability for any activity or transaction related to a request for an opinion that contained any misrepresentation or omission of one or more material facts.

(D) A Tax Administrator may refuse to offer an opinion on any request received under this section. Such refusal is not subject to appeal.

(E) An opinion of the Tax Administrator binds the Tax Administrator only with respect to the taxpayer for whom the opinion was prepared and does not bind the Tax Administrator of any other municipal corporation.

(F) An opinion of the Tax Administrator issued under this section is not subject to appeal.

194.21 BOARD OF TAX REVIEW.

(A) (1) The Board of Tax Review shall consist of Three (3) members. Two (2) members shall be appointed by the legislative authority of Grove City, but such appointees may not be employees, elected officials, or contractors with Grove City at any time during their term or in the Five (5) years immediately preceding the date of appointment. One (1) member shall be appointed by the Mayor of Grove City. This member may be an employee of Grove City, but may not be the director of finance or equivalent officer, or the Tax Administrator or other similar official or an employee directly involved in municipal tax matters, or any direct subordinate thereof.

(2) The term for members of the Board of Tax Review Grove City shall be Two (2) years. There is no limit on the number of terms that a member may serve if the member is reappointed by the legislative authority. The board member appointed by the Mayor of Grove City shall serve at the discretion of the administrative official.

(3) Members of the Board of Tax Review appointed by the legislative authority may be removed by the legislative authority by majority vote for malfeasance, misfeasance, or nonfeasance in office. To remove such a member, the legislative authority must give the member a copy of the charges against the member and afford the member an opportunity to be publicly heard in person or by counsel in the member's own defense upon not less than Ten (10) days' notice. The decision by the legislative authority on the charges is final and not appealable.

(4) A member of the Board of Tax Review who, for any reason, ceases to meet the qualifications for the position prescribed by this section shall resign immediately by operation of law.

(5) A vacancy in an unexpired term shall be filled in the same manner as the original appointment within Sixty (60) days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the Board of Tax Review shall impair the power and authority of the remaining members to exercise all the powers of the Board of Tax Review.

(6) If a member is temporarily unable to serve on the Board of Tax Review due to a conflict of interest, illness, absence, or similar reason, the legislative authority or top administrative official that appointed the member shall appoint another individual to temporarily serve on the Board of Tax Review in the member's place. The appointment of such an individual shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.

(B) Whenever a Tax Administrator issues an assessment, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the assessment, the manner in which the taxpayer may appeal the assessment, and the address to which the appeal should be directed.

(C) Any person who has been issued an assessment may appeal the assessment to the Board of Tax Review by filing a request with the Board of Tax Review. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within Sixty (60) days after the taxpayer receives the assessment.

(D) The Board of Tax Review shall schedule a hearing to be held within Sixty (60) days after receiving an appeal of an assessment under subsection (C), unless the taxpayer requests additional time to prepare or waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board of Tax Review and may be represented by an attorney at law, certified public accountant, or other representative. The Board of Tax Review may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within One hundred and Twenty (120) days after the first day of the hearing unless the parties agree otherwise.

(E) The Board of Tax Review may affirm, reverse, or modify the Tax Administrator's assessment or any part of that assessment. The Board of Tax Review shall issue a final determination on the appeal within Ninety (90) days after the Board of Tax Review's final hearing on the appeal, and send a copy of its final determination by ordinary mail to all of the parties to the appeal within Fifteen (15) days after issuing the final determination. The taxpayer or the Tax Administrator may appeal the Board of Tax Review's final determination as provided in Section 5717.011 of the ORC.

(F) The Board of Tax Review created pursuant to this section shall adopt rules governing its procedures and shall keep a record of its transactions. Such records are not public records available for inspection under Section 149.43 of the ORC. Hearings requested by a taxpayer before a Board of Tax Review created pursuant to this section are not meetings of a public body subject to Section 121.22 of the ORC.

194.22 AUTHORITY TO CREATE RULES AND REGULATIONS.

Nothing in this chapter prohibits the legislative authority of Grove City, or a Tax Administrator pursuant to authority granted to the Tax Administrator by resolution or ordinance, to adopt rules to administer an income tax imposed by Grove City in accordance with this chapter. Such rules shall not conflict with or be inconsistent with any provision of this chapter. Taxpayers are hereby required to comply not only with the requirements of this chapter, but also to comply with the Rules and Regulations.

All rules adopted under this section shall be published and posted on the internet.

194.23 RENTAL AND LEASED PROPERTY.

(A) All property owners of real property located in the Grove City, who rent or otherwise lease the same, or any part thereof, to any person for residential dwelling purposes, including apartments, rooms and other rental accommodations, during any calendar year, or part thereof, commencing with the effective date of this section, shall file with the Tax Administrator on or before the January 31st following such calendar year a written report disclosing the name, address and also telephone number, if available, of each tenant known to have occupied on December 31st during such calendar year such apartment, room or other residential dwelling rental property.

(B) The Tax Administrator may order the appearance before him/her, or his/her duly authorized agent, of any person whom he believes to have any knowledge of the name, address and telephone number of any tenant of residential rental real property in the Grove City. The Tax Administrator, or his/her duly authorized agent, is authorized to examine any person, under oath, concerning the name, address and telephone number of any tenant of residential real property located in the Grove City. The Tax Administrator or his/her duly authorized agent, may compel the production of papers and records and the attendance of all personal before him, whether as parties or witnesses, whenever he believes such person has knowledge of the name, address and telephone number of any tenant of residential real property in the Grove City.

(C) Any property owner or person that violates one or more of the following shall be subject to Section 194.99 of this chapter:

(1) Fails, refuses or neglects to timely file a written report required by subsection (a) hereof; or

(2) Makes an incomplete or intentionally false written report required by subsection (a) hereof; or

(3) Fails to appear before the Tax Administrator or any duly authorized agent and to produce and disclose any tenant information pursuant to any order or subpoena of the Tax Administrator as authorized in this section; or

(4) Fails to comply with the provisions of this section or any order or subpoena of the Tax Administrator.

