



Highland
Redevelopment
Commission

**TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

**Annual Report of Activities of the Redevelopment Commission
For Fiscal Year 2017**

AND

**Report by the Redevelopment Commission on the Activities of Each
Tax Increment Financing District for the Previous Year**

(January 1, 2017 through December 31, 2017)

**Prepared
April 10, 2018
According to**

**Indiana Code 36-7-14-13 and Indiana Code 36-7-14-14.5-9
As Amended Through HEA 1290-2016**

TABLE OF CONTENTS

Table of Contents	p.2
Letter to Fiscal Body (Town Council)	p.3
Information Regarding Redevelopment Commission Members and Officers	p.4
2017 Meetings of the Redevelopment Commission	p.4
Regular Employees of the Redevelopment Commission	p.5
Contracts and Debt Service Payments During 2017 and General Purpose	p.5
Debt Service Schedule for Highland Redevelopment District Taxable Bond	p.6
Recipients of Loan or Grant of Tax Increment Revenues During 2017	p.6
Distribution of Tax Increment in 2017	p.6
Amount of Funds on Hand at Close of Calendar Year 2017 – Summary	p.7
Additional Comments Regarding Activities of the Redevelopment Commission	p.8
2017 Annual Report of the Highland Redevelopment Commission – Narrative	p.9
2017 Goals for the Highland Redevelopment Commission	p.16
Amount of Funds on Hand at the Close of Calendar Year 2017 – Details of Expenditures	p.18
2016 Lake County Auditor’s Certificate of Tax Distribution	p.22
Potential Tax Increment Surplus or Deficit for Fiscal Year 2017	p.25
Highland Acres Allocation Area	p.26
Highland Downtown Allocation Area	p.27
Highland Commercial Corridors Allocation Area	p.28
Amount of Tax Increment Revenues Required For:	p.29
Economic Development Plan for the Highland Acres Economic Development Area	p.30
Redevelopment Plan for the Highland (Downtown) Redevelopment Area	p.31
Redevelopment Plan for the Highland Commercial Corridors Redevelopment Area	p.32
Parcel Data by Tax Increment Financing Area	p.33
Highland Acres Economic Development Area	p.34
Redevelopment Area #1 (Downtown)	p.36
Redevelopment Area #2 (Commercial Corridors)	p.47
Certificate of the Clerk – Treasurer	p.56

Redevelopment Commission

TOWN OF HIGHLAND

3333 Ridge Road ♦ Highland, Indiana 46322 ♦ 219-972-7598 ♦ fax 219-972-5097

April 10, 2018

Mr. Mark Herak, President
Highland Town Council
Highland Municipal Building
3333 Ridge Road
Highland, Indiana 46322

Dear Mr. Herak,

In accordance with Indiana Code 36-7-14-13 and IC 36-7-14.5-9, as amended through HEA 1290-2016, the Highland Redevelopment Commission shall file with the Department of Local Government Finance (DLGF), a report setting out Commission activities during the preceding calendar year, by April 15, 2018. And, the Redevelopment Commission must report on the activities of each Tax Increment Financing District for the previous year by April 15, 2018. In addition, a copy of this report must be submitted to DLGF in electronic format under IC 5-14-6 titled Electronic Transmission of Reports to the General Assembly. The DLGF requires that the Commission submit its report through the Indiana Gateway for Government Units (“Gateway”).

Therefore, enclosed is the Annual Report on the Activities of the Highland Redevelopment Commission for the previous year ending December 31, 2017 as prepared for the Highland Redevelopment Commission, along with the Report by the Redevelopment Commission on the Activities of each Tax Increment Financing District for the Previous Year.

Should you have any questions or would like additional information, please contact me.

Sincerely,

Kathy DeGuilio-Fox, Director
Highland Redevelopment Commission

Enclosure

Cc: Members of the Highland Redevelopment Commission
Michael Griffin, Clerk-Treasurer, Town of Highland
Attorney Rhett Tauber, Counsel to the Commission
Members of the Highland Town Council

2017 HIGHLAND REDEVELOPMENT COMMISSION REPORT
Pursuant to IC 36-7-14-13 and IC 36-7-14.5-9 as amended through HES 1290-2016

FROM: Highland, Indiana, Lake County
SUBMITTED BY: Kathy DeGuilio-Fox, Director of the Highland Redevelopment Commission
TO: Indiana Department of Local Government Finance
DATE: April 10, 2018
CC: EXECUTIVE OF UNIT: Mark Herak, Town Council President

A. INFORMATION REGARDING REDEVELOPMENT COMMISSION MEMBERS AND OFFICERS AND MEETING DATES for 2017:

President:	Greg Kuzmar	\$50 per month salary
Vice President:	Kathy DeGuilio-Fox	\$40 per month salary
Secretary:	Ed Dabrowski	\$40 per month salary
Member:	Dominic Noce	\$40 per month salary
Member:	Bill Leep	\$40 per month salary

Non-Voting School Board Member:

Patrick Krull

Name of Commission Members appointed during 2017:

Mark Herak, Michael Griffin, Dan Vassar, Steve Wagner and Bernie Zemen
Serving without compensation

Name of Commission Members removed during 2017:

Greg Kuzmar, Ed Dabrowski, Kathy DeGuilio-Fox, Bill Leep

Name of Commission Member submitting resignation during 2017:

Dominic Noce

Treasurer: The Highland Clerk-Treasurer performs the task of Treasurer for the Commission without compensation

2017 Meetings of the Commission

The Commission advertised the scheduling of regular public meetings on the second Wednesday of the month at 7:00 PM with a study session preceding at 6:00 PM and reconvening if necessary after the public meeting. A full study session is scheduled on the fourth Wednesday of the month at 6:00 PM. However, the schedule for meetings of the Redevelopment Commission were changed when new members were appointed on February 27, 2017. Minutes are bound and archived within the municipal building and available for review and inspection during regular business hours. Following is a list of the dates that public meetings and full study sessions were held:

Study Sessions

January 25, 2017
February 22, 2017

Public Meeting with Study Session

January 11, 2017
February 8, 2017
March 6, 2017 (Special Public Mtg)

Study SessionsPublic Meeting with Study Session

April 3, 2017

May 1, 2017

June 5, 2017

August 7, 2017

October 2, 2017

November 6, 2017

December 4, 2017

March 20, 2017

April 17, 2017

May 15, 2017

June 19, 2017

July 17, 2017

August 21, 2017

August 22, 2017 (Public Mtg only)

September 18, 2017

October 16, 2017

November 20, 2017

December 18, 2017

B. REGULAR EMPLOYEES OF THE REDEVELOPMENT COMMISSION

<u>Title</u>	<u>Name</u>	<u>Salary</u>	<u>Time</u>
Director	Cecile L. Petro	\$63,145.10	01/01 – 06/09/2017
Recording Secretary	Cecile L. Petro	\$ 286.00	01/01 – 06/09/2017
Asst. to the Commission	Lance Ryskamp	\$37,689.60	01/01 – 12/31/2017
Recording Secretary	Lance Ryskamp	\$ 130.00	06/15 – 08/30/2017
Director	Kathy DeGuilio-Fox	\$62,874.76	09/08 – 12/31/2017
Recording Secretary	Kathy DeGuilio-Fox	\$ 208.00	09/08 – 12/31/2017

C. CONTRACTS AND DEBT SERVICE PAYMENTS DURING 2017 AND GENERAL PURPOSE**Operating and Capital Funds (Not TIF Funded)**

The Redevelopment Commission's budget and expenditures made during 2017 follow the cash-based system of the Town of Highland. The Commission's operating budget is funded from property taxes (Fund 094 internally). The beginning budgeted amount was \$316,621.99 and the ending balance was \$306,940.40. The Capital Fund (Fund 096 internally) includes bond proceeds from retired bonds, interest, donations and a \$2,000,000 bond for 2014. The budgeted amount was \$2,244,826.13 and the ending balance was \$2,067,725.45. Contracts for the year included the following:

<u>Project</u>	<u>Company</u>	<u>Contact Person</u>	<u>Amount</u>
Legal Services	Green & Kuchel	Carol Green Fraley	\$ 8,219.00
Legal Services	Tauber Law	Rhett Tauber	\$ 17,956.00
Financial Consulting	SEH of Indiana, LLC	Dan Botich	\$ 20,566.58
Theater Consultant	Libman Group	Steven Libman	\$ 1,394.31
8610 Kennedy	Safe Environmental	Tyson Lovelace	\$ 4,800.00
8610 Kennedy	Indoor Envir Solutions	Charles Kerr	\$ 900.00
2821 Jewett	Asphalt Service Contr	Jason Jeffers	\$ 9,760.00
Director Search	GOVHR USA	Sara McGee	\$ 16,528.05
Redevelopment Consultant		Cecile L. Petro	\$ 3,565.00
Car Cruise Event	Thunder Road Prod.	Barbara Vlietstra	\$ 400.00

Town Theatre	Morris Arch Planners	John Morris	\$ 19,006.72
Town Theatre	Found Footings Borings	Kenneth Angotti	\$ 300.00
2821 Jewett - Engineering	Garcia Consulting Engrs	John Garcia	\$ 2,604.10
Property Mgmt. Serv.	Rose Real Estate	Pam Wisler	\$ 1,829.68
Property Appraisals	Bochnowski Appraisal	T. Bochnowski	\$ 9,700.00
Property Appraisals	South Shore Appraisals	M. Golumbeck	\$ 7,500.00
Gateway Landscaping	Tim's Landscaping Svc	Tim Owczarzak	\$ 2,400.00
Façade Improvement Grant For 2929 Highway Ave	Corporate Thread	Tom Porter	\$ 11,619.00
Façade Improvement Grant For 8630 Kennedy Ave	Dantaeger Enterprise	Marc Radovich	\$ 24,236.94

Debt Service Schedule for \$2,000,000.00 Highland Redevelopment District Taxable Bond 2014

The Redevelopment Commission had one outstanding non-TIF financed bond (\$2,000,000.00 Highland Redevelopment District Tax Bond 2014). The bond provides funding for property acquisition, maintenance, and legal and financial fees. The following payments have been made on the bond:

<u>Date</u>	<u>Interest</u>	<u>Principle</u>
August 1, 2014	\$10,027.05	\$0
February 1, 2015	\$21,233.75	\$110,000.00
August 1, 2015	\$20,133.75	\$105,000.00
February 1, 2016	\$19,083.75	\$105,000.00
August 1, 2016	\$18,033.75	\$105,000.00
February 1, 2017	\$16,983.75	\$105,000.00
July 26, 2017	\$15,933.75	\$105,000.00

D. RECIPIENTS OF LOAN OR GRANT OF TAX INCREMENT REVENUSE DURING 2017

Distribution of Tax Increment in 2017

During 2016, the Highland Redevelopment Commission received monies from three allocation (TIF) areas listed below. This is the sixth year that the Commission has received TIF funds. No disbursement were made in 2017.

Revenue Fund 098 for the Downtown Redevelopment Area

Amount Received	Date	Disbursed
\$79,639.80	06-22-2016	\$0
\$91,737.81	12-21-2017	\$0

Revenue Fund 099 for the Economic Development Area Highland Acres

Amount Received	Date	Disbursed
\$58,081.77	06-22-2017	\$0
\$48,857.29	12-21-2017	\$0

Revenue Fund 100 for the Highland Commercial Corridors Redevelopment Area

Amount Received	Date	Disbursed
\$360,020.48	06-22-2017	\$0
\$317,762.74	12-21-2017	\$0

**E. AMOUNT OF FUNDS ON HAND AT CLOSE OF CALENDAR YEAR 2017 - -
- - SUMMARY DATA**

Fund	Starting Balance	Ending Balance
094 Operating Fund	\$ 316,621.99	\$ 306,940.40
095 Economic Development	\$ 37,686.00	\$ 37,686.00
096 Capital Fund	\$2,429,415.93	\$2,334,417.24
097 Bond and Interest	\$ 0.00	\$ 0.00
098 TIF Revenue (Downtown)	\$ 554,912.11	\$ 726,289.72
099 TIF Revenue (Highland Acres)	\$ 126,678.60	\$ 233,617.66
100 TIF Revenue (Commercial)	\$ 747,455.99	\$1,425,239.21
101 Bond & Interest (Non-Exempt)	\$ 137,303.13	\$ 144,796.68

**F. ADDITIONAL COMMENTS REGARDING ACTIVITIES OF THE
REDEVELOPMENT COMMISSION AND RESULTS OBTAINED DURING 2017
2017 ANNUAL REPORT OF THE HIGHLAND REDEVELOPMENT COMMISSION**

Introduction

Under Indiana Code 36-7-14-13, the Redevelopment Commission (Commission, RC) must prepare an Annual Report outlining the activities of the Commission, the members, and the expenditures made during 2017. The following is a summary of the year and a recap of each month. A list of goals for 2017, and the budget/expenditures for the year follows.

2017 HIGHLAND REDEVELOPMENT COMMISSION

Annual Report Narrative

Summary of 2017

The Redevelopment Commission (Commission) made significant progress in a number of areas during 2017. They moved forward on plans for the Cardinal Campus project to create a new professional office complex, anchored by a veterinary surgical center on Main Street; studied proposals for Senior Housing, as well as the possible re-location of the Town's Public Works facility; continued the Façade Improvement Grant program providing reimbursement for projects at 8630 Kennedy Avenue and 2929 Highway Avenue; and, continued efforts to fully develop the area of downtown surrounding the former Town Theatre. In addition, at the end of February 2017, membership of the Commission changed from five citizen appointments to four Highland Town Council members and the town's Clerk-Treasurer being appointed. There was also a leadership position change when Redevelopment Director Cecile Petro retired in June and Kathy DeGuilio-Fox began as the new Redevelopment Director in September.

Highland Main Street Bureau (HMS), a Committee under the purview of the Redevelopment Commission, also contributed to the list of 2017 accomplishments. HMS members logged numerous volunteer hours as they participated in a variety of events, including the fourth annual Car Cruise, helping to recruit and organize musicians for the Midweek Market, overseeing the town's Poet Laureate program and assisting with the selection of artists for two public murals. HMS volunteers also helped organize, and participated in, Pop-Up Gallery and Downtown Cash Mob events as well as the annual Christmas Tree Lighting ceremony.

Following is a summary of Redevelopment Commission activities for each month during 2017.

January 2017

At their January 11, 2017 Public Meeting, the Commissioners approved Resolution 2017-01: *A Resolution Authorizing Compensation for Certain Employees to Be Derived From the Proper Fund of the Redevelopment Department of the Town of Highland, Lake County, Indiana*. The Commission postponed action on Resolution 2017-02, regarding an agreement for financial services. At the Study Session after the public meeting, the Director reported that over seventy people visited the Town Theatre site and approximately fifty of them returned to the Town Hall for the Pre-Bid Conference on the theatre construction project. The Director reported that bids would be opened on Monday, January 16, 2017, with a presentation to the Town Council and the public on January 23, 2017, prior to a Town Council vote whether to proceed with the project.

At the January 25, 2017 Study Session, the Commission discussed eight bids that had been received for the potential rehabilitation of the Town Theatre, and the public presentation planned for January 23rd. The Director updated the Commission on the following projects: property purchase at 8620 Kennedy and appraisals on 8608 Kennedy; the status of the newly constructed Vyto's Pharmacy and a possible application for a Façade Improvement Grant as well as the status of the ongoing project at 2209 Main.

February 2017

At the Public Meeting of February 8, 2017, the Commission again tabled Resolutions 2017-02, regarding an agreement for Financial Services and, upon the recommendation of the members, also tabled Resolution 2017-03, an application for a Façade Improvement Grant. At the study session prior to the Public Meeting, the Commissioners indicated that Resolution 2017-03 to approve a façade improvement grant for 8845 Kennedy Avenue would have to be tabled until additional required information, including two bids for the same work, a sample of the awning material, and a monument sign that meets the sign code guidelines, had been received. At the Study Session following the Public Meeting, the Commission requested clarification on the Town Council's decision to terminate the Town Theatre project and discussed the disposition of certain items still remaining in the theatre itself.

At the Study Session of February 22, 2017, the Commission received updates on the following: review of a contract with Rose Real Estate; the proposed purchases of 8608 Kennedy and 2711 and 2717 Condit; a contract for the upcoming Car Cruise; the ongoing project at 2209 Main Street; and the need to obtain demolition quotes for the Town Theatre. The Director also advised the Commission that an amended Façade Improvement Grant application from Vyto's Pharmacy at 8845 Kennedy had not yet been received.

On February 27, 2017, the Highland Town Council made new appointments to the Commission. Four sitting Councilmen, including Dan Vassar, Bernie Zemen, Steve Wagner and Mark Herak, were appointed. The fifth appointment to the Commission was Clerk-Treasurer Michael Griffin.

March 2017

At their public meeting on March 6, 2017, the Commission elected officers for 2017: Councilman Bernie Zemen- President; Councilman Steve Wagner- Vice President; and Councilman Dan Vassar- Secretary. Three resolutions were passed: Resolution 2017-02: *A Resolution of the Highland Redevelopment Commission Approving a Retainer Agreement for Financial Advisory Services and General Redevelopment Consulting to the Highland Redevelopment Commission for 2017*; Resolution 2017-04: *A Resolution of the Highland Redevelopment Commission to Provide Reimbursement for a Façade Improvement Grant to Mr. Thomas Porter for Property Located at 2929 Highway Avenue*; and Resolution 2017-05: *A Resolution of the Highland Redevelopment Commission Authorizing a Contract with Thunder Road Productions for Car Cruise Consulting and Organizational Services*. The Commission tabled Resolution 2017-03 and authorized a contract, in principle, with Rose Real Estate, subject to changes in the contract's proposed billing process. At the study session after the public meeting, the Commission was updated on potential developments at Kennedy and Main Street and at 2209 Main Street, as well as possible senior housing. A concept for a visual barrier on Indianapolis Blvd. was also reviewed.

At the March 20, 2017 Special Public Meeting, seven resolutions was passed, including: Resolution 2017-07A: *A Resolution of the Highland Redevelopment Commission Authorizing a Contract Addendum (#2) with Rose Real Estate, Inc. for Real Estate Management Services*; Resolution 2017-06: *A Resolution of the Highland Redevelopment Commission Approving an Agreement for Legal Services by Tauber Law Office to the Highland Redevelopment Commission for 2017*; Resolution 2017-08: *A Resolution of the Highland Redevelopment Commission Adopting Rules and*

Regulations Pursuant to its Authority Under IC 36-7-14-8 (c) and (d); Resolution 2017-09: A Resolution of the Highland Redevelopment Commission Approving a Mural Grant with Supplies for a Highland Main Street Mural Project Located at 2819 Jewett Street; and Resolution 2017-10: A Resolution Expressing the Interest of the Redevelopment Commission in Optioning and/or Making a Purchase of Real Property Located at 2712, 2716, 2720, 2736, & 2733 Condit Street, 8600 Kennedy Avenue, and 2726 Garfield Street; Authorizing Appraisals on these Properties, Pursuant to IC 36-7-14-12.2(A)(1) and IC 36-7-14-12.2(A)(12).

Also passed were: Resolution 2017-11: *A Resolution of the Highland Redevelopment Commission Authorizing a Contract with Indoor Environmental Solutions for Asbestos Testing at 8610, 8612, & 8620 Kennedy Avenue;* and Resolution 2017-12: *A Resolution of the Highland Redevelopment Commission Authorizing a Contract with Actin Contracting, LLC, the lowest and most responsive quote for the Demolition of 8610, 8612, & 8616 Kennedy Avenue.* The Commission also approved a revised 2017 meeting schedule, moving their monthly meetings to the first and third Mondays of the month. At the study session after the public meeting, the Commission discussed various issues including asphalt paving of a parking area located at 2821 Jewett, senior housing, appraisals for 8608 Kennedy, the Bult Oil property, expanding the Commission's Acquisition List and a visual barrier on Indianapolis Blvd.

April 2017

At the Study Session on April 3, 2017, the Commission discussed possible property purchases in the downtown, the Bult Oil site, demolition plans for 8610, 8612 and 8618 Kennedy and the development at 2209 Main Street.

At a Public Meeting held on April 17, 2017, the commission approved one resolution: Resolution 2017-14: *A Resolution of the Highland Redevelopment Commission Authorizing the Director to Enter into a contract with Safe Environmental Corporation for Asbestos Abatement at 8610 and 8620 Kennedy Avenue for \$5,900.00*

May 2017

At their Study Session on May 1, 2017, the Commission discussed a proposed update of the Commission's Acquisition List, a Façade Improvement Grant application and Goals for 2017, as well as received updates on possible senior housing projects and the 2209 Main Street development. Additionally, the Commissioners were updated on property appraisals and preliminary demolition plans for certain properties on Kennedy Avenue, as well as proposals to purchase the former Bult Oil site.

At a Special Public Meeting on May 8, 2017, in light of the announcement of the pending retirement of Redevelopment Director Cecile Petro, the Commission approved a Contract with HRGovUSA to Recruit, Review, and Assist with the Selection of a Successor Candidate for Redevelopment Director.

