



Highland
Redevelopment
Commission

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

**Annual Report of Activities of the Redevelopment Commission
For Fiscal Year 2018**

AND

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

(January 1, 2018 through December 31, 2018)

**Prepared
April 15, 2019
According to
Indiana Code 36-7-14-13 and Indiana Code 36-7-14-14.5-9
As Amended Through HEA 1290-2016**



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Redevelopment Commission

TOWN OF HIGHLAND

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

April 11, 2019

Mr. Steve Wagner, President
Highland Town Council
Highland Municipal Building
3333 Ridge Road
Highland, Indiana 46322


Dear Mr. Wagner,

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, 2019. And, the Redevelopment Commission must report on the activities of each Tax Increment Financing District for the previous year by April 15, 2019. 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, 2018 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

2018 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, 2019
CC: EXECUTIVE OF UNIT: Steve Wagner, Town Council President

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

President:	Bernie Zemen	Serving Without Compensation
Vice President:	Steve Wagner	Serving Without Compensation
Secretary:	Dan Vassar	Serving Without Compensation
Member:	Mark Herak	Serving Without Compensation
Member:	Michael Griffin	Serving Without Compensation

Non-Voting School Board Member:

Patrick Krull

Name of Commission Members appointed during 2018:

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

Name of Commission Members removed during 2018:

None

Name of Commission Member submitting resignation during 2018:

None

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

2018 Meetings of the Commission

The Commission advertised the scheduling of regular public meetings on the first Monday of the month at 7:30 PM with a study session preceding at 7:00 PM and reconvening if necessary after the public meeting. A full study session is scheduled on the third Monday of the month at 7:00 PM. Due to holidays, or other circumstances, several meetings throughout the year were rescheduled. Rescheduled meetings were advertised accordingly. Minutes are bound and archived within the municipal building and available for review and inspection during regular business hours. Minutes are also posted on the Town of Highland public website and available for review. Following is a list of the dates that public meetings and full study sessions were held:

<u>Study Sessions</u>	<u>Public Meeting with Study Session</u>
January 8, 2018	January 22, 2018
February 5, 2018	February 26, 2018
March 5, 2018	March 19, 2018

Study Sessions

April 2, 2018

May 7, 2018 (Cancelled)

June 4, 2018

July 2, 2018

August 6, 2018

September 10, 2018

October 1, 2018 (Cancelled)

November 5, 2018 (Cancelled)

December 3, 2018

Public Meeting with Study Session

April 9, 2018 (Special Public Meeting)

April 16, 2018 (Regular Public Meeting)

May 21, 2018

June 18, 2018

July 16, 2018

August 6, 2018 (Special Public Meeting)

August 20, 2018 (Regular Public Meeting)

September 10, 2018 (Special Public Meeting)

September 24, 2018 (Regular Public Meeting)

October 15, 2018

November 19, 2018

December 17, 2018

B. REGULAR EMPLOYEES OF THE REDEVELOPMENT COMMISSION

<u>Title</u>	<u>Name</u>	<u>Salary</u>	<u>Time</u>
Director	Kathy DeGuilio-Fox	\$62,874.76	01/01 – 12/31/2018
Recording Secretary	Kathy DeGuilio-Fox	\$ 208.00	01/01 – 12/31/2018
Asst. to the Commission	Lance Ryskamp	\$37,689.60	01/01 – 12/31/2018

**C. CONTRACTS AND DEBT SERVICE PAYMENTS DURING 2018
AND GENERAL PURPOSE****Operating and Capital Funds (Not TIF Funded)**

The Redevelopment Commission's budget and expenditures made during 2018 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 \$303,477.95 and the ending balance was \$356,624.52. 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 \$2,334,416.30 and the ending balance was \$2,207,900.97. Contracts for the year included the following:

<u>Project</u>	<u>Company</u>	<u>Contact Person</u>	<u>Amount</u>
Legal Services	Tauber Law	Rhett Tauber	\$ 22,002.00
Financial Consulting	SEH of Indiana, LLC	Dan Botich	\$ 10,031.78
Engineering Services	NIES	Derek Snyder	\$ 3,871.50
Car Cruise Event	Thunder Road Prod.	Barbara Vlietstra	\$ 400.00
Streetscape Repair	Angotti Landscape	Ken Angotti	\$ 600.00
Professional Svcs/Mural	Judith Mayer	Judith Mayer	\$ 2,000.00
Tree Services	Russell's Tree Care	Russell Sessions	\$ 7,000.00
Landscape Services	Dean's Lawn & Lands	Dean Savarino	\$ 49,053.58
Demolition Services	Actin, Inc	Lila Wever	\$ 54,035.00
Outdoor Lighting	Midwestern Electric	Ryan Rentschler	\$ 2,670.00
Heating & Cooling Repair	Popa Heating & Cooling	Pat Popa	\$ 865.79

Air Conditioner Repair	Siemer HVAC	George Siemer	\$ 945.80
Roof Repair	Great Lakes Roofing	Dave Kowalski	\$ 435.00
Roof Repair	Korellis Roofing, Inc	Pete Korellis	\$ 4,705.33
Project Consulting/Coord	Karnerblue Era, LLC	Tina Rongers	\$ 1,560.00
Arch Design Consulting	Latent Design	Katherine Darnstadt	\$ 2,375.00
Development Services	Tara Development	Clifford Fleming	\$ 2,000.00
Urban Planning & Design	Weaver-Sherman	Randy Sherman	\$ 7,500.00
Property Mgmt. Serv.	Rose Real Estate	Pam Wisler	\$ 2,600.56

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
February 1, 2018	\$14,883.75	\$105,000.00
August 1, 2018	\$13,833.75	\$105,000.00

D. RECIPIENTS OF LOAN OR GRANT OF TAX INCREMENT REVENUES DURING 2018

Distribution of Tax Increment in 2018

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 2018.

Revenue Fund 098 for the Downtown Redevelopment Area

Amount Received	Date	Disbursed
\$110,593.58	06-14-2018	\$0
\$ 87,290.48	12-27-2018	\$0

Revenue Fund 099 for the Economic Development Area Highland Acres

Amount Received	Date	Disbursed
\$58,682.95	06-14-2018	\$0
\$58,682.96	12-27-2018	\$0

Revenue Fund 100 for the Highland Commercial Corridors Redevelopment Area

Amount Received	Date	Disbursed
\$393,036.29	06-14-2018	\$0
\$333,589.90	12-27-2018	\$0

**E. AMOUNT OF FUNDS ON HAND AT CLOSE OF CALENDAR YEAR 2018 - -
- - SUMMARY DATA**

Fund	Starting Balance	Ending Balance
094 Operating Fund	\$ 306,940.40	\$ 303,477.95
095 Economic Development	\$ 37,686.00	\$ 37,686.00
096 Capital Fund	\$2,334,417.24	\$2,238,905.56
097 Bond and Interest	\$ 0.00	\$ 0.00
098 TIF Revenue (Downtown)	\$ 726,289.72	\$ 923,932.22
099 TIF Revenue (Highland Acres)	\$ 233,617.66	\$ 350,983.55
100 TIF Revenue (Commercial)	\$1,425,239.21	\$2,135,789.38
101 Bond & Interest (Non-Exempt)	\$ 144,796.68	\$ 120,522.55

**F. ADDITIONAL COMMENTS REGARDING ACTIVITIES OF THE
REDEVELOPMENT COMMISSION AND RESULTS OBTAINED DURING 2018**

2018 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.

2018 HIGHLAND REDEVELOPMENT COMMISSION

Annual Narrative Report

Summary of 2018

In 2018 the Highland Redevelopment Commission (Commission) made significant progress in addressing established goals in a number of areas including: Completion and opening of Phase I of the Cardinal Campus of Highland development on Main Street at the southern border of the Town of Highland; the Commission moved forward on a proposal for a Senior Living Center development in the southeast area of Town between Cline Avenue and Kleinman Road; the Commission continued to study the re-location of the Town's Public Works garage and contracted for a concept design to be completed; revised the Façade Improvement Grant program into the Commercial Property Improvement Grant program that now includes eligible interior improvements, provided approval for a façade grant project at 2646 Highway and a façade grant project at 2621 Highway Avenue; initiated a beautification project on property donated to the Commission and located in a gateway area at the north end of Town on Indianapolis Blvd; and, continued efforts to fully develop the area of downtown surrounding the former Town Theatre, as well as both the southeast and southwest corners of Highway and Kennedy Avenues. In addition, the Redevelopment Department applied for and was awarded an OCRA Quick Impact Placebased (QuIP) grant, to create three downtown public murals, the first of which was completed in October.

Highland Main Street Bureau (HMS), a Committee under the Redevelopment Commission, also had many accomplishments in 2018. HMS members have logged many hours volunteering for numerous events, including the annual Downtown Car Cruise and Festival of the Trail, as well as a new 2018 event, Last Call For Summer. In addition, they worked with downtown businesses to coordinate two sidewalk sales and Small Business Saturday. They also organized a jazz concert at the Highland Library and participated in the town's Christmas Tree Lighting ceremony.

The following is a summary of Commission activities for each month in 2018.

January 2018

At their January 8, 2018 Study Session, the Commissioners reviewed the status of the demolition project at 8610, 8612 and 8618 Kennedy Avenue as advised by the Director. The Director further reported on a new collaborative public art program that is part of the OCRA Quick Impact Placebased (QuIP) grant and includes input from local community organizations, on Highland Main Street Bureau activities, and provided a construction update on the Cardinal Campus of Highland development.

At the Public Meeting on January 22, 2018, the Commission elected officers for 2018: Councilman Bernie Zemen - President; Councilman Steve Wagner - Vice President; and Councilman Mark Herak - Secretary. The Commission approved four resolutions: Resolution 2018-01: *An Amending Declaratory Resolution of the Highland Redevelopment Commission Amending the Highland Acres Economic Development Area and the Economic Development Plan for the Area and Establishing the Cardinal Campus Allocation Area*; Resolution 2018-02: *A Resolution of the Highland*

Redevelopment Commission Approving an Agreement for Professional Consulting Services for Project Cardinal Campus to the Highland Redevelopment Commission; Resolution 2018-03: A Resolution of the Highland Redevelopment Commission Approving an Agreement for Legal Services to the Highland Redevelopment Commission for 2018; and, Resolution 2018-04: A Resolution of the Highland Redevelopment Commission Approving an Agreement for Financial Professional Services and General Redevelopment Consulting to the Highland Redevelopment Commission for 2018. The Commission also rescheduled their February public meeting to February 26, 2018.

At the Study Session prior to the meeting the Director updated the Commission on Phase I construction activities for the Cardinal Campus of Highland development which is to include the Veterinary Orthopedic Center and two buildings offering approximately 44,000 SF of Class A office space, the Kennedy Avenue properties demolition project, efforts to re-locate Maria's Buena Cocina (Maria's) from 8620 Kennedy to another location in downtown Highland, and the Redevelopment Department's partnership agreement with the South Shore Convention and Visitor's Authority to further market Highland events, businesses and its growing arts district.

February 2018

At the Study Session of February 5, 2018, the Commission received information and direction from the Director on the following: review of the Rose Real Estate property management contract; the 2813 Jewett Street tenant (The Primitive Peddler) lease renewal; agreed upon Loss of Sales compensation for Maria's Buena Cocina for a three-day closure during the Kennedy Avenue demolition project; and, Highland Main Street Bureau activities and events including a Cash Mob scheduling and a reading by Highland's Poet Laureate. The Director also advised the Commission of the Redevelopment Department's efforts to encourage more media attention to downtown businesses.

At the Public Meeting of February 26, 2018, the Commission approved the following items: *Authorizing the Redevelopment Director to Apply for an Indiana Arts Commission (IAC) grant with Matching Funds from the Redevelopment Commission budget; Approving a 3% Increase in Monthly Rental for Renewal of Lease for Mary Ellis dba The Primitive Peddler at 2813 Jewett Street; Resolution 2018-05: A Resolution of the Highland Redevelopment Commission to Establish Fees Related to the 2018 Highland Main Street Festival of the Trail; and, Resolution 2018-06: A Resolution of the Highland Redevelopment Commission Authorizing Compensation for Loss of Sales during Demolition Activities January 11, 12 and 13, 2018.*

At the Study Session prior to the Public Meeting, the Commission was updated on the status of utility costs for a Redevelopment-owned property located at 2811 Jewett, the re-location of Maria's from 8620 Kennedy, and ongoing Main Street activities. The Director also discussed applying for an Indiana Arts Commission grant for new public murals to be installed within the downtown arts district.

March 2018

At their Study Session on March 5, 2018, the Commission discussed the following topics: Phase I construction schedule updates for Cardinal Campus of Highland; an interested buyer for the

Redevelopment Commission-owned former Bult Oil property; efforts to promote downtown businesses in the town's newsletter, The Gazebo Express; and, a continued discussion of increasing organization capability for the Redevelopment Department.

At its Public Meeting on March 19, 2018, the Commission held a Public Hearing on the Cardinal Campus of Highland project. After verification of the proof of publication by the Redevelopment Commission attorney and conducting the public hearing, two resolutions were approved: Resolution 2018-07: *Confirmatory Resolution of the Highland Redevelopment Commission Amending the Highland Acres Economic Development Area*; and, Resolution 2018-08: *Resolution of the Highland Redevelopment Commission Pledging TIF Revenues*. The Commission also approved the following: Resolution 2018-09: *A Resolution of the Highland Redevelopment Commission Authorizing a Contract with Thunder Road Productions for Car Cruise Consulting and Organizational Services*; and, *Authorization for the Redevelopment Director to Apply for a Town Theatre, Inc grant with matching funds from the Redevelopment Commission*.

At the Study Session following the public meeting, the Commission was updated on furnace and thermostat repairs at Commission-owned property located at 2811 Jewett, increasing organizational capacity, a proposal to modify the current Façade Improvement Grant program to include interior work reimbursements, and 2018 Redevelopment Goals.

April 2018

At the Study Session on April 2, 2018, the Commissioners discussed continued efforts to hold down utility costs at 2811 Jewett, two upcoming downtown development workshops, possible commercial interest in the former Lincoln's restaurant at 2813 Highway Avenue, and confirmation of the lease renewal with the tenant, The Primitive Peddler, at 2813 Jewett Street.

At a Special Public Meeting held on April 9, 2018 and following a meeting of the Highland Economic Development Commission, the Redevelopment Commissioners approved the *Acceptance of the Development Agreement Among Town of Highland, Indiana, Highland Redevelopment Commission, Highland Economic Development Commission and CG Indiana Holdings, LLC an Indiana Limited Liability Company Re: Cardinal Campus Project, dated April 9, 2018*.

At their Public Meeting held on April 16, 2018, three resolutions were approved: Resolution 2018-10: *A Resolution of the Highland Redevelopment Commission Repealing and Replacing Resolution 2018-05 to Establish Fees Related to the 2018 Highland Main Street Festival of the Trail*; Resolution 2018-11: *A Resolution of the Highland Redevelopment Commission to Provide Reimbursement to David Foreit of DEF Properties, LLC for a Façade Improvement Grant of Property located at 2621 Highway Avenue*; and, Resolution 2018-12: *A Resolution of the Highland Redevelopment Commission to Provide Reimbursement to William Hasse of the Highland Office Center for a Façade Improvement Grant of Property Located at 2646 Highway Avenue*. In addition, the Commissioners approved the following annual reports: *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)*; and, *Approval of 2018 Goals of the Highland Redevelopment Commission*.

At the Study Session prior to the meeting, the Commissioners were informed about the following: a proposal to develop the southeast corner of Highway and Kennedy Avenue; downtown business occupancy data; security and safety matters at the Commission-owned property located at 2811 Jewett; an update on the re-location of Maria's; the scheduling of downtown development workshops; and, an update on Highland Main Street activities including the development of a new public event, Last Call For Summer, to be held on August 11th.

May 2018

The Commission's scheduled study session on May 7, 2018 was cancelled.

At their Public Meeting on May 21, 2018, four resolutions were approved: Resolution 2018-13: *A Resolution of the Highland Redevelopment Commission Concerning the 2018 Budget Year Determination for Tax Increment for the Highland Acres Allocation Area*; Resolution 2018-14: *A Resolution of the Highland Redevelopment Commission Concerning the 2018 Budget Year Determination for Tax Increment for the Highland Redevelopment (Downtown) Allocation Area*; Resolution 2018-15: *A Resolution of the Highland Redevelopment Commission Concerning the 2018 Budget Year Determination for Tax Increment for the Highland Commercial Corridors Allocation Area*; and, Resolution 2018-16: *A Resolution of the Highland Redevelopment Commission Authorizing a Contract with BJ Comforts LLC D/B/A 95ate5 Brew Pub for Operating a Beer Garden on August 11, 2018.*

At the Study Session before the public meeting, the Director reported on the status of pending property sales and leases in downtown, a beautification project of the recently donated property located at 8200 Indianapolis Blvd., the efforts to relocate Maria's Buena Cocina, the outcome of the grant review by Town Theatre, Inc., and ongoing activities of the Highland Main Street including the annual Car Cruise event and donation from the Highland Community Foundation.

June 2018

At their Study Session on June 4, 2018, the Commission received updates from the Director about downtown businesses, the beautification project at the 8200 Indianapolis Blvd. property, ongoing efforts to relocate Maria's Buena Cocina, interest of a third potential end-user for the former Bult Oil property, and the Highland Downtown Car Cruise presented by Highland Main Street.

At the Public Meeting of June 18, 2018, the Commissioners approved Resolution 2018-17: *A Resolution of the Highland Redevelopment Commission to Establish a Stipend Related to the 2018 Highland Main Street Last Call For Summer Event.* At the Study Session prior to the public meeting, the Director presented to the Commissioners information for discussion including: the pending sale of a downtown business property and two new businesses moving to Highland, an update on Phase I construction of the Cardinal Campus of Highland development, and the Highland Main Street Car Cruise event.

July 2018

At the Commission's Study Session on July 2, 2018, the Director updated the Commission on the status of several new downtown businesses and currently available commercial properties, the

ongoing efforts to relocate Maria's Buena Cocina and additional information in regard to the interested potential end-user for the former Bult Oil property. The Director advised the Commissioners on the status of the 8200 Indianapolis Blvd. beautification project and the proposed senior living center development off of Cline Avenue. The Director also asked the Commissioners to identify areas in town that they believe are a priority for redevelopment/development so that a strategic and focused approach can be taken in determining what the highest and best use is of the areas.