194.24 SAVINGS CLAUSE.

This chapter shall not apply to any person, firm or corporation, or to any property as to whom or which it is beyond the power of Council to impose the tax herein provided for. Any sentence, clause, section or part of this chapter or any tax against or exception granted any individual or any of the several groups of persons, or forms of income specified herein if found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter. It is hereby declared to be the intention of Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, or part hereof, not been included therein.

194.25 COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE.

(A) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of said taxes levied hereunder in the aforesaid periods are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Section 194.12 and Section 194.99 hereof.

(B) Annual returns due for all or any part of the last effective year of this ordinance shall be due on the date provided in Sections 194.04 and Section 194.05 of this ordinance as though the same were continuing.

194.26 ADOPTION OF RITA RULES AND REGULATIONS.

The City hereby adopts the Regional Income Tax Agency (RITA) Rules & Regulations, including amendments that may be made from time to time, for use as the Grove City's Income Tax Rules and Regulations. In the event of a conflict with any provision(s) of the Grove City Income Tax Ordinance and the RITA Rules & Regulations, the Ordinance will supersede. Until and if the contractual relationship between the Grove City and RITA ceases, Section 194.26 will supersede all other provisions within Chapter 194 regarding promulgation of rules and regulations by the Tax Administrator.

194.99 VIOLATIONS; PENALTIES.

(A) Whoever violates Sections 194.04, 194.16 (A) or 194.17 by failing to remit to Grove City income taxes deducted and withheld from an employee, shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than One Thousand Dollars ($1,000) or imprisonment for a term of up to Six (6) months, or both. If the individual that commits the violation is an employee, or official, of Grove City, the individual is subject to discharge from employment or dismissal from office.

(B) Any person who discloses information received from the Internal Revenue Service in violation of Section 194.16(A) shall be guilty of a felony of the Fifth (5^{th}) degree and shall be subject to a fine of not more than Five Thousand Dollars ($5,000) plus the costs of prosecution, or imprisonment for a term not exceeding Five (5) years, or both. If the individual that commits the violation is an employee, or official, of Grove City, the individual is subject to discharge from employment or dismissal from office.

(C) Each instance of access or disclosure in violation of Section 194.16(A) constitutes a separate offense.

(D) If not otherwise specified herein, no person shall:

(1) Fail, neglect or refuse to make any return or declaration required by this ordinance;

(2) File any incomplete or false return;

(3) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter;

(4) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his/her books, records, papers and federal and state income tax returns relating to the income or net profits of a taxpayer;

(5) Fail to appear before the Tax Administrator and to produce his/her books, records, papers or federal and state income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Administrator;

(6) Refuse to disclose to the Tax Administrator any information with respect to the income or net profits of a taxpayer;

(7) Fail to comply with the provisions of this ordinance or any order or subpoena of the Tax Administrator authorized hereby;

(8) Give to an employer false information as to his/her true name, correct social security number, and residence address, or fail to promptly notify an employer of any change in residence address and date thereof;

(9) Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.

(E) Any person who violates any of the provisions in subsection (D) shall be subject to the penalties provided for in subsection (A).

Date: 10/25/15	No.: CR-69-15
Introduced By: Mr. Bennett	1st Reading: 11/02/15
Committee: Finance	Public Notice:
Originated By: HLC	2nd Reading:
Approved: Mr. Berry	Passed: ___ Rejected: ___
Emergency: ___ 30 Days: ___	Codified: ___ Code No: ___
Current Expense:	Passage Publication:

RESOLUTION NO. CR-69-15

A RESOLUTION TO ACCEPT THE RECOMMENDATIONS OF THE HIGHER EDUCATION INVESTMENT PROGRAM COMMITTEE

WHEREAS, on July 06, 2015, Council approved Ordinance C-31-15 to adopt the Grove City Higher Education Investment Program; and

WHEREAS, the Higher Education Investment Committee was formed to set the criteria and structure for the scholarships as required by the Ordinance; and

WHEREAS, said Committee has set the final program outline for Council's approval, as set out in the Ordinance.

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

SECTION 1. This Council hereby approves the recommendations of the Higher Education Investment Program Committee, as outlined in the attached Exhibits A – Proposal, Exhibit B – Promissory Note, Exhibit C – Application.

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

Ted A. Berry, President of Council

Richard L. Stage, Mayor

Passed:
Effective:

Attest:

Tami K. Kelly, MMC, Clerk of Council

I Certify that this resolution is correct as to form.

Stephen J. Smith, Director of Law

Exhibit A

Initial Proposal of the Higher Education Committee for Implementation of the Grant Program

Background:

A group of schools of higher education came together through the efforts of the City of Grove City in 2008 to form the Consortium for Higher Education for schools to locate and offer course work in the City of Grove City. The schools that agreed to this plan were:

Columbus State Community College
University of Toledo
Ashland University
Otterbein University
Ohio Christian University
Mount Vernon University
Tiffin University

Three of these institutions of higher education are currently offering courses within the City of Grove City. They are Columbus State Community College (here after referred to as CSCC), Mount Vernon University, and Ohio Christian University. In 2008 the agreement established by the Consortium Schools included a requirement that the institutions of higher education participating in the Consortium be accredited by the North Central Accreditation Association. (aka "HLC" or Higher Learning Commission"). North Central is a nationally recognized accrediting corporation.

In 2015 the City Council and the City of Grove City appointed a committee of residents to serve in developing a scholarship/grant application and establishing guidelines regarding the administration of the program.

The members of the Committee are:

Marjorie Brant:	representing the Grove City Chamber of Commerce Foundation
John Hampson:	Council appointment
Colin Hopkins:	Council appointment
Randy Holt:	Mayoral appointment
Bill Wise:	South-Western City Schools
Ex-Officio Members:	
Ted Berry:	President of Council
Richard L. Stage:	Mayor
Assistants:	
Tami Kelly:	Clerk of Council
Stephen J. Smith:	Director of Law
Donald Walters	

After hours of discussion and analysis the committee proposes the following to City Council for consideration. First, an Interim Program for initial implementation and following that, an approach to full implementation.