At their Public Meeting on May 15, 2017, five resolutions were approved: Resolution 2017-13: *A Declaratory Resolution Amending the Acquisition List for the Redevelopment Plans of the Town of Highland dated May 28, 1997;* Resolutions 2017-15, 2017-16 & 2017-17, all *Resolutions of the*

Highland Redevelopment Commission Concerning the 2018 Budget Year Determination for Tax Increment for the Highland Acres Allocation Area, the Downtown and North Kennedy Avenue Allocation Area, and the Highland Commercial Corridors Allocation Area, respectively; and, Resolution 2017-18: A Resolution of the Highland Redevelopment Commission Amending a Contract with Actin Contracting, LLC for Additional Services (salvaging two projectors and removing footings and extra slabs) Related to the Demolition of 8610, 8612, 8616 & 8620 Kennedy Avenue for a Total Not to Exceed \$14,635. In addition, the Commission approved the 2017 Façade Improvement Grant Application, the Redevelopment Commission Goals for 2017 and a motion not to pursue construction of a visual barrier as part of the upcoming bridge repair/maintenance project on south Indianapolis Boulevard.

At the study session following the public meeting, the Director reported on eviction proceedings against a tenant at 8620 Kennedy Avenue, ongoing asbestos removal at 8610 Kennedy Avenue, a possible senior housing project and the possible re-location of the Public Works garage.

June 2017

At their Study Session on June 5, 2017, the Commission received updates on tenant re-location efforts for 8620 Kennedy, as well as asbestos removal from 8610 Kennedy. The Director also updated the Commission on a possible senior housing project, the amended Acquisition List, the 2209 Main Street project, and the efforts to re-locate the Public Works garage. The Commissioners also thanked and wished well retiring Redevelopment Director Cecile Petro at her last meeting as Director.

At the Public Meeting of June 19, 2017, the Commissioners approved a motion to accept as information only, the Kennedy Avenue Corridor Plan and cancelled their scheduled study session on July 3, 2017. At the study session prior to the public meeting, the commission discussed various proposals from local business owners to purchase from the town the former Bult Oil site, and the status of appraisals for several parcels of property in downtown. The Commission Assistant also updated the Commissioners on the status of a possible senior housing project and re-location of the Public Works garage and, the amended Acquisition List. At the study session following the public meeting, the commission reviewed the status of the 2209 Main Street project and the ongoing efforts to re-locate the tenant of 8620 Kennedy Avenue.

July 2017

The Commission's scheduled study session on July 3, 2017 was cancelled.

At the Public Meeting of July 17, 2016, the Commissioners approved two resolutions: Resolution 2017-20: *A Resolution Authorizing and Approving a Consulting Contract with Cecile Petro*; and Resolution 2017-21: *A Resolution of the Redevelopment Commission Approving a Supplemental Retainer Agreement with S.E.H. Consulting for Financial Analysis Services.*

August 2017

At a Special Public Meeting of August 7, 2017, the Commission approved one resolution: Resolution 2017-24: *A Resolution of the Highland Redevelopment Commission to Establish Fees*

Related to the 2017 Highland Main Street Festival of the Trail. At the study session prior to the public meeting, the Commission was updated on Highland Main Street Bureau activities and the proposed revised Façade Improvement Grant reimbursement request from 8630 Kennedy.

The regularly scheduled Public Meeting of August 21, 2017, upon determination of a quorum, adjourned until August 22, 2017. At the study session prior to the public meeting, the Commission was updated on ongoing downtown issues, efforts to re-locate a tenant from 8620 Kennedy and issues related to records from Town Theatre Board, Inc.

At the Adjourned Public Meeting on August 22, 2017, three resolutions were approved: Resolution 2017-22: *A Resolution of the Highland Redevelopment Commission To Provide Reimbursement For a Façade Improvement Grant To THE HYDRANT (Paul and Mindy Trzeciak) For Property Located At 8630 Kennedy Avenue*; Resolution 2017-25: *A Resolution Providing for the Transfer of Appropriation Balances from and among Major Budget Classifications in the Redevelopment Department in the Corporation General Fund*; and, Resolution 2017-26: *A Resolution of the Highland Redevelopment Commission Authorizing and Approving an expenditure for Highland Main Street Bureau's mural grant with supplies.* The Commission also approved a motion to appoint Kathy DeGuilio-Fox as Highland Redevelopment Director, subject to the successful negotiation of an employment agreement. The Commission cancelled the study session on September 4, 2017, due to Labor Day.

September 2017

The September 4, 2017 Study Session was cancelled.

At the Public Meeting on September 18, 2017, the Commission approved one resolution: Resolution 2017-17: *A Resolution of the Highland Redevelopment Commission Authorizing to Enter Into An Employment Contract With Kathy DeGuilio-Fox.* And, the Commission appointed the new Director to serve as the Commission Recording Secretary. The Commission also discussed possible amendments to the Façade Improvement Grant program and approved a motion to have the Commission staff prepare a draft amendment to the town's design standards, to permit painting on brick, under certain circumstances. The Commission also discussed the proposed additional reimbursements for a Façade Improvement grant to the owners at 8630 Kennedy as well as Resolution 2017-28: *A Resolution of the Highland Redevelopment Commission to Provide Preliminary Approval for an Application for M. David Foreit for a Façade Improvement Grant for Property located at 2621 Highway.* The matter was tabled until the October meeting.

At the study session prior to the public meeting, the Commission discussed possible changes to the Façade Improvement Grant program. At the study session after the public meeting, the Commissioners were provided an overview of the proposed tax increment financing analysis as it pertained to the financing of the Cardinal Campus project at 2209 Main Street. Discussion ensued regarding the current Highland Acres Allocation Area and the wisdom of removing the five Cardinal Campus project parcels from it and putting them into a new allocation area. An Executive Session was convened on Monday, September 25, 2017 to specifically discuss to discuss strategy related to the Cardinal Campus project as permitted under IC 5-14-1.5-6.1(b)(4).

October 2017

At the regularly scheduled Study Session on October 2, 2017 the Commissioners received an update from the Director on Highland Main Street activities, the North Indianapolis Blvd Gateway, the Cardinal Campus project at 2209 Main Street, proposals received to purchase the Bult Oil property, the public works relocation and the two outstanding matters pertaining to Façade Improvement Grants.

Commissioners met for their Public Meeting on October 16, 2017 and three resolutions were approved: Resolution 2017-28: *A Resolution Authorizing and Approving an Agreement between London Witte Group, LLP and the Town of Highland Redevelopment Commission to Perform Professional Financial Advisory and Bond Sale Support Services*; Resolution 2017-29: *A Resolution Affirming, Ratifying, Authorizing and Approving Agreement(s) between Bond Counsel, Local Counsel, and the Redevelopment Commission to Perform Professional Legal Services in Support of the Issuance of the Redevelopment Commission Bonds of 2017*; and Resolution 2017-30: *A Resolution of the Highland Redevelopment Commission to Amend the Preliminary Resolution and Provide Reimbursement for a Façade Improvement Grant to the Hydrant (Paul and Mindy Trzeciak) for Property Located at 8630 Kennedy Avenue*. During the study session prior to the public meeting, the Commission discussed activities of the Highland Main Street Bureau and received an update on active Façade Improvement Grant applications.

November 2017

At the November 6, 2017 Study Session, the Commission discussed ongoing activities of the Highland Main Street Bureau, received an update regarding the letters of engagement for financial advisory services as well as bond and local counsel for the Cardinal Campus project and the project timeline. Commissioners also reviewed the Kennedy Avenue Corridor Plan. And, the Commission instructed the Director to begin demolition preparations for 8618 (the Town Theatre), 8612 and 8610 Kennedy Avenue.

Resolution 2017-31: *A Resolution Providing for the Transfer of Appropriation Balances from and Among Major Budget Classifications in the Redevelopment General Fund* was approved at the regularly scheduled Public Meeting of November 20, 2017. At the study session prior to the meeting, the Director provided updates on the Cardinal Campus project activities and economic impact statistics as relates to the project. The Kennedy Avenue Corridor Plan and upcoming events of the Highland Main Street Bureau were also discussed at the November 20, 2018 study session.

The Highland Economic Development Commission met on November 28, 2018 to conduct business related to the Cardinal Campus project at 2209 Main Street. Resolution 2017-01: *A Resolution Inducing the Applicant to Proceed with the Project* was introduced and adopted by the Commissioners. Economic Development revenue bonds and financing timeline was also introduced to the Commissioners at the meeting.

December 2017

At their regularly scheduled study session on December 4, 2017, the Director reported on the demolition preparations for 8618, 8612, and 8610 Kennedy Avenue, which was scheduled to begin

on January 3, 2018. The Commission also received an update from the Commission Attorney and the Commission Financial Advisor on the issuance of Tax Increment Financing Bonds for the Cardinal Campus project. This update included a Project Phasing Costs report by Dan Botich, SEH Economic Development Specialist. The Director also reported that the Highland EDC had met on November 28, 2018 and passed an Inducement Resolution for the Cardinal Campus project. The Director also updated the Commission on the ongoing discussions for the sale of the Bult Oil site, as well as information on a lease renewal for the tenant at 2815 Jewett Street.

At the December 18, 2017 meeting, the Commission approved a motion to reschedule the January 1st Study Session to Monday, January 8th and the January 15th Study Session and Public Meetings to Monday, January 22nd due to the New Year's Day holiday and the town's observance of Martin Luther King Jr's birthday. At the study session prior to the public meeting, the Director reported on the projected economic impact of the Cardinal Campus project and an provided an update on the façade grant project at 2621 Highway Avenue.

2017 HIGHLAND REDEVELOPMENT COMMISSION GOALS

- | | |
|---|---------------------|
| 1. Consolidate Properties for Future Development | |
| A. Update Acquisition List | 2 nd Qtr |
| B. Conduct appraisals on properties | On-going |
| C. Continue with acquisition process | On-going |
| 2. Complete Plans to Rehab the Kennedy/Condit/Kennedy section of Downtown | |
| A. Continue to acquire land in the district, per Town Council | On-going |
| B. Apply for construction funding, available from NIRPC | 3 rd Qtr |
| C. Seek out interested developers for the site | 4 th Qtr |
| 3. Highland Main Street | |
| A. Recruit new members | 1 st Qtr |
| B. Follow HMS Goals for 2017 | On-going |
| C. Continue programs & projects | On-going |
| 4. Improve the Appearance of Property in Highland | |
| A. Meet with at least one owner in Highland to see if a site can be rehabbed | 3 rd Qtr |
| B. If Tax Abatement is an option, complete the process | 4 th Qtr |
| 5. Continue Façade Improvement Grant Program | |
| A. Allocate initial dollars for 2017 | 1 st Qtr |
| B. Review and approve grant application | 1 st Qtr |
| C. Fund at least two façade grant properties | 4 th Qtr |
| 6. Continue to Explore Feasibility of a New Business Park on Kennedy Ave and Main Street | |
| A. Begin discussions with developers to utilize the area in the most effective and highest use possible | 3 rd Qtr |
| B. Begin discussions with property owners, if applicable | 3 rd Atr |
| C. Decide on whether an Allocation Area should be establishes | 4 th Qtr |
| D. Establish Allocation Area or other incentives for the area | 4 th Qtr |
| E. If project moves forward, offer incentive package | 4 th Qtr |
| 7. Actively Pursue Senior Housing for Highland | |
| A. Continue to meet with potential senior housing developer | On-going |
| B. Offer incentives, if applicable | 3 rd Qtr |
| 8. Increase the Downtown Occupancy Rate to 99% | |
| A. Maintain data on occupancy in the downtown | On-going |
| B. Advertise properties for sale & lease on the website | On-going |
| C. Meet with prospective businesses to locate in Highland | On-going |
| 9. Explore Options to Relocate the Public Works Complex & Athletic Field | |
| A. Identify at least two possible locations that would accommodate use | 1 st Qtr |

- | | |
|--|---------------------|
| B. Meet with owners of the locations | 1 st Qtr |
| C. Provide a rendition of the layout and building | 2 nd Qtr |
| D. Present renditions to RC & Owner of property | 3 rd Qtr |
| E. Identify possible financing for project | 3 rd Qtr |
| F. Begin negotiations | 3 rd Qtr |
| G. Purchase property | 4 th Qtr |
| | |
| 10. Hire Redevelopment Director | |
| A. Hire firm to conduct a search for Director | 2 nd Qtr |
| B. Review candidates and begin interviews | 3 rd Qtr |
| C. Select Director | 3 rd Qtr |
| | |
| 11. Review Current and Expected Allocation Area Funds and Develop a Plan for Disposition | |
| A. Maintain a listing of Allocation Areas with Semi-Annual Distributions | |
| On-going | |
| B. Review current and potential projects that may utilize funds | 2 nd Qtr |
| C. Discuss options for the utilization of funds by reviewing the Acquisition List and other priorities of the Commission | 3 rd Qtr |
| D. Develop a list of funding priorities and begin funding the projects | 4 th Qtr |

AMOUNT OF FUNDS ON HAND

AT THE CLOSE OF THE 2017 CALENDAR YEAR

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017 AMENDED BUDGET	YTD BALANCE 12/31/2017	ACTIVITY FOR MONTH 12/31/2017	AVAILABLE BALANCE	% BUDGET USED
Fund 094 - Redevelopment General						
Expenditures						
Dept 0000						
094-0000-11101	REDEV GEN COMMISSION SALARIES	2,520.00	380.00	0.00	2,140.00	15.08
094-0000-11102	REDEV GEN SALARIES	38,042.12	36,329.51	2,692.20	1,712.61	95.50
094-0000-11106	REDEV EARNED SEPARATION COMP	21,567.00	0.00	0.00	21,567.00	0.00
094-0000-11107	REDEV GEN REDEV DIRECTOR SALARY	63,363.90	62,230.16	4,836.52	1,133.74	98.21
094-0000-11116	REDEV GEN PERSONAL TEMPORARY SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
094-0000-11134	REDEV GEN RECORDING SECRETARY	624.00	624.00	52.00	0.00	100.00
094-0000-11201	REDEV GEN FICA & MEDICARE	11,927.74	7,552.52	590.98	4,375.22	63.32
094-0000-11209	REDEV GEN PERF	17,322.90	9,658.82	866.42	7,667.08	55.74
094-0000-11210	REDEV GEN PERF ANNUITY BY EMPLOYER	4,641.48	2,586.41	232.08	2,055.07	55.72
094-0000-20003	MISC SUPPLIES	4,259.36	4,207.11	253.62	52.25	98.77
094-0000-20004	MAIN STREET SUPPLIES	2,396.41	2,396.41	296.52	0.00	100.00
094-0000-31001	REDEV GEN LEGAL FEES	28,000.00	25,681.49	2,435.00	2,318.51	91.72
094-0000-31003	CONSULTANT FEES	57,525.00	46,853.94	4,990.07	10,671.06	81.45
094-0000-31004	REDEV GEN TUITION/DEVELOPMENT	1,855.00	512.80	55.00	1,342.20	27.64
094-0000-32001	REDEV GEN POSTAGE	350.00	34.66	0.00	315.34	9.90
094-0000-32002	REDEV GEN TRAVEL EXPENSES	2,589.39	1,638.37	36.38	951.02	63.27
094-0000-33001	REDEV GEN LEGAL NOTICES	1,000.00	159.53	0.00	840.47	15.95
094-0000-33002	REDEV GEN PRINTING	150.00	95.00	40.00	55.00	63.33
094-0000-34001	REDEV GEN BOND PREMIUM	1,450.00	675.00	0.00	775.00	46.55
094-0000-34005	OTHER INSURANCE	100.00	55.00	0.00	45.00	55.00
094-0000-34023	REDEV GEN MEDICAL/DENTAL PREM	16,874.00	15,868.08	1,502.98	805.92	95.17
094-0000-34043	REDEV GEN LIFE INSURANCE PREM	300.00	133.13	133.06	166.87	44.38
094-0000-35008	UTILITIES	4,867.05	4,544.79	590.11	322.26	93.38
094-0000-39001	REDEV GEN SUBSCRIPTIONS & DUES	4,750.00	3,529.40	64.40	1,220.60	74.30
094-0000-39003	REDEV GEN PUBLIC RELATIONS	550.00	580.00	0.00	0.00	100.00
094-0000-39020	INFO & COMM TECH SERVICE	10,121.00	10,121.00	0.00	0.00	100.00
094-0000-39030	MAIN STREET PROF SERVICES	6,400.00	5,375.00	0.00	1,025.00	83.98
Total Dept 0000		308,376.35	241,819.13	19,754.34	66,557.22	78.42
TOTAL EXPENDITURES						
		308,376.35	241,819.13	19,754.34	66,557.22	78.42
Fund 094 - Redevelopment General :						
TOTAL EXPENDITURES		308,376.35	241,819.13	19,754.34	66,557.22	78.42

EXPENDITURE REPORT FOR HIGHLAND
 PERIOD ENDING 12/31/2017

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017 AMENDED BUDGET	YTD BALANCE 12/31/2017	ACTIVITY FOR MONTH 12/31/2017	AVAILABLE BALANCE	% BDC USED
Fund 095 - Redevelopment Capital						
Expenditures						
Dept 0000						
095-0000-31005	REDEV CAP ENGR & ARCHITECTURE	64,460.72	21,910.82	0.00	42,549.90	33.99
095-0000-31007	REDEV CAP MAINTENANCE/REPAIR	24,314.17	17,890.24	681.35	6,423.93	73.58
095-0000-31008	REDEV CAP TREE REPLACEMENT	2,400.00	2,400.00	0.00	0.00	100.00
095-0000-34002	FACADE IMPROVEMENT FUND	248,177.94	35,855.94	0.00	212,322.00	14.45
095-0000-39012	REDEV BD PAYMENT OF INTEREST	20,000.00	0.00	0.00	20,000.00	0.00
095-0000-39019	OTHER LEGAL SERVICES (ACQUISITION)	10,000.00	494.00	0.00	9,506.00	4.94
095-0000-39025	PROPERTY REPAIRSAL SERVICES	20,000.00	17,200.00	0.00	2,800.00	86.00
095-0000-39026	DEMOLITION SERVICES	65,315.00	0.00	0.00	65,315.00	0.00
095-0000-39311	MISC- RED CAP PROPERTY TAXES	3,000.00	2,880.68	0.00	119.32	96.02
095-0000-40001	LAND PURCHASE	1,536,726.96	0.00	0.00	1,536,726.96	0.00
095-0000-40008	LAND COMPLIANCE & CONTROL	21,177.00	0.00	0.00	21,177.00	0.00
095-0000-42001	REDEV CAP WAYFINDING SIGNS	136,009.34	0.00	0.00	136,009.34	0.00
095-0000-42002	REDEV CAP DECORATIVE LIGHTING	33,045.00	0.00	0.00	33,045.00	0.00
095-0000-42005	WAYFINDING SIGNS	20,000.00	0.00	0.00	20,000.00	0.00
095-0000-42006	DECORATIVE LIGHTING	20,000.00	0.00	0.00	20,000.00	0.00
095-0000-42007	GATEWAY AND SIGNS	20,000.00	0.00	0.00	20,000.00	0.00
Total Dept 0000		2,244,826.13	98,631.68	681.35	2,146,194.45	4.39
TOTAL EXPENDITURES						
		2,244,826.13	98,631.68	681.35	2,146,194.45	4.39
Fund 096 - Redevelopment Capital :						
TOTAL EXPENDITURES						
		2,244,826.13	98,631.68	681.35	2,146,194.45	4.39

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2017 AMENDED BUDGET	YTD BALANCE 12/31/2017	ACTIVITY FOR MONTH 12/31/2017	AVAILABLE BALANCE	\$ BDOT USED
Fund 101 - REDEVELOPMENT BND & INT NON-EXEMPT						
Expenditures						
Dept 0000						
101-0000-39011	REDEV BD PAYMENT OF PRINCIPAL	210,000.00	210,000.00	0.00	0.00	100.00
101-0000-39012	REDEV BD PAYMENT OF INTEREST	32,918.00	32,917.50	0.00	0.50	100.00
101-0000-39013	REDEV PAYING AGENT FEE	350.00	0.00	0.00	350.00	0.00
Total Dept 0000		243,268.00	242,917.50	0.00	350.50	99.86
TOTAL EXPENDITURES						
		243,268.00	242,917.50	0.00	350.50	99.86
Fund 101 - REDEVELOPMENT BND & INT NON-EXEMPT:						
TOTAL EXPENDITURES						
		243,268.00	242,917.50	0.00	350.50	99.86
TOTAL EXPENDITURES - ALL FUNDS						
		2,796,470.48	563,368.31	20,435.69	2,213,102.17	20.86

2016 LAKE COUNTY AUDITOR'S
CERTIFICATE OF TAX DISTRIBUTION

County Auditor's Certificate of Tax Distribution
 Lake County, Indiana

Prepared by the State Board of Accountants

- Prepare Four Copies:
 1. Taxing Unit
 2. County Treasurer
 3. County Auditor
 4. SBTC

I hereby certify that I have this day issued Warrant No. 1000000 in the name of Highland Redevelopment on account of taxes due said governmental unit in the sum of 497,742.05 on the Treasurer of Lake County, Indiana, June 22, 2010

1-22

Name of Fund	State Number	Taxes			Delinquencies			Net Total Distributed	
		General Property	Excise Tax	Financial Institutions	Local Ordinances	Total	Advance Tax		Advance Excise
638-TIF Highland Acres	000	48,081.77				48,081.77			48,081.77
638-TIF Highland Redevelopment	000	79,639.80				79,639.80			79,639.80
638-TIF Highland Center	100	360,020.48				360,020.48			360,020.48
Totals		487,742.05				487,742.05			487,742.05