At the Public Meeting of July 16, 2018, the Commissioners approved the following: A motion to approve *The Pre-Development and Construction Services Agreement of Russell Construction Company Letter of Intent*; and, a motion to approve *the NIES Engineering Proposal for General Engineering Services during 2018*.

At the Study Session prior to the meeting, the Director updated the Commission on the need for roof repairs at Redevelopment-owned property located at 2813-2815 Jewett Street, the status of the relocation of Maria's Buena Cocina, and the former Bult Oil property. The Director also advised the Commission that an Indiana OCRA grant had been awarded to the town to fund three murals in Highland's downtown.

August 2018

At the Commission's Study Session of August 6, 2018, the Director asked the Commissioners to review, for consideration at a Special Public Meeting convened following the adjournment of the study session, a three-fold request from counsel for Maria's Buena Cocina and directly related to relocation efforts as well as the vacation of the property the restaurant currently leases from the Redevelopment Commission. The Director also advised that a meeting with the EPA, regarding a Phase I and Phase II environmental study of the former Bult Oil property, was scheduled and their assistance would be engaged. The Director also informed the Commissioners that RFP's for reroofing the property located at 2813-2815 Jewett Street had been sent and that estimates for the repair, or installation of a new air-conditioning system, had been also requested for the same property.

At a Special Public Meeting after the study session, the Commission approved the following: *A motion to approve a month-to-month lease extension for up to three (3) months for Maria's Buena Cocina, tenant at 8620 Kennedy Avenue; a motion to approve the transfer of ownership of the restaurant equipment currently located within Maria's Buena Cocina Restaurant, as long as the restaurant remains in Highland; and, approved the withdrawal of the establishments earlier request for a forgivable loan; and, a motion to approve the McColly Real Estate Brokerage Agreement submitted by broker George Georgeff, who represents an interested party seeking to purchase the former Bult Oil property.*

The regularly scheduled Public Meeting of August 20, 2018, the Commission approved the following: *Approval of the revised Façade Improvement Grant program to become the Commercial Property Improvement Grant program, now allowing also for eligible interior improvements.*

At the Study Session prior to the meeting, the Commissioners were advised of specification changes to the proposed roof repairs for the 2813-2815 Jewett property due to the age of the building. The Commissioners asked that Ken Mika, Building Commissioner for the Town of Highland review the specifications and provide his feedback at the next meeting. The Director reported that the application submitted to the EPA for a Phase I & II Environmental study of the former Bult Oil property had been accepted and completed at no cost to the Redevelopment Commission. Status of the landscaping project of 8200 Indianapolis Blvd. was also provided along with information regarding a proposed lease rate increase for tenants of 2813 and 2815 Jewett Street, and a Highland Main Street report.

September 2018

The September 3, 2018 Study Session was cancelled due to the Labor Day holiday.

At a Special Public Meeting on September 10, 2018, the Commission approved motions to proceed with replacement of the roof and air conditioning system of the 2813 – 2815 Jewett Street properties, with Gluth & Sons receiving the roof replacement contract and Popa Heating & Cooling receiving the air conditioning replacement contract.

At the Public Meeting on September 24, 2018, the Commission met to pay the monthly claims and accounts payable. At the Study Session prior to the meeting the Director reported to the Commission that the Phase I study of the former Bult Oil property has been completed and Phase II is to begin by October, an initial proposal has been received from Dean's Landscaping for the beautification project at 8200 Indianapolis Blvd., a 3% increase in rates is recommended for 2019 lease renewals for 2813 and 2815 Jewett, and that Highland Main Street planning a variety of events to coordinate with the 2018 Downtown Development Week being coordinated by the Indiana Office of Community & Rural Affairs celebration statewide. Main Street is also considering development of a proposed community garden.

October 2018

The October 1, 2018 Study Session was cancelled.

During the Study Session of Monday, October 15, 2018, held prior to the public meeting, the Director discussed with the Commissioners the differences between the Phase I & Phase II Site Assessments of the former Bult Oil property and that a final report for these assessments should be available for review in December, the status of the landscaping of 8200 Indianapolis Blvd. and schedule for tree removal and Phase I of the landscaping, and a report on the success of the Festival of the Trail and Downtown Sidewalk Sale on October 10th. Discussions have started about how to make the festival better in 2019 and that it has also encourage more of the downtown businesses to become active in the Highland Main Street group.

Commissioners met for their Public Meeting on October 15, 2018 and one resolution was approved: Resolution 2018-19: *A Resolution Providing for the Transfer of Appropriation Balances from and Among Major Budget Classifications in the Redevelopment Capital Fund* and the monthly payables docket for Redevelopment was approved.

November 2018

The November 5, 2018 Study Session was cancelled.

During the regularly scheduled Public Meeting of November 19, 2018, the Commissioners approved three resolutions: Resolution No. 2018-18: *A Resolution of the Highland Redevelopment Commission Further Amending Declaratory Resolution No. 2011-11 That Established and Designated the Highland Commercial Corridors Redevelopment Area; Approved the Redevelopment Plan for the Highland Redevelopment Commercial Corridors Redevelopment Area and Designated the Highland Commercial Corridors Allocation Area In Order to Expand Said Redevelopment Area; To Amend Said Plan for A 2018 Amendment and to Amend Said Allocation Provision and Expand Said Allocation Area and Other Matters Related Thereto In Accordance with the Indiana Code 36-7-14*; Resolution No. 2018-20: *A Resolution of the Highland Redevelopment Commission to Provide Reimbursement to DEF Properties, LLC for a Façade Improvement Grant for Property Located at 2936 Highway Avenue*; and, Resolution No. 2018-21: *A Resolution of the Highland Redevelopment Commission to Provide Reimbursement to DEF Properties, LLC for an Interior Improvement Grant for Property located at 2936 Highway Avenue*. November Accounts Payables Docket was also approved for payment.

In addition, the Commission approved the following: *a motion to authorize the application of an Indiana Office of Tourism Development Destination Development Grant and the required match; a motion to approve a second lease extension of one month for the owners of Maria's Buena Cocina (Maria's); and, a motion to approve the Bill of Sale for the owners of Maria's Buena Cocina (Maria's) that allows them to take possession of equipment upon vacating 8620 Kennedy Avenue.*

At the Study Session prior to the meeting the Director, in addition to reviewing items on the public meeting agenda, updated the Commission on the completion of the Phase I & II Environmental Study performed at the former Bult Oil property site, the completion of Phase I of the beautification project of 8200 Indianapolis Blvd., an update on the new roof and air conditioning installation at 2813 and 2815 Jewett Street, and the Highland Main Street activities including the November "Shop Small, Shop Highland" promotion and continued planning of the Community Garden project.

December 2018

At their regularly scheduled study session on December 3, 2018, the Director reported that the Phase I & II Environmental Report has not yet been received for the former Bult Oil property testing, the new roof and air conditioning installations have been completed at 2813 & 2815 Jewett, reviewed the success statistics and value of the Highland Façade Improvement Grant program, reported research into downtown street lighting upgrades are underway, and advised the Commission that the town's Indiana Office of Tourism Development Destination Development Grant had been submitted to the State.

At the December 17, 2018 meeting, the Commission approved the following: *Approval of Request for Payment for the Cardinal Campus development for Phase I draws #'s 9-13, totaling \$5,810,000*. The Director reported this completes construction of Phase I of the Cardinal Campus of Highland development and that the Ribbon Cutting event was scheduled for December 18th. The Director also

reported on the status of improvements being made at 2936 Highway, and that preparations to demolish the structure at 8620 Kennedy Avenue have begun. The Director also reported that the Russell Company Pre-Development & Construction Service Agreement with the end product including a design concept for a new public works facility.

At the Study Session prior to the meeting, the Director updated the Commissioners on the completion of roof and air conditioning repairs made at 2813 & 2815 Jewett, and that payment for the Russell Company Pre-Development & Construction Service Agreement was included in the December Accounts Payables Docket to be approved during the public meeting.

2018 GOALS

HIGHLAND REDEVELOPMENT COMMISSION GOALS

2018 GOALS
HIGHLAND REDEVELOPMENT COMMISSION

- | | |
|--|--|
| <p>1. Consolidate Properties for Future Development</p> <ul style="list-style-type: none"> A. Review/Update Acquisition List B. Conduct appraisals on properties C. Continue with acquisition process | <p>2nd Qtr.
Ongoing
Ongoing</p> |
| <p>2. Complete Plans to Rehab the Kennedy/Condit/Kennedy section of Downtown</p> <ul style="list-style-type: none"> A. Continue to acquire land in the district, per Town Council B. Apply for construction funding, available from NIRPC C. Seek out interested developers for the site | <p>Ongoing
3rd Qtr.
4th Qtr.</p> |
| <p>3. Highland Main Street</p> <ul style="list-style-type: none"> A. Recruit new members B. Complete HMS Goals & Catalyst Strategies (for 2018) C. Continue programs & projects D. Add one community event in 2018 E. Expand DT Arts District Mural program | <p>Ongoing
Ongoing
Ongoing
3rd Qtr.
Ongoing</p> |
| <p>4. Improve the Appearance of Property in Highland</p> <ul style="list-style-type: none"> A. Meet with at least one owner in Highland regarding site Rehab B. Interior Improvement Grant C. If Tax Abatement is an option, complete the process | <p>3rd Qtr.
Ongoing
4th Qtr.</p> |
| <p>5. Continue Façade Improvement Grant Program</p> <ul style="list-style-type: none"> A. Allocate initial dollars for 2017 B. Review and approve grant application C. Fund at least two façade grant properties | <p>1st Qtr.
1st Qtr.
4th Qtr.</p> |
| <p>6. Actively Pursue Multigenerational Housing for Kennedy Ave Corridor</p> <ul style="list-style-type: none"> A. Determine if multigenerational housing is appropriate for Corridor B. Assemble properties for PUD footprint C. Recruit and meet with potential developer to discuss potential PUD D. Present potential PUD renditions to RC and Council E. Identify possible financing for project F. Begin negotiations for sale and development of properties G. Offer incentives, if applicable | <p>3rd Qtr.
Ongoing
Ongoing
Ongoing
Ongoing
Ongoing
Ongoing</p> |

- | | |
|---|----------------------|
| 7. Increase the Downtown Occupancy Rate to 99% | |
| A. Maintain data on occupancy in the downtown | Ongoing |
| B. Advertise properties for sale & lease on the website | Ongoing |
| C. Meet with prospective businesses to locate in Highland | Ongoing |
| D. Communicate with realtors listing DT properties | Ongoing |
| E. Communicate with property owners regarding lease/sale potential | Ongoing |
| 8. Relocate the Public Works Complex and/or Athletic Field | |
| A. Identify at least two possible locations that would accommodate use | 2 nd Qtr. |
| B. Meet with owners of the locations | 2 nd 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. |
| 9. Explore Options to Develop North Kennedy/Riverfront Property | |
| A. Determine best and highest use of property | Ongoing |
| B. Recruit developer to discuss PUD for property | Ongoing |
| C. Present potential PUD renditions to RC and Council | Ongoing |
| D. Begin negotiations for property purchase and development | Ongoing |
| 10. Review Current and Expected Allocation Area Funds and Develop a Plan for Disposition | |
| A. Maintain a listing of Allocation Areas with Semi-Annual Distributions | Ongoing |
| B. Review current and potential projects that may utilize funds | 2 nd Qtr. |
| C. Discuss use of funds/Review Acquisition List other priorities | 3 rd Qtr. |
| D. Develop a list of funding priorities and begin funding the projects | 4 th Qtr. |
| E. Add Cardinal Campus Allocation Area | 3 rd Qtr. |
| 11. Continue to Explore Feasibility of a New Business Park on Kennedy Ave and Main Street | |
| A. Begin discussions with developers to determine highest and best use | 3 rd Qtr. |
| B. Begin discussions with property owners, if applicable | 3 rd Qtr. |
| C. Decide on whether an Allocation Area should be established | 4 th Qtr. |
| D. Establish Allocation Area or other incentives for the area if necessary | 4 th Qtr. |
| E. If project moves forward, offer incentive package | 4 th Qtr. |

AMOUNT OF FUNDS ON HAND
AT THE CLOSE OF THE 2018 CALENDAR YEAR

EXPENDITURE REPORT FOR HIGHLAND

PERIOD ENDING 12/31/2018

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

NUMBER	DESCRIPTION	2018 AMENDED BUDGET	YTD BALANCE 12/31/2018	ACTIVITY FOR MONTH 12/31/2018	AVAILABLE BALANCE	% BDDT USED
nd 094 - Redevelopment General						
pt 0000		0.00	25.00	0.00	(25.00)	100.00
4-0000-09000	REDEV GEN NON APPROPRIATION	2,520.00	0.00	0.00	2,520.00	0.00
4-0000-11101	REDEV GEN COMMISSION SALARIES	38,889.60	37,824.00	2,910.40	1,065.60	97.26
4-0000-11102	REDEV GEN SALARIES	64,437.74	63,871.68	5,813.44	566.06	99.12
4-0000-11107	REDEV GEN REDEV DIRECTOR SALARY	4,400.00	0.00	0.00	4,400.00	0.00
4-0000-11116	REDEV GEN PERSONAL TEMPORARY SERVICES	624.00	624.00	52.00	0.00	100.00
4-0000-11134	REDEV GEN RECORDING SECRETARY	8,000.50	7,787.29	668.42	213.21	97.34
4-0000-11201	GEN FICA & MEDICARE	11,717.21	11,389.94	977.06	327.27	97.21
4-0000-11209	REDEV GEN PERF ANNUITY BY EMPLOYER	3,139.04	3,051.03	261.73	88.01	97.20
4-0000-11210	REDEV GEN PERF	2,000.00	1,428.57	585.17	571.43	71.43
4-0000-20003	MISC SUPPLIES	6,500.00	823.83	0.00	5,676.17	12.67
4-0000-20004	MAIN STREET SUPPLIES	1,000.00	487.22	0.00	512.78	48.72
4-0000-20006	MAIN STREET SUPPLIES - GS	26,318.00	22,002.00	3,496.00	4,316.00	83.60
4-0000-31001	REDEV GEN LEGAL FEES	43,514.82	27,338.32	0.00	16,176.50	62.83
4-0000-31003	CONSULTANT FEES	1,750.00	555.72	255.00	1,194.28	31.76
4-0000-31004	REDEV GEN TUITION/DEVELOPMENT	750.00	704.00	600.00	46.00	93.87
4-0000-31023	DOWNTOWN STREETScape REPAIR	26.64	26.64	0.00	0.00	100.00
4-0000-32001	REDEV GEN POSTAGE	1,100.00	335.38	127.53	764.62	30.49
4-0000-32002	REDEV GEN TRAVEL EXPENSES	500.00	0.00	0.00	500.00	0.00
4-0000-32005	REDEV GEN WEB SITE SERVICES	500.00	83.64	0.00	416.36	16.73
4-0000-33001	REDEV GEN LEGAL NOTICES	250.00	0.00	0.00	250.00	0.00
4-0000-33002	REDEV GEN PRINTING	1,000.00	1,000.00	0.00	0.00	100.00
4-0000-34001	REDEV GEN BOND PREMIUM	28,670.00	18,719.00	1,622.48	9,951.00	65.29
4-0000-34023	REDEV GEN MEDICAL/DENTAL PREM	300.00	147.61	13.06	152.39	49.20
4-0000-34043	REDEV GEN LIFE INSURANCE PREM	5,812.00	5,641.21	455.23	170.79	97.06
4-0000-35008	UTILITIES	4,000.00	3,799.40	64.40	200.60	94.99
4-0000-39001	REDEV GEN SUBSCRIPTIONS & DUES	475.00	0.00	0.00	475.00	0.00
4-0000-39002	REDEV GEN REFUNDS/INDEMNITIES	756.36	0.00	0.00	756.36	0.00
4-0000-39003	REDEV GEN PUBLIC RELATIONS	7,400.00	7,000.00	0.00	400.00	94.59
4-0000-39007	TREE SERVICES	10,901.00	10,901.00	0.00	0.00	100.00
4-0000-39020	INFO & COMM TECH SERVICE	8,824.00	4,510.10	0.00	4,313.90	51.11
4-0000-39030	MAIN STREET PROF SERVICES	4,000.00	2,000.00	0.00	2,000.00	50.00
4-0000-39033	MAIN STREET PROFESSIONAL SERVICES - GS	0.00	124,547.94	10,683.05	(124,547.94)	100.00
94-0000-45200	REDEVELOP GEN TRANSFER					
total Dept 0000		290,075.91	356,624.52	28,584.97	(66,548.61)	122.94

und 094 - Redevelopment General :

TOTAL EXPENDITURES

(66,548.61)

28,584.97

356,624.52

290,075.91

122.94

EXPENDITURE REPORT FOR HIGHLAND

PERIOD ENDING 12/31/2018

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

NUMBER	DESCRIPTION	2018 AMENDED BUDGET	YTD BALANCE 12/31/2018	ACTIVITY FOR MONTH 12/31/2018	AVAILABLE BALANCE	% BUDGET USED
nd 096 - Redevelopment Capital						
pt 0000						
5-0000-31005	REDEV CAP ENGR & ARCHITECTURE	50,000.00	0.00	0.00	50,000.00	0.00
5-0000-31007	REDEV CAP MAINTENANCE/REPAIR	61,000.00	13,085.33	519.36	47,914.67	21.45
6-0000-31008	REDEV CAP TREE REPLACEMENT	7,200.00	7,111.42	0.00	88.58	98.77
6-0000-31019	LANDSCAPE SERVICES	64,673.06	49,053.58	49,053.58	15,619.48	75.85
6-0000-34002	FACADE IMPROVEMENT FUND	104,472.00	0.00	0.00	104,472.00	0.00
6-0000-39012	REDEV BD PAYMENT OF INTEREST	15,000.00	0.00	0.00	15,000.00	0.00
6-0000-39013	REDEV PAYING AGENT FEE	350.00	350.00	0.00	0.00	100.00
6-0000-39019	OTHER LEGAL SERVICES (ACQUISITION)	17,500.00	0.00	0.00	17,500.00	0.00
6-0000-39025	PROPERTY APPRAISAL SERVICES	15,000.00	0.00	0.00	15,000.00	0.00
6-0000-39026	DEMOLITION SERVICES	103,415.00	56,915.00	0.00	46,500.00	55.04
6-0000-40001	LAND PURCHASE	1,723,960.96	0.00	0.00	1,723,960.96	0.00
6-0000-40008	LAND COMPLIANCE & CONTROL	21,177.00	0.00	0.00	21,177.00	0.00
6-0000-42001	REDEV CAP WAYFINDING SIGNS	71,336.28	0.00	0.00	71,336.28	0.00
6-0000-42002	REDEV CAP DECORATIVE LIGHTING	33,045.00	0.00	0.00	33,045.00	0.00
6-0000-42007	GATEWAY AND SIGNS	10,000.00	0.00	0.00	10,000.00	0.00
6-0000-46000	INFRASTRUCTURE IMPROVEMENTS	36,287.00	0.00	0.00	36,287.00	0.00
total Dept 0000		2,334,416.30	126,515.33	49,572.94	2,207,900.97	5.42

nd 096 - Redevelopment Capital :