Initial Implementation

Included in this proposal is a copy of the application (please see the attached).

Currently there are three institutions of higher education accredited by the Higher Learning Commission offering classes in Grove City: CSCC, Mount Vernon Nazarene University and the Ohio Christian University. Also Harrison College has a brick and mortar building located in Grove City. Harrison College is not accredited by North Central but is recognized by the National Accrediting Council for Independent Colleges and Schools and regulated by the Ohio Board of Regents under the Ohio State Board of Career Colleges and Schools. Subject to the conditions set forth below, the committee recommends that Grove City residents attending any of these institutions be considered to be eligible for awards under this program.

The amount of the award would be $1,000 per semester per full time student (minimum of 12 credit hours) and $500 per student per semester for part-time students (minimum of 6 credit hours). Assuming a fall semester start, up to $100,000 would be designated for awards in the first semester of implementation. An additional $100,000 would be in place in the second semester with $50,000 allocated to the third (summer) semester. If money was not totally utilized in any one semester it would be carried over to the next.

The following conditions apply:
Full-time Student (12+ credit hours):

1. Residency in the City of Grove City, Ohio' s corporation limit
2. Acceptance in an institution with a presence in Grove City that:
   a. Is a Higher Learning Commission accredited institution; or
   b. Offers a certificate and Licensure track program recognized by a State Regulatory Authority
3. Applicant must choose at time of application:
   a. Completion of ten (10) volunteer service hours every semester to the City of Grove City through the Keep Grove City Beautiful program; the VIP program; Gardens at Gantz Volunteers; the Citizens Police Academy; or other volunteer hours within the City as may be approved; or
   b. Residency in the City of Grove City for three (3) years following receipt of the last scholarship award.
4. Maintenance of a C (2 point) average per semester
5. Scholarship application and Promissory Note and Scholarship Loan Agreement must be completed each semester
6. Awards will be $1,000.00 per semester or $3,000.00 a year, up to a maximum of $12,000.00 in a lifetime.

Part-time Student (6-11 credit hours)

1. Residency in the City of Grove City, Ohio' s corporation limits.
2. Acceptance in an institution with a presence in Grove City that:
   a. Is a Higher Learning Commission accredited institution; or
   b. Offers a Certificate and Licensure track program recognized by a State Regulatory Authority.
3. Applicant must choose at time of application:
   a. Completion of five (5) volunteer service hours every semester to the City of Grove City in the previously enumerated volunteer programs of the City; or
   b. Residency in the City of Grove City for three (30 years following receipt of the last scholarship award.
4. Maintenance of a C (2 point) average per semester.
5. Scholarship application and Promissory Note & Scholarship Loan Agreement must be completed each semester.
6. Awards will be $500.00 per semester or $1,500.00 a year, up to a maximum of $12,000.00 in a lifetime.

After the first semester, students applying for additional monies will need a transcript of courses completed in the previous semester. This process will be repeated by those desiring money every semester thereafter.

Full Implementation

A brick and mortar investment in a learning center located in Grove City is envisioned in the initial legislation. This would be an ultimate goal for the City.

Other recommendations that would enhance the program:

* a renewal of the consortium agreement with the initial schools of higher education and inviting other schools that may have an interest to participate

* yearly reviews of the programs successes, needs for change and a general evaluation

To Be Determined:

1. Program advertisement and distribution
2. Administration of the program and oversight

Exhibit B

THE CITY OF GROVE CITY, OHIO SCHOLARSHIP PROGRAM

Promissory Note & Scholarship Loan Agreement

This Promissory Note and Scholarship Loan Agreement (collectively "the Note") is made and entered into this ______________ day of ____________, 20____ by and between the City of Grove City, Ohio (the "City"), a municipal corporation and political subdivision organized and existing under the Constitution and laws of the State of Ohio, and ____________________ (the "Student").

RECITALS

WHEREAS, the City of Grove City, Ohio Scholarship Program ("the Program") is designed to assist students with the financial obligations of obtaining an undergraduate education;

WHEREAS, the City desires to award scholarship loans for undergraduate study at an institution with a presence within the City, repayable through means of service;

WHEREAS, the Student has been selected by the City to participate in the Program and to receive scholarship loans thereunder;

NOW, THEREFORE, for and in consideration of the award of a scholarship loan for undergraduate academic study, the parties, intending to be legally bound, agree as follows:

Section 1. **Application.**

A. The Student has completed an Application for the Program, which includes the terms and conditions of the Program. As per the Application, the Student confirms that he/she has received acceptance in an undergraduate institution with a physical presence in the City and that he/she is a current resident of the City.

B. The Student understands that by signing the Note herein that he/she is agreeing to the terms and conditions of the Scholarship and the Note outlined below. The Student has been advised to carefully consider these terms and conditions and has been further advised to seek appropriate guidance and necessary consultation prior to signing the Note.

Section 2. **Terms and Conditions of Scholarship.**

A. The Student hereby agrees that in consideration of the scholarship award in the amount of $______________, the Student promises to pay to the City, or any subsequent holder of this Note, the total principal amount of all funds advanced to the Student under this Note, with interest on the unpaid principal, if the Student fails to comply with the following terms and conditions:

1. The Student will at all times maintain a C (2.0) grade point average per semester and maintain enrollment in no less than six (6) credit hours per semester;

2. The Student will remain a resident of the City and only attend undergraduate classes within the City or at an institution of higher education participating in the Program during the time the Student is actively benefitting from the scholarship provided herein;

3. The Student will continue to reside in the City for three (3) years following receipt of the last scholarship award or graduation from the institution of higher learning, whichever occurs last, if the condition contained in Section 5 hereof is not met;

4. The Student will keep the City apprised of his/her current home and work address and contact information at all times throughout the period of his/her undergraduate education up and until all terms and conditions of this Note have been satisfactorily met; and

5. Complete ten (10) volunteer hours of service every semester to the City through the "Keep Grove City Beautiful" program; the "VIP" program; Gardens at Gantz Volunteers; Citizens Police Academy; or other volunteer programs within the City as may be approved.