[Signature]
 County Auditor

1935901412
12/21/17
E

County Form No. 22 (Rev. 1983)

December 30, 2017

County Auditor's Certificate of Tax Distribution

Lake County, Indiana

on the Treasurer of Lake County, Indiana,

Prescribed by the State Board of Accountants

- Prepare Book Copies:
1. Taxing Unit
 2. County Treasurer
 3. County Auditor
 4. SBTC

I hereby certify that I have this day issued Warrant No. 100390 in the sum of \$48,857.29 on account of taxes due said governmental units as follows:

of 100390 or 100390 in the sum of \$48,857.29 on account of taxes due said governmental units as follows:

Name of Paid	State Number	Taxes			Total	Advance Tax	Advance Excess	Deductions	Net Total Distributed
		General Property	Local Option	Financial Institutions					
638-TIF Highland Acres CO.		48,857.29			48,857.29			0.00	48,857.29
638-TIF Highland Redevelopment CO.		91,714.51			91,714.51			0.00	91,714.51
638-TIF Highland Counties, INC		317,662.74			317,662.74			0.00	317,662.74
Totals		48,857.29			48,857.29				48,857.29

James E. Roberts
County Auditor

POTENTIAL TAX INCREMENT SURPLUS OR DEFICIT

FISCAL YEAR 2017 FOR HIGHLAND, INDIANA

EXHIBIT A.1: HIGHLAND ACRES ALLOCATION AREA

EXHIBIT A.2: HIGHLAND DOWNTOWN ALLOCATION AREA

**EXHIBIT A.3: HIGHLAND COMMERCIAL CORRIDORS
ALLOCATION AREA**

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Commission Determination: Highland Acres Allocation Area (026 Highland 01)

Per I.C. 36-7-14-39(b)(4)(A)

Dated: January 1, 2016

Determination Criteria	0506-01-026	
	DLGF TIF CODE: T45451 Highland Acres Allocation Area	
Allocation Area Real Property Net Assessment ¹	\$	4,951,200
Allocation Area Personal Property Net Assessment ¹	-	-
Total Allocation Area Net Assessment ¹	\$	4,951,200
March 1, 2015 Base Assessment	\$	1,561,502
Potential Captured Assessed Value ¹	\$	3,389,698
Pay 2016 Certified Net Tax Rate	\$	2.7368
Estimated 2017 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$	2.7900
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)		3.00%
Estimated Tax Increment (Pay 2017) (Assumption: 95% collection rate)	\$	89,844
Commission Obligations		
Outstanding Debt Service/Lease Payments		
(a) (Fiscal Year 2017)	\$	-
Anticipated Cost of Allocation Area Projects/Programs		2,950,000
Total of Commission Obligations	\$	2,950,000
Estimated Allocation Area Tax Increment (FY 2017)	\$	89,844
Total of Commission Obligations, Projects and/or Programs through 2017		90,109
Tax Increment Balance (Surplus or Deficit)	\$	(265)
Estimated Potential Captured Assessment ¹	\$	3,389,698
Estimated Potential Captured Assessment Required to meet Obligations (Percent)		100%
Estimated Captured Assessment	\$	3,389,698
Estimated Uncaptured Assessment		
(Excess Assessed Value to Overlapping Taxing Units)	\$	-
is the Estimated Uncaptured Assessment greater than 200%?		NO
PURSUANT TO I.C. 36-7-14-39(b)(4)(C), this Determination must be filed with the Town Council as the Legislative Body:		NO

Notes:

1. Data based upon the most current assessment data available from the Office of the Lake County Auditor for the March 1, 2015 assessment date.

EXHIBIT A-2

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

Commission Determination: Redevelopment Area (Downtown) Allocation Area (026 Highland 02)

Per I.C. 36-7-14-39(b)(4)(A)

Dated: January 1, 2016

	0506-02-026
	DLGF TIF CODE: T45462
<u>Determination Criteria</u>	Highland Redevelopment Area (Downtown) Allocation Area
Allocation Area Real Property Net Assessment ¹	\$ 45,308,025
Allocation Area Personal Property Net Assessment ¹	
Total Allocation Area Net Assessment ¹	\$ 45,308,025
March 1, 2015 Base Assessment	\$ 40,521,077
Potential Captured Assessed Value ¹	\$ 4,786,948
Pay 2016 Certified Net Tax Rate	\$ 2.7368
Estimated 2017 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$ 2.7900
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)	3.00%
Estimated Tax Increment (Pay 2017) (Assumption: 95% collection rate)	\$ 126,878
<u>Commission Obligations</u>	
Outstanding Debt Service/Lease Payments	
(a) (Fiscal Year 2017)	\$ -
Anticipated Cost of Allocation Area Projects/Programs	126,878
Total of Commission Obligations	\$ 126,878
Estimated Allocation Area Tax Increment (FY 2017)	\$ 126,878
Total of Commission Obligations, Projects and/or Programs through 2017	126,878
Tax Increment Balance (Surplus or Deficit)	\$ 0
Estimated Potential Captured Assessment ¹	\$ 4,786,948
Estimated Potential Captured Assessment Required to meet Obligations (Percent)	100%
Estimated Captured Assessment	\$ 4,786,948
<u>Estimated Uncaptured Assessment</u>	
(Excess Assessed Value to Overlapping Taxing Units)	\$ -
Is the Estimated Uncaptured Assessment greater than 200%?	NO
PURSUANT TO I.C. 36-7-14-39(b)(4)(C), this Determination must be filed with the Town Council as the Legislative Body:	NO

Notes:

1. Data based upon the most current assessment data available from the Office of the Lake County Auditor for the March 1, 2015 assessment date.

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Commission Determination: Highland Commercial Corridors Allocation Area (026 Highland 03)
 Per I.C. 36-7-14-39(b)(4)(A)
 Dated: January 1, 2016

	0506-03-026
	DLGF TIF CODE: T45453
	Highland
	Commercial Corridors Allocation Area
Determination Criteria	
Allocation Area Real Property Net Assessment ¹	\$ 165,996,241
Allocation Area Personal Property Net Assessment ¹	-
Total Allocation Area Net Assessment ¹	\$ 165,996,241
March 1, 2016 Base Assessment	
March 1, 2015 Base Assessment	\$ 160,172,309
Potential Captured Assessed Value ¹	\$ 15,823,932
Pay 2016 Certified Net Tax Rate	
Estimated 2017 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$ 2.7368
Estimated 2016 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$ 2.7900
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)	3.00%
Estimated Tax Increment (Pay 2017) (Assumption: 95% collection rate)	\$ 419,413
Commission Obligations	
Outstanding Debt Service/Lease Payments	
(a) (Fiscal Year 2017)	\$ -
Anticipated Cost of Allocation Area Projects/Programs	500,000
Total of Commission Obligations	\$ 500,000
Estimated Allocation Area Tax Increment (FY 2017)	\$ 419,413
Total of Commission Obligations, Projects and/or Programs through 2017	500,000
Tax Increment Balance (Surplus or Deficit)	\$ (80,587)
Estimated Potential Captured Assessment ¹	\$ 15,823,932
Estimated Potential Captured Assessment Required to meet Obligations (Percent)	100%
Estimated Captured Assessment	\$ 15,823,932
Estimated Uncaptured Assessment	
(Excess Assessed Value to Overlapping Taxing Units)	\$ -
Is the Estimated Uncaptured Assessment greater than 200%?	NO
PURSUANT TO I.C. 36-7-14-39(b)(4)(C), this Determination must be filed with the Town Council as the Legislative Body:	NO

Notes:

1. Data based upon the most current assessment data available from the Office of the Lake County Auditor for the March 1, 2015 assessment

AMOUNT OF TAX INCREMENT REVENUE REQUIRED FOR:

**EXHIBIT B.1: ECONOMIC DEVELOPMENT PLAN FOR THE
HIGHLAND ACRES ECONOMIC DEVELOPMENT AREA**

**EXHIBIT B.2: REDEVELOPMENT PLAN FOR THE HIGHLAND
(DOWNTOWN) REDEVELOPMENT AREA**

**EXHIBIT B.3: REDEVELOPMENT PLAN FOR THE HIGHLAND
COMMERCIAL CORRIDOR REDEVELOPMENT AREA**

EXHIBIT B.1

HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

Economic Development Plan for the Highland Acres Economic Development Area:
Highland Acres Allocation Area

DISCLOSURE OF CONTRACTUAL OBLIGATIONS AND DEBT SERVICE

1. Describe the obligation (as defined by IC 6-1.1-21.2-6.6) to be paid from the tax increment revenues.

The Commission currently does not have any outstanding debt service to be paid from the tax increment. However, the Commission intends to use tax increment generated to pay for projects and programs identified in the Economic Development Plan for the Highland Acres Economic Development Area.

2. List the effective dates of the obligations.

3. List the expiration or termination dates of the obligations.

4. Is the contractual obligation or debt service supported by revenues other than tax increment revenue?

No

If so, please describe. (Ex: CAGIT, COIT, CEDIT, ad valorem property taxes, other)

5. List the amount of tax increment revenues required for the obligations described above.

<u>Plan projects and programs, as estimated</u>	<u>\$ 3,170,000.00</u>
<u>Total:</u>	<u>\$ 3,170,000.00</u>

EXHIBIT B.2

HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

Redevelopment Plan for the Highland (Downtown) Redevelopment Area:
Highland (Downtown) Allocation Area

DISCLOSURE OF CONTRACTUAL OBLIGATIONS AND DEBT SERVICE

1. Describe the obligation (as defined by IC 6-1.1-21.2-6.6) to be paid from the tax increment revenues.

The Commission currently does not have any outstanding debt service to be paid from the tax increment. However, the Commission intends to use tax increment generated to pay for projects and programs identified in the Redevelopment District Comprehensive Plan, Chapter 7 – Implementation Plan. Project and programs have been estimated.

2. List the effective dates of the obligations.

3. List the expiration or termination dates of the obligations.

4. Is the contractual obligation or debt service supported by revenue other than tax increment revenue?

No

If so, please describe. (Ex: CAGIT, COIT, CEDIT, ad valorem property taxes, other)

5. List the amount of tax increment revenues required for the obligations described above.

<u>Plan projects and programs, as estimated</u>	<u>\$ 5,000,000.00</u>
<u>Total:</u>	<u>\$ 5,000,000.00</u>

EXHIBIT B.3

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

Redevelopment Plan for the Highland Commercial Corridors Redevelopment Development Area;
Highland Commercial Corridors Allocation Area

DISCLOSURE OF CONTRACTUAL OBLIGATIONS AND DEBT SERVICE

1. Describe the obligation (as defined by IC 6-1.1-21.2-6.6) to be paid from the tax increment revenues.

The Commission currently does not have any outstanding debt service to be paid from the tax increment. However, the Commission intends to use tax increment generated to pay for projects and programs identified in the Economic Redevelopment Plan for the Highland Commercial Corridors Redevelopment Area (APPENDIX D: Plan Budget).

2. List the effective dates of the obligations.

3. List the expiration or termination dates of the obligations.

4. Is the contractual obligation or debt service supported by revenue
Other than tax increment revenue?

No

If so, please describe. (Ex: CAGIT, COIT, CEDIT, ad valorem property taxes, other)

5. List the amount of tax increment revenues required for the obligations described above.

<u>Plan projects and programs, as estimated</u>	<u>\$ 4,325,000.00</u>
<u>Total:</u>	<u>\$ 4,325,000.00</u>

HIGHLAND, INDIANA

PARCEL DATA BY TAX INCREMENT FINANCING AREAS

**Town of Highland Redevelopment Commission
Highland, Lake County, Indiana**

List of All Individual Components by Allocation Area

**HIGHLAND ACRES ECONOMIC DEVELOPMENT AREA (T45451)
2016 Pay 2017**

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-32-479-011.000-026	R	Rauer, James P & Marjorie E	103,100.00	103,100.00	103,100.00	0.00
45	45-07-32-479-012.000-026	R	Rauer, James P & Marge E	183,600.00	88,700.00	88,700.00	0.00
45	45-07-32-479-013.000-026	R	Kish & Rauer Plumbing & Heating Co	102,100.00	102,100.00	102,100.00	0.00
45	45-07-32-479-014.000-026	R	Lynn, Roy David & Shirley M Lynn Co-Trustees The R	120,000.00	50,255.00	50,255.00	0.00
45	45-07-32-479-015.000-026	R	Harkin, Joseph D & Cecilia L	133,900.00	61,880.00	61,880.00	0.00
45	45-07-32-479-017.000-026	R	WSU Properties LLC	556,600.00	556,600.00	463,550.00	93,050.00
45	45-07-32-479-020.000-026	R	Shah & Luke LLC	342,100.00	342,100.00	5,580.00	336,520.00
45	45-07-32-479-021.000-026	R	Shah, Bharat	342,100.00	342,100.00	52,880.00	289,220.00
45	45-07-32-479-023.000-026	R	Shah, Bharat	2,200.00	2,200.00	1,610.00	590.00
45	45-07-32-479-024.000-026	R	Oil & Suds Inc	635,800.00	635,800.00	420,580.00	215,220.00
45	45-07-32-479-025.000-026	R	Institution Group LLC	134,200.00	134,200.00	92,520.00	41,680.00
45	45-07-32-479-026.000-026	R	GFS Marketplace Realty Five LLC	1,519,200.00	1,519,200.00	0.00	1,519,200.00
45	45-07-32-479-027.000-026	R	Institution Group LLC	806,900.00	806,900.00	0.00	806,900.00
45	45-07-32-479-028.000-026	R	Title Development Properties LLC	837,300.00	837,300.00	92,520.00	744,780.00

**Town of Highland Redevelopment Commission
Highland, Lake County, Indiana**

List of All Individual Components by Allocation Area

**HIGHLAND REDEVELOPMENT AREA #1 – DOWNTOWN & NORTH KENNEDY AVENUE (T45452)
2016 Pay 2017**

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-16-381-014.000-026	R	The Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-16-381-015.000-026	R	The Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-16-381-016.000-026	R	North Star Trust Company Tr #3751 (Re-recorded/Re-	40,600.00	40,600.00	36,150.00	4,450.00
45	45-07-16-381-017.000-026	R	North Star Trust Company Tr #3751 (Re-recorded/Re-	37,900.00	37,900.00	33,100.00	4,800.00
45	45-07-16-381-018.000-026	R	Webber, Donald E & Rosemarie	85,800.00	85,800.00	74,270.00	11,530.00
45	45-07-16-381-019.000-026	R	Lake Co Tr Co Tr 3396	69,000.00	69,000.00	62,460.00	6,540.00
45	45-07-16-381-020.000-026	R	Williams, Gary J & J. Helen Williams h&w (Re-recor	145,600.00	145,600.00	114,430.00	31,170.00
45	45-07-16-381-021.000-026	R	Lewis, Dan C & Patti Ann	107,000.00	107,000.00	90,680.00	16,320.00
45	45-07-16-381-022.000-026	R	Maniour Properties, LLC	203,900.00	203,900.00	177,710.00	26,190.00
45	45-07-16-381-023.000-026	R	Mahoney, Dale R	182,200.00	182,200.00	124,380.00	57,820.00
45	45-07-16-451-001.000-026	R	Town of Highland (non/tax)	0.00	0.00	0.00	0.00
45	45-07-16-451-002.000-026	R	Department Of Parks Of The Civil	0.00	0.00	0.00	0.00
45	45-07-21-127-031.000-026	R	Mirza, Sajjad A	100,300.00	100,300.00	100,300.00	0.00
45	45-07-21-127-032.000-026	R	Zia, Anjum	79,900.00	79,900.00	19,685.00	0.00
45	45-07-21-127-033.000-026	R	McHenry, Ellen K	123,800.00	123,800.00	123,800.00	0.00
45	45-07-21-127-034.000-026	R	Saties, Inc.	140,800.00	140,800.00	169,970.00	(29,170.00)
45	45-07-21-127-035.000-026	R	Johnston, William R	220,500.00	220,500.00	150,345.00	0.00
45	45-07-21-128-031.000-026	R	Kennedy Avenue LLC	171,800.00	171,800.00	116,540.00	55,260.00
45	45-07-21-128-032.000-026	R	Kennedy Avenue LLC (corrected 6/10/2003 csb)	93,800.00	93,800.00	93,800.00	0.00
45	45-07-21-128-033.000-026	R	Berry, Jack L	76,500.00	76,500.00	0.00	76,500.00
45	45-07-21-128-034.000-026	R	Webber, Donald E & Rosemarie	70,400.00	70,400.00	70,400.00	0.00
45	45-07-21-128-035.000-026	R	Bochnowski Liv Tr etd 4/25/01 (Thomas S & Diane J	81,500.00	78,500.00	73,860.00	4,640.00
45	45-07-21-129-029.000-026	R	JGN Enterprises, LLC	78,900.00	78,900.00	67,810.00	11,090.00
45	45-07-21-129-030.000-026	R	Hobson, Tony & Timothy Scott T/C	95,100.00	95,100.00	95,100.00	0.00
45	45-07-21-129-031.000-026	R	Keiley, Michael C & Susan J h&w	98,700.00	98,700.00	98,700.00	0.00
45	45-07-21-129-032.000-026	R	Bright Futures Child Care and Preschool LLC	70,800.00	70,800.00	64,710.00	6,090.00
45	45-07-21-129-033.000-026	R	Girman, Conlis J Tis under Tr Agree etd 11/14/2001	78,100.00	78,100.00	78,100.00	0.00
45	45-07-21-130-029.000-026	R	Spence, James E	143,000.00	143,000.00	51,220.00	0.00
45	45-07-21-130-030.000-026	R	Fleming, Beverly J	119,900.00	119,900.00	77,646.00	0.00
45	45-07-21-130-031.000-026	R	Grauel LLC	36,900.00	36,900.00	22,660.00	14,240.00
45	45-07-21-130-032.000-026	R	Crowel, Thomas R & Nancy Jean	36,900.00	36,900.00	31,280.00	5,620.00
45	45-07-21-176-040.000-026	R	Crowel, Thomas R & Nancy J	336,500.00	336,500.00	451,760.00	(115,260.00)
45	45-07-21-177-033.000-026	R	Cheker Oil Company Of Indiana Inc	95,700.00	95,700.00	35,480.00	60,220.00
45	45-07-21-177-034.000-026	R	Daly, Mary D	99,300.00	99,300.00	82,220.00	17,080.00
45	45-07-21-177-035.000-026	R	Rizo, Steven B & Jose L Jr.	73,900.00	73,900.00	73,900.00	0.00
45	45-07-21-177-036.000-026	R	Greeson, Jerry A & Joyce	61,100.00	61,100.00	56,400.00	4,700.00
45	45-07-21-177-037.000-026	R	Smith, George A	90,100.00	90,100.00	62,220.00	24,880.00
45	45-07-21-177-038.000-026	R	Molenda, Paula	106,300.00	106,300.00	68,600.00	37,700.00
45	45-07-21-178-024.000-026	R	Micka, Wayne R	211,700.00	211,700.00	34,680.00	177,020.00
45	45-07-21-178-025.000-026	R	Micka, Wayne	115,000.00	115,000.00	87,090.00	27,910.00
45	45-07-21-178-026.000-026	R	Micka, Wayne	105,100.00	105,100.00	92,440.00	12,660.00
45	45-07-21-178-026.000-026	R	Kusiek Properties, LLC	132,400.00	132,400.00	96,370.00	34,030.00
45	45-07-21-178-027.000-026	R	Swalek, Fred & Denise h&w	96,200.00	96,200.00	96,200.00	0.00
45	45-07-21-178-028.000-026	R	Swalek, Fred	110,900.00	110,900.00	94,390.00	16,510.00