TOTAL EXPENDITURES

2,334,416.30	126,515.33	49,572.94	2,207,900.97	5.42
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EXPENDITURE REPORT FOR HIGHLAND

05/2019 01:53 PM

ar: EKS
: Highland

PERIOD ENDING 12/31/2018

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

NUMBER	DESCRIPTION	2018 AMENDED BUDGET	YTD BALANCE 12/31/2018	ACTIVITY FOR MONTH 12/31/2018	AVAILABLE BALANCE	% BDT USED
nd 101 - REDEVELOPMENT BND & INT NON-EXEMPT						
pt 0000						
1-0000-39011	REDEV BD PAYMENT OF PRINCIPAL	210,000.00	210,000.00	0.00	0.00	100.00
1-0000-39012	REDEV BD PAYMENT OF INTEREST	28,718.00	28,717.50	0.00	0.50	100.00
1-0000-39013	REDEV PAYING AGENT FEE	350.00	350.00	0.00	0.00	100.00
		239,068.00	239,067.50	0.00	0.50	100.00
tal Dept 0000						
nd 101 - REDEVELOPMENT BND & INT NON-EXEMPT:						
TAL EXPENDITURES		239,068.00	239,067.50	0.00	0.50	100.00
TAL EXPENDITURES - ALL FUNDS		2,863,560.21	722,207.35	78,157.91	2,141,352.86	25.22

**2018 LAKE COUNTY AUDITOR'S
CERTIFICATE OF TAX DISTRIBUTION**

June 14, 2018

County Auditor's Certificate of Tax Distribution

Lake County, Indiana

I hereby certify that I have this day issued Warrant No. 1/071900 on the Treasurer of Lake County, Indiana, in favor of Highland Redevelopment of Highland Redevelopment 870729 on account of taxes due said governmental unit as follows:

562,071.26 in the sum of

Prescribed by the State Board of Accounts

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

Name of Fund	State Number	Taxes				Total	Deductions			Net Total Distributed	
		General Property	Excise Tax	Financial Institutions	Local Option		Advance Tax	Advance Excise	Examination of Records		177C REFUND
658-TIF Highland Acres	99	58,682.95				58,682.95					58,682.95
658-TIF Highland Redevelopment	98	110,593.58				110,593.58				241.56	110,352.02
658-TIF Highland Corridor	113	393,036.29				393,036.29					393,036.29
Totals		562,312.82				562,312.82				241.56	562,071.26

James E. [Signature]
 County Auditor 5/11/18

County Auditor's Certificate of Tax Distribution

Lake County, Indiana

I hereby certify that I have this day issued Warrant No. 870799 on the Treasurer of Lake County, Indiana, in favor of Highland Redevelopment of 1/01/2000 on account of taxes due said governmental unit as follows:

463,487.30

- Prescribed by the State Board of Accounts
- Prepare Four Copies:
 1. Taxing Unit
 2. County Treasurer
 3. County Auditor
 4. SFYC

Name of Fund	State Number	Taxes				Total	Deductions			Net Total Distributed		
		General Property	Excise Tax	Financial Institutions	Local Option		Advance Tax	Advance Excise	Examination of Records		177C REFUND	
658-TIF Highland Acres		58,682.94				58,682.94						58,682.94
658-TIF Highland Redevelopment		87,290.48				87,290.48						87,290.48
658-TIF Highland Corridor		333,589.90				333,589.90					16,076.02	317,513.88
Totals		479,563.32				479,563.32					16,076.02	463,487.30

James E. Hebert
County Auditor

557744

OK

POTENTIAL TAX INCREMENT SURPLUS OR DEFICIT

FISCAL YEAR 2018 FOR HIGHLAND, INDIANA

**EXHIBIT A.1: HIGHLAND ACRES ALLOCATION AREA
(026 Highland 01)**

**EXHIBIT A.2: HIGHLAND DOWNTOWN ALLOCATION AREA
(026 Highland 02)**

**EXHIBIT A.3: HIGHLAND COMMERCIAL CORRIDORS
ALLOCATION AREA
(026 Highland 03)**

**EXHIBIT A.4: HIGHLAND CARDINAL CAMPUS ALLOCATION AREA
(026 Highland 04)**

**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)**

		0506-01-026
Determination Criteria		DLGF TIF CODE: T45451 Highland Acres Allocation Area
Allocation Area Real Property Net Assessment ¹	\$	5,509,300
Allocation Area Personal Property Net Assessment ¹	-	-
Total Allocation Area Net Assessment ¹	\$	5,509,300
January 1, 2018 Base Assessment	\$	1,078,208
Potential Captured Assessed Value ¹	\$	4,431,092
Pay 2019 Certified Net Tax Rate	\$	2.9586
Estimated 2020 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$	3.0000
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)		3.00%
Estimated Tax Increment (Pay 2020) (Assumption: 95% collection rate)	\$	126,286
<u>Commission Obligations</u>		
Outstanding Debt Service/Lease Payments		
(a) (Fiscal Year 2020)	\$	-
Anticipated Cost of Allocation Area Projects/Programs		-
Total of Commission Obligations	\$	-
Estimated Allocation Area Tax Increment (FY 2020)	\$	126,286
Total of Commission Obligations, Projects and/or Programs through 2020		-
Tax Increment Balance (Surplus or Deficit)	\$	126,286
Estimated Potential Captured Assessment ¹	\$	4,431,092
Estimated Potential Captured Assessment Required to meet Obligations (Percent)		100%
Estimated Captured Assessment	\$	4,431,092
<hr/>		
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 January 1, 2018 assessment date.

**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)

0506-02-026

DLGF TIF CODE: T45452

**Highland Redevelopment Area
(Downtown) Allocation Area**

Determination Criteria

Allocation Area Real Property Net Assessment ¹	\$	46,928,190
Allocation Area Personal Property Net Assessment ¹		-
Total Allocation Area Net Assessment ¹	\$	46,928,190
 January 1, 2018 Base Assessment	 \$	 40,658,840
 Potential Captured Assessed Value ¹	 \$	 6,269,350
 Pay 2019 Certified Net Tax Rate	 \$	 2.9586
Estimated 2020 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$	3.0000
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)		3.00%
 Estimated Tax Increment (Pay 2020) (Assumption: 95% collection rate)	 \$	 178,676
 <u>Commission Obligations</u>		
Outstanding Debt Service/Lease Payments		
(a) (Fiscal Year 2020)	\$	-
Anticipated Cost of Allocation Area Projects/Programs		100,000
Total of Commission Obligations	\$	100,000
 Estimated Allocation Area Tax Increment (FY 2020)	 \$	 178,676
Total of Commission Obligations, Projects and/or Programs through 2020		100,000
Tax Increment Balance (Surplus or Deficit)	\$	78,676
 Estimated Potential Captured Assessment ¹	 \$	 6,269,350
Estimated Potential Captured Assessment Required to meet Obligations (Percent)		100%
Estimated Captured Assessment	\$	6,269,350

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 January 1, 2018 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)

0506-03-026

DLGF TIF CODE: T45453

Highland

**Commercial Corridors
Allocation Area**

Determination Criteria

Allocation Area Real Property Net Assessment ¹	\$	182,167,580
Allocation Area Personal Property Net Assessment ¹		-
Total Allocation Area Net Assessment ¹	\$	182,167,580
 January 1, 2018 Base Assessment	 \$	 155,894,928
 Potential Captured Assessed Value ¹	 \$	 26,272,652
 Pay 2019 Certified Net Tax Rate	 \$	 2.9586
Estimated 2020 Net Tax Rate (<i>Assumption: 2% increase as rounded to the hundredths</i>)	\$	3.0000
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)		3.00%
 Estimated Tax Increment (Pay 2020) (<i>Assumption: 95% collection rate</i>)	 \$	 748,771
 <u>Commission Obligations</u>		
Outstanding Debt Service/Lease Payments		
(a) (Fiscal Year 2020)	\$	-
Anticipated Cost of Allocation Area Projects/Programs		500,000
Total of Commission Obligations	\$	500,000
 Estimated Allocation Area Tax Increment (FY 2020)	 \$	 748,771
Total of Commission Obligations, Projects and/or Programs through 2020		500,000
Tax Increment Balance (Surplus or Deficit)	\$	248,771
 Estimated Potential Captured Assessment ¹	 \$	 26,272,652
Estimated Potential Captured Assessment Required to meet Obligations (Percent)		100%
Estimated Captured Assessment	\$	26,272,652
 Estimated Uncaptured Assessment (<i>Excess Assessed Value to Overlapping Taxing Units</i>)	 \$	 -
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 January 1, 2018 assessment date.

Dated: April 2, 2019



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

**Commission Determination: Cardinal Campus Allocation Area (026 Highland 04)
Per I.C. 36-7-14-39(b)(4)(A)**

0506-04-026

DLGF TIF CODE: T45454

**Cardinal Campus
Allocation Area**

Determination Criteria

Allocation Area Real Property Net Assessment ¹	\$	3,070,200
Allocation Area Personal Property Net Assessment ¹	-	-
Total Allocation Area Net Assessment ¹	\$	3,070,200

January 1, 2018 Base Assessment	\$	519,050
Potential Captured Assessed Value ¹	\$	2,551,150
Pay 2019 Certified Net Tax Rate	\$	2.9586
Estimated 2020 Net Tax Rate <i>(Assumption: 2% increase as rounded to the hundredths)</i>	\$	3.0000
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)		3.00%
Estimated Tax Increment (Pay 2020) <i>(Assumption: 95% collection rate)</i>	\$	72,708

Commission Obligations

Outstanding Debt Service/Lease Payments		
(a) Economic Development Revenue Bonds, Series 2018 (2/1/2020) (Fiscal Year 2020)	\$	174,050
(b) Economic Development Revenue Bonds, Series 2018 (8/1/2020) (Fiscal Year 2020)		173,325
Anticipated Cost of Allocation Area Projects/Programs		-
Total of Commission Obligations	\$	347,375

Estimated Allocation Area Tax Increment (FY 2020)	\$	72,708
Total of Commission Obligations, Projects and/or Programs through 2020		347,375
Tax Increment Balance (Surplus or Deficit)	\$	(274,667)

Estimated Potential Captured Assessment ¹	\$	2,551,150
Estimated Potential Captured Assessment Required to meet Obligations (Percent)		100%
Estimated Captured Assessment	\$	2,551,150

Estimated Uncaptured Assessment		
<i>(Excess Assessed Value to Overlapping Taxing Units)</i>	\$	-
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 January 1, 2018 assessment date.



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.4: ECONOMIC DEVELOPMENT PLAN FOR THE
CARDINAL CAMPUS ALLOCATION 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.

Plan projects and programs, as estimated \$ 5,000,000.00

Total: \$ 5,000,000.00

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.

Plan projects and programs, as estimated _____

\$ 4,625,000.00

Total:

\$ 4,625,000.00

EXHIBIT B.4

HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

Economic Development Plan for the Highland Acres Economic Development Area:
Cardinal Campus 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>\$ 5,810,000.00</u>
<u>Total:</u>	<u>\$ 5,810,000.00</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)
2017 Pay 2018**

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-(R		CG Indiana Holdings LLC	97,000.00	97,000.00	97,000.00	0.00
45	45-07-32-479-012.000-(R		CG Indiana Holdings LLC	184,200.00	184,200.00	184,200.00	0.00
45	45-07-32-479-013.000-(R		CG Indiana Holdings LLC	102,000.00	102,000.00	102,000.00	0.00
45	45-07-32-479-014.000-(R		CG Indiana Holdings LLC	120,200.00	50,350.00	50,350.00	0.00
45	45-07-32-479-015.000-(R		CG Indiana Holdings LLC	134,000.00	134,000.00	134,000.00	0.00
45	45-07-32-479-017.000-(R		WSU Properties LLC	296,200.00	296,200.00	478,970.00	(182,770.00)
45	45-07-32-479-020.000-(R		Shah & Luke LLC	165,000.00	165,000.00	5,770.00	159,230.00
45	45-07-32-479-021.000-(R		Shah, Bharat	165,000.00	165,000.00	54,640.00	110,360.00
45	45-07-32-479-023.000-(R		Shah, Bharat	2,200.00	2,200.00	1,660.00	540.00
45	45-07-32-479-024.000-(R		Oil & Suds Inc	648,600.00	648,600.00	434,570.00	214,030.00
45	45-07-32-479-025.000-(R		Institution Group LLC	134,200.00	134,200.00	95,600.00	38,600.00
45	45-07-32-479-026.000-(R		GFS Marketplace Realty Five LLC	1,833,900.00	1,833,900.00	0.00	1,833,900.00
45	45-07-32-479-027.000-(R		Institution Group LLC	964,600.00	964,600.00	0.00	964,600.00
45	45-07-32-479-028.000-(R		Title Development Properties LLC	856,700.00	856,700.00	95,600.00	761,100.00

**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)
2017 Pay 2018

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-R		The Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-16-381-015.000-R		The Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-16-381-016.000-R		North Star Trust Company Tr #3751	40,600.00	40,600.00	37,135.00	3,465.00
45	45-07-16-381-017.000-R		North Star Trust Company Tr #3751	37,900.00	37,900.00	34,118.00	3,782.00
45	45-07-16-381-018.000-R		Webber, Donald E & Rosemarie	83,600.00	83,600.00	76,320.00	7,280.00
45	45-07-16-381-019.000-R		Lake Co Tr Co Tr 3396	70,400.00	70,400.00	64,197.00	6,203.00
45	45-07-16-381-020.000-R		Williams, Gary J & J. Helen Williams h&w	147,800.00	147,800.00	120,724.00	27,076.00
45	45-07-16-381-021.000-R		Lewis, Dan C & Patti Ann	108,700.00	108,700.00	94,273.00	14,427.00
45	45-07-16-381-022.000-R		Marlaur Properties, LLC	203,900.00	203,900.00	183,253.00	20,647.00
45	45-07-16-381-023.000-R		Mahoney, Dale R	186,200.00	186,200.00	135,438.00	50,762.00
45	45-07-16-451-001.000-R		Town of Highland (non/tax)	0.00	0.00	0.00	0.00
45	45-07-16-451-002.000-R		Department Of Parks Of The Civil	0.00	0.00	0.00	0.00
45	45-07-21-127-031.000-R		Mirza, Sajjad A	99,400.00	99,400.00	99,400.00	0.00
45	45-07-21-127-032.000-R		Zia, Anjum	81,300.00	81,300.00	20,595.00	0.00
45	45-07-21-127-033.000-R		McHenry, Ellen K	117,800.00	117,800.00	117,800.00	0.00
45	45-07-21-127-034.000-R		Sattes, Inc.	144,000.00	144,000.00	144,000.00	0.00
45	45-07-21-127-035.000-R		Johnston, William R	214,600.00	145,495.00	145,495.00	0.00
45	45-07-21-128-030.000-R		Kennedy Avenue LLC	173,500.00	173,500.00	126,737.00	46,763.00
45	45-07-21-128-031.000-R		Kennedy Avenue LLC (corrected 6/10/2003 esb)	88,600.00	88,600.00	88,600.00	0.00
45	45-07-21-128-032.000-R		Berry, Jack L	77,800.00	77,800.00	12,844.00	64,956.00
45	45-07-21-128-033.000-R		Webber, Donald E & Rosemarie	68,000.00	68,000.00	68,000.00	0.00
45	45-07-21-128-034.000-R		Bochnowski Liv Tr dtd 4/25/01 (Thomas S & Diane J Bo	82,600.00	79,600.00	75,309.00	4,291.00
45	45-07-21-129-029.000-R		JGN Enterprises, LLC	79,300.00	79,300.00	70,174.00	9,126.00
45	45-07-21-129-030.000-R		Hobson, Tony & Timothy Scott T/C	96,900.00	96,900.00	96,900.00	0.00
45	45-07-21-129-031.000-R		Kelley, Michael C & Susan J h&w	109,200.00	109,200.00	109,200.00	0.00
45	45-07-21-129-032.000-R		Bright Futures Child Care and Preschool LLC	70,800.00	70,800.00	66,158.00	4,642.00
45	45-07-21-129-033.000-R		Girman, Corlis J Trs under Tr Agree dtd 11/14/2001 knov	74,800.00	74,800.00	74,800.00	0.00
45	45-07-21-130-029.000-R		Spence, James E	137,400.00	47,580.00	47,580.00	0.00
45	45-07-21-130-030.000-R		Fleming, Beverly J	122,700.00	79,780.00	79,780.00	0.00
45	45-07-21-130-031.000-R		Grauel LLC	36,500.00	36,500.00	25,104.00	11,396.00
45	45-07-21-130-032.000-R		Crowel, Thomas R & Nancy Jean	33,900.00	33,900.00	31,930.00	1,970.00
45	45-07-21-130-033.000-R		Crowel, Thomas R & Nancy J	337,200.00	337,200.00	337,200.00	0.00
45	45-07-21-176-040.000-R		Cheker Oil Company Of Indiana Inc	95,700.00	95,700.00	45,664.00	50,036.00
45	45-07-21-177-033.000-R		Daly, Mary D	101,800.00	101,800.00	86,012.00	15,788.00
45	45-07-21-177-034.000-R		Rizo, Steven B & Jose L Jr.	75,700.00	75,700.00	75,700.00	0.00
45	45-07-21-177-035.000-R		Greeson, Jerry A & Joyce	61,600.00	61,600.00	57,643.00	3,957.00
45	45-07-21-177-036.000-R		Smith, George A	92,000.00	89,000.00	67,067.00	21,933.00
45	45-07-21-177-037.000-R		Molenda, Paula	109,400.00	109,400.00	75,803.00	33,597.00
45	45-07-21-177-038.000-R		Micka, Wayne R	203,300.00	203,300.00	62,752.00	140,548.00
45	45-07-21-178-024.000-R		Micka, Wayne	111,000.00	111,000.00	91,630.00	19,370.00
45	45-07-21-178-025.000-R		Micka, Wayne	101,100.00	101,100.00	94,504.00	6,596.00
45	45-07-21-178-026.000-R		Micka, Wayne	135,600.00	135,600.00	105,193.00	30,407.00
45	45-07-21-178-027.000-R		Kusiak Properties, LLC	97,300.00	97,300.00	97,300.00	0.00
45	45-07-21-178-028.000-R		Swalek, Fred & Denise h&w	107,100.00	107,100.00	97,131.00	9,969.00
45	45-07-21-178-029.000-R		Kozlowski, William J & Dianne M Kozlowski Trustees of	236,500.00	236,500.00	232,184.00	4,316.00