B. Scholarship funds may only be used for the payment of "qualified educational expenses" as defined in the Internal Revenue Code of 1986, as may be amended from time to time and as approved as part of the Program

C. In the event the Student fails to fulfill his/her obligations as set forth in this Note ("Conversion Event"), the scholarship shall immediately convert to a loan as defined under Section 221(d)(1) of the Internal Revenue Code, or other such section as may be applicable to such loans. Section 523(a)(8) of the Bankruptcy Code provides that student loan debt is nondischargable in bankruptcy. The only exception to the nondischargable nature of this loan requires the Student to file chapter 7 bankruptcy followed by an adversary proceeding in an appropriate bankruptcy court, in which the Student must successfully prove that the loan qualifies as an "undue hardship."

1. If the Conversion Event is the failure to maintain satisfactory academic progress, then the date of default shall be designated as the first day of the month following the Student's notification from the University of such failure.

2. If the Conversion Event is the failure to meet the Community Service Plan obligation, the date of default shall be the date on which the designated Community Service Plan supervisor has reasonable proof of the Student's failure to perform.

3. If the Conversion Event is the failure to reside in the City, the date of default shall be the date on which the Student began to live in another municipality.

4. If the Conversion Event is the failure to take classes from an institution participating in the Program, the date of default shall be the date on which the City is notified of the failure or the Student withdraws.

5. Repayment of the loan shall be made over a period of sixty (60) months with interest compounding monthly using the Prime Rate published in the Wall Street Journal on the date of default. If the Student is subject to multiple loan obligations as a result of receiving multiple Scholarships, the terms and conditions of repayment shall be set forth in a separate repayment schedule as set forth by the City.

D. The Student acknowledges that funding for the scholarship herein is the result of Ordinance No. _______ and is subject to ongoing appropriations being made by the City.

E. An Application and Note must be completed each semester to receive continued support.

Section 3. **The Note.**

A. **THIS PORTION OF THIS DOCUMENT EMBODIES A PROMISE TO PAY IF THE CONDITIONS OF THE SCHOLARSHIP ARE NOT MET.**

B. If the Student receives funds from this Program, maintains satisfactory academic progress, keeps the City apprised of his/her current address and contact information, resides and takes classes within the City during the time he/she is actively benefitting from the Scholarship provided herein, and completes the requirements set forth in Sections 2(A)(3) or 2(A)(5) herein, the Student has no repayment obligation under the terms of this Note.

C. The Student understands that this is a Promissory Note, which will obligate him/her to repay scholarship funds received if he/she does not meet the terms and conditions of the Scholarship set forth above. The Student further realizes that his/her failure to fulfill the full Terms and Conditions of Scholarship as outlined in Section 2 of this Note will immediately convert any funds received into an interest bearing loan.

D. Therefore, the Student must fulfill the full Terms and Conditions of Scholarship as outlined in Section 2 of this Note or the Student must re-pay the entire amount of the Scholarship funds awarded, plus interest and, if applicable, reasonable collection and attorney fees as if it originated as a loan. In circumstances of repayment, the entire Scholarship amount is due and payable and the City will not prorate portions of the Scholarship funds awarded based on partial performance under this Note. The City will establish a loan repayment schedule and designate the accompanying interest rate in that repayment schedule at the time of default.

E. The Student also understands that he/she may cancel this Scholarship award, without any cost, by returning all proceeds that were issued for the Student's benefit provided that the proceeds are returned prior to the end of the academic year in which they were received.

F. The Student understands that this debt is not dischargeable in bankruptcy, as described in Section 2, C. of this Agreement, and that this debt may not be consolidated with any other debt obligation owed to the City or to the state government.

G. The Student will receive an initial nine-month grace period following the date of default before the initial loan payment must be made. Interest will not accrue during this time. Requests to postpone repayment beyond the initial grace period shall be considered only under the deferment or forbearance provisions set forth in this Note.

H. The Student has the ability to request a deferment of payment toward the principal or interest accruing from this Note if he/she: (a) serves on active duty as a member of a uniformed service of the United States, for up to three years; or (b) serves as a volunteer under the Peace Corps Act, for up to three years.

I. The Student may request forbearance by submitting a properly documented written request to the City evidencing that his or her monthly loan debt equals or exceeds 20 percent of his or her total monthly gross income or that the Student has been actively seeking, but has not received, full-time employment in Ohio. The City may also consider other issues related to health, family circumstances or military service as a proper basis for forbearance. The Student can request forbearance for up to twelve (12) months. The forbearance period is renewable shall not exceed thirty-six (36) months in total. Interest will continue to accrue during any period of forbearance. Unemployment related forbearance shall cease two (2) months after Student obtains full-time employment.

J. If the Student fails to make an installment payment when due, having not first obtained a deferment or forbearance of the obligation, the Student will be considered in default on the Note. The City reserves the right to require the entire unpaid balance of the debt, including interest due and accrued and any applicable penalty charges, immediately due and payable.

K. The Student may, at his or her option and without penalty, prepay all or any part of the principal and accrued interest at any time.

L. The City may assess a late penalty charge upon the Student's failure to pay all or any part of any monthly installment, or for failure to file satisfactory evidence of entitlement to deferment.

M. The City may disclose the Student's loan, and any other relevant information, to credit bureaus. If the Student is more than 120 days past due in making a scheduled repayment, the City may disclose the Student's delinquent status, and any other relevant information, to credit bureaus.

N. If the Student fails to make a scheduled repayment, apply for deferment or forbearance, or fails to comply with any other term of this Note, the City may: (a) refer the Student's loan to a collection agent for further collection efforts; (b) initiate legal proceedings against the Student; and (c) use whatever means necessary to obtain the Student's address if the City is not in receipt of a current address for the Student.

O. In the event the Student suffers total and permanent disability or death, the unpaid indebtedness remaining on the Note shall be canceled.

Section 4. **Miscellaneous.**

A. **Amendment or Waiver**. No amendment or waiver of any provision of this Agreement shall be effective against any party hereto unless in writing and signed by that party.