45	45-07-21-178-029.000-026	R	Kozlowski, William J & Dianne M Kozlowski Trustees	239,200.00	239,200.00	229,450.00	9,750.00
45	45-07-21-179-014.000-026	R	Kozlowski, William Jas & Nancy M h&w (Corr 7/19/04	84,600.00	84,600.00	84,600.00	0.00
45	45-07-21-179-015.000-026	R	Gabrial Investments, LLC	100,200.00	100,200.00	71,170.00	29,030.00
45	45-07-21-179-016.000-026	R	Raketch, Michael A	134,000.00	89,156.00	89,156.00	0.00
45	45-07-21-179-017.000-026	R	Torres, Melissa Y	83,200.00	77,820.00	77,820.00	5,380.00
45	45-07-21-179-018.000-026	R	Valle, Edwin	111,800.00	43,420.00	43,420.00	0.00
45	45-07-21-179-019.000-026	R	Baron, April D	99,200.00	22,750.00	22,750.00	0.00
45	45-07-21-201-001.000-026	R	MV 2018 LLC	1,067,400.00	745,640.00	745,640.00	321,760.00
45	45-07-21-201-002.000-026	R	MV 2018 LLC	94,600.00	80,280.00	80,280.00	14,320.00
45	45-07-21-201-003.000-026	R	MV 2018 LLC	1,011,100.00	1,216,050.00	1,216,050.00	(204,950.00)
45	45-07-21-205-001.000-026	R	Grimm, Steven	42,300.00	42,300.00	36,970.00	5,330.00
45	45-07-21-205-002.000-026	R	Wolf 1 Enterprises LLC	300,000.00	254,910.00	254,910.00	45,090.00
45	45-07-21-205-003.000-026	R	Cox, David F & Lynne J Cox J/T R/S	156,800.00	132,790.00	132,790.00	24,010.00
45	45-07-21-206-001.000-026	R	DOWNEY REALTY LLC	279,800.00	200,610.00	200,610.00	79,190.00
45	45-07-21-206-003.000-026	R	Harris NA Tr #2912 (Ownership Restored-OTD 9/29/06	313,800.00	264,420.00	264,420.00	49,380.00
45	45-07-21-251-001.000-026	R	DEB Holdings, LLC	106,800.00	91,500.00	91,500.00	15,300.00
45	45-07-21-251-002.000-026	R	RARA SAHIB Inc	1,048,200.00	650,710.00	650,710.00	397,490.00
45	45-07-21-252-001.000-026	R	Borsuk, Stephen	94,300.00	78,920.00	78,920.00	15,380.00
45	45-07-21-252-002.000-026	R	FroYo Properties LLC	360,800.00	244,600.00	244,600.00	116,200.00
45	45-07-21-253-001.000-026	R	Malo Properties, LLC	88,500.00	76,150.00	76,150.00	12,350.00
45	45-07-21-253-002.000-026	R	Malo Properties, LLC	549,400.00	499,740.00	499,740.00	49,660.00
45	45-07-21-254-001.000-026	R	Kalokhe, Pradeep V & Urmi P	200,800.00	178,640.00	178,640.00	22,160.00
45	45-07-21-302-001.000-026	R	Northern Indiana Pub. Service Co	7,800.00	6,370.00	6,370.00	1,430.00
45	45-07-21-302-002.000-026	R	Schade, Louise	12,600.00	11,800.00	11,800.00	800.00
45	45-07-21-302-003.000-026	R	Pukoszek, Stanley W.	119,900.00	46,350.00	46,350.00	0.00
45	45-07-21-302-004.000-026	R	Valentino Edwardina M as Trustee of the Valentino	134,500.00	134,500.00	134,500.00	0.00
45	45-07-21-302-005.000-026	R	Valentino Edwardina M as Trustee of the Valentino	87,000.00	87,000.00	87,000.00	0.00
45	45-07-21-302-006.000-026	R	Schade, Louise	20,100.00	18,820.00	18,820.00	1,280.00
45	45-07-21-302-007.000-026	R	Brown, James M (Corr 6-25-09, deed was transferre	163,300.00	163,300.00	163,300.00	0.00
45	45-07-21-302-008.000-026	R	E & X Properties, LLC	140,500.00	127,400.00	127,400.00	19,730.00
45	45-07-21-302-009.000-026	R	Schade, Louise	127,400.00	127,400.00	127,400.00	0.00
45	45-07-21-302-010.000-026	R	Schade, Louise	122,100.00	50,115.00	50,115.00	0.00
45	45-07-21-302-011.000-026	R	Schade, Louise	96,300.00	96,300.00	96,300.00	0.00
45	45-07-21-302-012.000-026	R	Zadvorna, Valentyna	114,600.00	42,240.00	42,240.00	0.00
45	45-07-21-302-013.000-026	R	Darnell David J and Patricia L Darnell, H&W	109,400.00	109,400.00	109,400.00	0.00
45	45-07-21-302-014.000-026	R	Leeps Supply Company Inc	282,600.00	282,600.00	0.00	282,600.00
45	45-07-21-302-019.000-026	R	Creative Hair Styling Academy, Inc	454,700.00	0.00	0.00	0.00
45	45-07-21-326-001.000-026	R	N E Leep Realty Corp	493,500.00	448,120.00	448,120.00	45,380.00
45	45-07-21-326-002.000-026	R	Northern Indiana Public Service Co	99,800.00	85,590.00	85,590.00	14,210.00
45	45-07-21-326-003.000-026	R	Northern Indiana Public Service Co	1,200.00	1,200.00	870.00	330.00
45	45-07-21-326-004.000-026	R	Cor, Properties	1,554,200.00	4,340.00	4,340.00	1,549,860.00
45	45-07-21-326-007.000-026	R	Demand Real Results LLC	615,300.00	576,670.00	576,670.00	38,630.00
45	45-07-21-326-008.000-026	R	Montasiewicz, Joseph F & Helen K	91,600.00	18,125.00	18,125.00	0.00
45	45-07-21-326-009.000-026	R	Zigterman, Roger M Jr. & Katherine R h&w	85,000.00	85,000.00	85,000.00	0.00
45	45-07-21-326-010.000-026	R	Zigterman, Carol Ann Revoc Tr did 12/12/89 (re-rec	95,600.00	35,490.00	35,490.00	0.00
45	45-07-21-326-011.000-026	R	Bailey, Amy L	104,700.00	26,325.00	26,325.00	0.00

45	45-07-21-326-012.000-026	R	Kessler, James D & Maggie S	124,500.00	48,920.00	48,920.00	0.00
45	45-07-21-326-013.000-026	R	Longacre, Timothy D	143,800.00	61,220.00	61,220.00	0.00
45	45-07-21-326-014.000-026	R	Tomczak, Wayne J Sr & Christine A	70,400.00	70,400.00	70,400.00	0.00
45	45-07-21-326-015.000-026	R	Ladewski, Julla	100,000.00	95,750.00	35,750.00	0.00
45	45-07-21-326-016.000-026	R	Condes, Zachery Y	89,800.00	26,470.00	26,470.00	0.00
45	45-07-21-327-001.000-026	R	Town of Highland Redevelopment (Re-recorded)	0.00	0.00	0.00	0.00
45	45-07-21-327-002.000-026	R	Town of Highland Redevelopment (Re-recorded)	0.00	0.00	0.00	0.00
45	45-07-21-327-005.000-026	R	N E Leep Realty Corp	30,000.00	30,000.00	58,430.00	(28,430.00)
45	45-07-21-327-006.000-026	R	Town of Highland Redevelopment (Re-recorded)	0.00	0.00	0.00	0.00
45	45-07-21-327-007.000-026	R	Town of Highland Redevelopment (Re-recorded)	0.00	0.00	0.00	0.00
45	45-07-21-327-009.000-026	R	Pleasant View Dairy Corporation	372,700.00	372,700.00	399,440.00	(26,740.00)
45	45-07-21-327-011.000-026	R	Spoljoric, Daniel S & Sarah B	133,200.00	133,200.00	145,300.00	(12,100.00)
45	45-07-21-327-013.000-026	R	Spoljoric, Daniel S	73,200.00	73,200.00	63,920.00	9,280.00
45	45-07-21-327-015.000-026	R	Sinenergy, LLC	434,800.00	434,800.00	502,940.00	(68,140.00)
45	45-07-21-327-017.000-026	R	Babus, Dumitru	118,900.00	118,900.00	121,490.00	(2,590.00)
45	45-07-21-327-018.000-026	R	Phipps, Robert L Tr the Robert L Phipps Revoc Tr A	0.00	0.00	44,910.00	(44,910.00)
45	45-07-21-327-019.000-026	R	Phipps, Robert L Tr the Robert L Phipps Revoc Tr A	0.00	0.00	61,930.00	(61,930.00)
45	45-07-21-327-020.000-026	R	Town of Highland Indiana	0.00	0.00	84,800.00	(84,800.00)
45	45-07-21-327-021.000-026	R	8620 Kennedy, LLC	103,700.00	103,700.00	87,080.00	16,620.00
45	45-07-21-327-022.000-026	R	TSC Properties	111,000.00	111,000.00	114,960.00	(3,960.00)
45	45-07-21-327-023.000-026	R	TSC Properties	157,900.00	157,900.00	163,430.00	(5,530.00)
45	45-07-21-328-001.000-026	R	Pleasant View Dairy Corporation	587,800.00	587,800.00	470,040.00	117,760.00
45	45-07-21-328-005.000-026	R	N E Leep Realty Corp	213,100.00	213,100.00	162,200.00	50,900.00
45	45-07-21-328-006.000-026	R	Chesapeake & Ohio Railway Co.	300.00	300.00	0.00	300.00
45	45-07-21-328-007.000-026	R	Chesapeake & Ohio Railway Co.	0.00	0.00	0.00	0.00
45	45-07-21-328-008.000-026	R	First Financial Bank NA (re-recorded)	1,068,200.00	1,068,200.00	787,840.00	280,360.00
45	45-07-21-328-009.000-026	R	Titthof, Robert J & Jeanette h&w	136,800.00	136,800.00	131,630.00	5,170.00
45	45-07-21-328-010.000-026	R	First Financial Bank NA	28,200.00	28,200.00	24,620.00	3,580.00
45	45-07-21-328-011.000-026	R	N E Leep Realty Corp	261,500.00	261,500.00	140,340.00	121,160.00
45	45-07-21-328-012.000-026	R	Great Lakes Development, LLC	279,200.00	276,200.00	197,710.00	78,490.00
45	45-07-21-328-013.000-026	R	Faber Holdings - Highland LLC	282,800.00	282,800.00	10,700.00	272,100.00
45	45-07-21-328-014.000-026	R	Popa, Nick G & Patricia A Popa H & W (Corr 1-16-	167,300.00	167,300.00	96,990.00	70,310.00
45	45-07-21-328-015.000-026	R	Popa, Nick G & Patricia A Popa H & W (Corr 1-16-	212,800.00	212,800.00	146,600.00	66,200.00
45	45-07-21-329-001.000-026	R	United States Postal Service	0.00	0.00	0.00	0.00
45	45-07-21-329-002.000-026	R	United States Postal Service	0.00	0.00	0.00	0.00
45	45-07-21-329-003.000-026	R	McCormick, Ronald & McCormick, Raquel H & W	1,300.00	1,300.00	1,230.00	70.00
45	45-07-21-329-004.000-026	R	Tomczak, Wayne J & Christine A	106,900.00	106,900.00	106,900.00	0.00
45	45-07-21-329-005.000-026	R	Steffens, Grace J	130,100.00	52,315.00	52,315.00	0.00
45	45-07-21-329-006.000-026	R	Somodi, Christina M	121,400.00	46,660.00	46,660.00	0.00
45	45-07-21-329-007.000-026	R	Dobosz, Andrew W	81,500.00	20,725.00	20,725.00	0.00
45	45-07-21-329-008.000-026	R	Breslin, John Francis & Elizabeth A h&w T/E	94,400.00	29,915.00	29,915.00	0.00
45	45-07-21-329-009.000-026	R	Villarreal, Anthony	85,400.00	23,260.00	23,260.00	0.00
45	45-07-21-329-010.000-026	R	A & W Investments	177,100.00	177,100.00	166,550.00	10,550.00
45	45-07-21-329-011.000-026	R	J & M Heating & Cooling, Inc.	77,400.00	74,400.00	69,400.00	5,000.00
45	45-07-21-329-012.000-026	R	Spoljoric, Daniel S	173,600.00	173,600.00	134,240.00	39,360.00
45	45-07-21-329-013.000-026	R	Decamotan Dean A	127,300.00	127,300.00	150,720.00	(23,420.00)

45	45-07-21-329-014.000-026	R	Doughman, Brian K & Lisa R h&w	95,700.00	95,700.00	95,700.00	0.00	0.00
45	45-07-21-329-015.000-026	R	Highland Chamber Of Commerce Inc	71,000.00	0.00	0.00	0.00	0.00
45	45-07-21-329-016.000-026	R	Cross, Matthew J & Laura h&w	94,500.00	61,930.00	61,930.00	32,570.00	32,570.00
45	45-07-21-329-017.000-026	R	Gordon, Jim R & Debra E h&w	70,800.00	70,800.00	70,240.00	560.00	560.00
45	45-07-21-329-018.000-026	R	Leo Sporman Mem Vets Of Fw 1109	100,600.00	0.00	0.00	0.00	0.00
45	45-07-21-330-001.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00	0.00
45	45-07-21-330-002.000-026	R	Calderone, Frank	64,000.00	237,410.00	237,410.00	(473,410.00)	0.00
45	45-07-21-330-003.000-026	R	GSM Group LLC	72,000.00	57,870.00	57,870.00	14,130.00	14,130.00
45	45-07-21-330-004.000-026	R	Key Motor Car Co	42,100.00	33,950.00	33,950.00	8,150.00	8,150.00
45	45-07-21-330-005.000-026	R	LEEF, LEEP, FULTON, AN ILLINOIS GENERAL PARTNERSHI	279,100.00	279,100.00	227,880.00	51,220.00	51,220.00
45	45-07-21-330-006.000-026	R	Garfield Lodge #569	179,700.00	179,700.00	129,280.00	50,420.00	50,420.00
45	45-07-21-330-007.000-026	R	Wontor, Edward L & Wontor Karen	118,100.00	118,100.00	118,100.00	0.00	0.00
45	45-07-21-330-008.000-026	R	Lake County Trust Company Tr 5063	122,700.00	88,180.00	88,180.00	34,520.00	34,520.00
45	45-07-21-330-009.000-026	R	Lake County Trust Tr 5063	47,000.00	47,000.00	41,400.00	5,600.00	5,600.00
45	45-07-21-330-010.000-026	R	Stejurew, LLC	322,400.00	322,400.00	218,660.00	103,740.00	103,740.00
45	45-07-21-330-011.000-026	R	Stejurew, LLC	28,200.00	28,200.00	24,280.00	3,920.00	3,920.00
45	45-07-21-330-012.000-026	R	Gandhi Realty LLC	36,800.00	36,800.00	35,300.00	1,500.00	1,500.00
45	45-07-21-330-013.000-026	R	Gandhi Realty LLC	412,600.00	409,600.00	358,610.00	50,990.00	50,990.00
45	45-07-21-330-014.000-026	R	Spains, Incorporated	145,200.00	145,200.00	145,200.00	0.00	0.00
45	45-07-21-330-015.000-026	R	Filler, Scott A & Cheryl Filler H & W	31,500.00	31,500.00	27,340.00	4,160.00	4,160.00
45	45-07-21-330-016.000-026	R	Filler, Scott A & Cheryl Filler H & W	289,300.00	289,300.00	123,780.00	165,520.00	165,520.00
45	45-07-21-352-001.000-026	R	Jarchow, Oliver F & Margaret	98,500.00	98,500.00	86,240.00	12,260.00	12,260.00
45	45-07-21-376-001.000-026	R	Southlake Community Mental Health Center Inc	338,300.00	0.00	0.00	0.00	0.00
45	45-07-21-376-002.000-026	R	HIGHLAND OFFICE CENTER, LLC AN INDIANA LIMITED LIA	396,200.00	396,200.00	345,350.00	50,850.00	50,850.00
45	45-07-21-376-003.000-026	R	Sims, Roger D & Patricia R	705,200.00	705,200.00	598,040.00	107,160.00	107,160.00
45	45-07-21-380-001.000-026	R	EGIL LLC	100,900.00	100,900.00	94,780.00	5,520.00	5,520.00
45	45-07-21-380-002.000-026	R	Forster, Leslie R Trs of The Forster Family Trust	150,900.00	150,900.00	102,470.00	48,430.00	48,430.00
45	45-07-21-380-003.000-026	R	Forster, Leslie R Trs of The Forster Family Trust	147,600.00	88,050.00	88,050.00	0.00	0.00
45	45-07-21-380-004.000-026	R	Forster, Leslie R Tr-The Forster Family Trust	34,000.00	34,000.00	25,450.00	4,570.00	4,570.00
45	45-07-21-380-005.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00	0.00
45	45-07-21-380-006.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00	0.00
45	45-07-21-380-007.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00	0.00
45	45-07-21-380-008.000-026	R	Highland, Memorial Post 180	329,800.00	0.00	0.00	0.00	0.00
45	45-07-21-380-009.000-026	R	Town of Highland	0.00	0.00	0.00	0.00	0.00
45	45-07-21-380-010.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00	0.00
45	45-07-21-380-011.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00	0.00
45	45-07-21-380-012.000-026	R	Town Of Highland Indiana	0.00	0.00	0.00	0.00	0.00
45	45-07-21-380-013.000-026	R	Khatra Petro Inc	257,900.00	257,900.00	291,600.00	(33,700.00)	(33,700.00)
45	45-07-21-380-014.000-026	R	Town Of Highland Indiana	0.00	0.00	0.00	0.00	0.00
45	45-07-21-381-012.000-026	R	DJB Management LLC	118,500.00	118,500.00	116,160.00	2,340.00	2,340.00
45	45-07-21-382-020.000-026	R	Bruner, Roberta A k/n/a Roberta A Lasocki	130,400.00	40,030.00	40,030.00	0.00	0.00
45	45-07-21-382-021.000-026	R	Murovic Sr, Joseph E & Mariann Murovic Trs of the	165,600.00	165,600.00	135,940.00	29,660.00	29,660.00
45	45-07-21-382-022.000-026	R	Lake County Trust Company as Trustee of Tr #5966	132,800.00	132,800.00	132,800.00	0.00	0.00
45	45-07-21-382-023.000-026	R	Bishop, Christina L	160,900.00	72,335.00	72,335.00	0.00	0.00
45	45-07-21-382-024.000-026	R	Derosa, David	142,900.00	142,900.00	142,900.00	0.00	0.00
45	45-07-21-383-017.000-026	R	Lubarski, David A & Marybeth h&w	158,100.00	158,100.00	158,100.00	0.00	0.00

45	45-07-21-383-018.000-026	R	Manitou Holdings Group LLC	198,200.00	185,200.00	12,900.00
45	45-07-21-401-001.000-026	R	Holings, Irene A Tr of Irene A Holings Revoc Tr Ag	193,200.00	193,200.00	0.00
45	45-07-21-401-012.000-026	R	Holings, Irene A Tr of Irene A Holings Revoc Tr Ag	21,400.00	20,040.00	1,360.00
45	45-07-21-402-001.000-026	R	Takacs, Kenneth M Trustee	128,500.00	54,275.00	0.00
45	45-07-21-402-012.000-026	R	Kovera, Michael C & Pamela E Kovera H & W (Corr	137,100.00	137,100.00	0.00
45	45-07-21-403-001.000-026	R	Town of Highland	0.00	52,150.00	(52,150.00)
45	45-07-21-403-011.000-026	R	Piech, Joseph & Kenneth M Pannell J/T with R/S no	164,200.00	151,430.00	12,770.00
45	45-07-21-404-001.000-026	R	Reorganized Ch Of Jesus Christ Of	124,000.00	0.00	0.00
45	45-07-21-404-002.000-026	R	Stasinov, Elaine K Tr of Elaine K Stasinov Liv Tr	16,500.00	15,450.00	1,050.00
45	45-07-21-404-014.000-026	R	Stirling, Kurt & Kathleen Stirling H&W	20,800.00	18,070.00	2,730.00
45	45-07-21-404-015.000-026	R	Stirling, Kurt & Kathleen Stirling H&W	141,500.00	100,834.00	0.00
45	45-07-21-404-016.000-026	R	T & T Real Est Llc	435,500.00	293,430.00	142,070.00
45	45-07-21-404-017.000-026	R	Stasinov, Elaine K Tr of Elaine K Stasinov Liv Tr	203,900.00	137,030.00	66,870.00
45	45-07-21-404-018.000-026	R	G & P Properties, LLC	179,700.00	179,700.00	0.00
45	45-07-21-404-019.000-026	R	Lake County Trust Company Tr #13-7899	114,700.00	90,300.00	24,400.00
45	45-07-21-404-020.000-026	R	Lake County Trust Company Tr #13-7899	172,100.00	136,150.00	35,950.00
45	45-07-21-404-021.000-026	R	Langei Realty LLC	441,400.00	342,360.00	99,040.00
45	45-07-21-404-022.000-026	R	Langei Realty LLC	352,600.00	235,180.00	117,420.00
45	45-07-21-404-023.000-026	R	Kluga Thomas M Jr & Gloria Co Tr	75,000.00	51,630.00	23,370.00
45	45-07-21-404-024.000-026	R	Langei Realty, LLC	116,200.00	102,290.00	13,270.00
45	45-07-21-404-025.000-026	R	Fowler Jr, James R & Karen A Fowler H & W	127,700.00	86,420.00	41,280.00
45	45-07-21-404-026.000-026	R	Kozora, Ross & Kathleen Kozora as Co-Trs of the Do	132,900.00	125,430.00	7,470.00
45	45-07-21-404-027.000-026	R	Basswood Enterprises LLC	168,900.00	229,200.00	(60,300.00)
45	45-07-21-404-028.000-026	R	Basswood Enterprises LLC	148,300.00	148,300.00	0.00
45	45-07-21-408-012.000-026	R	Town Of Highland	0.00	0.00	0.00
45	45-07-21-408-013.000-026	R	Town of Highland Indiana by & through its Redevelo	0.00	95,890.00	(95,890.00)
45	45-07-21-408-014.000-026	R	Szkarcz, Stanislaw & Elizabeth A	140,200.00	140,200.00	0.00
45	45-07-21-408-015.000-026	R	Smith, Danny B & Jane E h&w	112,900.00	135,070.00	(22,170.00)
45	45-07-21-408-016.000-026	R	Ziemiak, Virginia Family Trust dtd 8-22-96	346,100.00	211,110.00	134,990.00
45	45-07-21-408-017.000-026	R	Ziemiak, Chester & Virginia	109,900.00	109,900.00	0.00
45	45-07-21-408-018.000-026	R	Stoka, Mary Louise Tr u/f/a dtd 12/10/03 known as	16,000.00	14,980.00	1,020.00
45	45-07-21-408-019.000-026	R	Tharp Realty LLC	88,100.00	88,100.00	0.00
45	45-07-21-408-020.000-026	R	Tharp Realty Llc	141,000.00	144,710.00	(3,710.00)
45	45-07-21-451-001.000-026	R	Town of Highland	30,200.00	27,390.00	2,810.00
45	45-07-21-451-002.000-026	R	Town Of Highland and Redevelopment Commission	0.00	0.00	0.00
45	45-07-21-451-003.000-026	R	Susay, David	0.00	0.00	0.00
45	45-07-21-451-004.000-026	R	Kouros, Bessie & Gus Kouros Trs of the Gus Kouros	155,600.00	97,600.00	55,000.00
45	45-07-21-451-005.000-026	R	Miller, Lawrence E	109,900.00	94,030.00	15,870.00
45	45-07-21-451-006.000-026	R	Miller Holding Company, LLC	43,500.00	38,070.00	5,430.00
45	45-07-21-451-007.000-026	R	Miller, Shaik	338,000.00	338,000.00	0.00
45	45-07-21-451-008.000-026	R	Nazeer, Shaik	486,600.00	436,500.00	297,520.00
45	45-07-21-451-009.000-026	R	The Callumet Natl Bank Of Hmd	448,400.00	377,740.00	70,660.00
45	45-07-21-451-010.000-026	R	TRIANGLE EQUITIES, LLC	100.00	90.00	10.00
45	45-07-21-451-011.000-026	R	TRIANGLE EQUITIES, LLC	258,300.00	258,300.00	0.00
45	45-07-21-451-012.000-026	R	Town of Highland Indiana by & through its Redevelo	0.00	119,740.00	(119,740.00)