45	45-07-21-179-014.000-R	Kozlowski, William Jas & Nancy M h&w (Corr 7/19/04)	84,500.00	84,500.00	84,500.00	0.00
45	45-07-21-179-015.000-R	Gabrial Investments, LLC	80,800.00	80,800.00	73,244.00	7,556.00
45	45-07-21-179-016.000-R	Raketich, Michael A	129,000.00	86,080.00	86,080.00	0.00
45	45-07-21-179-017.000-R	Torres, Melissa Y	80,500.00	80,500.00	78,797.00	1,703.00
45	45-07-21-179-018.000-R	Valle, Edwin	91,200.00	30,030.00	30,030.00	0.00
45	45-07-21-179-019.000-R	Baron, April D	100,000.00	23,270.00	23,270.00	0.00
45	45-07-21-201-001.000-R	MV 2018 LLC	1,071,100.00	1,071,100.00	804,472.00	266,628.00
45	45-07-21-201-002.000-R	MV 2018 LLC	93,900.00	93,900.00	83,080.00	10,820.00
45	45-07-21-201-003.000-R	MV 2018 LLC	1,027,200.00	1,027,200.00	1,027,200.00	0.00
45	45-07-21-205-001.000-R	Grimm, Steven	42,700.00	42,700.00	38,166.00	4,534.00
45	45-07-21-205-002.000-R	Wolf 1 Enterprises LLC	309,600.00	309,600.00	265,684.00	43,916.00
45	45-07-21-205-003.000-R	Cox, David F & Lynne J Cox J/T R/S	156,800.00	156,800.00	137,664.00	19,136.00
45	45-07-21-206-001.000-R	DOWNEY REALTY LLC	285,000.00	285,000.00	215,911.00	69,089.00
45	45-07-21-206-003.000-R	Harris NA Tr #2912	322,300.00	322,300.00	275,787.00	46,513.00
45	45-07-21-251-001.000-R	DEB Holdings, LLC	104,700.00	104,700.00	94,305.00	10,395.00
45	45-07-21-251-002.000-R	RARA SAHIB Inc	916,900.00	916,900.00	699,106.00	217,794.00
45	45-07-21-252-001.000-R	Borsuk, Stephen	92,100.00	92,100.00	81,639.00	10,461.00
45	45-07-21-252-002.000-R	FroYo Properties LLC	301,500.00	301,500.00	255,664.00	45,836.00
45	45-07-21-253-001.000-R	Malo Properties, LLC	88,000.00	88,000.00	78,624.00	9,376.00
45	45-07-21-253-002.000-R	Malo Properties, LLC	550,500.00	550,500.00	511,535.00	38,965.00
45	45-07-21-254-001.000-R	Kalokhe, Pradeep V & Urmi P	199,200.00	199,200.00	183,253.00	15,947.00
45	45-07-21-302-001.000-R	Northern Indiana Pub. Service Co	7,500.00	7,500.00	6,598.00	902.00
45	45-07-21-302-002.000-R	Schade, Louise	12,600.00	12,600.00	12,016.00	584.00
45	45-07-21-302-003.000-R	Pukoszek, Stanley W.	120,400.00	46,640.00	46,640.00	0.00
45	45-07-21-302-004.000-R	Valentino Edwardina M as Trustee of the Valentino Edwa	136,000.00	136,000.00	136,000.00	0.00
45	45-07-21-302-005.000-R	Valentino Edwardina M as Trustee of the Valentino Edwa	87,800.00	87,800.00	87,800.00	0.00
45	45-07-21-302-006.000-R	Schade, Louise	20,100.00	20,100.00	19,157.00	943.00
45	45-07-21-302-007.000-R	Brown, James M	164,500.00	164,500.00	164,500.00	0.00
45	45-07-21-302-008.000-R	E & K Properties, LLC	141,900.00	141,900.00	125,085.00	16,815.00
45	45-07-21-302-009.000-R	Schade, Louise	129,300.00	129,300.00	129,300.00	0.00
45	45-07-21-302-010.000-R	Schade, Louise	123,500.00	51,025.00	51,025.00	0.00
45	45-07-21-302-011.000-R	Cihonski, Deborah A	97,300.00	97,300.00	97,300.00	0.00
45	45-07-21-302-012.000-R	Zadvorna, Valentyna	115,100.00	42,565.00	42,565.00	0.00
45	45-07-21-302-013.000-R	Darnell David J & Patricia L h&w	110,800.00	39,770.00	39,770.00	0.00
45	45-07-21-302-014.000-R	Leeps Supply Company Inc	286,600.00	286,600.00	47,315.00	239,285.00
45	45-07-21-302-019.000-R	Creative Hair Styling Academy, Inc	463,000.00	0.00	0.00	0.00
45	45-07-21-326-001.000-R	NE Leep Realty Corp	506,500.00	506,500.00	460,822.00	45,678.00
45	45-07-21-326-002.000-R	Northern Indiana Public Service Co	95,400.00	95,400.00	87,794.00	7,606.00
45	45-07-21-326-003.000-R	Northern Indiana Public Service Co	1,200.00	1,200.00	933.00	267.00
45	45-07-21-326-004.000-R	Cor, Properties	1,130,000.00	1,130,000.00	190,211.00	939,789.00
45	45-07-21-326-007.000-R	Demand Real Results LLC	633,500.00	633,500.00	589,993.00	43,507.00
45	45-07-21-326-008.000-R	Montasiewicz, Joseph F & Helen K	93,500.00	19,185.00	19,185.00	0.00
45	45-07-21-326-009.000-R	Zigterman, Roger M Jr. & Katherine R h&w	90,000.00	90,000.00	90,000.00	0.00
45	45-07-21-326-010.000-R	Zigterman, Carol Ann Revoc Tr dtd 12/12/89	87,500.00	27,625.00	27,625.00	0.00
45	45-07-21-326-011.000-R	Bailey, Amy L	106,200.00	27,300.00	27,300.00	0.00
45	45-07-21-326-012.000-R	Kessler, James D & Maggie S	127,200.00	50,640.00	50,640.00	0.00
45	45-07-21-326-013.000-R	Longacre, Timothy D	141,100.00	59,465.00	59,465.00	0.00

45	45-07-21-326-014.000-R	Tomczak, Wayne J Sr & Christine A	74,700.00	74,700.00	74,700.00	0.00
45	45-07-21-326-015.000-R	Ladewski, Julia	99,400.00	35,360.00	35,360.00	0.00
45	45-07-21-326-016.000-R	Condes, Zachery Y	114,600.00	42,590.00	42,590.00	0.00
45	45-07-21-327-001.000-R	Town of Highland Redevelopment	0.00	0.00	0.00	0.00
45	45-07-21-327-002.000-R	Town of Highland Redevelopment	0.00	0.00	0.00	0.00
45	45-07-21-327-005.000-R	N E Leep Realty Corp	30,000.00	30,000.00	30,000.00	0.00
45	45-07-21-327-006.000-R	Town of Highland Redevelopment	0.00	0.00	0.00	0.00
45	45-07-21-327-007.000-R	Town of Highland Redevelopment	0.00	0.00	0.00	0.00
45	45-07-21-327-009.000-R	Pleasant View Dairy Corporation	368,000.00	368,000.00	368,000.00	0.00
45	45-07-21-327-011.000-R	Spoljoric, Daniel S & Sarah B	133,200.00	133,200.00	133,200.00	0.00
45	45-07-21-327-013.000-R	Spoljoric, Daniel S	73,200.00	73,200.00	65,886.00	7,314.00
45	45-07-21-327-015.000-R	Sinenergy, LLC	448,200.00	448,200.00	448,200.00	0.00
45	45-07-21-327-017.000-R	Babus, Dumitru	121,700.00	121,700.00	121,700.00	0.00
45	45-07-21-327-018.000-R	Town of Highland by and through its Redevelopment Con	0.00	0.00	0.00	0.00
45	45-07-21-327-019.000-R	Town of Highland by and through its Redevelopment Con	0.00	0.00	0.00	0.00
45	45-07-21-327-020.000-R	Town of Highland Indiana	0.00	0.00	0.00	0.00
45	45-07-21-327-021.000-R	Town of Highland Indiana by and Through its Redevelopm	0.00	0.00	0.00	0.00
45	45-07-21-327-022.000-R	TSC Properties	111,000.00	111,000.00	111,000.00	0.00
45	45-07-21-327-023.000-R	TSC Properties	160,100.00	160,100.00	160,100.00	0.00
45	45-07-21-328-001.000-R	Pleasant View Dairy Corporation	573,800.00	573,800.00	490,384.00	83,416.00
45	45-07-21-328-005.000-R	N E Leep Realty Corp	218,000.00	218,000.00	172,523.00	45,477.00
45	45-07-21-328-006.000-R	Chesapeake & Ohio Railway Co.	300.00	300.00	50.00	250.00
45	45-07-21-328-007.000-R	Chesapeake & Ohio Railway Co.	0.00	0.00	0.00	0.00
45	45-07-21-328-008.000-R	First Financial Bank NA	1,072,300.00	1,072,300.00	840,187.00	232,113.00
45	45-07-21-328-009.000-R	DEF Properties LLC	127,500.00	127,500.00	127,500.00	0.00
45	45-07-21-328-010.000-R	First Financial Bank NA	28,100.00	28,100.00	25,362.00	2,738.00
45	45-07-21-328-011.000-R	N E Leep Realty Corp	267,300.00	267,300.00	162,260.00	105,040.00
45	45-07-21-328-012.000-R	Great Lakes Development, LLC	284,100.00	281,100.00	212,830.00	68,270.00
45	45-07-21-328-013.000-R	Faber Holdings - Highland LLC	277,000.00	277,000.00	54,739.00	222,261.00
45	45-07-21-328-014.000-R	Popa, Nick G & Patricia A Popa H & W	168,200.00	168,200.00	109,406.00	58,794.00
45	45-07-21-328-015.000-R	Popa, Nick G & Patricia A Popa H & W	211,700.00	211,700.00	158,349.00	53,351.00
45	45-07-21-329-001.000-R	United States Postal Service	0.00	0.00	0.00	0.00
45	45-07-21-329-002.000-R	United States Postal Service	0.00	0.00	0.00	0.00
45	45-07-21-329-003.000-R	McCormick, Ronald & McCormick, Raquel H & W	1,300.00	1,300.00	1,250.00	50.00
45	45-07-21-329-004.000-R	Tomczak, Wayne J & Christine A	110,000.00	110,000.00	110,000.00	0.00
45	45-07-21-329-005.000-R	Steffens, Grace J	129,700.00	52,055.00	52,055.00	0.00
45	45-07-21-329-006.000-R	Somodi, Christina M	133,500.00	54,525.00	54,525.00	0.00
45	45-07-21-329-007.000-R	Dobosz, Andrew W	75,200.00	16,630.00	16,630.00	0.00
45	45-07-21-329-008.000-R	Breslin, John Francis & Elizabeth A h&w T/E	96,200.00	30,805.00	30,805.00	0.00
45	45-07-21-329-009.000-R	Villarreal, Anthony	88,400.00	25,210.00	25,210.00	0.00
45	45-07-21-329-010.000-R	A & W Investments	172,300.00	172,300.00	168,635.00	3,665.00
45	45-07-21-329-011.000-R	Nebraska Alliance Realty Company	79,200.00	79,200.00	71,494.00	7,706.00
45	45-07-21-329-012.000-R	Spoljoric, Daniel S	177,200.00	177,200.00	142,251.00	34,949.00
45	45-07-21-329-013.000-R	Decamotan Dean A	128,400.00	128,400.00	128,400.00	0.00
45	45-07-21-329-014.000-R	Doughman, Brian K & Lisa R h&w	98,100.00	98,100.00	98,100.00	0.00
45	45-07-21-329-015.000-R	Highland Chamber Of Commerce Inc	69,100.00	0.00	0.00	0.00
45	45-07-21-329-016.000-R	Cross, Matthew J & Laura h&w	92,300.00	92,300.00	67,370.00	24,930.00

45	45-07-21-329-017.000-R	Gordon, Jim R Jr & Debra E h&w	69,600.00	69,600.00	69,600.00	0.00	0.00
45	45-07-21-329-018.000-R	Leo Sporman Mem Vets Of Fw 1109	101,500.00	0.00	0.00	0.00	0.00
45	45-07-21-330-001.000-R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00	0.00
45	45-07-21-330-002.000-R	Calderone, Frank	240,500.00	240,500.00	239,540.00	960.00	0.00
45	45-07-21-330-003.000-R	GSM Group LLC	73,300.00	73,300.00	60,810.00	12,490.00	0.00
45	45-07-21-330-004.000-R	Key Motor Car Co	42,600.00	42,600.00	35,612.00	6,988.00	0.00
45	45-07-21-330-005.000-R	LEEP, LEEP, FULTON, AN ILLINOIS GENERAL PART	285,600.00	285,600.00	238,970.00	46,630.00	0.00
45	45-07-21-330-006.000-R	Danteager Enterprise LLC	173,900.00	173,900.00	137,531.00	36,369.00	0.00
45	45-07-21-330-007.000-R	Wontor, Edward L & Wontor Karen	120,800.00	120,800.00	120,800.00	0.00	0.00
45	45-07-21-330-008.000-R	Lake County Trust Company Tr 5063	126,400.00	126,400.00	95,091.00	31,309.00	0.00
45	45-07-21-330-009.000-R	Lake County Trust Tr 5063	46,800.00	46,800.00	42,575.00	4,225.00	0.00
45	45-07-21-330-010.000-R	Stejurew, LLC	333,300.00	333,300.00	239,081.00	94,219.00	0.00
45	45-07-21-330-011.000-R	Stejurew, LLC	28,100.00	28,100.00	25,078.00	3,022.00	0.00
45	45-07-21-330-012.000-R	Gandhi Realty LLC	36,800.00	36,800.00	35,790.00	1,010.00	0.00
45	45-07-21-330-013.000-R	Gandhi Realty LLC	425,300.00	422,300.00	371,579.00	50,721.00	0.00
45	45-07-21-330-014.000-R	Spains, Incorporated	147,100.00	147,100.00	147,100.00	0.00	0.00
45	45-07-21-330-015.000-R	Filler, Scott A & Cheryl Filler H & W	31,400.00	31,400.00	28,194.00	3,206.00	0.00
45	45-07-21-330-016.000-R	Filler, Scott A & Cheryl Filler H & W	288,000.00	288,000.00	151,735.00	136,265.00	0.00
45	45-07-21-352-001.000-R	Jarchow, Oliver F & Margaret	98,500.00	98,500.00	88,857.00	9,643.00	0.00
45	45-07-21-376-001.000-R	Southlake Community Mental Health Center Inc	330,700.00	0.00	0.00	0.00	0.00
45	45-07-21-376-002.000-R	HIGHLAND OFFICE CENTER, LLC AN INDIANA LIM.	443,700.00	443,700.00	363,950.00	79,750.00	0.00
45	45-07-21-376-003.000-R	Sims, Roger D & Patricia R h&w	728,000.00	728,000.00	623,586.00	104,414.00	0.00
45	45-07-21-380-001.000-R	EGIL LLC	102,000.00	102,000.00	96,623.00	5,377.00	0.00
45	45-07-21-380-002.000-R	QFM LLC	154,800.00	154,800.00	111,811.00	42,989.00	0.00
45	45-07-21-380-003.000-R	QFM LLC	150,000.00	150,000.00	90,100.00	60,000.00	0.00
45	45-07-21-380-004.000-R	QFM LLC	33,900.00	33,900.00	30,368.00	3,532.00	0.00
45	45-07-21-380-005.000-R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00	0.00
45	45-07-21-380-006.000-R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00	0.00
45	45-07-21-380-007.000-R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00	0.00
45	45-07-21-380-008.000-R	Highland, Memorial Post 180	336,500.00	0.00	0.00	0.00	0.00
45	45-07-21-380-009.000-R	Town of Highland	0.00	0.00	0.00	0.00	0.00
45	45-07-21-380-010.000-R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00	0.00
45	45-07-21-380-011.000-R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00	0.00
45	45-07-21-380-012.000-R	Town Of Highland Indiana	0.00	0.00	0.00	0.00	0.00
45	45-07-21-380-013.000-R	Khatra Petro Inc	263,100.00	263,100.00	263,100.00	0.00	0.00
45	45-07-21-380-014.000-R	Town Of Highland Indiana	0.00	0.00	0.00	0.00	0.00
45	45-07-21-381-012.000-R	DJB Management LLC	120,000.00	120,000.00	117,587.00	2,413.00	0.00
45	45-07-21-382-020.000-R	Brunet, Roberta A k/n/a Roberta A Lasocki	135,300.00	43,215.00	43,215.00	0.00	0.00
45	45-07-21-382-021.000-R	McCook LLC Two	163,200.00	163,200.00	141,367.00	21,833.00	0.00
45	45-07-21-382-022.000-R	Lake County Trust Company as Trustee of Tr #5966	136,000.00	136,000.00	136,000.00	0.00	0.00
45	45-07-21-382-023.000-R	Bishop, Christina L	165,900.00	75,585.00	75,585.00	0.00	0.00
45	45-07-21-382-024.000-R	Derosa, David	147,800.00	147,800.00	147,800.00	0.00	0.00
45	45-07-21-383-018.000-R	Chez Nous Proprietes LLC (per deed)	164,900.00	164,900.00	164,900.00	0.00	0.00
45	45-07-21-401-001.000-R	Manitou Holdings Group LLC	417,900.00	417,900.00	224,969.00	192,931.00	0.00
45	45-07-21-401-012.000-R	Holinga, Irene A Tr of Irene A Holinga Revoc Tr Agree dt	197,200.00	197,200.00	197,200.00	0.00	0.00
45	45-07-21-401-012.000-R	Holinga, Irene A Tr of Irene A Holinga Revoc Tr Agree dt	21,400.00	21,400.00	20,398.00	1,002.00	0.00
45	45-07-21-402-001.000-R	Takacs, Kenneth M Trustee	146,200.00	65,780.00	65,780.00	80,420.00	0.00