B. **Counterparts.** This Agreement may be executed in any number of counterparts, each of which shall be an original and all of which together shall constitute one and the same agreement.

C. **Severability.** If any provision of this Agreement is or becomes invalid, illegal or unenforceable for any reason, such invalidity, illegality or unenforceability shall not affect the remainder of this Agreement and the remainder of this Agreement shall be construed and enforced as if such invalid, illegal or unenforceable portion were not contained herein, provided and to the extent that such construction would not materially and adversely frustrate the original intent of the parties hereto as expressed herein.

D. **Jurisdiction.** The provisions of this Agreement and all matters that relate to its interpretation or enforcement shall be governed by Ohio law. The venue for any action to enforce any provision of this Agreement shall be exclusively in the state and federal courts in Franklin County, Ohio and each of the parties hereby consents to and subjects itself to the exclusive jurisdiction of such courts.

E. **Further Assurances.** Each party hereto shall cooperate, shall take such further action and shall execute and deliver such further documents as may be reasonably requested by the other party in order to carry out the provisions and purposes of this Agreement.

F. **Successors.** This Agreement shall inure to the benefit of, and be binding upon, each party and that party's respective successors and assigns. This Agreement is not transferable or assignable without the express written approval of the City of Grove City pursuant to ordinance.

G. **Notices.** All notices or other communications hereunder shall be sufficiently given and shall be deemed given when mailed by registered or certified mail, postage prepaid, addressed to the appropriate party at its address indicated as follows:

If to the City: City of Grove City, Ohio
Attention: ***Charles W. Boso, Jr.,*** City Administrator
4035 Broadway
Grove City, Ohio 43123

If to the Student: ______________________________
____

or such different address of which notice shall have been given in accordance with this Agreement.

BEFORE SIGNING THIS NOTE THE STUDENT SHOULD READ THE INFORMATION SET FORTH ABOVE AND CONSIDER THE MATTER CAREFULLY. BY SIGNING THIS NOTE THE STUDENT CERTIFIES THAT HE/SHE HAS READ THIS DOCUMENT, UNDERSTANDS ITS TERMS AND CONDITIONS AND AGREES TO BE BOUND THEREBY.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed and delivered as of the day and year first above written.

CITY OF GROVE CITY

____
Charles W. Boso, Jr., City Administrator

STUDENT (or signature of Parent/Guardian if the Student is under the age of 18).

Print: ____________________________

Sign: ____________________________

Date: ____________________________

PARENT/GUARDIAN

Print: ____________________________

Sign: ____________________________

Date: ____________________________

APPROVED AS TO FORM:

____
Stephen J. Smith
Law Director, City of Grove City

STATE OF OHIO }
} SS:
COUNTY OF FRANKLIN }

Signed and sworn to before me, a duly authorized Notary Public in and for the State of Ohio on this _______ day of ___________________________, 20___________.

____
Notary Public

Exhibit C

City of Grove City Higher Education Investment Program Scholarship Application

The City of Grove City, in an effort to encourage those seeking a higher education to remain residents and contributors to the City, has established a scholarship program.

The following conditions apply:

Full – time Student (12+ credit hours):

1. Residency in the City of Grove City, Ohio's corporation limits.
2. Acceptance in an Institution with a presence in Grove City that:
   a. Is a Higher Learning Commission accredited institution; or
   b. Offers a Certificate and Licensure track program recognized by a State Regulatory Authority
3. *Applicant must choose at time of application:*
   ☐ a. Completion of ten (10) volunteer service hours every semester to the City of Grove City through the "Keep Grove City Beautiful" program; the "VIP" program; Gardens at Gantz Volunteers; Citizens Police Academy; or other volunteer hours within the City as may be approved; OR
   ☐ b. Residency in the City of Grove City for three (3) years following receipt of the last scholarship award.
4. Maintenance of a C (2 point) average per semester.
5. Scholarship application and Promissory Note & Scholarship Loan Agreement must be completed each semester.
6. Awards will be: $1,000.00 per semester or $3,000.00 a year, up to a maximum of $12,000.00 in a lifetime.

Part-time Student (6 – 11 credit hours)

1. Residency in the City of Grove City, Ohio's corporation limits.
2. Acceptance in an Institution with a presence in Grove City that:
   a. Is a Higher Learning Commission accredited institution; or
   b. Offers a Certificate and Licensure track program recognized by a State Regulatory Authority
3. *Applicant must choose at time of application:*
   ☐ a. Completion of five (5) volunteer service hours every semester to the City of Grove City through the "Keep Grove City Beautiful" program; the "VIP" program; Gardens at Gantz Volunteers; Citizens Police Academy; or other volunteer hours within the City as may be approved; OR
   ☐ b. Residency in the City of Grove City for three (3) years following receipt of the last scholarship award.
4. Maintenance of a C (2 point) average per semester.
5. Scholarship application and Promissory Note & Scholarship Loan Agreement must be completed each semester.
6. Awards will be: $500.00 per semester or $1,500.00 a year, up to a maximum of $12,000.00 in a lifetime.

This application is: New ☐ Reapplication ☐

Please print or type: Today's date:

Name: ______________________________
First Middle Initial Last

Address: ______________________________

Cell Phone: ______________ Home Phone: ______________

Email: ______________ Student ID # ______________

College/University: ______________________________

Please provide the following with this Application:

1. Proof of residency:
   Must be supplied through: utility bill, lease, rental agreement in your name.
   If proof cannot be supplied, then a notarized statement on a form provided by City must accompany application.
2. A copy of current Bursar's bill (Funds will not be provided until received).
3. A copy of transcript if *reapplying.*

Return application to City Hall by: July 1 for Fall Semester; Nov. 1 for Winter/Spring Semester; April 1 for Summer Semester

Affidavit
Of Residency

STATE OF OHIO)

) SS

COUNTY OF FRANKLIN)

I, ________________________________, having been duly cautioned and sworn, do hereby state upon my own personal knowledge and belief:

1. I am a resident of the City of Grove City.

2. ________________________ currently resides with me at ___________________________

   ____.

3. Attached is a copy of a utility bill, deed, etc. confirming residency at the above referenced address.

Further, Affiant sayeth naught.