45	45-07-21-451-013.000-026	R	McConathy, David W Declar of Living Trust dtd 06/1	149,300.00	149,300.00	148,570.00	750.00
45	45-07-21-451-014.000-026	R	Town of Highland Indiana by & through its Redevelo	0.00	0.00	110,790.00	(110,790.00)
45	45-07-21-451-015.000-026	R	Qureshi, Muhammed Aamir & Naureen Habib h&w and Ta	239,300.00	239,300.00	149,290.00	90,010.00
45	45-07-21-451-016.000-026	R	Miller Holding Company, LLC	47,300.00	47,300.00	40,850.00	6,450.00
45	45-07-21-451-017.000-026	R	G & T Enterprises	149,200.00	149,200.00	115,250.00	33,950.00
45	45-07-21-451-018.000-026	R	GSM Group LLC	28,500.00	28,500.00	25,140.00	3,360.00
45	45-07-21-451-019.000-026	R	GSM Group LLC	28,900.00	28,900.00	25,590.00	3,310.00
45	45-07-21-451-020.000-026	R	Lake County Public Library	0.00	0.00	0.00	0.00
45	45-07-21-451-021.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-452-001.000-026	R	Civil Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-452-002.000-026	R	THE GIRL SCOUTS OF CALUMNET COUNCIL IND & ILL INC.	399,000.00	399,000.00	0.00	0.00
45	45-07-21-452-003.000-026	R	JDS R3, LLC	45,500.00	45,500.00	40,890.00	4,610.00
45	45-07-21-452-004.000-026	R	JDS R3, LLC	252,700.00	252,700.00	223,340.00	29,360.00
45	45-07-21-452-005.000-026	R	2930 Highway Avenue LLC	25,700.00	25,700.00	22,700.00	3,000.00
45	45-07-21-452-006.000-026	R	2930 Highway Avenue LLC	42,500.00	42,500.00	38,530.00	3,970.00
45	45-07-21-452-007.000-026	R	2930 Highway Avenue LLC	119,800.00	119,800.00	98,610.00	21,190.00
45	45-07-21-452-008.000-026	R	Lake County Trust Company Trs Tr #10143 dtd 10/29/	141,500.00	138,500.00	107,690.00	30,810.00
45	45-07-21-452-009.000-026	R	Fenyves, Anthony E	110,900.00	110,900.00	105,010.00	5,890.00
45	45-07-21-452-010.000-026	R	Liggett, Roger L & Mari Ellen	226,500.00	226,500.00	192,380.00	34,120.00
45	45-07-21-452-011.000-026	R	El War Venture LLC	60,000.00	60,000.00	42,590.00	17,410.00
45	45-07-21-452-012.000-026	R	El War Venture	102,400.00	99,400.00	102,310.00	(2,910.00)
45	45-07-21-452-013.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-452-014.000-026	R	The Girl Scouts Of Calumet Council Ind & Ill Inc	64,100.00	64,100.00	0.00	0.00
45	45-07-21-452-015.000-026	R	Pammer, William F & Brenda M Pammer H&W	55,400.00	55,400.00	43,530.00	11,870.00
45	45-07-21-452-016.000-026	R	Reno, Robert C & Gail J Reno H & W	144,100.00	144,100.00	116,020.00	28,080.00
45	45-07-21-452-017.000-026	R	String, Cary J & Luann Trs under Cary & Luann St	83,800.00	83,800.00	77,050.00	6,750.00
45	45-07-21-452-018.000-026	R	Rich, Patricia A	67,200.00	67,200.00	60,630.00	6,570.00
45	45-07-21-452-019.000-026	R	El War Venture Llc	32,500.00	32,500.00	35,450.00	(2,950.00)
45	45-07-21-452-020.000-026	R	El War Venture Llc	112,000.00	112,000.00	136,030.00	(24,030.00)
45	45-07-21-452-021.000-026	R	Huegel, John	185,100.00	185,100.00	224,350.00	(39,250.00)
45	45-07-21-452-022.000-026	R	Foreclosure 4 Cash Inc	235,100.00	235,100.00	164,020.00	71,080.00
45	45-07-21-452-023.000-026	R	Popa, Nick G & Patricia A Popa H & W (Corr 1-15	183,300.00	183,300.00	149,980.00	33,320.00
45	45-07-21-452-024.000-026	R	Popa, Nick G & Patricia A Popa H & W	132,500.00	132,500.00	103,770.00	28,730.00
45	45-07-21-452-025.000-026	R	Bakker, Susan M	209,400.00	209,400.00	180,890.00	28,510.00
45	45-07-21-453-001.000-026	R	8835 Kennedy, LLC	163,200.00	163,200.00	129,840.00	33,360.00
45	45-07-21-453-002.000-026	R	8835 Kennedy LLC	65,900.00	65,900.00	245,010.00	(179,110.00)
45	45-07-21-453-003.000-026	R	Lincolnwood Center LLC	748,500.00	748,500.00	624,400.00	124,100.00
45	45-07-21-453-004.000-026	R	Van Gorp, Harold E & Anna	28,500.00	28,500.00	28,500.00	0.00
45	45-07-21-453-005.000-026	R	Northern Indiana Public Service Co	300.00	300.00	430.00	(130.00)
45	45-07-21-453-006.000-026	R	Northern Indiana Public Service Co	100.00	100.00	90.00	10.00
45	45-07-21-453-007.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-453-008.000-026	R	Highland, Parks & Recreation Board	134,100.00	134,100.00	42,435.00	0.00
45	45-07-21-453-009.000-026	R	Karulski, Joseph D & Marie T	134,100.00	134,100.00	54,915.00	0.00
45	45-07-21-453-010.000-026	R	DeWier, Megan	136,800.00	136,800.00	56,670.00	0.00
45	45-07-21-453-011.000-026	R	Klemoff, Natalie J (re-recorded)	136,600.00	136,600.00	56,540.00	0.00
45	45-07-21-453-012.000-026	R	Caddick, Judith A Tr-u/a dtd 12/11/13 referred t	147,300.00	147,300.00	63,495.00	0.00
45	45-07-21-453-013.000-026	R	Vandommelen, Jerome Jr.	147,300.00	147,300.00	63,495.00	0.00

45	45-07-21-453-014.000-026	R	Fross, Harold D	157,300.00	69,995.00	69,995.00	0.00
45	45-07-21-453-015.000-026	R	Edwards, Terry L & Linda L. H&W	157,300.00	69,995.00	69,995.00	0.00
45	45-07-21-453-016.000-026	R	Ziccardi, Anthony J Sr	136,600.00	56,670.00	56,670.00	0.00
45	45-07-21-453-017.000-026	R	Joseph, Charlotte A	147,600.00	63,690.00	63,690.00	0.00
45	45-07-21-453-018.000-026	R	Karwatka William T. and Elizabeth A., H&W	135,000.00	43,020.00	43,020.00	0.00
45	45-07-21-453-019.000-026	R	Wilson, Linda	139,300.00	58,295.00	58,295.00	0.00
45	45-07-21-453-020.000-026	R	Djokic, Dana (otd 12/21/11)	135,100.00	55,565.00	55,565.00	0.00
45	45-07-21-453-021.000-026	R	Olson, Misty M & Jacob Olson J/T R/S	128,800.00	51,470.00	51,470.00	0.00
45	45-07-21-453-022.000-026	R	Jamison, Thomas V III	129,900.00	52,185.00	52,185.00	0.00
45	45-07-21-453-023.000-026	R	Grelak, John	128,800.00	51,470.00	51,470.00	0.00
45	45-07-21-453-024.000-026	R	Daiber, Michael & Allison h&w	132,300.00	53,745.00	53,745.00	0.00
45	45-07-21-453-025.000-026	R	Gearman, David S	132,300.00	53,745.00	53,745.00	0.00
45	45-07-21-453-026.000-026	R	Gauthier, Nicole M	131,400.00	53,160.00	53,160.00	0.00
45	45-07-21-453-027.000-026	R	Zdrnja, Ranko & Ana h&w	129,900.00	52,185.00	52,185.00	0.00
45	45-07-21-453-028.000-026	R	Dabrowski, Suzanne D	128,600.00	51,340.00	51,340.00	0.00
45	45-07-21-453-029.000-026	R	Savich, Paul aka Paul M Savich	133,500.00	130,500.00	130,500.00	0.00
45	45-07-21-453-030.000-026	R	Walker II, Michael S	129,200.00	51,730.00	51,730.00	0.00
45	45-07-21-454-001.000-026	R	Musch, Dan A	137,100.00	56,865.00	56,865.00	0.00
45	45-07-21-454-002.000-026	R	Barlage, Rosemary	149,200.00	149,200.00	149,200.00	0.00
45	45-07-21-454-003.000-026	R	Pucci, Nicole M	127,700.00	50,755.00	50,755.00	0.00
45	45-07-21-454-004.000-026	R	Campbell, Jessica & Marcia Hilligonds	136,700.00	136,700.00	136,700.00	0.00
45	45-07-21-454-005.000-026	R	Santefort, Jeremy A & Annette Harris h&w	132,600.00	53,940.00	53,940.00	0.00
45	45-07-21-454-006.000-026	R	Cesinger, Diana K	127,700.00	50,755.00	50,755.00	0.00
45	45-07-21-454-007.000-026	R	Gomez,Hector Mario	127,700.00	41,275.00	41,275.00	0.00
45	45-07-21-454-008.000-026	R	Ashton, Nancy J.	134,100.00	54,915.00	54,915.00	0.00
45	45-07-21-454-009.000-026	R	Pistalo, Vanja	132,600.00	53,940.00	53,940.00	0.00
45	45-07-21-454-010.000-026	R	Kaczmarzewski, Jennifer	135,500.00	55,825.00	55,825.00	0.00
45	45-07-21-454-011.000-026	R	Maciejewski, Andrew W and Dawn, Husband and Wife/r	127,700.00	50,755.00	50,755.00	0.00
45	45-07-21-454-012.000-026	R	Salcedo, Ulises and Velez, Roman Xaymara, H&W	131,200.00	53,030.00	53,030.00	0.00
45	45-07-21-454-013.000-026	R	Dzurcchak, Wilene	126,700.00	28,145.00	28,145.00	0.00
45	45-07-21-454-014.000-026	R	Stern, John M & Grace M Stern Trs under the Joint	129,200.00	54,730.00	54,730.00	0.00
45	45-07-21-454-015.000-026	R	Anderson, Traci M	126,400.00	49,910.00	49,910.00	0.00
45	45-07-21-454-016.000-026	R	Pernice, Victor Jacob	132,700.00	54,005.00	54,005.00	0.00
45	45-07-21-454-017.000-026	R	Albornotta, Donna M (restored ownership)[otd 04/05/	128,400.00	51,210.00	51,210.00	0.00
45	45-07-21-454-018.000-026	R	Magee, Felicia	135,600.00	55,890.00	55,890.00	0.00
45	45-07-21-454-019.000-026	R	Dowd, Steven M & Brittany N Adler J/T R/S	126,400.00	49,910.00	49,910.00	0.00
45	45-07-21-454-020.000-026	R	Hartville, Hubert L Jr	126,900.00	50,235.00	50,235.00	0.00
45	45-07-21-454-021.000-026	R	Pals, Brooke T, Todd D Pals & Pamela S Pals, a mar	132,700.00	132,700.00	132,700.00	0.00
45	45-07-21-454-022.000-026	R	Marker, Lee D & Deborah K h&w	131,900.00	53,085.00	53,085.00	(3,000.00)
45	45-07-21-454-024.000-026	R	Vega, Emilio J	127,900.00	50,885.00	50,885.00	0.00
45	45-07-21-454-025.000-026	R	Harris, Michael J	129,200.00	51,730.00	51,730.00	0.00
45	45-07-21-454-026.000-026	R	Herak, Jeffrey A Revoc Tr Agree dtd 02/02/15 (Jeff	142,300.00	63,245.00	63,245.00	0.00
45	45-07-21-454-027.000-026	R	O'Hara, Timothy R	139,600.00	58,490.00	58,490.00	0.00
45	45-07-21-454-028.000-026	R	Meza, Marco A & Rosa M Castillo-Meza h&w	129,600.00	51,990.00	51,990.00	0.00
45	45-07-21-454-029.000-026	R	Fase, Kimberly J	139,600.00	58,490.00	58,490.00	0.00

45	45-07-21-454-030.000-026	R	PHIPPS, DENISE F	138,800.00	57,970.00	57,970.00	0.00
45	45-07-21-454-031.000-026	R	Vallone, Trina L	140,400.00	59,010.00	59,010.00	0.00
45	45-07-21-454-032.000-026	R	Dziadon, Michael C	139,400.00	58,360.00	58,360.00	0.00
45	45-07-21-454-033.000-026	R	Ramirez, Jose & Ramirez, Michelle R. (H&W)	140,100.00	58,815.00	58,815.00	0.00
45	45-07-21-454-034.000-026	R	Lewis, Alysia Dawn	138,900.00	58,035.00	58,035.00	0.00
45	45-07-21-454-035.000-026	R	Bell, Gabriel	151,800.00	66,420.00	66,420.00	0.00
45	45-07-21-454-036.000-026	R	Stovall William O.	139,100.00	71,165.00	71,165.00	0.00
45	45-07-21-454-037.000-026	R	Sadchikova, Lyudmila A	53,160.00	53,160.00	53,160.00	0.00
45	45-07-21-454-038.000-026	R	STANKUS, NANCY M	59,985.00	59,985.00	59,985.00	0.00
45	45-07-21-454-039.000-026	R	Eddy, Brandon M	140,500.00	59,075.00	59,075.00	0.00
45	45-07-21-454-040.000-026	R	Woerner, Christine	127,400.00	50,560.00	50,560.00	0.00
45	45-07-21-454-041.000-026	R	Reyes, Monica C	125,400.00	49,260.00	49,260.00	0.00
45	45-07-21-454-042.000-026	R	Hauter, Valerie	127,400.00	50,560.00	50,560.00	0.00
45	45-07-21-454-043.000-026	R	Krawczyk, Leonard	128,800.00	51,470.00	51,470.00	0.00
45	45-07-21-454-044.000-026	R	Frigo, Jennifer A	125,400.00	49,260.00	49,260.00	0.00
45	45-07-21-454-045.000-026	R	Halloran, Kristin	127,400.00	50,560.00	50,560.00	0.00
45	45-07-21-454-046.000-026	R	Dorkin, Elizabeth M & Louise G O'Keefe Co-Trs unde	135,600.00	43,410.00	43,410.00	0.00
45	45-07-21-454-047.000-026	R	Smith, Victoria L	127,400.00	53,560.00	53,560.00	0.00
45	45-07-21-454-048.000-026	R	Peters, Pete F. Dolores T., H&W	128,500.00	51,275.00	51,275.00	0.00
45	45-07-21-455-001.000-026	R	Strom, Lynn	125,700.00	49,455.00	49,455.00	0.00
45	45-07-21-455-002.000-026	R	Stinar, Ellen	127,200.00	50,430.00	50,430.00	0.00
45	45-07-21-455-003.000-026	R	Rivera, Elizabeth L	132,600.00	53,940.00	53,940.00	0.00
45	45-07-21-455-004.000-026	R	Bityak, William	130,300.00	130,300.00	130,300.00	0.00
45	45-07-21-455-005.000-026	R	Stone, Nicholas B (Re-recorded)	129,200.00	54,730.00	54,730.00	0.00
45	45-07-21-455-006.000-026	R	Daniel, Emmelline A	129,500.00	51,925.00	51,925.00	0.00
45	45-07-21-455-007.000-026	R	Sandoval, Angela G	127,700.00	50,755.00	50,755.00	0.00
45	45-07-21-455-008.000-026	R	DeBoer, David A	157,300.00	69,995.00	69,995.00	0.00
45	45-07-21-455-009.000-026	R	Dyslin, Donna L. as Trustee	136,800.00	47,190.00	47,190.00	0.00
45	45-07-21-455-010.000-026	R	Seaman, Kristopher W.	127,700.00	50,755.00	50,755.00	0.00
45	45-07-21-455-011.000-026	R	Watchtower Bible and Tract Society of New York Inc	135,500.00	58,825.00	58,825.00	0.00
45	45-07-21-455-012.000-026	R	Aguirre, Colleen	133,700.00	54,655.00	54,655.00	0.00
45	45-07-21-455-013.000-026	R	Goodes, Pamela	133,700.00	54,655.00	54,655.00	0.00
45	45-07-21-455-015.000-026	R	Geddes, Antoinette C	126,600.00	50,040.00	50,040.00	0.00
45	45-07-21-455-016.000-026	R	Gray, Dennis W & Susan J	164,600.00	74,740.00	74,740.00	0.00
45	45-07-21-455-017.000-026	R	Venem, Meggin K	139,900.00	58,685.00	58,685.00	0.00
45	45-07-21-455-018.000-026	R	Kiefer, Elizabeth May	135,200.00	55,630.00	55,630.00	0.00
45	45-07-21-455-019.000-026	R	Dragos, David	132,600.00	129,600.00	129,600.00	0.00
45	45-07-21-455-020.000-026	R	Minch, Joshua	129,800.00	52,120.00	52,120.00	0.00
45	45-07-21-455-021.000-026	R	Walen, David and Marroc, Melissa	131,800.00	53,420.00	53,420.00	0.00
45	45-07-21-455-022.000-026	R	Magraf, Susan K	134,100.00	54,915.00	54,915.00	0.00
45	45-07-21-455-023.000-026	R	Wilkins, Lois A f/n/a Lois A Williams	138,900.00	138,900.00	138,900.00	0.00
45	45-07-21-455-024.000-026	R	Kalafatic, Marie A	50,885.00	50,885.00	50,885.00	0.00
45	45-07-21-455-025.000-026	R	Kuridza, Borislav	138,900.00	61,035.00	61,035.00	0.00
45	45-07-21-455-026.000-026	R	Mietcalfe, Elizabeth G	125,900.00	49,585.00	49,585.00	0.00
45	45-07-21-455-027.000-026	R	Armstrong, Deidre Y	138,400.00	57,710.00	57,710.00	0.00
45	45-07-21-455-027.000-026	R	Kizzenia, Barbara M & Eric J h&w	132,700.00	41,525.00	41,525.00	0.00