45	45-07-21-402-012.000-R	Kovera, Michael C & Pamala E Trs of Kovera Liv Tr dtd :	130,700.00	130,700.00	130,700.00	0.00	0.00
45	45-07-21-403-001.000-R	Town of Highland	0.00	0.00	0.00	0.00	0.00
45	45-07-21-403-011.000-R	Piech, Joseph & Kenneth M Pannell J/T with R/S not as :	161,300.00	161,300.00	154,095.00	7,205.00	0.00
45	45-07-21-404-001.000-R	Reorganized Ch Of Jesus Christ Of	119,900.00	119,900.00	0.00	0.00	0.00
45	45-07-21-404-002.000-R	Stasinos, Elaine K Tr of Elaine K Stasinos Liv Tr #1 dtd 4	16,500.00	16,500.00	15,732.00	768.00	0.00
45	45-07-21-404-014.000-R	Stirling, Kurt & Kathleen Stirling H&W	20,800.00	20,800.00	18,646.00	2,154.00	0.00
45	45-07-21-404-015.000-R	Stirling, Kurt & Kathleen Stirling H&W	145,100.00	103,472.00	103,472.00	0.00	0.00
45	45-07-21-404-016.000-R	T & T Real Est Llc	430,500.00	430,500.00	318,063.00	112,437.00	0.00
45	45-07-21-404-017.000-R	Stasinos, Elaine K Tr of Elaine K Stasinos Liv Tr #1 dtd 4	196,700.00	196,700.00	147,816.00	48,884.00	0.00
45	45-07-21-404-018.000-R	G & P Properties, LLC	183,700.00	183,700.00	183,700.00	0.00	0.00
45	45-07-21-404-019.000-R	Lake County Trust Company Tr #13-7899	116,900.00	116,900.00	95,309.00	21,591.00	0.00
45	45-07-21-404-020.000-R	Lake County Trust Company Tr #13-7899	175,900.00	175,900.00	143,648.00	32,252.00	0.00
45	45-07-21-404-021.000-R	Langel Realty LLC	454,600.00	454,600.00	363,228.00	91,372.00	0.00
45	45-07-21-404-022.000-R	Langel Realty LLC	363,800.00	363,800.00	258,026.00	105,774.00	0.00
45	45-07-21-404-023.000-R	Fijut, Angela	72,900.00	72,900.00	55,492.00	17,408.00	0.00
45	45-07-21-404-024.000-R	Langel Realty, LLC	112,100.00	112,100.00	105,145.00	6,955.00	0.00
45	45-07-21-404-025.000-R	Fowler Jr, James R & Karen A Fowler H & W	128,500.00	128,500.00	93,960.00	34,540.00	0.00
45	45-07-21-404-026.000-R	Kozora, Ross & Kathleen Kozora as Co-Trs of the Dozora	128,800.00	128,800.00	126,846.00	1,954.00	0.00
45	45-07-21-404-027.000-R	Basswood Enterprises LLC	172,400.00	172,400.00	172,400.00	0.00	0.00
45	45-07-21-404-028.000-R	Basswood Enterprises LLC	151,300.00	151,300.00	151,300.00	0.00	0.00
45	45-07-21-408-012.000-R	Town Of Highland	0.00	0.00	0.00	0.00	0.00
45	45-07-21-408-013.000-R	Town of Highland Indiana by & through its Redevelopme	0.00	0.00	0.00	0.00	0.00
45	45-07-21-408-014.000-R	Szklarz, Stanislaw & Elizabeth A	146,200.00	146,200.00	146,200.00	0.00	0.00
45	45-07-21-408-015.000-R	Smith, Danny B & Jane E h&w	113,000.00	113,000.00	113,000.00	0.00	0.00
45	45-07-21-408-016.000-R	Brand House LLC	301,200.00	301,200.00	227,428.00	73,772.00	0.00
45	45-07-21-408-017.000-R	Topacio, Alberto & MaLourdes h&w	114,500.00	114,500.00	114,500.00	0.00	0.00
45	45-07-21-408-018.000-R	Stroka, Mary Louise Tr u/t/a dtd 12/10/03 known as Mary	16,000.00	16,000.00	15,249.00	751.00	0.00
45	45-07-21-408-019.000-R	Tharp Realty LLC	98,900.00	98,900.00	98,900.00	0.00	0.00
45	45-07-21-408-020.000-R	Tharp Realty LLC	145,000.00	145,000.00	145,000.00	0.00	0.00
45	45-07-21-408-021.000-R	Tharp Realty LLC	30,200.00	30,200.00	28,038.00	2,162.00	0.00
45	45-07-21-451-001.000-R	Town of Highland	0.00	0.00	0.00	0.00	0.00
45	45-07-21-451-002.000-R	Town Of Highland	0.00	0.00	0.00	0.00	0.00
45	45-07-21-451-003.000-R	Town of Highland and Redevelopment Commission	0.00	0.00	0.00	0.00	0.00
45	45-07-21-451-004.000-R	Susay, David	159,000.00	159,000.00	107,909.00	48,091.00	0.00
45	45-07-21-451-005.000-R	Kouros, Bessie & gus Kouros Trs of the Gus Kouros Livir	112,000.00	112,000.00	97,640.00	14,360.00	0.00
45	45-07-21-451-006.000-R	Miller, Lawrence E	43,400.00	43,400.00	39,209.00	4,191.00	0.00
45	45-07-21-451-007.000-R	Miller Holding Company LLC	347,800.00	347,800.00	347,800.00	0.00	0.00
45	45-07-21-451-008.000-R	Nazeer, Shaik	439,400.00	439,400.00	189,612.00	249,788.00	0.00
45	45-07-21-451-009.000-R	The Calumet Natl Bank Of Hnd	451,700.00	451,700.00	392,530.00	59,170.00	0.00
45	45-07-21-451-010.000-R	TRIANGLE EQUITIES, LLC	100.00	100.00	92.00	8.00	0.00
45	45-07-21-451-011.000-R	TRIANGLE EQUITIES, LLC	264,000.00	264,000.00	264,000.00	0.00	0.00
45	45-07-21-451-012.000-R	Town of Highland Indiana by & through its Redevelopme	0.00	0.00	0.00	0.00	0.00
45	45-07-21-451-013.000-R	McConathy, David W Declar of Living Trust dtd 06/17/14	148,500.00	148,500.00	148,500.00	0.00	0.00
45	45-07-21-451-014.000-R	Town of Highland Indiana by & through its Redevelopme	0.00	0.00	0.00	0.00	0.00
45	45-07-21-451-015.000-R	Qureshi, Muhammad Amir & Naureen Habib h&w and J	245,300.00	245,300.00	166,159.00	79,141.00	0.00
45	45-07-21-451-016.000-R	Miller Holding Company, LLC	47,000.00	47,000.00	42,141.00	4,859.00	0.00
45	45-07-21-451-017.000-R	G & T Enterprises	144,400.00	144,400.00	120,847.00	23,553.00	0.00

45	45-07-21-451-018.000-R	GSM Group LLC	35,000.00	26,943.00	8,057.00
45	45-07-21-451-019.000-R	GSM Group LLC	28,800.00	26,295.00	2,505.00
45	45-07-21-451-020.000-R	Lake County Public Library	0.00	0.00	0.00
45	45-07-21-451-021.000-R	Town Of Highland	0.00	0.00	0.00
45	45-07-21-452-001.000-R	Civil Town Of Highland	0.00	0.00	0.00
45	45-07-21-452-002.000-R	Liddybar LLC	539,700.00	89,100.00	450,600.00
45	45-07-21-452-003.000-R	JDS R3, LLC	45,400.00	41,910.00	3,490.00
45	45-07-21-452-004.000-R	JDS R3, LLC	259,800.00	230,887.00	28,913.00
45	45-07-21-452-007.000-R	2930 Highway Avenue LLC	156,300.00	156,300.00	0.00
45	45-07-21-452-008.000-R	Lake County Trust Company Trs Tr #10143 dtd 10/29/94	141,400.00	113,990.00	27,410.00
45	45-07-21-452-009.000-R	Amy J Wadas DDS LLC	111,100.00	106,733.00	4,367.00
45	45-07-21-452-010.000-R	Liggett, Roger L & Mari Ellen	233,200.00	200,438.00	32,762.00
45	45-07-21-452-011.000-R	EI War Venture LLC	65,900.00	46,731.00	19,169.00
45	45-07-21-452-012.000-R	EI War Venture	99,300.00	96,300.00	0.00
45	45-07-21-452-013.000-R	Town Of Highland	0.00	0.00	0.00
45	45-07-21-452-014.000-R	Liddybar LLC	63,400.00	0.00	0.00
45	45-07-21-452-015.000-R	Pammer, William F & Brenda M Pammer H&W	53,800.00	45,526.00	8,274.00
45	45-07-21-452-016.000-R	Reno, Robert C & Gail J Reno H & W	146,300.00	121,812.00	24,488.00
45	45-07-21-452-017.000-R	Stirling, Cary J & Luann Trs under Cary & Luann Stirling	85,600.00	78,988.00	6,612.00
45	45-07-21-452-018.000-R	Rich, Patricia A Revoc Tr dtd 12/5/16	69,300.00	62,479.00	6,821.00
45	45-07-21-452-019.000-R	EI War Venture Llc	32,500.00	32,500.00	0.00
45	45-07-21-452-020.000-R	EI War Venture Llc	113,000.00	113,000.00	0.00
45	45-07-21-452-021.000-R	Huegel, John	190,700.00	190,700.00	0.00
45	45-07-21-452-022.000-R	Housmart.biz Inc	166,900.00	165,614.00	1,286.00
45	45-07-21-452-023.000-R	Popa, Nick G & Patricia A Popa H & W	187,400.00	157,185.00	30,215.00
45	45-07-21-452-024.000-R	Popa, Nick G & Patricia A Popa H & W	135,200.00	109,669.00	25,531.00
45	45-07-21-452-025.000-R	Bakker, Susan M	215,200.00	187,790.00	27,410.00
45	45-07-21-453-003.000-R	Lincolnwood Center LLC	741,200.00	647,949.00	93,251.00
45	45-07-21-453-005.000-R	Van Gorp, Harold E & Anna	0.00	0.00	0.00
45	45-07-21-453-006.000-R	Northern Indiana Public Service Co	300.00	300.00	0.00
45	45-07-21-453-007.000-R	Northern Indiana Public Service Co	500.00	158.00	342.00
45	45-07-21-453-008.000-R	Highland, Parks & Recreation Board	0.00	0.00	0.00
45	45-07-21-453-009.000-R	Karulski, Joseph D & Marie T	140,300.00	46,465.00	0.00
45	45-07-21-453-010.000-R	DeWier, Megan	137,500.00	57,125.00	0.00
45	45-07-21-453-011.000-R	Klemoff, Natalie J	140,300.00	58,945.00	0.00
45	45-07-21-453-012.000-R	Caddick, Judith A Tr u/a dtd 12/11/13 referred to as Jud	143,000.00	60,700.00	0.00
45	45-07-21-453-013.000-R	Vandommelen, Jerome Jr.	151,400.00	66,160.00	0.00
45	45-07-21-453-014.000-R	Fross, Harold D	162,000.00	73,050.00	0.00
45	45-07-21-453-015.000-R	Edwards, Terry L. & Linda L. H&W	162,000.00	73,050.00	0.00
45	45-07-21-453-016.000-R	Sabo, Richard J Sr	140,300.00	58,945.00	0.00
45	45-07-21-453-017.000-R	Joseph, Charolotte A	151,700.00	66,355.00	0.00
45	45-07-21-453-018.000-R	White, Gloria K	141,300.00	47,115.00	0.00
45	45-07-21-453-019.000-R	Wilson, Linda	143,000.00	60,700.00	0.00
45	45-07-21-453-020.000-R	Blanco, Arthur & Donna h&w	138,500.00	138,500.00	0.00
45	45-07-21-453-021.000-R	Kreiss, Tracy A	149,800.00	65,120.00	0.00
45	45-07-21-453-022.000-R	Jamison, Thomas V III	133,100.00	54,265.00	0.00
45	45-07-21-453-023.000-R	Grelak, John	131,900.00	53,485.00	0.00

45	45-07-21-453-024.000-R	Dalber, Michael & Allison h&w	135,500.00	55,825.00	55,825.00	0.00
45	45-07-21-453-025.000-R	Gearman, David S	135,500.00	55,825.00	55,825.00	0.00
45	45-07-21-453-026.000-R	Gauthier, Nicole M	134,600.00	55,240.00	55,240.00	0.00
45	45-07-21-453-027.000-R	Zdrnja, Ranko & Ana h&w	133,100.00	54,265.00	54,265.00	0.00
45	45-07-21-453-028.000-R	Dabrowski, Suzanne D	131,700.00	53,355.00	53,355.00	0.00
45	45-07-21-453-029.000-R	Savich, Paul aka Paul M Savich	136,800.00	56,670.00	56,670.00	0.00
45	45-07-21-453-030.000-R	Walker II, Michael S	132,400.00	53,810.00	53,810.00	0.00
45	45-07-21-453-031.000-R	8845 Kennedy LLC	393,100.00	393,100.00	64,898.00	328,202.00
45	45-07-21-454-001.000-R	Musch, Dan A	140,700.00	59,205.00	59,205.00	0.00
45	45-07-21-454-002.000-R	Barlage, Rosemary	153,400.00	153,400.00	153,400.00	0.00
45	45-07-21-454-003.000-R	Pucci, Nicole M	130,700.00	52,705.00	52,705.00	0.00
45	45-07-21-454-004.000-R	Campbell, Jessica & Marcia Hillegonds	140,200.00	58,880.00	58,880.00	0.00
45	45-07-21-454-005.000-R	Santefort, Jeremy A & Annette Harris h&w	135,900.00	56,085.00	56,085.00	0.00
45	45-07-21-454-006.000-R	Cesinger, Diana K	130,700.00	52,705.00	52,705.00	0.00
45	45-07-21-454-007.000-R	Gomez,Hector Mario	130,700.00	43,225.00	43,225.00	0.00
45	45-07-21-454-008.000-R	Ashton, Nancy J.	137,500.00	57,125.00	57,125.00	0.00
45	45-07-21-454-009.000-R	Pistalo, Yanja	135,900.00	56,085.00	56,085.00	0.00
45	45-07-21-454-010.000-R	Kaczmarzewski, Jennifer	138,900.00	58,035.00	58,035.00	0.00
45	45-07-21-454-011.000-R	Maciejewski, Andrew W and Dawn, Husband and Wife	130,700.00	52,705.00	52,705.00	0.00
45	45-07-21-454-012.000-R	Salcedo, Ulices and Velez, Roman Xaymara, H&W	135,000.00	55,500.00	55,500.00	0.00
45	45-07-21-454-013.000-R	Dzurochak, Wilene	130,900.00	30,875.00	30,875.00	0.00
45	45-07-21-454-014.000-R	Stern, John M & Grace M Stern Trs under the Joint Revoc	132,300.00	56,745.00	56,745.00	0.00
45	45-07-21-454-015.000-R	Anderson, Traci M	130,600.00	52,640.00	52,640.00	0.00
45	45-07-21-454-016.000-R	Pernice, Victor Jacob	137,400.00	57,060.00	57,060.00	0.00
45	45-07-21-454-017.000-R	Albomonte, Donna M	132,700.00	54,005.00	54,005.00	0.00
45	45-07-21-454-018.000-R	Magee, Felicia	140,500.00	59,075.00	59,075.00	0.00
45	45-07-21-454-019.000-R	Dowd, Steven M & Brittany N Adler J/T R/S	130,600.00	52,640.00	52,640.00	0.00
45	45-07-21-454-020.000-R	Bukowski, Joseph C	130,600.00	52,640.00	52,640.00	0.00
45	45-07-21-454-021.000-R	Hartville, Hubert L Jr	131,200.00	53,030.00	53,030.00	0.00
45	45-07-21-454-022.000-R	Pals, Brooke T, Todd D Pals & Pamela S Pals, a married c	137,400.00	137,400.00	137,400.00	0.00
45	45-07-21-454-023.000-R	Marker, Lee D & Deborah K h&w	135,800.00	56,020.00	56,020.00	0.00
45	45-07-21-454-024.000-R	Vega, Emilio J	132,200.00	53,680.00	53,680.00	0.00
45	45-07-21-454-025.000-R	Harris, Michael J	133,600.00	54,590.00	54,590.00	0.00
45	45-07-21-454-026.000-R	Herak, Jeffrey A Revoc Tr Agree dtd 02/02/15 (Jeff Herak	147,600.00	66,690.00	66,690.00	0.00
45	45-07-21-454-027.000-R	O'Hara, Timothy R	143,400.00	60,960.00	60,960.00	0.00
45	45-07-21-454-028.000-R	Meza, Marco A & Rosa M Castillo-Meza h&w	132,800.00	54,070.00	54,070.00	0.00
45	45-07-21-454-029.000-R	Fase, Kimberly J	143,300.00	60,895.00	60,895.00	0.00
45	45-07-21-454-030.000-R	PHIPPS,DENISE F	142,500.00	60,375.00	60,375.00	0.00
45	45-07-21-454-031.000-R	Vallone, Trina L	144,200.00	61,480.00	61,480.00	0.00
45	45-07-21-454-032.000-R	Dziadon, Michael C	143,100.00	60,765.00	60,765.00	0.00
45	45-07-21-454-033.000-R	Ramirez, Jose & Ramirez, Michelle R. (H&W)	143,900.00	61,285.00	61,285.00	0.00
45	45-07-21-454-034.000-R	Lewis, Alysia Dawn	142,600.00	60,440.00	60,440.00	0.00
45	45-07-21-454-035.000-R	Bell, Gabriel	155,300.00	68,695.00	68,695.00	0.00
45	45-07-21-454-036.000-R	Stovall William O.	163,500.00	74,025.00	74,025.00	0.00
45	45-07-21-454-037.000-R	Sachikova, Lyudmila A	134,800.00	55,370.00	55,370.00	0.00
45	45-07-21-454-038.000-R	STANKUS, NANCY M	145,800.00	62,520.00	62,520.00	0.00
45	45-07-21-454-039.000-R	Eddy, Brandon M	144,300.00	61,545.00	61,545.00	0.00