____

Sworn to and subscribed before me this ______ day of ________________, 20___.

____

Notary Public

Date: 10/14/15	No.: C-82-15
Introduced By: Ms. K-McGraw	1st Reading: 10/19/15
Committee: Lands	Public Notice: 10/22/15
Originated By: Plan Comm	2nd Reading: 11/02/15
Approved:	Passed: ___ Rejected: ___
Emergency: ___ 30 Days: X	Codified: ___ Code No: ___
Current Expense:	Passage Publication: ___

ORDINANCE C-82-15

AN ORDINANCE TO ACCEPT THE PLAT OF THE WOODS AT PINNACLE

WHEREAS, The Woods at Pinnacle, a subdivision containing lots 1 to 52, inclusive, and areas designated as Reserves "A", "B", and "C", 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 The Woods at Pinnacle, situated in the State of Ohio, County of Franklin, Township of Jackson, City of Grove City and being part of Virginia Military Survey No. 478, containing 22.898 acres of land, more or less. Said 22.898 acres being part of those tracts of land conveyed to Schottenstein Homes, 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:	10/14/15	No.:	C-83-15
Introduced By:	Ms. K-McGraw	1st Reading:	10/19/15
Committee:	Lands	Public Notice:	10/22/15
Originated By:	Plan. Comm.	2nd Reading:	11/02/15
Approved:		Passed: ____ Rejected:	
Emergency: ___ 30 Days:		Codified: ___ Code No:	
Current Expense:		Passage Publication:	

ORDINANCE C-83-15

AN ORDINANCE TO APPROVE A SPECIAL USE PERMIT FOR A DAY CARE FOR DAYSTARZ CHILD CARE CENTER LOCATED AT 3323 CLEVELAND AVENUE

WHEREAS, Daystarz Child Care Center, applicant, has submitted a request for a Special Use Permit for a Day Care located at 3323 Cleveland Ave.; and

WHEREAS, on October 06, 2011, the Planning Commission of the City of Grove City recommended the approval of a Special Use Permit at this location, as submitted.

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

SECTION 1. A Special Use Permit, under Section 1135.09b(12)A1p is hereby issued to Daystarz Child Care Center located at 3323 Cleveland Avenue, as submitted.

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: 10/27/15	No.: C-86-15
Introduced By: Ms. KMcGraw	1st Reading: 11/02/15
Committee: Lands	Public Notice: 11/05/15
Originated By: Plan. Comm.	2nd Reading: 12/07/15
Approved:	Passed: Rejected:
Emergency: 30 Days: X	Codified: Code No:
Current Expense:	Passage Publication:

ORDINANCE C-86-15

AN ORDINANCE APPROVE AN M-1 ZONING CLASSIFICATION FOR 21.86± ACRES LOCATED AT 1345, 1351, 1393 STRINGTOWN ROAD UPON ITS ANNEXATION TO THE CITY OF GROVE CITY

WHEREAS, a petition was filed with the Planning Commission of the City of Grove City praying for the recommendation of said Commission in regard to the zoning classification of certain premises, upon its annexation to the City, hereinafter described; and

WHEREAS, the Planning Commission approved the M-1 Zoning Classification request on October 06, 2015; and

WHEREAS, a copy of the annexation, together with a map and zoning classification request and the recommendation of the Planning Commission has been on file in the Clerk's office for thirty days for public inspection.

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

SECTION 1. The following described premises shall be given a zoning classification of M-1 - Medical, upon its annexation to the City of Grove City, Ohio:

> Situated in the State of Ohio, County of Franklin, City of Grove City and being in Virginia Military Survey No. 469, and being more fully described in Exhibit "A" attached hereto and made a part hereof.

SECTION 2. The comprehensive zoning map is hereby amended to conform to the provisions of this ordinance.

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

C-86-15
Exhibit A

ZONING DESCRIPTION OF
21.87 ACRES

Situate in the State of Ohio, County of Franklin, Township of Jackson, lying in Virginia Military Survey No. 469, being all of that 5 acre tract conveyed to OhioHealth Corporation by deed of record in Instrument Number 201112070159696, that 4 acre tract conveyed as Parcel 1 and that 1 acre tract conveyed as Parcel II to OhioHealth Corporation by deed of record in Instrument Number 201112070159699, that 5 acre tract conveyed to OhioHealth Corporation by deed of record in Instrument Number 201112070159698, that 5 acre tract conveyed as Parcel I and that 2 acre tract conveyed as Parcel II to OhioHealth Corporation by deed of record in Instrument Number 201202210023738, (all references refer to the records of the Recorder's Office, Franklin County, Ohio) being more particularly described as follows:

BEGINNING in the centerline of Stringtown Road at the common corner of said 5 acre tract (I.N. 201112070159696) and that 5.11 acre tract conveyed to The Reorganized Church of Jesus Christ of Latter Day Saints by deed of record in Official Record 29445C03;

Thence with the perimeter of said OhioHealth Corporation tracts, the following courses and distances:

South 14° 14' 33" West, a distance of 1094.51 feet to a point;

North 74° 48' 03" West, a distance of 790.79 feet to a point;

North 14° 12' 33" East, a distance of 218.29 feet to a point;

North 73° 52' 31" West, a distance of 98.66 feet to a point;

North 14° 13' 45" East, a distance of 876.07 feet to a point in the centerline of said Stringtown Road;

South 74° 42' 29" East, with said centerline, a distance of 889.78 feet to the TRUE POINT OF BEGINNING, containing 21.87 acres, more or less.

EVANS, MECHWART, HAMBLETON & TILTON, INC.