45	45-07-21-455-028.000-026	R	Blauw, Jean E Tr of Jean E Blauw Revoc Tr dtd 2/22	133,600.00	57,590.00	57,590.00	0.00
45	45-07-21-455-029.000-026	R	Walker, Michael Bryan	131,800.00	53,420.00	53,420.00	0.00
45	45-07-21-455-030.000-026	R	Kocsis, Jonathan P	135,400.00	55,760.00	55,760.00	0.00
45	45-07-21-455-031.000-026	R	Guest, Jerry A Tr of Jerry A Guest Revoc Liv Tr kn	133,700.00	56,155.00	56,155.00	0.00
45	45-07-21-455-032.000-026	R	Czapkowitz, Paul L	126,900.00	50,235.00	50,235.00	0.00
45	45-07-21-456-001.000-026	R	Nadina Inc	758,700.00	610,690.00	610,690.00	148,010.00
45	45-07-21-456-002.000-026	R	Taylor, William Lee III & Justine Maresca T/C	156,300.00	69,345.00	69,345.00	0.00
45	45-07-21-456-003.000-026	R	Schu, Mari Lynn	126,400.00	49,910.00	49,910.00	0.00
45	45-07-21-456-004.000-026	R	Garcia, Juan M	135,400.00	55,760.00	55,760.00	0.00
45	45-07-21-456-005.000-026	R	Seiber, Tammy J	131,800.00	53,420.00	53,420.00	0.00
45	45-07-21-456-006.000-026	R	Delgado, Mary A Trustee, Mary A Delgado Trust date	133,600.00	45,110.00	45,110.00	0.00
45	45-07-21-456-007.000-026	R	Stepien, John	125,500.00	49,325.00	49,325.00	0.00
45	45-07-21-456-008.000-026	R	Boughamer, James	152,600.00	66,940.00	66,940.00	0.00
45	45-07-21-456-009.000-026	R	West, Venetta	126,400.00	49,910.00	49,910.00	0.00
45	45-07-21-456-010.000-026	R	Hartt, Sarah	126,900.00	50,235.00	50,235.00	0.00
45	45-07-21-456-011.000-026	R	Hahn, Paul J	130,800.00	52,770.00	52,770.00	0.00
45	45-07-21-456-012.000-026	R	Roach, Jacqueline M	144,300.00	61,545.00	61,545.00	0.00
45	45-07-21-456-013.000-026	R	Cook, Holly, A	125,900.00	49,195.00	49,195.00	0.00
45	45-07-21-456-014.000-026	R	El Randel Antwaan	138,400.00	138,400.00	138,400.00	0.00
45	45-07-21-456-015.000-026	R	Wright, Donna A	125,900.00	49,585.00	49,585.00	0.00
45	45-07-21-456-016.000-026	R	Conaway, Cassandre L	136,300.00	56,345.00	56,345.00	0.00
45	45-07-21-456-017.000-026	R	Muhammad, William H & Annie Jean Johnson, H&W	135,300.00	58,695.00	58,695.00	0.00
45	45-07-21-456-018.000-026	R	Rivera, Iris C. & Lopez, Magdalena	130,400.00	130,400.00	130,400.00	0.00
45	45-07-21-456-019.000-026	R	Smith, Toya P	142,500.00	60,375.00	60,375.00	0.00
45	45-07-21-456-020.000-026	R	Raymond, Christine	128,100.00	51,015.00	51,015.00	0.00
45	45-07-21-456-021.000-026	R	Langer, Allison M	140,200.00	58,880.00	58,880.00	0.00
45	45-07-21-456-022.000-026	R	Anderson, Rachel Claire & John G Anderson J/T	126,800.00	50,170.00	50,170.00	0.00
45	45-07-21-456-023.000-026	R	Ajayi, Olukemi	125,300.00	52,195.00	52,195.00	0.00
45	45-07-21-456-024.000-026	R	Beall, Angela B (Janet Bluml) retains her inter	123,500.00	48,025.00	48,025.00	0.00
45	45-07-21-456-025.000-026	R	Oberg, Mary L	138,900.00	58,035.00	58,035.00	0.00
45	45-07-21-457-001.000-026	R	Town of Highland	0.00	0.00	0.00	(460.00)
45	45-07-21-457-003.000-026	R	Moses, Larry J & Kathy J	123,800.00	48,220.00	48,220.00	0.00
45	45-07-21-457-004.000-026	R	Garcia Fernando	113,200.00	41,330.00	41,330.00	0.00
45	45-07-21-457-005.000-026	R	Burgans, Crag R & Sandra L h&w	130,100.00	52,490.00	52,490.00	0.00
45	45-07-21-457-006.000-026	R	Munguia, Mario T as Tr of Tr known as the Mario T	168,500.00	140,020.00	140,020.00	28,480.00
45	45-07-21-457-007.000-026	R	Simkus, Gerald J & Janice J	147,200.00	147,200.00	147,200.00	0.00
45	45-07-21-457-008.000-026	R	Tokarz, Jeffrey W & Christine R & Lovell, Rosean	108,800.00	13,510.00	13,510.00	0.00
45	45-07-21-457-009.000-026	R	Munguia, Mario T as Tr of Tr known as the Mario T	236,400.00	196,250.00	196,250.00	40,150.00
45	45-07-21-457-010.000-026	R	Fulton, William L and Kathi R., H&W	249,800.00	133,235.00	133,235.00	0.00
45	45-07-21-457-011.000-026	R	Garcia, Rudolph & Rachel	131,400.00	40,680.00	40,680.00	0.00
45	45-07-21-457-012.000-026	R	Staroscak, Ronald E & Tamalee M Staroscak Co Trs	164,500.00	75,445.00	75,445.00	0.00
45	45-07-21-457-013.000-026	R	Wildman, Brad & Julie A	151,100.00	65,965.00	65,965.00	0.00
45	45-07-21-457-014.000-026	R	Ploense, Carol Trs of the Carol Ploense Revoc Livi	143,400.00	143,400.00	143,400.00	0.00
45	45-07-21-457-015.000-026	R	Kroll, Gerald B & Adele J Kroll Co-Trs of the Gera	137,600.00	47,710.00	47,710.00	0.00
45	45-07-21-457-016.000-026	R	Yeo, Mike Tr of Mike Yeo Revoc Liv Tr dtd 1/9/11 (131,500.00	53,225.00	53,225.00	0.00
45	45-07-21-505-002.000-026	R	Norfolk Southern Corporation	0.00	0.00	0.00	0.00

45	45-07-22-355-002.000-026	R						43,080.00	43,080.00	0.00
45	45-07-22-451-039.000-026	R						85,005.00	85,005.00	0.00
45	45-07-27-228-027.000-026	R						57,900.00	204,860.00	(146,960.00)
45	45-07-33-505-003.000-026	R						0.00	0.00	0.00
			Campbell, Michael S & Nicholas L Campbell and Mitch	110,200.00						
			Haynes, Donald P & Peggy Scott	172,800.00						
			Nichels, Terry R & Kathy G HG&W	57,900.00						
			Norfolk Southern Corporation	0.00						

**Town of Highland Redevelopment Commission
Highland, Lake County, Indiana**

List of All Individual Components by Allocation Area

**HIGHLAND REDEVELOPMENT AREA #2 -- COMMERCIAL CORRIDORS (T45453)
2016 Pay 2017**

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-17-476-005-000-026	R	Little Cal River Basin Dev Comm	0.00	0.00	0.00	0.00
45	45-07-17-476-006-000-026	R	Cardinal Services, Inc	55,200.00	55,200.00	54,350.00	840.00
45	45-07-17-476-007-000-026	R	Cardinal Service Inc	4,500.00	4,500.00	4,040.00	460.00
45	45-07-17-476-010-000-026	R	Cardinal Service Inc	197,800.00	197,800.00	194,800.00	3,000.00
45	45-07-17-476-011-000-026	R	Cardinal Service Inc	252,800.00	252,800.00	265,610.00	(12,810.00)
45	45-07-17-476-012-000-026	R	Petrites, Helen M.(Declaration of Trust dated 12/15/1997)	22,800.00	22,800.00	22,450.00	350.00
45	45-07-17-476-008-000-026	R	Emro Marketing Co	1,595,700.00	1,595,700.00	1,500,970.00	34,730.00
45	45-07-20-226-004-000-026	R	Petrites Stanley J Sr & Helen M Trust dtd 12/15/97	266,200.00	266,200.00	271,600.00	(5,400.00)
45	45-07-20-226-005-000-026	R	Petrites, Helen M.(Declaration of Trust dated 12/15/1997)	188,500.00	188,500.00	194,160.00	(5,660.00)
45	45-07-20-226-006-000-026	R	Petrites Stanley J Sr & Helen M Trust dtd 12/15/97 (Stanley Petrites R/L)	254,400.00	254,400.00	230,720.00	23,680.00
45	45-07-20-226-007-000-026	R	Petrites Stanley J Sr & Helen M Trust dtd 12/15/97	110,200.00	110,200.00	1,280.00	108,920.00
45	45-07-20-226-008-000-026	R	Petrites Stanley J Sr & Helen M Trust dtd 12/15/97	12,400.00	12,400.00	490.00	11,910.00
45	45-07-20-427-012-000-026	R	Mycka, Richard & Winnie Mycka Living Trust dtd 04/04/2000	178,700.00	178,700.00	166,540.00	12,160.00
45	45-07-20-427-014-000-026	R	JUAM Investments, LLC	17,900.00	17,900.00	391,760.00	73,140.00
45	45-07-20-427-023-000-026	R	Smola, Jason & Jennifer A h&w	464,900.00	464,900.00	98,270.00	0.00
45	45-07-20-427-030-000-026	R	Alcumbac, Pauline Et Al Trustees	200,800.00	200,800.00	101,845.00	98,955.00
45	45-07-20-427-032-000-026	R	Johns, Norma J Trs Tr	206,300.00	206,300.00	379,200.00	(172,900.00)
45	45-07-20-427-034-000-026	R	Northern Indiana Pub. Service Co.	376,200.00	376,200.00	309,140.00	70,060.00
45	45-07-20-480-006-000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-20-480-007-000-026	R	Moran, Dennis D I & Cecilia	272,700.00	272,700.00	260,230.00	12,470.00
45	45-07-20-480-008-000-026	R	Allard Rental Corporation	292,500.00	292,500.00	293,200.00	(700.00)
45	45-07-20-480-012-000-026	R	A G Properties	213,900.00	213,900.00	209,280.00	4,620.00
45	45-07-20-484-007-000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-20-484-008-000-026	R	A G PROPERTIES	253,400.00	253,400.00	248,470.00	4,930.00
45	45-07-20-484-009-000-026	R	Curtin Property Holding Inc	351,300.00	351,300.00	351,300.00	0.00
45	45-07-21-151-003-000-026	R	Highland Plaza Improvement, LLC	828,000.00	828,000.00	598,600.00	269,400.00
45	45-07-21-151-004-000-026	R	Highland Plaza Improvement, LLC	4,522,300.00	4,522,300.00	4,860,810.00	(338,510.00)
45	45-07-21-151-005-000-026	R	UP Improvement, LLC	1,216,100.00	1,216,100.00	1,425,730.00	(209,630.00)
45	45-07-21-151-006-000-026	R	Northern Indiana Public Service Co	500.00	500.00	490.00	10.00
45	45-07-21-151-007-000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-151-008-000-026	R	State of Indiana, Department of Natural Resources	0.00	0.00	0.00	0.00
45	45-07-21-151-009-000-026	R	State of Indiana, Department of Natural Resources	0.00	0.00	0.00	0.00
45	45-07-21-301-001-000-026	R	UP Improvements, LLC	7,749,200.00	7,749,200.00	8,589,260.00	(834,060.00)
45	45-07-21-301-002-000-026	R	Mitrakis, Chris & Vasiliki Mitrakis, Andrew Mitrakis and Carol Mitrakis (equal partners)	449,900.00	449,900.00	442,580.00	7,320.00
45	45-07-21-301-003-000-026	R	Mantour Holdings, LLC	2,794,400.00	2,794,400.00	2,913,230.00	(118,830.00)
45	45-07-21-301-004-000-026	R	Best, Jeffrey M	155,600.00	155,600.00	68,890.00	86,710.00
45	45-07-21-301-005-000-026	R	WC Realty LLC	593,400.00	593,400.00	504,530.00	88,870.00
45	45-07-21-351-001-000-026	R	Northern Indiana Pub Service Co	0.00	0.00	0.00	0.00
45	45-07-21-351-002-000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-351-011-000-026	R	Asfour, Wail MD	568,900.00	568,900.00	535,840.00	33,060.00
45	45-07-21-351-001-000-026	R	Lake County Trust Company, as Trustee under Trust No. 5908(read by ja)	302,700.00	302,700.00	209,080.00	99,620.00
45	45-07-21-353-002-000-026	R	Lake County Trust Company, as Trustee under Trust No. 5908(read by ja)	114,700.00	114,700.00	112,870.00	1,830.00
45	45-07-21-353-003-000-026	R	Korabel, Ted W., Trustees of Ted W. Korabel Revocable Living Trust Dtd 10/03/96	282,300.00	282,300.00	243,160.00	39,140.00
45	45-07-21-353-004-000-026	R	Katamis, George & Boutes, Christ / C	292,000.00	292,000.00	220,510.00	71,490.00
45	45-07-21-353-005-000-026	R	Lake County Trust Company, as Trustee of the Tr#5613	571,200.00	571,200.00	581,540.00	(10,340.00)
45	45-07-21-353-006-000-026	R	Kannefick, Bonnie L & Joan Portillo	337,400.00	337,400.00	339,760.00	(2,360.00)
45	45-07-21-355-001-000-026	R	Lute, Carmen M	114,000.00	114,000.00	92,370.00	21,630.00
45	45-07-21-355-003-000-026	R	Christ, Peter G	128,600.00	128,600.00	51,340.00	77,260.00
45	45-07-21-355-004-000-026	R	Kortum, Jeffrey D & Beth L	172,200.00	172,200.00	79,680.00	92,520.00
45	45-07-21-355-005-000-026	R	Jones, Douglas	118,900.00	118,900.00	45,035.00	73,865.00
45	45-07-21-355-006-000-026	R	Jones, Richard D TOD to Janice E Palmer & Patricia A Rodda T/C	138,000.00	138,000.00	47,970.00	90,030.00
45	45-07-21-355-008-000-026	R	Saifoura Inc	433,400.00	433,400.00	434,310.00	(910.00)

45	45-07-22-355-010.000-026	R	Highland Public Building Corporation	0.00	0.00	0.00	0.00	0.00	0.00
45	45-07-22-355-011.000-026	R	Highland Public Building Corporation	0.00	0.00	0.00	0.00	0.00	0.00
45	45-07-22-358-011.000-026	R	First Christian Reformed Church of Highland, Indiana, Inc.	59,900.00	0.00	0.00	0.00	0.00	0.00
45	45-07-22-377-008.000-026	R	Hook-Superx Inc. (Corrected per real estate error, deed was transferred incorrectly, original tr	1,770,500.00	1,770,500.00	1,770,500.00	811,720.00	959,280.00	0.00
45	45-07-22-380-011.000-026	R	Rasmussen, Brad Keith & Judith Ann	133,500.00	17,925.00	17,925.00	17,925.00	0.00	0.00
45	45-07-22-380-012.000-026	R	Culbertson, Phillip J & Maria C	190,800.00	52,770.00	52,770.00	52,770.00	0.00	0.00
45	45-07-22-380-013.000-026	R	Yingling, Paul A	44,100.00	44,100.00	44,100.00	45,710.00	(1,610.00)	0.00
45	45-07-22-380-014.000-026	R	Kovacs, Michael C & Pamela E	95,100.00	95,100.00	95,100.00	95,100.00	0.00	0.00
45	45-07-22-380-015.000-026	R	Mears, David E & Kathleen M Walsh-Mears H&W	102,300.00	102,300.00	102,300.00	92,230.00	10,070.00	0.00
45	45-07-22-380-016.000-026	R	Abbott, Lisa M	203,100.00	101,270.00	101,270.00	101,270.00	0.00	0.00
45	45-07-22-380-017.000-026	R	Prakovich, Thomas E & Darlene L	186,200.00	115,800.00	115,800.00	115,800.00	0.00	0.00
45	45-07-22-380-020.000-026	R	Komyatte, Jude & Catherine H&W (read by ed)	20,900.00	20,900.00	20,900.00	21,330.00	(430.00)	0.00
45	45-07-22-381-001.000-026	R	Filer Scott & Cheryl Filler h&w	184,500.00	184,500.00	184,500.00	165,450.00	19,050.00	0.00
45	45-07-22-451-034.000-026	R	Wall, Brian W & Kelly	129,300.00	54,795.00	54,795.00	54,795.00	0.00	0.00
45	45-07-22-451-035.000-026	R	Rakoczy Joint Revoc Tr Agree dtd 09/05/15 (1/2 int) (Brian McDonald & Laura McDonald retail	336,400.00	336,400.00	336,400.00	188,200.00	148,200.00	0.00
45	45-07-22-451-036.000-026	R	Rakoczy Joint Revoc Tr Agree dtd 08/05/15 (1/2 int) (Brian McDonald & Laura McDonald retail	256,300.00	256,300.00	256,300.00	225,680.00	30,620.00	0.00
45	45-07-22-451-037.600-026	R	Sinner, Stephen D	175,400.00	81,090.00	81,090.00	81,090.00	0.00	0.00
45	45-07-22-451-038.000-026	R	Miller, Vernon C & Julia F h&w	155,800.00	69,020.00	69,020.00	69,020.00	0.00	0.00
45	45-07-22-451-040.000-026	R	Preiss, Steve & Ann	152,600.00	69,940.00	69,940.00	69,940.00	0.00	0.00
45	45-07-22-451-041.000-026	R	Nebelborg, James A & Robin D h&w	201,200.00	98,810.00	98,810.00	98,810.00	0.00	0.00
45	45-07-22-455-011.000-026	R	Herak Realty, LLC	228,900.00	228,900.00	228,900.00	179,040.00	49,860.00	0.00
45	45-07-22-455-012.000-026	R	Hikon Home Improvement Co Inc	144,400.00	144,400.00	144,400.00	103,990.00	40,410.00	0.00
45	45-07-22-455-013.000-026	R	BKO Properties LLC	234,200.00	234,200.00	234,200.00	172,240.00	61,960.00	0.00
45	45-07-22-456-012.000-026	R	Highland, Water Department	0.00	0.00	0.00	0.00	0.00	0.00
45	45-07-22-476-012.000-026	R	Melenius, Raymond E & Malenius, Carol D /J/T with R/S	300.00	300.00	300.00	300.00	0.00	0.00
45	45-07-22-479-001.000-026	R	Krieter, Charles R & Paula A	144,600.00	61,740.00	61,740.00	61,740.00	0.00	0.00
45	45-07-22-479-002.000-026	R	Rahmany, Dr M Asef Trs under the Tr Agree dtd 04/07/14 known as the Dr M Asef Rahmany Li	111,700.00	111,700.00	111,700.00	108,040.00	3,660.00	0.00
45	45-07-22-479-003.000-026	R	Austgen, Mary	193,500.00	133,500.00	133,500.00	134,220.00	(720.00)	0.00
45	45-07-22-479-004.000-026	R	Bank Of Highland Tr-Tr-13 3026	175,500.00	175,500.00	175,500.00	197,170.00	(21,670.00)	0.00
45	45-07-22-479-006.000-026	R	Emmanoelides, John & Maria	180,900.00	180,900.00	180,900.00	150,970.00	29,930.00	0.00
45	45-07-22-479-008.000-026	R	Baxter Printing Inc	149,000.00	149,000.00	149,000.00	163,970.00	(14,970.00)	0.00
45	45-07-22-479-018.000-026	R	Grimmer, Lawrence	278,300.00	278,300.00	278,300.00	283,190.00	(4,890.00)	0.00
45	45-07-22-479-019.000-026	R	Les, Estelle Trs of the Leon Les & Estelle Las Revoc Trust	282,900.00	282,900.00	282,900.00	185,740.00	97,160.00	0.00
45	45-07-22-479-020.000-026	R	Les, Estelle Trs of the Leon Les & Estelle Las Revoc Trust	717,100.00	717,100.00	717,100.00	407,220.00	309,880.00	0.00
45	45-07-22-479-021.000-026	R	Peoples Bank SB	131,400.00	131,400.00	131,400.00	129,410.00	1,990.00	0.00
45	45-07-22-479-022.000-026	R	Peoples Bank SB	2,800.00	2,800.00	2,800.00	2,900.00	(100.00)	0.00
45	45-07-22-479-023.000-026	R	Peoples Bank SB	168,000.00	168,000.00	168,000.00	165,450.00	2,550.00	0.00
45	45-07-22-479-024.000-026	R	OLS LLC	393,800.00	393,800.00	393,800.00	321,340.00	72,460.00	0.00
45	45-07-22-479-024.000-026	R	Highland, Water Department	0.00	0.00	0.00	0.00	0.00	0.00
45	45-07-27-202-007.000-026	R	M A Properties VIII LLC	887,800.00	887,800.00	887,800.00	752,010.00	135,790.00	0.00
45	45-07-27-226-001.000-026	R	JSM Powerhouse Holdings LLC	545,300.00	545,300.00	545,300.00	149,690.00	395,610.00	0.00
45	45-07-27-226-002.000-026	R	First Christian Reformed Ch Et Al	200.00	0.00	0.00	150.00	(50.00)	0.00
45	45-07-27-226-007.000-026	R	3820 Ridge Road LLC	381,300.00	381,300.00	381,300.00	336,320.00	44,980.00	0.00
45	45-07-27-226-008.000-026	R	Sandrick, Thomas B & Arleen V Sandrick H & W (Corrected per real estate error, deed was not	521,100.00	521,100.00	521,100.00	514,480.00	6,620.00	0.00
45	45-07-27-228-002.000-026	R	Wilcox, David J Tr 145943	3,800.00	3,800.00	3,800.00	3,920.00	(120.00)	0.00
45	45-07-27-228-003.000-026	R	Cheker Oil Comp Of Ind Inc	442,900.00	442,900.00	442,900.00	403,000.00	39,900.00	0.00
45	45-07-27-228-025.000-026	R	Nichels, Terry R & Kathy G H&W	136,700.00	136,700.00	136,700.00	139,570.00	(2,870.00)	0.00
45	45-07-27-228-026.000-026	R	Nichels, Terry R & Kathy G H&W	284,700.00	284,700.00	284,700.00	130,290.00	154,410.00	0.00
45	45-07-27-228-028.000-026	R	Nichels, Terry R & Kathy G H&W	119,900.00	119,900.00	119,900.00	123,650.00	(3,750.00)	0.00
45	45-07-27-228-029.000-026	R	McDonald's Real Estate Company (Re-recorded)	1,072,900.00	1,072,900.00	1,072,900.00	890,280.00	182,620.00	0.00
45	45-07-27-228-031.000-026	R	High RE 3940 LLC	1,072,900.00	529,460.00	529,460.00	435,740.00	93,720.00	0.00
45	45-07-27-232-003.000-026	R	Contreras, Juan A & Gladys	128,800.00	51,820.00	51,820.00	51,820.00	0.00	0.00
45	45-07-27-232-003.000-026	R	Contreras, Juan A & Gladys h&w T/E	169,600.00	169,600.00	169,600.00	169,600.00	0.00	0.00