45	45-07-21-454-040.000-R	Woerner, Christine	130,400.00	52,510.00	52,510.00	0.00
45	45-07-21-454-041.000-R	Reyes, Monica C	128,300.00	51,145.00	51,145.00	0.00
45	45-07-21-454-042.000-R	Hauter, Valerie	130,400.00	52,510.00	52,510.00	0.00
45	45-07-21-454-043.000-R	Krawczyk, Leonard	131,900.00	53,485.00	53,485.00	0.00
45	45-07-21-454-044.000-R	Frigo, Jennifer A	128,300.00	51,145.00	51,145.00	0.00
45	45-07-21-454-045.000-R	Halloran, Kristin	130,400.00	52,510.00	52,510.00	0.00
45	45-07-21-454-046.000-R	Dorkin, Elizabeth M & Louise G O'Keefe Co-Trs under D	139,100.00	45,685.00	45,685.00	0.00
45	45-07-21-454-047.000-R	Smith, Victoria L	130,400.00	55,510.00	55,510.00	0.00
45	45-07-21-454-048.000-R	Peters, Pete F, Dolores T., H&W	131,600.00	53,290.00	53,290.00	0.00
45	45-07-21-455-001.000-R	Strom, Lynn	128,700.00	51,405.00	51,405.00	0.00
45	45-07-21-455-002.000-R	Stinar, Ellen	130,200.00	52,380.00	52,380.00	0.00
45	45-07-21-455-003.000-R	Rivera, Elizabeth L	135,900.00	56,085.00	56,085.00	0.00
45	45-07-21-455-004.000-R	Bilyak, William	133,500.00	57,525.00	57,525.00	0.00
45	45-07-21-455-005.000-R	Stone, Nicholas B	132,300.00	56,745.00	56,745.00	0.00
45	45-07-21-455-006.000-R	Daniel, Emmeline A	132,600.00	53,940.00	53,940.00	0.00
45	45-07-21-455-007.000-R	Bzdyk, Mark G	130,700.00	52,705.00	52,705.00	0.00
45	45-07-21-455-008.000-R	DeBoer, David A	162,000.00	73,050.00	73,050.00	0.00
45	45-07-21-455-009.000-R	Dyslin, Donna L., as Trustee	140,300.00	49,465.00	49,465.00	0.00
45	45-07-21-455-010.000-R	Seaman, Kristopher W.	130,700.00	52,705.00	52,705.00	0.00
45	45-07-21-455-011.000-R	Wachtower Bible and Tract Society of New York Inc (Or	138,900.00	138,900.00	138,900.00	0.00
45	45-07-21-455-012.000-R	Aguirre, Colleen	137,000.00	56,800.00	56,800.00	0.00
45	45-07-21-455-013.000-R	Goodes, Pamela	137,000.00	56,800.00	56,800.00	0.00
45	45-07-21-455-014.000-R	Geddes, Antoinette C	129,600.00	51,990.00	51,990.00	0.00
45	45-07-21-455-015.000-R	Gray, Dennis W & Susan J	169,700.00	78,055.00	78,055.00	0.00
45	45-07-21-455-016.000-R	Venem, Meggin K	143,600.00	61,090.00	61,090.00	0.00
45	45-07-21-455-017.000-R	Kiefer, Elizabeth May	138,700.00	57,905.00	57,905.00	0.00
45	45-07-21-455-018.000-R	Dragos, David	135,900.00	132,900.00	132,900.00	0.00
45	45-07-21-455-019.000-R	Minch, Joshua	134,300.00	55,045.00	55,045.00	0.00
45	45-07-21-455-020.000-R	Walen, David and Maroc, Melissa	136,400.00	56,410.00	56,410.00	0.00
45	45-07-21-455-021.000-R	Magraf, Susan K	138,800.00	57,970.00	57,970.00	0.00
45	45-07-21-455-022.000-R	Wilkins, Lois A f/n/a Lois A Williams	144,000.00	144,000.00	144,000.00	0.00
45	45-07-21-455-023.000-R	Kalafatic, Marie A	132,200.00	53,680.00	53,680.00	0.00
45	45-07-21-455-024.000-R	Kuridza, Borislav	144,000.00	64,350.00	64,350.00	0.00
45	45-07-21-455-025.000-R	Brown, Nicole C	130,100.00	52,315.00	52,315.00	0.00
45	45-07-21-455-026.000-R	Armstrong, Deidre Y	143,500.00	61,025.00	61,025.00	0.00
45	45-07-21-455-027.000-R	Kiszenia, Barbara M & Eric J h&w	137,400.00	44,580.00	44,580.00	0.00
45	45-07-21-455-028.000-R	Blauw, Jean E Tr of Jean E Blauw Revoc Tr dtd 2/22/06	138,300.00	60,645.00	60,645.00	0.00
45	45-07-21-455-029.000-R	Walker, Michael Bryan	136,400.00	56,410.00	56,410.00	0.00
45	45-07-21-455-030.000-R	Kocsis, Jonathan P	140,200.00	58,880.00	58,880.00	0.00
45	45-07-21-455-031.000-R	Guest, Jerry A Tr of Jerry A Guest Revoc Liv Tr known as	138,400.00	59,210.00	59,210.00	0.00
45	45-07-21-455-032.000-R	Czapkowitz, Paul L	131,200.00	53,030.00	53,030.00	0.00
45	45-07-21-456-001.000-R	Nadina Inc	777,300.00	777,300.00	642,371.00	134,929.00
45	45-07-21-456-002.000-R	Traylor, William Lee III & Justine Maresca T/C	161,700.00	72,855.00	72,855.00	0.00
45	45-07-21-456-003.000-R	Schu, Mari Lynn	130,600.00	52,640.00	52,640.00	0.00
45	45-07-21-456-004.000-R	Garcia, Juan M	140,200.00	58,880.00	58,880.00	0.00
45	45-07-21-456-005.000-R	Seiber, Tammy J	136,400.00	56,410.00	56,410.00	0.00
45	45-07-21-456-006.000-R	Delgado, Mary A Trustee, Mary A Delgado Trust dated 1/	138,300.00	48,165.00	48,165.00	0.00

45	45-07-21-456-007.000-R	Steptien, John	129,700.00	52,055.00	52,055.00	0.00
45	45-07-21-456-008.000-R	Boughamer, James	158,600.00	70,840.00	70,840.00	0.00
45	45-07-21-456-009.000-R	West, Veretta	130,600.00	52,640.00	52,640.00	0.00
45	45-07-21-456-010.000-R	Hart, Sarah	131,200.00	53,030.00	53,030.00	0.00
45	45-07-21-456-011.000-R	Hahn, Paul J	135,300.00	55,695.00	55,695.00	0.00
45	45-07-21-456-012.000-R	Roach, Jacqueline M	149,800.00	65,120.00	65,120.00	0.00
45	45-07-21-456-013.000-R	Cook, Holly, A	129,500.00	51,925.00	51,925.00	0.00
45	45-07-21-456-014.000-R	El Randel Antvaan	141,400.00	59,660.00	59,660.00	0.00
45	45-07-21-456-015.000-R	Wright, Donna A	130,100.00	52,315.00	52,315.00	0.00
45	45-07-21-456-016.000-R	Conaway, Cassandre L	141,200.00	59,530.00	59,530.00	0.00
45	45-07-21-456-017.000-R	Muhammad, William H & Annie Jean Johnson, H&W	140,200.00	61,880.00	61,880.00	0.00
45	45-07-21-456-018.000-R	Rivera, Iris C. & Lopez, Magdalena	134,900.00	134,900.00	134,900.00	0.00
45	45-07-21-456-019.000-R	Smith, Toya P	147,900.00	63,885.00	63,885.00	0.00
45	45-07-21-456-020.000-R	Raymond, Christine	132,400.00	53,810.00	53,810.00	0.00
45	45-07-21-456-021.000-R	Langer, Allison M	145,400.00	62,260.00	62,260.00	0.00
45	45-07-21-456-022.000-R	Anderson, Rachel Claire & John G Anderson J/T	131,000.00	52,900.00	52,900.00	0.00
45	45-07-21-456-023.000-R	Ajayi, Olukemi	129,500.00	54,925.00	54,925.00	0.00
45	45-07-21-456-024.000-R	Beall, Angela B (Janet Bluml retains her inter)	130,300.00	52,445.00	52,445.00	0.00
45	45-07-21-456-025.000-R	Oberg, Mary L	142,900.00	60,635.00	60,635.00	0.00
45	45-07-21-457-001.000-R	Town of Highland	0.00	0.00	0.00	0.00
45	45-07-21-457-003.000-R	Moes, Larry J & Kathy J	125,300.00	49,195.00	49,195.00	0.00
45	45-07-21-457-004.000-R	Garcia Fernando	114,400.00	42,110.00	42,110.00	0.00
45	45-07-21-457-005.000-R	Burgans, Criag R. & Sandra L h&w	131,600.00	53,290.00	53,290.00	0.00
45	45-07-21-457-006.000-R	Munguia, Mario T as Trs of Tr known as the Mario T Mu	167,400.00	167,400.00	145,500.00	21,900.00
45	45-07-21-457-007.000-R	Simkus, Gerald J & Janice J	149,200.00	149,200.00	124,729.00	24,471.00
45	45-07-21-457-008.000-R	Tokarz, Jeffrey W & Christine R & Lovell, Roseann J/T	109,800.00	14,160.00	14,160.00	0.00
45	45-07-21-457-009.000-R	Munguia, Mario T as Trs of Tr known as the Mario T Mu	234,100.00	234,100.00	203,843.00	30,257.00
45	45-07-21-457-010.000-R	Fulton, William L. and Kathi R., H&W	253,000.00	135,105.00	135,105.00	0.00
45	45-07-21-457-011.000-R	Garcia, Rudolph & Rachel	132,700.00	41,525.00	41,525.00	0.00
45	45-07-21-457-012.000-R	Staroscsak, Ronald E & Tamalee M Staroscsak Co Trs un	167,200.00	77,165.00	77,165.00	0.00
45	45-07-21-457-013.000-R	Wildman, Brad & Julie A	153,300.00	67,395.00	67,395.00	0.00
45	45-07-21-457-014.000-R	Ploense, Carol Trs of the Carol Ploense Revoc Living Tru:	145,200.00	145,200.00	145,200.00	0.00
45	45-07-21-457-015.000-R	Kroll, Gerald B & Adele J Kroll Co-Trs of the Gerald B K	139,200.00	48,750.00	48,750.00	0.00
45	45-07-21-457-016.000-R	Yeo, Mike Tr of Mike Yeo Revoc Liv Tr dtd 1/9/11 (50 %	133,500.00	54,525.00	54,525.00	0.00
45	45-07-21-505-002.000-R	Norfolk Southern Corporation	0.00	0.00	0.00	0.00
45	45-07-22-355-002.000-R	Campbell, Michael S & Nicholas L Campbell and Michel	109,600.00	42,655.00	42,655.00	0.00
45	45-07-22-451-039.000-R	Haynes, Donald P & Peggy Scott	177,500.00	85,540.00	85,540.00	0.00
45	45-07-33-505-003.000-R	Norfolk Southern Corporation	0.00	0.00	0.00	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)
2017 Pay 2018**

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-17-476-005.000-4R		Little Cal River Basin Dev Comm	0.00	0.00	0.00	0.00
45	45-07-17-476-006.000-4R		Cardinal Services, Inc	55,200.00	55,200.00	55,030.00	170.00
45	45-07-17-476-007.000-4R		Cardinal Service Inc	4,300.00	4,300.00	4,090.00	210.00
45	45-07-17-476-010.000-4R		Cardinal Service Inc	197,800.00	197,800.00	197,220.00	580.00
45	45-07-17-476-011.000-4R		Cardinal Service Inc	261,600.00	261,600.00	268,910.00	(7,310.00)
45	45-07-17-478-012.000-4R		Petrites, Helen M.(Declaration of Trust dated 12/	22,800.00	22,800.00	22,730.00	70.00
45	45-07-17-478-003.000-4R		Emro Marketing Co	1,564,200.00	1,564,200.00	1,519,600.00	44,600.00
45	45-07-20-226-004.000-4R		Petrites, Stanley J Sr & Helen M Trust dtd 12/15/	228,600.00	228,600.00	274,970.00	(46,370.00)
45	45-07-20-226-005.000-4R		Petrites, Helen M.(Declaration of Trust dated 12/	188,500.00	188,500.00	196,570.00	(8,070.00)
45	45-07-20-226-006.000-4R		Petrites, Stanley J Sr & Helen M Trust dtd 12/15/	259,700.00	235,798.00	235,798.00	0.00
45	45-07-20-226-007.000-4R		Petrites, Stanley J Sr & Helen M Trust dtd 12/15/	110,200.00	110,200.00	1,300.00	108,900.00
45	45-07-20-226-008.000-4R		Petrites, Stanley J Sr & Helen M Trust dtd 12/15/	12,400.00	12,400.00	500.00	11,900.00
45	45-07-20-427-012.000-4R		Petrites, Stanley J Sr & Helen M Trust dtd 12/15/	178,900.00	178,900.00	168,610.00	10,290.00
45	45-07-20-427-014.000-4R		Mycka, Richard & Winnie Mycka Living Trust dtd	466,000.00	466,000.00	396,620.00	69,380.00
45	45-07-20-427-029.000-4R		Property Perspective LLC	207,300.00	102,495.00	102,495.00	0.00
45	45-07-20-427-030.000-4R		Smola, Jason & Jennifer A h&w	212,900.00	106,135.00	106,135.00	0.00
45	45-07-20-427-032.000-4R		Alcumbrac, Pauline Et Al Trustees	369,600.00	369,600.00	312,980.00	56,620.00
45	45-07-20-479-006.000-4R		Johns, Norma J Trs Tr	0.00	0.00	0.00	0.00
45	45-07-20-480-006.000-4R		Northern Indiana Pub. Service Co.	0.00	0.00	0.00	0.00
45	45-07-20-480-007.000-4R		Town Of Highland	277,800.00	277,800.00	263,520.00	14,280.00
45	45-07-20-480-008.000-4R		Moran, Dennis D I & Cecilia	304,300.00	304,300.00	296,840.00	7,460.00
45	45-07-20-480-009.000-4R		Allard Rental Corporation	213,200.00	213,200.00	211,880.00	1,320.00
45	45-07-20-480-012.000-4R		A G Properties	0.00	0.00	0.00	0.00
45	45-07-20-484-007.000-4R		Town Of Highland	255,400.00	255,400.00	251,550.00	3,850.00
45	45-07-20-484-008.000-4R		A G PROPERTIES	355,400.00	355,400.00	359,810.00	(4,410.00)
45	45-07-20-484-009.000-4R		Curfin Property Holding Inc	830,100.00	830,100.00	565,530.00	264,570.00
45	45-07-21-151-003.000-4R		Highland Plaza Improvement, LLC	4,600,400.00	4,600,400.00	4,921,130.00	(320,730.00)
45	45-07-21-151-004.000-4R		Highland Plaza Improvement, LLC	1,236,800.00	1,236,800.00	1,443,420.00	(206,620.00)
45	45-07-21-151-005.000-4R		UP Improvement, LLC	0.00	0.00	0.00	0.00
45	45-07-21-151-006.000-4R		Northern Indiana Public Service Co	400.00	400.00	500.00	(100.00)
45	45-07-21-151-007.000-4R		Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-151-008.000-4R		State of Indiana, Department of Natural Resources	0.00	0.00	0.00	0.00
45	45-07-21-151-009.000-4R		State of Indiana, Department of Natural Resources	0.00	0.00	0.00	0.00
45	45-07-21-301-001.000-4R		UP Improvements, LLC	7,733,300.00	7,733,300.00	8,689,780.00	(956,480.00)
45	45-07-21-301-002.000-4R		Mitrakis, Vasiliki Declaration of Trust dtd 02/17/	456,100.00	456,100.00	448,070.00	8,030.00
45	45-07-21-301-003.000-4R		Manthur Holdings, LLC	2,757,800.00	2,757,800.00	2,949,380.00	(191,580.00)
45	45-07-21-301-004.000-4R		Best, Jeffrey M	157,100.00	69,865.00	69,865.00	0.00
45	45-07-21-301-005.000-4R		WC Realty LLC	543,600.00	543,600.00	510,790.00	32,810.00
45	45-07-21-351-001.000-4R		Northern Indiana Pub Service Co	0.00	0.00	0.00	0.00
45	45-07-21-351-002.000-4R		Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-351-011.000-4R		Highland Clinics Properties LLC	568,200.00	568,200.00	542,490.00	25,710.00
45	45-07-21-353-001.000-4R		JG&AP Holding LLC	306,300.00	306,300.00	205,600.00	100,700.00
45	45-07-21-353-002.000-4R		JG&AP Holding LLC	114,700.00	114,700.00	114,270.00	430.00
45	45-07-21-353-003.000-4R		Kwasny, Michaeline Sector & Ronald J Kwasny J/I	286,300.00	286,300.00	246,180.00	40,120.00