HLK
21_87 ac 20150856-VS-ZONE-01.docx

C-8615

State Route 104
Stringtown Road
Current Site
Buckeye Parkway

Date: 10/15/15	No.: CR-68-15
Introduced By: Ms. K-McGraw	1st Reading: 10/19/15
Committee: Lands	Public Notice:
Originated By: Plan. Comm.	2nd Reading:
Approved:	Passed: Rejected:
Emergency: 30 Days:	Codified: Code No:
Current Expense:	Passage Publication:

Postponed to 11/2/15

RESOLUTION NO. CR-68-15

A RESOLUTION TO ELIMINATE THE PEDESTRIAN PROMENADE CONNECTING THE RESIDENTIAL DEVELOPMENT AND THE NEW LIBRARY AS PREVISOUSLY ENDORSED BY RESOLUTION CR-42-13

WHEREAS, the continued improvement, revitalization and development of the Town Center is a priority for the success and quality of life of the community; and

WHEREAS, Pizzuti has prepared and presented multiple redevelopment plans to City Council that included a pedestrian promenade to connect the new residential development to the new library facility; and

WHEREAS, in 2012, 2013 and 2014, Council passed Resolutions in support of Pizzuti's redevelopment plan for the Town Center; and

WHEREAS, the City has continued to work to proactively develop plans and implement the various strategies for the redevelopment of the Town Center; and

WHEREAS, there is a need to construct additional parking spaces to accommodate future parking demands and offset the spaces lost as part of the residential development; and

WHEREAS, Council desires to maximize the number of parking spaces in the Town Center while being fiscally responsible with the use of public funds; and

WHEREAS, it is believed that the elimination of the promenade will not impact the overall effectiveness of the previously endorsed redevelopment plan.

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

SECTION 1. This Council hereby approves the elimination of the pedestrian promenade, shown in Exhibit "A" attached hereto, and encourages the City Administration to move forward with the next phase of development in accordance with the plan.

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

Ted A. Berry, President of Council

Richard L. Stage, Mayor

Passed:
Effective:

Attest:

Tami K. Kelly, MMC, Clerk of Council

M MUNICIPAL DEVELOPMENT

P NEW PARKING

SITE PLAN

N

GROVE CITY

PARKING SUMMARY

OCTOBER 1, 2015

EXHIBIT "A"

CR-68-15

BRAUN & STEIDL architects

CR-68-15

3D VIEW
LOOKING SOUTH

SOUTHWEST PUBLIC LIBRARIES
GROVE CITY LIBRARY

SCHEMATIC DESIGN BRAUN&STEIDL architects | HBM

CR-68-15

3D VIEW
LOOKING WEST

SOUTHWEST PUBLIC LIBRARIES
GROVE CITY LIBRARY

SCHEMATIC DESIGN BRAUN & STEIDL architects | HBM

CR-68-15

Date: 10/27/15	No.: CR-70-15
Introduced By: Ms. KMcGraw	1st Reading: 11/02/2015
Committee: Lands	Public Notice:
Originated By: City Clerk	2nd Reading:
Approved:	Passed: ____ Rejected:
Emergency: ___ 30 Days: ___	Codified: ___ Code No:
Current Expense:	Passage Publication:

RESOLUTION NO. CR-70-15

A RESOLUTION TO SET FORTH, AS REQUIRED BY SECTION 709.031 OF THE OHIO REVISED CODE THE MUNICIPAL SERVICES THAT CAN BE FURNISHED TO 22.6 ACRES LOCATED AT 1345, 1351 and 1393 STRINGTOWN ROAD IN JACKSON TOWNSHIP UPON ITS ANNEXATION TO THE CITY OF GROVE CITY

WHEREAS, a petition to annex 22.6± acres located at 1345, 1351 and 1393 Stringtown Road, in Jackson Township to the City of Grove City and signed by Ohio Health Corporation, et al, was filed with the Board of County Commissioners of Franklin County, Ohio; and

WHEREAS, a hearing on this petition is scheduled before the Board of County Commissioners of Franklin County; and

WHEREAS, Section 709.031 of the Ohio Revised Code requires that the legislative authority of the municipality to which the annexation is proposed adopt a statement indicating what services, if any, the municipal corporation will provide to the territory proposed for annexation upon its annexation.

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

SECTION 1. Upon its annexation to the City of Grove City, the 22.6± acres located at 1345, 1351 and 1393 Stringtown Road, proposed for annexation by Ohio Health Corporation, et al, will receive the following municipal services from the City of Grove City:

Fire:	Jackson Township will continue to provide Fire protection.
Police:	The City of Grove City, Police department, will provide police protection.
Water:	The City of Grove City has a water service area contract with the City of Columbus, and the subject property is within the service area. Conditional on the ability of the City of Columbus to provide water, the City of Grove City will have the ability to service this area. It is understood that all water line extensions are the responsibility of the property owner, and upon the receipt of all necessary permits and payments of all costs for connections thereto, such service shall become immediately available.
Sanitary Sewer:	The City has a written service area contract with the City of Columbus and the subject property is within the service area. Conditioned on the ability of the City of Columbus to provide sufficient sewage disposal capacity, the City of Grove City will have the ability to service the area. It is understood that all extensions of the sanitary sewer service is the responsibility of the property owner, and upon the receipt of all necessary permits and payments of all costs for connections thereto, such service shall become immediately available.
Solid Waste Collection:	Subject property is now serviced by and will continue to be serviced by a publicly bid contract for solid waste and recycling services.
Zoning:	In accordance with Section 1139.05(a) the Codified Ordinances of Grove City, Ohio, all annexed territory zoned under County or Township zoning shall be classified at the most comparable district of the Grove City Zoning Code, unless otherwise requested by the petitioner and approved by the City Council at which time a buffer will be required if the requested zoning classification is clearly incompatible with uses permitted under current county or township zoning regulations in the adjacent land remaining within the township from which the territory is to be annexed.