45	45-07-27-277-009.000-026	R	Berrones, Barbara A	110,400.00	39,510.00	39,510.00	0.00
45	45-07-27-277-010.000-026	R	Bell, Christine L	112,200.00	40,925.00	40,925.00	0.00
45	45-07-27-354-008.000-025	R	Blanco Lecrin R and Meritta C Cruzat Blanco, H&W	495,600.00	516,780.00	495,600.00	(25,130.00)
45	45-07-27-354-009.000-026	R	Sharma, Richa	134,000.00	131,600.00	134,000.00	2,400.00
45	45-07-27-354-010.000-025	R	Space Fuels Inc	385,100.00	411,270.00	385,100.00	(26,170.00)
45	45-07-27-356-006.000-025	R	Lake County Trust Company, TR TR#5194	696,300.00	710,420.00	696,300.00	(14,120.00)
45	45-07-27-356-007.000-026	R	Silkes, Frank T & Donna M Silkas Trs of the Silkas Family Revoc Tr. dtd 08/02/13 & Kirk Amptme	118,700.00	113,250.00	118,700.00	5,450.00
45	45-07-27-356-008.000-026	R	Gladish Enterprises LLC	45,700.00	44,820.00	45,700.00	880.00
45	45-07-27-356-009.000-026	R	Gladish Enterprises LLC	504,200.00	480,600.00	504,200.00	23,600.00
45	45-07-27-358-016.000-026	R	Malloy, Timothy C & Colleen A Malloy Trs in Tr under the Timothy & Colleen Malloy Living Tr d	271,500.00	280,770.00	271,500.00	(9,270.00)
45	45-07-27-358-017.000-026	R	Singh, Ajit	286,200.00	238,050.00	286,200.00	48,150.00
45	45-07-27-358-018.000-026	R	MNJ Properties LLC	1,010,300.00	809,670.00	1,010,300.00	171,030.00
45	45-07-27-358-019.000-026	R	MNJ Properties LLC	495,200.00	409,200.00	495,200.00	86,000.00
45	45-07-27-358-020.000-026	R	MNJ Properties LLC	286,500.00	284,320.00	286,500.00	2,180.00
45	45-07-27-358-021.000-026	R	Sacramento Management LLC	225,300.00	360,440.00	225,300.00	(135,140.00)
45	45-07-27-376-001.000-026	R	De Young, Philip L & Pamela A De Young as Trs of Tr dated 9-4-07 known as the De Young Fam	597,100.00	615,520.00	597,100.00	(18,420.00)
45	45-07-27-376-002.000-026	R	D Hoyda Properties LLC	440,000.00	453,800.00	440,000.00	(13,800.00)
45	45-07-27-376-003.000-026	R	Karahalios, James & Maris	158,400.00	160,230.00	158,400.00	(1,830.00)
45	45-07-27-376-003.000-026	R	Jmtd, LLC	359,300.00	359,300.00	359,300.00	0.00
45	45-07-27-376-003.000-026	R	3447 45th Street LLC	238,500.00	109,775.00	238,500.00	109,775.00
45	45-07-27-377-008.000-026	R	Mistro, Andrew & Marisa A Mistro H & W	55,700.00	55,700.00	55,700.00	0.00
45	45-07-27-377-009.000-026	R	Triple A Squared Specialties LLC	281,500.00	71,590.00	281,500.00	(15,890.00)
45	45-07-27-454-037.000-026	R	Triple A Squared Specialties LLC	306,600.00	329,420.00	306,600.00	(15,890.00)
45	45-07-27-454-038.000-026	R	Pride Group Family Limited Prshp	411,000.00	305,300.00	411,000.00	(47,920.00)
45	45-07-27-454-041.000-026	R	Aalaal, Behzad & Sophie H&W	211,000.00	149,890.00	211,000.00	61,110.00
45	45-07-27-454-042.000-026	R	Najamuddin, Farah	162,600.00	162,600.00	162,600.00	0.00
45	45-07-27-454-043.000-026	R	Scheerings, Kenneth D & Sandra M Trs u/a dtd 12/15/09 known as Scheerings Liv Tr (Both R)	3,012,900.00	4,082,400.00	3,012,900.00	(1,069,500.00)
45	45-07-27-476-002.000-026	R	SCP 2006-C23-048 LLC	742,500.00	840,360.00	742,500.00	(97,860.00)
45	45-07-27-476-003.000-026	R	Citizens Financial Services	5,921,800.00	2,842,110.00	5,921,800.00	3,079,690.00
45	45-07-27-476-004.000-026	R	Griffland Center Inc	374,100.00	429,080.00	374,100.00	(54,980.00)
45	45-07-27-476-007.000-026	R	Hohart Commons LLC	501,700.00	480,790.00	501,700.00	20,910.00
45	45-07-28-101-001.000-026	R	Koolstra, Sadie Tr	144,800.00	154,230.00	144,800.00	(9,430.00)
45	45-07-28-101-003.000-026	R	Goulas Inc	217,900.00	225,810.00	217,900.00	(7,910.00)
45	45-07-28-101-004.000-026	R	Goulas Inc	17,400.00	18,000.00	17,400.00	(600.00)
45	45-07-28-105-001.000-026	R	Lake County Trust Company Tr #P-3911 (ja)	272,600.00	279,300.00	272,600.00	(6,700.00)
45	45-07-28-105-002.000-026	R	Lake County Trust Company Tr #P-3911 (ja)	348,100.00	330,210.00	348,100.00	17,890.00
45	45-07-28-105-003.000-026	R	Lake County Trust Co Tr-3393	644,000.00	556,780.00	644,000.00	(12,780.00)
45	45-07-28-105-004.000-026	R	Limited Liability Co 5013 Indianapolis Blvd Bldg	476,900.00	456,960.00	476,900.00	19,940.00
45	45-07-28-106-001.000-026	R	Lake County Trust Company Tr #P-3911 (ja)	338,800.00	297,720.00	338,800.00	36,080.00
45	45-07-28-106-002.000-026	R	Lake County Trust Company Tr #P-3911 (ja)	367,100.00	369,520.00	367,100.00	3,580.00
45	45-07-28-106-003.000-026	R	Lake County Trust Company Tr #P-3911 (ja)	359,100.00	357,200.00	359,100.00	1,900.00
45	45-07-28-106-005.000-026	R	Lake County Trust Company Tr #P-3911 (ja)	298,400.00	307,300.00	298,400.00	(8,900.00)
45	45-07-28-151-001.000-026	R	AMKE LLC	459,700.00	461,100.00	459,700.00	(21,400.00)
45	45-07-28-151-002.000-026	R	Van Bor Corporation	775,600.00	788,050.00	775,600.00	(13,450.00)
45	45-07-28-151-003.000-026	R	Mc Donalds Corporation	978,500.00	927,810.00	978,500.00	50,690.00
45	45-07-28-151-007.000-026	R	Sleweon Properties LLC	1,109,100.00	1,012,400.00	1,109,100.00	96,700.00
45	45-07-28-151-008.000-026	R	Perashaevich, Margaret	140,100.00	224,840.00	140,100.00	(84,740.00)
45	45-07-28-151-009.000-026	R	LDS LLC	1,053,100.00	875,010.00	1,053,100.00	178,090.00
45	45-07-28-151-010.000-026	R	Martin, Elizabeth A & Matthew C Martin T/C	46,000.00	47,580.00	46,000.00	(1,580.00)
45	45-07-28-151-011.000-026	R	SIMONDS, CONNIE RAE TRUSTEE OF THE CONNIE RAE SIMONDS TRUST DATED 1-28-00	332,200.00	339,090.00	332,200.00	(6,890.00)
45	45-07-28-151-012.000-026	R	SIMONDS, CONNIE RAE AS TRUSTEE OF THE CONNIE RAE SIMONDS TRUST DATED 1-28-00	329,500.00	317,800.00	329,500.00	11,700.00
45	45-07-28-151-031.000-026	R	O'Reilly Automotive Stores Inc	1,167,100.00	345,870.00	1,167,100.00	821,230.00
45	45-07-28-301-003.000-026	R	Nowakowski, Edward	104,700.00	35,805.00	104,700.00	0.00

45	45-07-28-301-004.000-026	R	Nowakowski, Edward	138,500.00	138,500.00	0.00	0.00
45	45-07-28-301-018.000-026	R	Palm Lake Holdings Inc	982,700.00	982,700.00	0.00	982,700.00
45	45-07-28-304-001.000-026	R	Newenhouse Sr, Erwin J & (Erwin J Newenhouse retains his int)	395,600.00	395,600.00	0.00	52,850.00
45	45-07-28-304-002.000-026	R	Newenhouse Sr, Erwin J & (Erwin J Newenhouse retains his int)	170,300.00	170,300.00	0.00	2,880.00
45	45-07-28-304-003.000-026	R	Fbr Limited Partnership	405,300.00	405,300.00	0.00	24,080.00
45	45-07-28-304-004.000-026	R	Realty Income Properties 5 LLC	617,200.00	617,200.00	0.00	(7,380.00)
45	45-07-28-304-011.000-026	R	C J P Corp	655,700.00	655,700.00	0.00	32,010.00
45	45-07-28-304-012.000-026	R	Druktenis Realty LP	388,200.00	388,200.00	0.00	44,120.00
45	45-07-28-351-001.000-026	R	Citizens Financial Bank	485,900.00	485,900.00	0.00	(73,280.00)
45	45-07-28-351-002.000-026	R	Citizens Financial Bank	521,500.00	521,500.00	0.00	49,770.00
45	45-07-28-351-003.000-026	R	North Star Trust Company Tr: #6774-LT (Re-recorded/Re-entered)	1,338,900.00	1,338,900.00	0.00	95,660.00
45	45-07-28-351-004.000-026	R	Bald-Hoobyar Equities Indiana LLC	1,921,500.00	1,921,500.00	0.00	(90,720.00)
45	45-07-28-351-005.000-026	R	Bald-Hoobyar Equities Indiana LLC	488,800.00	488,800.00	0.00	(117,080.00)
45	45-07-28-351-006.000-026	R	Bald-Hoobyar Equities Indiana LLC	178,100.00	178,100.00	0.00	(11,510.00)
45	45-07-28-351-007.000-026	R	Illiana Islamic Association	248,700.00	248,700.00	0.00	(321,750.00)
45	45-07-28-351-008.000-026	R	Lukowski, Arthur Sr. Tr of Arthur Lukowski Sr. Revoc Tr dtd 3/1/00 (Re-recorded)	313,400.00	313,400.00	0.00	8,000.00
45	45-07-28-351-009.000-026	R	Illiana Islamic Association	178,800.00	178,800.00	0.00	(260,290.00)
45	45-07-28-351-011.000-026	R	GSM Group LLC	359,100.00	359,100.00	0.00	(191,120.00)
45	45-07-28-351-015.000-026	R	Sapp, Robert A & Joanne Sapp Trs under the Sapp Family Trust Dtd 11/20/13 (Robert A & Joanne Whitmore, Richard M & Cynthia C	65,900.00	65,900.00	0.00	0.00
45	45-07-28-351-016.000-026	R	The North American Islamic Trust	54,670.00	54,670.00	0.00	0.00
45	45-07-28-351-019.000-026	R	Highland Islamic Center, LLC (Re-recorded)	742,800.00	742,800.00	0.00	(93,870.00)
45	45-07-28-351-021.000-026	R	Jensen, John A	195,700.00	195,700.00	0.00	0.00
45	45-07-28-351-022.000-026	R	Jensen, John A (Luanne Dudley R/L)	201,600.00	201,600.00	0.00	85,475.00
45	45-07-28-351-023.000-026	R	Azami, M. Miisa & Assiya B Azam h&w	174,600.00	174,600.00	0.00	0.00
45	45-07-28-351-024.000-026	R	Zarris, Gary M & Penny A Zarris H & W as T/E	177,100.00	177,100.00	0.00	82,865.00
45	45-07-28-351-025.000-026	R	Ditola, Daniel & Ditola, Mary, as Trustees of Ditola Declaration of Trust 02/24/1999	570,600.00	570,600.00	0.00	(8,180.00)
45	45-07-28-351-029.000-026	R	Ganser Automotive Service & Repair, Inc.	493,400.00	493,400.00	0.00	(197,360.00)
45	45-07-28-351-058.000-026	R	Druktenis Realty LP (re-recorded)	209,200.00	209,200.00	0.00	20,920.00
45	45-07-28-352-016.000-026	R	Druktenis Realty LP (re-recorded)	46,000.00	46,000.00	0.00	(127,200.00)
45	45-07-28-352-017.000-026	R	Allen & Allen LLC	119,400.00	119,400.00	0.00	0.00
45	45-07-28-352-018.000-026	R	Allen & Allen, LLC	296,800.00	296,800.00	0.00	(1,110.00)
45	45-07-28-377-000.000-026	R	Lake County Trust Company Tr #P-3213	277,900.00	277,900.00	0.00	0.00
45	45-07-28-377-001.000-026	R	Komyatke, Richard P Et Al	647,200.00	647,200.00	0.00	21,940.00
45	45-07-28-377-005.000-026	R	Indiana Bell Telephone Co Inc	499,500.00	499,500.00	0.00	7,590.00
45	45-07-28-377-009.000-026	R	Bell Realty LLC	608,400.00	608,400.00	0.00	238,170.00
45	45-07-28-377-011.000-026	R	J P Ventures Inc	339,200.00	339,200.00	0.00	10,860.00
45	45-07-28-377-012.000-026	R	Egli, Ray E L/E Et Al	679,700.00	679,700.00	0.00	(218,760.00)
45	45-07-28-379-017.000-026	R	Cunningham, William J & Susan Kirk h&w, Michael D & Kathryn D Dobosz h&w, Daniel B & Jenn	377,000.00	377,000.00	0.00	11,820.00
45	45-07-28-433-013.000-026	R	Town Of Highland	414,300.00	414,300.00	0.00	16,420.00
45	45-07-28-433-025.000-026	R	Emro Marketing Co	582,400.00	582,400.00	0.00	0.00
45	45-07-28-454-019.000-026	R	Bell, Julie L Sr and Patricia J Bell Co Trs of the Julie L Bell Sr Revoc Tr dtd 03/26/02	143,800.00	143,800.00	0.00	151,050.00
45	45-07-28-454-020.000-026	R	Webber, Donald E & Rosemarie	42,200.00	42,200.00	0.00	3,750.00
45	45-07-28-454-021.000-026	R	Webber, Donald E & Rosemarie	32,600.00	32,600.00	0.00	(860.00)
45	45-07-28-454-022.000-026	R	Thornton, Robert P	14,300.00	14,300.00	0.00	(100.00)
45	45-07-28-454-023.000-026	R	THORNTON, ROBERT P. & MARY A. AS TRUSTEES OF THE ROBERT P. THORNTON REVOCABLE LI	84,100.00	84,100.00	0.00	210.00
45	45-07-28-454-024.000-026	R	Rizzo, Frank A & Brenda J Trs w/a known as Frank A & Brenda Rizzo AB Liv Tr dtd 7/15/09	166,900.00	166,900.00	0.00	7,360.00
45	45-07-28-454-026.000-026	R	Haddadin, Isam & Nadia h&w	182,200.00	182,200.00	0.00	6,080.00
45	45-07-28-454-027.000-026	R	Haddadin, Isam & Nadia h&w	147,600.00	147,600.00	0.00	86,750.00
45	45-07-28-454-032.000-026	R	Hoogland, Charles Tr	503,700.00	503,700.00	0.00	15,770.00
45	45-07-28-479-008.000-026	R	Breger, Russell D & Maria Ruiz	165,500.00	165,500.00	0.00	(10,210.00)
45	45-07-28-479-015.000-026	R	Cooley, Tracy M Dvm	192,500.00	192,500.00	0.00	29,010.00

45	45-07-28-480-006.000-026	R	DOMI LLC	361,000.00	381,000.00	523,430.00	(142,430.00)
45	45-07-28-480-013.000-026	R	Angotti, Vincent J & Parti h&w	231,600.00	231,600.00	203,960.00	27,640.00
45	45-07-28-480-014.000-026	R	Klme Properties LLC	172,700.00	172,700.00	172,700.00	0.00
45	45-07-28-480-015.000-026	R	SANTINO, LORETTA	142,960.00	50,960.00	50,960.00	0.00
45	45-07-28-481-011.000-026	R	Shelton, Michael J & Barbara J Shelton	200.00	200.00	190.00	10.00
45	45-07-28-481-012.000-026	R	Else Management Company an Illinois Corporation	212,200.00	212,200.00	212,920.00	(720.00)
45	45-07-28-481-013.000-026	R	Learning Center Inc	221,000.00	221,000.00	194,800.00	26,200.00
45	45-07-28-481-014.000-026	R	Merex, LLC	862,200.00	862,200.00	907,910.00	(45,710.00)
45	45-07-28-481-015.000-026	R	Nielsen, Michael and Michele Nielsen H & W	147,600.00	147,600.00	147,600.00	0.00
45	45-07-29-230-011.000-026	R	Family Express Corporation	792,600.00	792,600.00	670,770.00	61,830.00
45	45-07-29-230-013.000-026	R	DJB Management LLC	285,100.00	285,100.00	273,100.00	12,000.00
45	45-07-29-230-013.000-026	R	DJB Management LLC	143,900.00	143,900.00	144,470.00	(1,170.00)
45	45-07-29-230-014.000-026	R	Samara, Jawad N	393,000.00	393,000.00	377,290.00	15,710.00
45	45-07-29-233-005.000-026	R	Lewis Medical Properties LLC	350,000.00	350,000.00	356,480.00	(6,480.00)
45	45-07-29-233-006.000-026	R	Silverman, Maniclaire & Mansueto h&w	455,600.00	455,600.00	299,330.00	157,270.00
45	45-07-29-233-007.000-026	R	Respite Care Services Inc	415,600.00	0.00	253,990.00	(253,990.00)
45	45-07-29-233-008.000-026	R	Kendra, Mark S	369,100.00	369,100.00	342,230.00	26,870.00
45	45-07-29-233-009.000-026	R	RTC 9010 LLC	342,800.00	342,800.00	362,910.00	(20,010.00)
45	45-07-29-279-002.000-026	R	Centier Bank	640,200.00	640,200.00	649,390.00	(9,190.00)
45	45-07-29-279-003.000-026	R	Harris N.A. Trust #5142	100.00	100.00	100.00	0.00
45	45-07-29-279-004.000-026	R	Richardson, Gary M	352,000.00	352,000.00	338,190.00	13,810.00
45	45-07-29-279-005.000-026	R	Richardson, Gary	298,000.00	298,000.00	371,090.00	(73,090.00)
45	45-07-29-279-006.000-026	R	Richardson, Gary	96,900.00	96,900.00	85,420.00	1,480.00
45	45-07-29-279-007.000-026	R	AutoZone Inc	735,600.00	735,600.00	721,000.00	14,600.00
45	45-07-29-279-008.000-026	R	Klideris, Theodore & Dimitra h&w	725,800.00	725,800.00	705,920.00	19,880.00
45	45-07-29-279-009.000-026	R	The Lyle J. Fralich Revocable Trust Dtd 11/6/96, an un-divided one-half interest & an un-divide	807,000.00	807,000.00	764,230.00	42,770.00
45	45-07-29-279-010.000-026	R	Peoples, Fed Sav & Loan Tr 5009	478,200.00	478,200.00	492,110.00	(13,910.00)
45	45-07-29-279-011.000-026	R	Patel, Harish D & Lilavanti h&w	367,000.00	367,000.00	350,210.00	16,790.00
45	45-07-29-279-012.000-026	R	Peoples Federal Savings And Loan Association Tr#5009	453,600.00	453,600.00	487,950.00	15,650.00
45	45-07-29-279-013.000-026	R	Indiana Land Trust Company Tr u/y/s dtd 9/16/14 known as Tr #120086	2,080,000.00	2,080,000.00	2,027,270.00	52,730.00
45	45-07-29-279-014.000-026	R	WALKER, MICHAEL J	319,500.00	319,500.00	304,210.00	15,290.00
45	45-07-29-428-015.000-026	R	9318 Enterprises Inc	682,500.00	682,500.00	486,750.00	185,750.00
45	45-07-29-428-016.000-026	R	Phillis, Haris	586,700.00	586,700.00	595,250.00	51,450.00
45	45-07-29-428-017.000-026	R	Indiana Land Trust Company Tr UTA dtd 09/16/14 Tr #120086	582,700.00	582,700.00	246,750.00	335,950.00
45	45-07-29-430-005.000-026	R	Dal Santo Koloziej Partners LLC	572,800.00	572,800.00	1,072,670.00	(499,870.00)
45	45-07-29-430-006.000-026	R	Lake County Trust Company Trs under Tr-Agree dtd 12/27/12 known as Tr#6512	286,800.00	286,800.00	270,440.00	16,160.00
45	45-07-29-430-013.000-026	R	Monro Muffler Brake Inc	357,800.00	357,800.00	377,160.00	(19,360.00)
45	45-07-29-430-014.000-026	R	Tasnia, Bailey Brandy & Ben Group	246,400.00	246,400.00	292,400.00	(46,000.00)
45	45-07-29-430-015.000-026	R	Prairie Square LLC	13,285,000.00	13,285,000.00	706,840.00	12,478,160.00
45	45-07-29-476-004.000-026	R	Fifth Third Bank	858,300.00	858,300.00	647,920.00	210,380.00
45	45-07-29-476-006.000-026	R	Mira Highland, Inc.	409,100.00	409,100.00	421,110.00	(12,010.00)
45	45-07-29-476-007.000-026	R	Dorai Properties LLC	193,400.00	193,400.00	165,550.00	27,850.00
45	45-07-29-476-008.000-026	R	Dal Santo, James S & Patricia L h&w	155,500.00	155,500.00	123,600.00	31,900.00
45	45-07-29-476-011.000-026	R	Levin, Barry (Und 1/2) & Dorothy J Levin (Und 1/4) & Judy Lesyk (Und 1/4)	527,200.00	527,200.00	507,570.00	19,630.00
45	45-07-29-476-012.000-026	R	Styhaeder, Tr 1	2,313,900.00	2,313,900.00	1,945,920.00	367,980.00
45	45-07-29-476-013.000-026	R	Seida Real Estate Holdings LLC	375,300.00	375,300.00	380,240.00	(4,940.00)
45	45-07-29-476-014.000-026	R	GI 9610, LLC an Indiana Limited Liability Company	376,900.00	376,900.00	354,930.00	21,970.00
45	45-07-29-476-017.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung Trust und 1/2 Int and Sang Young Chyung	348,700.00	348,700.00	588,240.00	(239,540.00)
45	45-07-29-477-004.000-026	R	Zajac Jerome F and Susan M. H&W	4,800.00	4,800.00	720.00	4,080.00
45	45-07-29-477-005.000-026	R	Park Avenue Floors Inc	204,300.00	204,300.00	202,040.00	2,260.00
45	45-07-29-477-006.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung Trust und 1/2 Int and Sang Young Chyung	345,800.00	345,800.00	334,640.00	11,160.00
45	45-07-29-477-007.000-026	R	Korczak, Joel R Living Trust dtd 09/03/08 (dtd 04/18/13)	50,900.00	50,900.00	47,470.00	3,430.00
45	45-07-29-477-008.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung Trust und 1/2 Int and Sang Young Chyung	487,300.00	487,300.00	478,630.00	8,670.00
45	45-07-29-477-009.000-026	R		255,000.00	255,000.00	228,090.00	26,910.00