45	45-07-21-353-004.000-R	Boultais, Chris	289,300.00	289,300.00	223,040.00	66,260.00
45	45-07-21-353-005.000-R	Lake County Trust Company, as Trustee of the Tr#:	580,900.00	580,900.00	588,760.00	(7,860.00)
45	45-07-21-353-006.000-R	Indiana Land Trust Company Trs under tr agree dtd	323,900.00	323,900.00	343,980.00	(20,080.00)
45	45-07-22-355-001.000-R	Lute, Carmen M	114,300.00	32,565.00	32,565.00	0.00
45	45-07-22-355-003.000-R	Nelson, Isaac V	140,000.00	61,750.00	61,750.00	0.00
45	45-07-22-355-004.000-R	Kortum, Beth L	185,400.00	88,260.00	88,260.00	0.00
45	45-07-22-355-005.000-R	Jones, Douglas	121,600.00	46,790.00	46,790.00	0.00
45	45-07-22-355-006.000-R	Palmer, Janice E & Patricia A Rodda	148,100.00	64,015.00	64,015.00	0.00
45	45-07-22-355-008.000-R	Safoora Inc	440,300.00	440,300.00	439,700.00	600.00
45	45-07-22-355-010.000-R	Highland Public Building Corporation	0.00	0.00	0.00	0.00
45	45-07-22-355-011.000-R	Highland Public Building Corporation	0.00	0.00	0.00	0.00
45	45-07-22-358-011.000-R	First Christian Reformed Church of Highland, India	58,400.00	0.00	0.00	0.00
45	45-07-22-377-008.000-R	Hook-Supex Inc	1,791,900.00	1,791,900.00	821,290.00	970,610.00
45	45-07-22-380-011.000-R	Rasmussen, Brad Keith & Judith Ann	132,500.00	17,170.00	17,170.00	0.00
45	45-07-22-380-012.000-R	Culbertson, Phillip J & Maria C h&w	132,500.00	53,875.00	53,875.00	0.00
45	45-07-22-380-013.000-R	Yingling, Paul A	44,100.00	44,100.00	46,280.00	(2,180.00)
45	45-07-22-380-014.000-R	Kovera, Michael C & Pamala E Trs of Kovera Liv]	96,300.00	96,300.00	96,300.00	0.00
45	45-07-22-380-015.000-R	Mears, David E & Kathleen M Walsh-Mears H&W	103,800.00	103,800.00	93,370.00	10,430.00
45	45-07-22-380-016.000-R	Livchitz, Ella	160,700.00	75,205.00	75,205.00	0.00
45	45-07-22-380-017.000-R	Plnakovich, Thomas E & Darlene L	201,800.00	98,920.00	98,920.00	0.00
45	45-07-22-380-020.000-R	Komyatte, Jude & Catherine H&W	193,600.00	121,240.00	121,240.00	0.00
45	45-07-22-380-021.000-R	Komyatte, Jude & Catherine H&W	20,900.00	20,900.00	21,590.00	(690.00)
45	45-07-22-381-001.000-R	Filler Scott & Cheryl Filler h&w	177,600.00	177,600.00	167,500.00	10,100.00
45	45-07-22-451-034.000-R	Wall, Brian W & Kelly	143,200.00	63,830.00	63,830.00	0.00
45	45-07-22-451-035.000-R	Rakoezy Joint Revoc Tr Agree dtd 08/05/15 (1/2 in	336,700.00	186,675.00	186,675.00	0.00
45	45-07-22-451-036.000-R	Rakoezy Joint Revoc Tr Agree dtd 08/05/15 (1/2 in	264,600.00	264,600.00	228,480.00	36,120.00
45	45-07-22-451-037.000-R	Binner, Stephen D	182,200.00	86,810.00	86,810.00	0.00
45	45-07-22-451-038.000-R	Miller, Vernon C & Julia F h&w	158,400.00	70,710.00	70,710.00	0.00
45	45-07-22-451-040.000-R	Preiss, Steve & Ann	158,800.00	73,970.00	73,970.00	0.00
45	45-07-22-451-041.000-R	Natelborg, James A & Robin D h&w	207,400.00	102,560.00	102,560.00	0.00
45	45-07-22-455-011.000-R	Herak Realty LLC	234,100.00	234,100.00	181,260.00	52,840.00
45	45-07-22-455-012.000-R	Hixon Home Improvement Co Inc	144,000.00	144,000.00	105,280.00	38,720.00
45	45-07-22-455-013.000-R	BKO Properties LLC	237,400.00	237,400.00	174,380.00	63,020.00
45	45-07-22-456-012.000-R	Highland, Water Department	0.00	0.00	0.00	0.00
45	45-07-22-476-012.000-R	Melenius, Raymond E & Malenius, Carol D J/T wi	300.00	300.00	300.00	0.00
45	45-07-22-479-001.000-R	Krieter, Charles R & Paula A	148,400.00	64,210.00	64,210.00	0.00
45	45-07-22-479-002.000-R	Rahmany, Dr M Asef Trs under the Tr Agree dtd 0-	112,300.00	112,300.00	109,380.00	2,920.00
45	45-07-22-479-003.000-R	Austgen, Mary	135,800.00	135,800.00	135,890.00	(90.00)
45	45-07-22-479-004.000-R	Bank Of Highland Tr Tr 13 3026	178,200.00	178,200.00	199,620.00	(21,420.00)
45	45-07-22-479-005.000-R	Emmanoelides, John & Maria	183,100.00	183,100.00	152,840.00	30,260.00
45	45-07-22-479-006.000-R	Baxter Printing Inc	151,300.00	151,300.00	166,000.00	(14,700.00)
45	45-07-22-479-018.000-R	Grimmer, Lawrence	272,800.00	272,800.00	286,640.00	(13,840.00)
45	45-07-22-479-019.000-R	Les, Estelle Trs of the Leon Les & Estelle Les Rev	282,900.00	282,900.00	188,050.00	94,850.00
45	45-07-22-479-020.000-R	Les, Estelle Trs of the Leon Les & Estelle Les Rev	733,500.00	733,500.00	412,270.00	321,230.00
45	45-07-22-479-024.000-R	OLB LLC	359,400.00	359,400.00	325,330.00	34,070.00

45	45-07-22-479-025.000-(R	Peoples Bank SB	695,900.00	295,200.00	302,200.00	(7,000.00)
45	45-07-27-202-007.000-(R	Highland, Water Department	0.00	0.00	0.00	0.00
45	45-07-27-202-009.000-(R	M A Properties VIII LLC	898,500.00	898,500.00	761,340.00	137,160.00
45	45-07-27-226-001.000-(R	JSM Powerhouse Holdings LLC	559,500.00	559,500.00	151,550.00	407,950.00
45	45-07-27-226-002.000-(R	First Christian Reformed Ch Et Al	200.00	0.00	190.00	(190.00)
45	45-07-27-226-007.000-(R	3820 Ridge Road LLC	375,600.00	375,600.00	340,490.00	35,110.00
45	45-07-27-226-008.000-(R	Sandrick, Thomas B & Arleen V Sandrick H & W	508,000.00	508,000.00	520,860.00	(12,860.00)
45	45-07-27-228-002.000-(R	Wilcox, David J Tr Tr 143943	3,800.00	3,800.00	3,970.00	(170.00)
45	45-07-27-228-003.000-(R	Cheker Oil Comp Of Ind Inc	434,100.00	434,100.00	408,000.00	26,100.00
45	45-07-27-228-026.000-(R	Hydraulic Resources LLC	304,300.00	304,300.00	605,810.00	(301,510.00)
45	45-07-27-228-029.000-(R	McDonald's Real Estate Company	1,076,400.00	1,076,400.00	901,330.00	175,070.00
45	45-07-27-228-031.000-(R	High RE 3940 LLC	1,158,500.00	702,330.00	441,150.00	261,180.00
45	45-07-27-232-008.000-(R	Contreras, Juan A & Gladys	130,000.00	52,600.00	52,600.00	0.00
45	45-07-27-232-009.000-(R	Contreras, Juan A & Gladys h&w T/E	170,600.00	170,600.00	170,600.00	0.00
45	45-07-27-277-009.000-(R	Berrones, Barbara A	106,000.00	36,650.00	36,650.00	0.00
45	45-07-27-277-010.000-(R	Bell, Christine L	107,800.00	38,065.00	38,065.00	0.00
45	45-07-27-354-008.000-(R	Bianco Leofin R and Merlita C Cruzat Blanco, Hc	489,800.00	489,800.00	523,140.00	(33,340.00)
45	45-07-27-354-009.000-(R	Sharma, Richa	136,500.00	136,500.00	133,310.00	3,190.00
45	45-07-27-354-010.000-(R	Space Fuels Inc	390,000.00	390,000.00	416,370.00	(26,370.00)
45	45-07-27-356-006.000-(R	Lake County Trust Company, TR TR#5194	697,400.00	697,400.00	719,240.00	(21,840.00)
45	45-07-27-356-007.000-(R	Slikas, Frank T & Donna M Slikas Trs of the Slikas	116,100.00	116,100.00	114,660.00	1,440.00
45	45-07-27-356-008.000-(R	Gladish Enterprizes LLC	45,600.00	45,600.00	45,380.00	220.00
45	45-07-27-356-009.000-(R	Gladish Enterprizes LLC	501,600.00	501,600.00	486,560.00	15,040.00
45	45-07-27-358-016.000-(R	Malloy, Timothy O & Colleen A Malloy Trs in Tr u	279,000.00	279,000.00	284,250.00	(5,250.00)
45	45-07-27-358-017.000-(R	Singh, Ajit	279,400.00	279,400.00	240,980.00	38,420.00
45	45-07-27-358-018.000-(R	Phoenix REO LLC	903,000.00	903,000.00	849,080.00	53,920.00
45	45-07-27-358-019.000-(R	Phoenix REO LLC	655,700.00	655,700.00	414,280.00	241,420.00
45	45-07-27-358-020.000-(R	Phoenix REO LLC	289,000.00	289,000.00	287,850.00	1,150.00
45	45-07-27-358-021.000-(R	Sacramento Management LLC	224,500.00	224,500.00	364,910.00	(140,410.00)
45	45-07-27-376-001.000-(R	De Young, Philip L & Pamela A De Young as Trs c	591,400.00	591,400.00	623,160.00	(31,760.00)
45	45-07-27-376-002.000-(R	D Hoyda Properties LLC	440,200.00	440,200.00	459,430.00	(19,230.00)
45	45-07-27-376-003.000-(R	Karahalos, James & Maris	159,400.00	159,400.00	162,220.00	(2,820.00)
45	45-07-27-377-008.000-(R	Jmnci, LLC	434,300.00	434,300.00	416,270.00	18,030.00
45	45-07-27-377-009.000-(R	3447 45th Street LLC	377,000.00	377,000.00	377,000.00	0.00
45	45-07-27-454-037.000-(R	Mistro, Andrew & Marisa A Mistro H & W	220,500.00	111,075.00	111,075.00	0.00
45	45-07-27-454-038.000-(R	Triple A Squared Specialties LLC	55,700.00	55,700.00	72,480.00	(16,780.00)
45	45-07-27-454-039.000-(R	Triple A Squared Specialties LLC	55,700.00	55,700.00	72,480.00	(16,780.00)
45	45-07-27-454-041.000-(R	Pride Group Family Limited Prshp	290,800.00	290,800.00	333,510.00	(42,710.00)
45	45-07-27-454-042.000-(R	Aalaei, Behzad & Sophie h&w	317,700.00	317,700.00	309,090.00	8,610.00
45	45-07-27-454-043.000-(R	Najamuddin, Farah	205,000.00	205,000.00	151,550.00	53,450.00
45	45-07-27-476-002.000-(R	Scheeringa, Kenneth D & Sandra M Trs u/v/a dtd Lc	165,200.00	165,200.00	165,200.00	0.00
45	45-07-27-476-003.000-(R	SCP 2006-C23-048 LLC.	2,899,000.00	2,899,000.00	4,133,060.00	(1,234,060.00)
45	45-07-27-476-004.000-(R	Citizens Financial Services	650,200.00	650,200.00	850,790.00	(200,590.00)
45	45-07-27-476-007.000-(R	Griffland Center Inc	5,986,200.00	5,986,200.00	2,877,380.00	3,108,820.00
45	45-07-28-101-001.000-(R	Hobart Commons LLC	372,400.00	372,400.00	434,400.00	(62,000.00)

45	45-07-28-101-002.000-4R	Kooistra, Sadie Tr	509,400.00	509,400.00	486,760.00	22,640.00
45	45-07-28-101-003.000-4R	Goulas Inc	144,300.00	144,300.00	156,140.00	(11,840.00)
45	45-07-28-101-004.000-4R	Goulas Inc	213,900.00	213,900.00	228,610.00	(14,710.00)
45	45-07-28-101-015.000-4R	Goulas Inc	17,400.00	17,400.00	18,220.00	(820.00)
45	45-07-28-105-001.000-4R	Lake County Trust Company Tr #P-3911	276,700.00	276,700.00	282,770.00	(6,070.00)
45	45-07-28-105-002.000-4R	Lake County Trust Company Tr #P-3911	354,100.00	354,100.00	334,310.00	19,790.00
45	45-07-28-105-003.000-4R	Lake County Trust Co Tr 3393	655,400.00	655,400.00	664,930.00	(9,530.00)
45	45-07-28-105-004.000-4R	Limited Liability Co 9013 Indianapolis Blvd Bldg	478,400.00	478,400.00	462,630.00	15,770.00
45	45-07-28-106-001.000-4R	Lake County Trust Company Tr #P-3911	343,600.00	340,600.00	301,410.00	39,190.00
45	45-07-28-106-002.000-4R	Lake County Trust Company Tr #P-3911	372,400.00	372,400.00	368,030.00	4,370.00
45	45-07-28-106-003.000-4R	Lake County Trust Company Tr #P-3911	364,300.00	364,300.00	361,630.00	2,670.00
45	45-07-28-106-005.000-4R	Lake County Trust Company Tr #P-3911	303,000.00	303,000.00	311,110.00	(8,110.00)
45	45-07-28-151-001.000-4R	AMKF LLC	449,300.00	449,300.00	466,820.00	(17,520.00)
45	45-07-28-151-002.000-4R	Van Bor Corporation	796,000.00	796,000.00	797,830.00	(1,830.00)
45	45-07-28-151-005.000-4R	Mc Donalds Corporation	1,006,900.00	1,006,900.00	939,320.00	67,580.00
45	45-07-28-151-007.000-4R	Stlewon Properties LLC	1,133,600.00	1,133,600.00	1,024,960.00	108,640.00
45	45-07-28-151-008.000-4R	Georgalas, Charidimos	59,400.00	59,400.00	227,630.00	(168,230.00)
45	45-07-28-151-009.000-4R	LDST LLC	1,064,500.00	1,064,500.00	885,870.00	178,630.00
45	45-07-28-151-010.000-4R	Martin, Elizabeth A & Matthew C Martin T/C	46,000.00	46,000.00	48,170.00	(2,170.00)
45	45-07-28-151-011.000-4R	SIMONDS, CONNIE RAE TRUSTEE OF THE C	328,200.00	328,200.00	342,290.00	(14,090.00)
45	45-07-28-151-012.000-4R	SIMONDS, CONNIE RAE AS TRUSTEE OF TH	332,800.00	332,800.00	321,740.00	11,060.00
45	45-07-28-151-031.000-4R	O'Reilly Automotive Stores Inc	1,191,500.00	1,191,500.00	350,160.00	841,340.00
45	45-07-28-301-003.000-4R	Nowakowski, Edward	104,900.00	35,935.00	35,935.00	0.00
45	45-07-28-301-004.000-4R	Nowakowski, Edward	138,900.00	138,900.00	138,900.00	0.00
45	45-07-28-301-018.000-4R	Palm Lake Holdings Inc	982,200.00	982,200.00	0.00	982,200.00
45	45-07-28-304-001.000-4R	Newenhouse Sr, Erwin J & (Erwin J Newenhouse :	399,400.00	399,400.00	344,980.00	54,420.00
45	45-07-28-304-002.000-4R	Newenhouse Sr, Erwin J & (Erwin J Newenhouse :	170,200.00	170,200.00	169,500.00	700.00
45	45-07-28-304-003.000-4R	Fbr Limited Partnership	415,300.00	415,300.00	385,950.00	29,350.00
45	45-07-28-304-004.000-4R	Realty Income Properties 5 LLC	779,200.00	779,200.00	632,330.00	146,870.00
45	45-07-28-304-011.000-4R	C J P Corp	638,400.00	638,400.00	631,430.00	6,970.00
45	45-07-28-304-012.000-4R	Druktenis Realty LP	392,000.00	392,000.00	349,360.00	42,640.00
45	45-07-28-351-001.000-4R	Kabira Realty LLC	457,400.00	457,400.00	566,120.00	(108,720.00)
45	45-07-28-351-002.000-4R	Kabira Realty LLC	255,000.00	255,000.00	477,580.00	(222,580.00)
45	45-07-28-351-003.000-4R	North Star Trust Company Tr #6774-LT	1,361,000.00	1,361,000.00	1,258,670.00	102,330.00
45	45-07-28-351-004.000-4R	Baldi-Hoobayr Equities Indiana LLC	1,944,900.00	1,292,105.00	1,223,270.00	68,835.00
45	45-07-28-351-005.000-4R	Baldi-Hoobayr Equities Indiana LLC	482,900.00	352,380.00	450,770.00	(98,390.00)
45	45-07-28-351-006.000-4R	Baldi-Hoobayr Equities Indiana LLC	177,700.00	172,630.00	185,650.00	(13,020.00)
45	45-07-28-351-007.000-4R	Iliiana Islamic Association	248,700.00	0.00	325,740.00	(325,740.00)
45	45-07-28-351-008.000-4R	Lukowski, Arthur Sr. Tr of Arthur Lukowski Sr. Re	318,000.00	318,000.00	309,190.00	8,810.00
45	45-07-28-351-009.000-4R	Iliiana Islamic Association	178,800.00	0.00	263,520.00	(263,520.00)
45	45-07-28-351-012.000-4R	GSM Group LLC	353,200.00	353,200.00	557,050.00	(203,850.00)
45	45-07-28-351-015.000-4R	Sapp, Robert A & Joanne Sapp Trs under the Sapp	151,500.00	66,225.00	66,225.00	0.00
45	45-07-28-351-016.000-4R	Whitmore, Richard M & Cynthia C	133,600.00	54,800.00	54,800.00	0.00
45	45-07-28-351-019.000-4R	The North American Islamic Trust	747,400.00	0.00	95,030.00	(95,030.00)
45	45-07-28-351-020.000-4R	Highland Islamic Center, LLC	2,595,400.00	0.00	0.00	0.00