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

Date:	10/27/15	No.:	C-71-15
Introduced By:	Ms. KMcGraw	1st Reading:	11/02/15
Committee:	Lands	Public Notice:	0 / /15
Originated By:	Mayor Stage	2nd Reading:	0 / /15
Approved:		Passed: ____ Rejected:	
Emergency: ___ 30 Days: ____		Codified: ___ Code No:	
Current Expense:		Passage Publication:	

RESOLUTION CR-71-15

A RESOLUTION TO SUPPORT A GOLD STAR FAMILIES MEMORIAL MONUMENT AT THE CORNER OF BROADWAY AND COLUMBUS STREET

WHEREAS, Mr. Hershel "Woody" Williams, age 92, has been recognized by the U.S. Marine Corps as the last surviving World War II Medal of Honor recipient from the Battle of Iwo Jima, and

WHEREAS, the City is proud to be working with the Hershel Williams Medal of Honor Foundation to create a memorial to honor the families of fallen service members, and

WHEREAS, Grove City police officers Chris White and John Darnell have been appointed as Honorary Board Members of the Foundation to spearhead the Project, and

WHEREAS, the intersection of Broadway and Columbus Street provides a high visibility location that will showcase the monument and shows its significance to the community and the families that it honors.

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

SECTION 1. This Council hereby supports the Gold Star Families Memorial Monument at the intersection of Broadway and Columbus Street as shown on Exhibit A attached hereto.

SECTION 2. Sincere thanks are hereby expressed to Mr. Hershel "Woody" Williams, the Hershel Williams Medal of Honor Foundation, and its Honorary Board Members Chris White and John Darnell.

SECTION 3. The resolution shall take effect at the earliest opportunity afforded by law.

____
Ted A. Berry, President of Council

Passed:

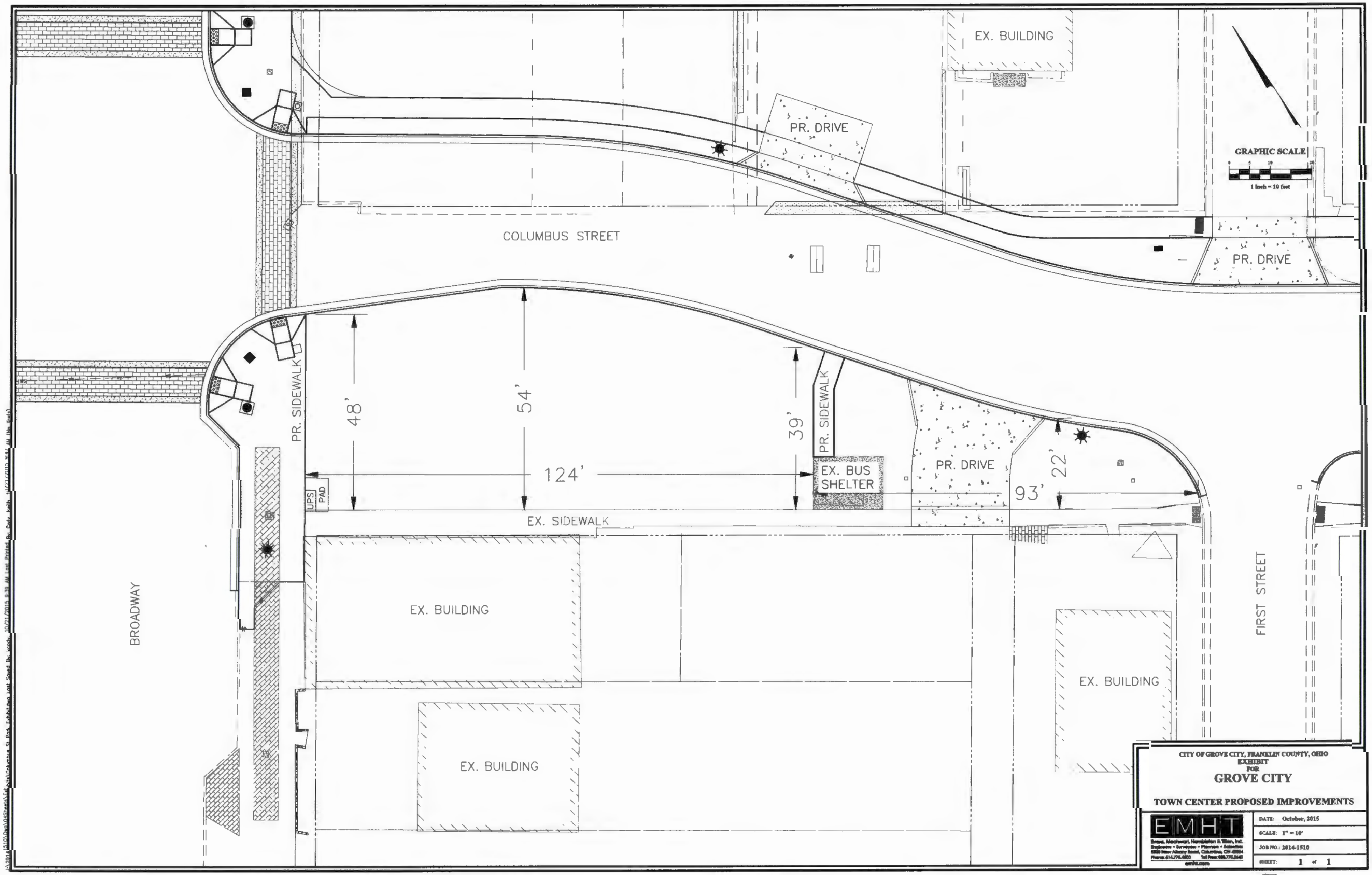
____
Richard L. Stage, Mayor

Effective:

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

I certify that this
resolution is correct as to form:

____
Stephen J. Smith, Director of Law


EX. BUILDING
PR. DRIVE
GRAPHIC SCALE
1 inch = 10 feet
COLUMBUS STREET
PR. DRIVE
PR. SIDEWALK
48'
54'
39'
PR. SIDEWALK
124'
EX. BUS SHELTER
UPS PAD
PR. DRIVE
22'
93'
EX. SIDEWALK
BROADWAY
EX. BUILDING
FIRST STREET
EX. BUILDING
EX. BUILDING
CITY OF GROVE CITY, FRANKLIN COUNTY, OHIO
EXHIBIT
FOR
GROVE CITY
TOWN CENTER PROPOSED IMPROVEMENTS
EMHT
emht.com
DATE: October, 2015
SCALE: 1" = 10'
JOB NO.: 2014-1510
SHEET: 1 of 1

CR-71-15