45	45-07-29-477-009-000-026	R	Chiang, i Ping & Hsia h&w	332,000.00	332,000.00	324,310.00	7,690.00
45	45-07-29-477-011-000-026	R	Heldner Properties Inc	421,400.00	421,400.00	410,080.00	11,320.00
45	45-07-29-477-012-000-026	R	Bustamante, Charles A. & Doreen M. (H&W) (Re-recorded to correct the legal description)	162,200.00	48,220.00	48,220.00	0.00
45	45-07-29-477-014-000-026	R	K&M Halum Properties, LLC	246,000.00	246,000.00	0.00	246,000.00
45	45-07-32-201-001-000-026	R	Porte De L'eau Plaza LLC	1,352,100.00	1,322,230.00	1,322,230.00	29,870.00
45	45-07-32-201-002-000-026	R	Porte De L'eau Plaza LLC	1,049,200.00	1,057,900.00	1,057,900.00	(8,700.00)
45	45-07-32-204-001-000-026	R	Porte De L'eau Plaza LLC	1,559,700.00	1,665,900.00	1,665,900.00	(112,200.00)
45	45-07-32-204-002-000-026	R	Porte De L'eau Plaza LLC	2,221,300.00	1,561,740.00	1,561,740.00	659,560.00
45	45-07-32-226-006-000-026	R	Sivam, Subbiah	140,800.00	108,140.00	108,140.00	32,660.00
45	45-07-32-227-001-000-026	R	Lake County Trust Company Tr #5826 dtd 2/23/05	289,700.00	286,700.00	285,500.00	1,200.00
45	45-07-32-227-002-000-026	R	R I C 26 Ltd	591,200.00	591,200.00	617,490.00	(26,290.00)
45	45-07-32-227-003-000-026	R	Sarah's Property Management, LLC	759,100.00	856,700.00	856,700.00	(97,600.00)
45	45-07-32-227-004-000-026	R	Svt Llc	2,591,000.00	1,841,800.00	2,108,880.00	(262,080.00)
45	45-07-32-227-006-000-026	R	Christenson, Milford P Et Al Tr	6,189,900.00	6,166,500.00	9,337,090.00	2,829,410.00
45	45-07-32-227-008-000-026	R	Bosak Land Co Lc	1,827,600.00	1,827,600.00	1,798,200.00	29,400.00
45	45-07-32-228-001-000-026	R	O'Donnell, Robert L & Carolle h&w	144,500.00	61,675.00	61,675.00	0.00
45	45-07-32-228-002-000-026	R	Cuptyn, Robert & Evelyn h&w (gh read legal)	142,100.00	50,635.00	50,635.00	0.00
45	45-07-32-228-003-000-026	R	Stefano Sharon M	145,000.00	62,000.00	62,000.00	0.00
45	45-07-32-228-004-000-026	R	Tauber, Pamela R	145,000.00	62,000.00	62,000.00	0.00
45	45-07-32-228-005-000-026	R	Martinez, Thomas L & Lyndia L Living Trust dtd 4/12/02 (unclw 50% inter) & Randolph M Martin	145,900.00	62,585.00	208,485.00	(145,900.00)
45	45-07-32-228-006-000-026	R	Kathy/a, Kathleen M (corrected 8/25/2003)	145,000.00	145,000.00	145,000.00	0.00
45	45-07-32-228-007-000-026	R	Svolos, Konstantinos S & Haido	264,100.00	126,935.00	126,935.00	0.00
45	45-07-32-228-009-000-026	R	Deboer, James	481,500.00	481,500.00	483,360.00	18,140.00
45	45-07-32-228-010-000-026	R	Cyrus, Ruth B	443,700.00	443,700.00	458,960.00	(13,260.00)
45	45-07-32-229-001-000-026	R	Linden Property, Inc.	500,000.00	500,000.00	535,640.00	(35,640.00)
45	45-07-32-229-002-000-026	R	Excite LLC	2,108,600.00	2,108,600.00	1,496,650.00	611,950.00
45	45-07-32-230-001-000-026	R	Rantom Development, Inc.	171,700.00	171,700.00	140,240.00	31,460.00
45	45-07-32-230-002-000-026	R	First Bank Of Whiting Tr 1795	686,200.00	686,200.00	569,720.00	66,480.00
45	45-07-32-230-003-000-026	R	Schrage, Michael & Jill	238,900.00	238,900.00	279,090.00	(40,190.00)
45	45-07-32-230-004-000-026	R	Krooswyk Henrietta P and Terry L as Co-Trustees of the Krooswyk Fam Trust	290,000.00	290,000.00	267,770.00	22,230.00
45	45-07-32-230-005-000-026	R	Lake County Tr Co Tr 1895	2,054,300.00	2,054,300.00	1,978,610.00	75,690.00
45	45-07-32-231-001-000-026	R	Druktenis Realty LP	1,809,300.00	1,611,700.00	1,592,670.00	19,030.00
45	45-07-32-231-002-000-026	R	Krooswyk, Henrietta P & Terry L Krooswyk Co-Trs of Krooswyk Family Trust	221,500.00	221,500.00	217,850.00	3,650.00
45	45-07-32-231-003-000-026	R	Druktenis Realty, L.P.	173,600.00	173,600.00	0.00	173,600.00
45	45-07-32-231-004-000-026	R	Peoples, Fed Sav & Loan Assn Tr 6018	1,085,300.00	1,085,300.00	1,000,790.00	84,510.00
45	45-07-32-231-005-000-026	R	Renwald, Thomas J Tr Et Al	238,400.00	238,400.00	219,020.00	19,380.00
45	45-07-32-231-006-000-026	R	Commercial Vans Inc (04/22/14)	94,700.00	94,700.00	89,710.00	4,990.00
45	45-07-32-231-007-000-026	R	Hutchinson, Ronald D & Barbara K	121,900.00	116,900.00	116,310.00	2,590.00
45	45-07-32-231-008-000-026	R	Wolski, William G	147,300.00	147,300.00	148,580.00	(3,770.00)
45	45-07-32-231-009-000-026	R	VTC Properties LLC	299,800.00	299,800.00	201,790.00	98,010.00
45	45-07-32-231-010-000-026	R	GSM Group, LLC	382,800.00	382,800.00	278,810.00	59,990.00
45	45-07-32-231-011-000-026	R	Czaja, Gregory M & Martha K	177,500.00	177,500.00	171,560.00	5,940.00
45	45-07-32-231-012-000-026	R	Krooswyk Brothers Llc	529,600.00	529,600.00	517,230.00	12,370.00
45	45-07-32-231-013-000-026	R	Skurka Properties, LLC	1,787,500.00	1,787,500.00	1,850,190.00	(62,690.00)
45	45-07-32-231-014-000-026	R	Wood River Pipe Lines, LLC (dlh)	151,300.00	151,300.00	149,000.00	2,300.00
45	45-07-32-231-015-000-026	R	GIT (9825) LLC	1,097,500.00	1,097,500.00	1,007,180.00	90,320.00
45	45-07-32-231-016-000-026	R	Tilner, John A & Cheron L H & W	475,300.00	475,300.00	470,060.00	5,240.00
45	45-07-32-231-017-000-026	R	Pilgrim Financing LLC (ja)	71,900.00	71,900.00	71,900.00	0.00
45	45-07-32-231-018-000-026	R	Pilgrim Financing LLC (ja)	1,700.00	1,700.00	1,970.00	(270.00)
45	45-07-32-231-019-000-026	R	Pilgrim Financing LLC (ja)	77,200.00	77,200.00	77,200.00	0.00
45	45-07-32-231-020-000-026	R	Perko, Mary (a Life Estate) [Mary A Perko & Bernadine C Perko retain their interest]	172,600.00	82,940.00	82,940.00	0.00
45	45-07-32-231-021-000-026	R	Molnar, Robert L & Betty	131,700.00	56,355.00	56,355.00	0.00
45	45-07-32-231-022-000-026	R	Highland Investments LLC	122,300.00	122,300.00	119,950.00	2,350.00
45	45-07-32-231-023-000-026	R	Earnhart, Melvin G & Mariann R h&w	149,400.00	149,400.00	149,400.00	0.00

45	45-07-33-126-009.000-026	R	Sorto, Ruben V and Martha as H&W	176,300.00	82,345.00	82,345.00	0.00
45	45-07-33-126-011.000-026	R	Acom Enterprises, LLC	206,200.00	206,200.00	185,830.00	20,370.00
45	45-07-33-126-012.000-026	R	First Financial Bank, N.A.	136,400.00	136,400.00	136,400.00	0.00
45	45-07-33-126-013.000-026	R	First Financial Bank, N.A.	147,900.00	147,900.00	147,900.00	0.00
45	45-07-33-126-014.000-026	R	Sand Ridge Bank	847,600.00	1,054,750.00	1,054,750.00	(207,150.00)
45	45-07-33-126-017.000-026	R	Colby Commons, LLC (Re-recorded)	462,700.00	386,050.00	386,050.00	76,650.00
45	45-07-33-126-018.000-026	R	Wejlek, Robert J & June D	125,100.00	123,100.00	123,100.00	0.00
45	45-07-33-151-001.000-026	R	Nagesh, Jeffrey R & Mary C	379,400.00	379,400.00	213,410.00	165,990.00
45	45-07-33-151-002.000-026	R	Royco Leasing	198,300.00	198,300.00	192,240.00	6,060.00
45	45-07-33-151-003.000-026	R	Baker, Larry L & Frederick T/C	460,800.00	460,800.00	439,850.00	20,970.00
45	45-07-33-151-004.000-026	R	TOA, LLC	496,200.00	496,200.00	461,780.00	34,420.00
45	45-07-33-151-005.000-026	R	Blackard, Carl A & Roberta L Blackard Trs of the CRB Revoc Tr dtd 12/02/13	163,500.00	163,500.00	156,200.00	7,300.00
45	45-07-33-151-006.000-026	R	Wright, John A	135,800.00	138,270.00	138,270.00	(2,470.00)
45	45-07-33-151-007.000-026	R	Wright, John A	131,600.00	131,600.00	78,200.00	53,400.00
45	45-07-33-151-008.000-026	R	Lawhorn, Jerry & Marie h&w	234,200.00	244,920.00	244,920.00	(10,720.00)
45	45-07-33-151-010.000-026	R	Sheet Metal Services Inc	169,300.00	169,300.00	158,060.00	11,240.00
45	45-07-33-151-011.000-026	R	Sheet Metal Services Inc	171,300.00	171,300.00	158,350.00	12,950.00
45	45-07-33-151-012.000-026	R	Sheet Metal Services Inc	138,400.00	138,400.00	130,390.00	8,010.00
45	45-07-33-151-013.000-026	R	Turan Liv Tr dtd 6/18/15 (Yucel & Nalan Turan R/L)	167,700.00	147,820.00	147,820.00	19,880.00
45	45-07-33-151-014.000-026	R	Messana Family Limited Partnership (The)	482,900.00	482,900.00	455,780.00	27,120.00
45	45-07-33-151-015.000-026	R	Grimler, Gary	247,500.00	247,500.00	223,460.00	24,040.00
45	45-07-33-151-016.000-026	R	Dewey, Carolyn T	290,500.00	290,500.00	264,230.00	26,270.00
45	45-07-33-152-001.000-026	R	Henn, Richard & Jennifer	580,900.00	580,900.00	536,690.00	44,270.00
45	45-07-33-152-002.000-026	R	Zandstra, Garrett B. Tr	485,300.00	485,300.00	492,710.00	(7,410.00)
45	45-07-33-152-003.000-026	R	Zandstra, Garrett B	160,900.00	160,900.00	157,280.00	3,620.00
45	45-07-33-152-004.000-026	R	Zandstra, Garrett B	100.00	100.00	100.00	0.00
45	45-07-33-152-005.000-026	R	Zandstra, Garrett B.	488,100.00	488,100.00	340,050.00	148,050.00
45	45-07-33-152-006.000-026	R	Taylor, Kevin J & Michaeline T h&w	149,100.00	149,100.00	101,530.00	47,570.00
45	45-07-33-152-007.000-026	R	Stevenson, Richard W	171,000.00	171,000.00	159,450.00	11,550.00
45	45-07-33-152-008.000-026	R	Vankooten, Robert	129,900.00	129,900.00	106,550.00	23,350.00
45	45-07-33-152-009.000-026	R	Lawhorn, Jerry & Marie h&w	130,700.00	130,700.00	102,810.00	27,890.00
45	45-07-33-152-010.000-026	R	F & L Enterprises	175,500.00	175,500.00	135,840.00	39,660.00
45	45-07-33-152-011.000-026	R	PPM Enterprises LLC	176,200.00	176,200.00	135,320.00	40,880.00
45	45-07-33-152-013.000-026	R	The Sieb Family Trust dtd 1/18/08	289,400.00	289,400.00	332,280.00	(42,880.00)
45	45-07-33-152-014.000-026	R	Regal Development Co	227,400.00	227,400.00	220,790.00	6,610.00
45	45-07-33-201-001.000-026	R	Wendy's International Inc.	690,500.00	690,500.00	681,600.00	8,900.00
45	45-07-33-201-002.000-026	R	Sundt, Dikakar & Kabita h&w T/E	707,400.00	707,400.00	862,710.00	(155,310.00)
45	45-07-33-203-005.000-026	R	Lake County Tr Co as Trs of Tr #P-4477 dated 4-22-98	156,000.00	156,000.00	146,840.00	9,160.00
45	45-07-33-203-006.000-026	R	Lake County Tr Co as Trs of Tr #P-4477 dated 4-22-98	85,800.00	85,800.00	145,860.00	(60,060.00)
45	45-07-33-203-007.000-026	R	Garcia, Rafael Garcia	138,600.00	138,600.00	57,840.00	80,760.00
45	45-07-33-203-008.000-026	R	Smith, Theima E & Diane L Ward	110,900.00	39,835.00	39,835.00	0.00
45	45-07-33-203-009.000-026	R	O'Day, Dennis R aka Dennis R O'Day Jr	143,100.00	60,765.00	60,765.00	0.00
45	45-07-33-203-010.000-026	R	Livingston, Frank	198,100.00	57,515.00	57,515.00	0.00
45	45-07-33-203-011.000-026	R	Jones, J Rod & Dr. Robert P Thornton as T/C	141,100.00	141,100.00	141,100.00	0.00
45	45-07-33-203-012.000-026	R	BKO Industries, LLC	194,700.00	194,700.00	155,110.00	39,590.00
45	45-07-33-203-021.000-026	R	Ozan, John	192,800.00	192,800.00	192,800.00	0.00
45	45-07-33-226-001.000-026	R	BP Pipelines (NA) Inc.	247,700.00	247,700.00	245,720.00	1,980.00
45	45-07-33-226-002.000-026	R	Osterhe, Jeffrey J aka Jeff Osterhe	659,100.00	659,100.00	624,090.00	32,010.00
45	45-07-33-226-003.000-026	R	Stevenson, Jon E Sr Tr	457,600.00	457,600.00	428,890.00	28,710.00
45	45-07-33-226-004.000-026	R	DeRolf, Thomas W Trs of the Thomas W DeRolf Revoc Tr- UA dtd 06/28/12	483,000.00	483,000.00	446,910.00	6,090.00
45	45-07-33-230-001.000-026	R	Ocampo Medical Centers, LLC	810,200.00	810,200.00	810,320.00	(120.00)
45	45-07-33-230-002.000-026	R	Benevolent, & Protective Ord Elks	313,400.00	0.00	0.00	313,400.00
45	45-07-33-230-003.000-026	R	Apa Development Llc	854,200.00	854,200.00	1,007,370.00	(156,170.00)
45	45-07-33-276-001.000-026	R	Grimmer Family Ltd Prstshp.	6,000.00	6,000.00	610.00	5,390.00

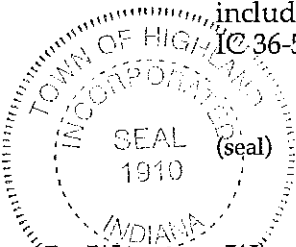
45	45-07-33-376-002.000-026	R								1,500.00	1,500.00			1,400.00
45	45-07-33-376-003.000-026	R								635,700.00	635,700.00			19,150.00
45	45-07-33-376-004.000-026	R								277,400.00	277,400.00			51,010.00
45	45-07-33-376-011.000-026	R								116,200.00	116,200.00			0.00
45	45-07-33-376-012.000-026	R								11,300.00	11,300.00			(230.00)
45	45-07-33-376-013.000-026	R								2,015,200.00	2,015,200.00			1,287,040.00
45	45-07-33-376-014.000-026	R								1,387,500.00	1,387,500.00			(65,060.00)
45	45-07-33-376-015.000-026	R								959,300.00	959,300.00			28,200.00

CERTIFICATE OF THE CLERK-TREASURER

State of Indiana)
)
County of Lake)
SS:

I, the undersigned duly elected and serving Clerk-Treasurer of the Town of Highland, Lake County, Indiana, having offered affirmation upon my oath, do hereby certify as follows:

- 1. That I have reviewed the report as prepared by the Redevelopment Commission by its Redevelopment Director, pursuant to IC 36-7-14-13;
2. That as Clerk-Treasurer of the Town of Highland, I serve as both fiscal officer and disbursing officer for the political subdivision;
3. That I make this certificate for the purposes of affirming to the municipal executive, fiscal body and the Department of Local Government Finance as to this review and the financial data contained in the report and presenting it as the report in satisfaction of IC 36-7-14-8(b), IC 36-7-14-13, subsections (a), (d), and (e);
4. That financial data represented in the annual report of the Highland Redevelopment Commission for the year ended December 31, 2017 and filed in 2018 to which this certificate refers, to the best of my knowledge and belief, ties to the financial records of the Town of Highland, which are in my custody and care as the fiscal officer of the Town of Highland and its executive departments, which includes the Redevelopment Department of the town, pursuant to IC 36-5-6 et seq., IC 36-7-14-8, and IC 36-7-14-13.



IN WITNESS WHEREOF, I hereunto set my hand and Corporate seal of the Town of Highland, Indiana this 10th day of April 2018. I certify that I am the duly elected, qualified and serving Clerk-Treasurer for the Town of Highland, and as such empowered pursuant to I.C. 33-42-4-1; I.C. 36-5-6-5 to make acknowledgments.

Authority Expiration: The Director of the Lake County Combined Board Certified the Election of November 3, 2015 officially on November 18th 2015. I was qualified to office upon my oath administered December 28th, 2015, to serve for a term of four years commencing at Noon January 1, 2016 and until a successor is elected and qualified, pursuant to IC 36-5-6-2(b).

Michael W. Griffin
Michael W. Griffin, IAMC/MMC/CPFA/CPFIM/CMO
Clerk-Treasurer

(Print optimized at 90%)