45	45-07-28-351-021.000-R	Jensen, John A	185,900.00	79,105.00	79,105.00	0.00
45	45-07-28-351-022.000-R	Jensen, John A (Luanne Dudley R/L)	191,500.00	191,500.00	191,500.00	0.00
45	45-07-28-351-023.000-R	Azam, M. Musa & Assiya B Azam h&w	166,100.00	75,715.00	75,715.00	0.00
45	45-07-28-351-024.000-R	Zarris, Gary M & Penny A Zarris H & W as T/E	168,500.00	77,275.00	77,275.00	0.00
45	45-07-28-351-025.000-R	Ditola, Daniel & Ditola, Mary, as Trustees of Dito	564,000.00	585,960.00	585,960.00	(21,960.00)
45	45-07-28-351-028.000-R	Ganser Automotive Service & Repair, Inc.	485,900.00	485,900.00	699,330.00	(213,430.00)
45	45-07-28-351-029.000-R	Druktenis Realty LP	216,400.00	216,400.00	190,620.00	25,780.00
45	45-07-28-351-030.000-R	Druktenis Realty LP	46,000.00	46,000.00	175,350.00	(129,350.00)
45	45-07-28-352-016.000-R	Allen & Allen LLC	119,300.00	119,300.00	119,300.00	0.00
45	45-07-28-352-017.000-R	Allen & Allen, LLC	298,300.00	298,300.00	301,610.00	(3,310.00)
45	45-07-28-352-018.000-R	Lake County Trust Company Tr #P-3213	270,500.00	270,500.00	270,500.00	0.00
45	45-07-28-377-007.000-R	Komyatte, Richard P Et Al	648,400.00	648,400.00	633,020.00	15,380.00
45	45-07-28-377-008.000-R	Indiana Bell Telephone Co Inc	497,000.00	497,000.00	498,080.00	(1,080.00)
45	45-07-28-377-009.000-R	Bell Realty LLC	615,200.00	520,720.00	233,410.00	287,310.00
45	45-07-28-377-010.000-R	J P Ventures Inc	346,500.00	346,500.00	332,410.00	14,090.00
45	45-07-28-377-011.000-R	Egli, Ray E L/E Et Al	699,300.00	699,300.00	909,610.00	(210,310.00)
45	45-07-28-377-012.000-R	Ahdab, Waddah & Wassin Atassi T/C	387,500.00	387,500.00	369,710.00	17,790.00
45	45-07-28-377-013.000-R	Cunningham, William J & Susan Kirk h&w, Michae	423,100.00	423,100.00	402,820.00	20,280.00
45	45-07-28-379-017.000-R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-28-453-013.000-R	Emro Marketing Co	587,200.00	587,200.00	436,700.00	150,500.00
45	45-07-28-453-026.000-R	JP Bell LLC	146,200.00	146,200.00	141,790.00	4,410.00
45	45-07-28-454-019.000-R	Webber, Donald E & Rosemarie	42,200.00	42,200.00	43,590.00	(1,390.00)
45	45-07-28-454-020.000-R	Webber, Donald E & Rosemarie	32,600.00	32,600.00	33,110.00	(510.00)
45	45-07-28-454-021.000-R	Thornton, Robert P	14,300.00	14,300.00	14,250.00	50.00
45	45-07-28-454-022.000-R	THORNTON, ROBERT P. & MARY A. AS TRU;	81,500.00	81,500.00	77,660.00	3,840.00
45	45-07-28-454-023.000-R	Rizzo, Frank A & Brenda J Trs u/t/a known as Fran	161,100.00	161,100.00	162,820.00	(1,720.00)
45	45-07-28-454-024.000-R	Lake County Trust Company Tr #5843	951,500.00	951,500.00	857,560.00	93,940.00
45	45-07-28-454-026.000-R	Haddadin, Isam & Nadia h&w	179,300.00	179,300.00	168,500.00	10,800.00
45	45-07-28-454-027.000-R	Haddadin, Isam & Nadia h&w	151,200.00	151,200.00	159,770.00	(8,570.00)
45	45-07-28-454-032.000-R	Hoogland 2013 Grandchildren Investment Limited I	486,000.00	486,000.00	480,580.00	5,420.00
45	45-07-28-479-008.000-R	Breger, Russell D & Maria Ruiz	170,800.00	79,680.00	79,680.00	0.00
45	45-07-28-479-015.000-R	Cooley, Tracy M Dvm	193,800.00	193,800.00	187,250.00	6,550.00
45	45-07-28-480-006.000-R	DOM LLC	392,100.00	392,100.00	529,930.00	(137,830.00)
45	45-07-28-480-013.000-R	Angotti, Vincent J & Patti h&w	227,600.00	227,600.00	206,490.00	21,110.00
45	45-07-28-480-014.000-R	Kime Properties LLC	171,400.00	171,400.00	171,400.00	0.00
45	45-07-28-480-015.000-R	SANTINO, LORETTA	146,200.00	53,300.00	53,300.00	0.00
45	45-07-28-481-011.000-R	Shelton, Michael J & Barbara J Shelton	200.00	200.00	190.00	10.00
45	45-07-28-481-012.000-R	Else Management Company an Illinois Corporation	214,700.00	214,700.00	215,560.00	(860.00)
45	45-07-28-481-013.000-R	Learning Center Inc	217,700.00	217,700.00	197,220.00	20,480.00
45	45-07-28-481-014.000-R	Merez, LLC	879,700.00	879,700.00	919,180.00	(39,480.00)
45	45-07-28-481-015.000-R	Nielsen, Michael and Michele Nielsen H & W	150,300.00	150,300.00	150,300.00	0.00
45	45-07-29-230-011.000-R	Family Express Corporation	1,847,500.00	1,847,500.00	679,090.00	1,168,410.00
45	45-07-29-230-012.000-R	DJB Management LLC	286,800.00	286,800.00	276,490.00	10,310.00
45	45-07-29-230-013.000-R	DJB Management LLC	136,600.00	136,600.00	146,260.00	(9,660.00)
45	45-07-29-230-014.000-R	Samara, Jawad N	397,800.00	397,800.00	381,970.00	15,830.00

45	45-07-29-233-005.000-(R)	Lewis Medical Properties LLC	355,300.00	355,300.00	360,900.00	(5,600.00)
45	45-07-29-233-006.000-(R)	Silverman, Mariclaire & Mansueto h&w	452,300.00	452,300.00	302,030.00	150,270.00
45	45-07-29-233-007.000-(R)	Respite Care Services Inc	426,000.00	0.00	257,140.00	(257,140.00)
45	45-07-29-233-008.000-(R)	Kendra, Mark S	374,300.00	374,300.00	346,480.00	27,820.00
45	45-07-29-233-009.000-(R)	RTC 9010 LLC	531,900.00	531,900.00	367,310.00	164,590.00
45	45-07-29-279-002.000-(R)	Centier Bank	659,200.00	659,200.00	657,450.00	1,750.00
45	45-07-29-279-003.000-(R)	Harris N.A. Trust #5142	100.00	100.00	100.00	0.00
45	45-07-29-279-004.000-(R)	Richardson, Gary M	355,900.00	355,900.00	342,390.00	13,510.00
45	45-07-29-279-026.000-(R)	Richardson, Gary	296,800.00	296,800.00	375,700.00	(78,900.00)
45	45-07-29-279-027.000-(R)	Richardson, Gary	96,900.00	96,900.00	96,600.00	300.00
45	45-07-29-279-029.000-(R)	AutoZone Inc	746,200.00	746,200.00	729,950.00	16,250.00
45	45-07-29-279-031.000-(R)	THEOS LLC	726,900.00	726,900.00	714,680.00	12,220.00
45	45-07-29-279-032.000-(R)	The Lyle J. Fralich Revocable Trust Dtd 11/6/96 ,	822,500.00	822,500.00	773,710.00	48,790.00
45	45-07-29-279-033.000-(R)	Peoples, Fed Sav & Loan Tr 5009	475,500.00	475,500.00	498,220.00	(22,720.00)
45	45-07-29-279-034.000-(R)	Rinky Real Estate Corporation	703,900.00	703,900.00	354,560.00	349,340.00
45	45-07-29-279-035.000-(R)	Peoples Federal Savings And Loan Association Tr#	446,300.00	446,300.00	443,380.00	2,920.00
45	45-07-29-279-036.000-(R)	Indiana Land Trust Company Tr u/t/a dtd 9/16/14 k	2,080,000.00	2,080,000.00	2,052,430.00	27,570.00
45	45-07-29-428-014.000-(R)	WALKER, MICHAEL J	319,700.00	319,700.00	307,990.00	11,710.00
45	45-07-29-428-015.000-(R)	9318 Enterprises Inc	675,800.00	675,800.00	502,910.00	172,890.00
45	45-07-29-428-016.000-(R)	Philis, Haris	593,500.00	593,500.00	541,890.00	51,610.00
45	45-07-29-428-017.000-(R)	Indiana Land Trust Company Trs UTA dtd 09/16/1-	608,400.00	608,400.00	249,810.00	358,590.00
45	45-07-29-430-005.000-(R)	Dal Santo Kolodziej Partners LLC	582,100.00	582,100.00	1,085,980.00	(503,880.00)
45	45-07-29-430-006.000-(R)	Lake County Trust Company Trs under Tr Agree dt	283,000.00	283,000.00	273,800.00	9,200.00
45	45-07-29-430-013.000-(R)	Monro Muffler Brake Inc	361,300.00	361,300.00	381,840.00	(20,540.00)
45	45-07-29-430-014.000-(R)	Tasha, Bailey Brandy & Ben Group	240,000.00	240,000.00	296,030.00	(56,030.00)
45	45-07-29-458-001.000-(R)	Prairie Square LLC	13,609,800.00	13,609,800.00	715,610.00	12,894,190.00
45	45-07-29-476-004.000-(R)	Fifth Third Bank	857,400.00	857,400.00	655,960.00	201,440.00
45	45-07-29-476-006.000-(R)	Mira Highland, Inc.	412,800.00	412,800.00	426,340.00	(13,540.00)
45	45-07-29-476-007.000-(R)	Dorai Properties LLC	188,600.00	188,600.00	167,600.00	21,000.00
45	45-07-29-476-008.000-(R)	Dal Santo, James S & Patricia L h&w	157,800.00	157,800.00	125,130.00	32,670.00
45	45-07-29-476-011.000-(R)	Levin, Barry (Und 1/2) &Dorothy J Levin (Und 1/4	519,500.00	519,500.00	513,870.00	5,630.00
45	45-07-29-476-012.000-(R)	Styliades, Tr 1	2,324,600.00	2,324,600.00	1,970,070.00	354,530.00
45	45-07-29-476-013.000-(R)	Seida Real Estate Holdings LLC	380,400.00	380,400.00	384,960.00	(4,560.00)
45	45-07-29-476-014.000-(R)	GJ 9610, LLC an Indiana Limited Liability Compn:	380,800.00	380,800.00	359,330.00	21,470.00
45	45-07-29-476-017.000-(R)	Lake County Trust Company Tr u/t/a dtd 12/27/12 I	354,400.00	354,400.00	595,540.00	(241,140.00)
45	45-07-29-476-018.000-(R)	Chyung Chie-Hong Trustee of the Chie Hong Chyu	4,800.00	4,800.00	730.00	4,070.00
45	45-07-29-477-004.000-(R)	Zajac Jerome F and Susan M. H&W	206,400.00	206,400.00	204,550.00	1,850.00
45	45-07-29-477-005.000-(R)	Legacy Group Properties LLC	349,400.00	349,400.00	338,790.00	10,610.00
45	45-07-29-477-006.000-(R)	Chyung Chie-Hong Trustee of the Chie Hong Chyu	51,800.00	51,800.00	48,060.00	3,740.00
45	45-07-29-477-007.000-(R)	Koreczak, Joel R Living Trust dtd 09/03/08	501,300.00	501,300.00	484,570.00	16,730.00
45	45-07-29-477-008.000-(R)	Chyung Chie-Hong Trustee of the Chie Hong Chyu	248,100.00	248,100.00	230,920.00	17,180.00
45	45-07-29-477-009.000-(R)	Chiang, I Ping & Hsia h&w	335,000.00	335,000.00	328,330.00	6,670.00
45	45-07-29-477-011.000-(R)	Heidner Properties Inc	428,300.00	428,300.00	415,170.00	13,130.00
45	45-07-29-477-012.000-(R)	Bustamante, Charles A. & Doreen M. (H&W)	163,800.00	49,260.00	49,260.00	0.00
45	45-07-29-477-014.000-(R)	K&M Hatum Properties, LLC	249,000.00	249,000.00	0.00	249,000.00

45	45-07-32-201-001.000-R	Porte De L'eau Plaza LLC	1,751,400.00	1,751,400.00	1,338,640.00	412,760.00
45	45-07-32-201-002.000-R	Porte De L'eau Plaza LLC	1,317,100.00	1,317,100.00	1,071,030.00	246,070.00
45	45-07-32-204-001.000-R	Porte De L'eau Plaza LLC	1,309,000.00	1,309,000.00	1,686,570.00	(377,570.00)
45	45-07-32-204-002.000-R	Porte De L'eau Plaza LLC	1,850,200.00	1,850,200.00	1,581,120.00	269,080.00
45	45-07-32-226-006.000-R	Sivam, Subbiah	135,300.00	135,300.00	109,480.00	25,820.00
45	45-07-32-227-001.000-R	Lake County Trust Company Tr #5626 dtd 2/23/05	282,600.00	279,600.00	289,040.00	(9,440.00)
45	45-07-32-227-002.000-R	R I C 26 Ltd	511,100.00	511,100.00	625,150.00	(114,050.00)
45	45-07-32-227-003.000-R	Sarah's Property Management, LLC	755,600.00	755,600.00	867,330.00	(111,730.00)
45	45-07-32-227-004.000-R	Svt Llc	2,660,100.00	2,051,375.00	2,129,990.00	(78,615.00)
45	45-07-32-227-006.000-R	Christenson, Milford P Et Al Tr	5,447,300.00	5,444,300.00	3,378,500.00	2,065,800.00
45	45-07-32-227-008.000-R	Bosak Land Co Llc	1,847,600.00	1,847,600.00	1,820,520.00	27,080.00
45	45-07-32-228-001.000-R	O'Donnell, Robert L & Carole h&w	151,200.00	66,030.00	66,030.00	0.00
45	45-07-32-228-002.000-R	Kacmarzewski, Carol M	148,700.00	148,700.00	148,700.00	0.00
45	45-07-32-228-003.000-R	Stefano Sharon M	151,500.00	66,225.00	66,225.00	0.00
45	45-07-32-228-004.000-R	Tauber, Pamela R	151,500.00	66,225.00	66,225.00	0.00
45	45-07-32-228-005.000-R	Boost, Grant A	152,600.00	66,940.00	66,940.00	0.00
45	45-07-32-228-006.000-R	Keltyka, Kathleen M (corrected 8/25/2003)	151,700.00	151,700.00	151,700.00	0.00
45	45-07-32-228-007.000-R	Svolos, Konstantinos S & Haido	276,400.00	134,930.00	134,930.00	0.00
45	45-07-32-228-009.000-R	De Boer, James Revoc Living Tr Agree dtd 06/16/9	485,900.00	485,900.00	469,110.00	16,790.00
45	45-07-32-228-010.000-R	Cyrus, Ruth B	443,500.00	443,500.00	462,630.00	(19,130.00)
45	45-07-32-229-001.000-R	Linden Property, Inc.	525,800.00	525,800.00	542,490.00	(16,690.00)
45	45-07-32-229-002.000-R	Excite LLC	2,140,100.00	2,140,100.00	1,515,220.00	624,880.00
45	45-07-32-230-002.000-R	Rantom Development, Inc.	176,900.00	176,900.00	141,980.00	34,920.00
45	45-07-33-101-001.000-R	First Bank Of Whiting Tr 1795	646,800.00	646,800.00	576,790.00	70,010.00
45	45-07-33-101-002.000-R	Schrage, Michael & Jill	238,300.00	238,300.00	282,490.00	(44,190.00)
45	45-07-33-101-003.000-R	Krooswyk Henrietta P and Terry L. as Co-Trustees	282,300.00	282,300.00	271,090.00	11,210.00
45	45-07-33-101-004.000-R	Lake County Tr Co Tr 1895	2,248,500.00	2,248,500.00	2,003,160.00	245,340.00
45	45-07-33-101-005.000-R	Druktenis Realty LP	1,799,200.00	1,643,525.00	1,612,440.00	31,085.00
45	45-07-33-101-006.000-R	Krooswyk, Henrietta P & Terry L Krooswyk Co-Tr	216,400.00	216,400.00	220,550.00	(4,150.00)
45	45-07-33-101-008.000-R	Druktenis Realty, L.P.	173,300.00	173,300.00	0.00	173,300.00
45	45-07-33-102-001.000-R	Peoples, Fed Sav & Loan Assn Tr 6018	1,060,300.00	1,060,300.00	1,013,210.00	47,090.00
45	45-07-33-102-002.000-R	Renwald, Thomas J Tr Et Al	241,900.00	241,900.00	221,740.00	20,160.00
45	45-07-33-102-003.000-R	Commercial Vans Inc (04/22/14)	94,500.00	94,500.00	90,820.00	3,680.00
45	45-07-33-102-004.000-R	Hutchinson, Ronald D & Barbara K	123,700.00	120,700.00	117,750.00	2,950.00
45	45-07-33-102-005.000-R	Wolski, William G	148,900.00	148,900.00	145,360.00	3,540.00
45	45-07-33-102-006.000-R	VTC Properties LLC	308,100.00	308,100.00	204,290.00	103,810.00
45	45-07-33-102-007.000-R	GSM Group, LLC	339,700.00	339,700.00	282,270.00	57,430.00
45	45-07-33-102-008.000-R	Czaja, Gregory M & Martha K	181,200.00	181,200.00	173,690.00	7,510.00
45	45-07-33-102-009.000-R	Krooswyk Brothers Llc	541,500.00	541,500.00	523,650.00	17,850.00
45	45-07-33-102-010.000-R	Skurka Properties, LLC	1,841,700.00	1,841,700.00	1,873,150.00	(31,450.00)
45	45-07-33-102-011.000-R	Wood River Pipe Lines LLC	151,300.00	151,300.00	150,850.00	450.00
45	45-07-33-103-001.000-R	GJT (9825) LLC	1,854,200.00	1,854,200.00	1,019,680.00	834,520.00
45	45-07-33-103-002.000-R	Tillner, John A & Cheron L H & W	488,400.00	488,400.00	475,890.00	12,510.00
45	45-07-33-126-001.000-R	Pilgrim Financing LLC	71,900.00	71,900.00	71,900.00	0.00
45	45-07-33-126-002.000-R	Pilgrim Financing LLC	1,700.00	1,700.00	1,990.00	(290.00)

45	45-07-33-126-003.000-4R	Pilgrim Financing LLC	77,400.00	77,400.00	77,400.00	77,400.00	0.00
45	45-07-33-126-004.000-4R	Perko, Mary (a Life Estate) [Mary A Perko & Bem	173,100.00	83,265.00	83,265.00	83,265.00	0.00
45	45-07-33-126-006.000-4R	Molnar, Robert L & Betty	131,200.00	56,030.00	56,030.00	56,030.00	0.00
45	45-07-33-126-007.000-4R	Highland Investments LLC	119,300.00	119,300.00	121,440.00	121,440.00	(2,140.00)
45	45-07-33-126-008.000-4R	Earnhart, Melvin G & Mariann R h&w	143,900.00	143,900.00	143,900.00	143,900.00	0.00
45	45-07-33-126-009.000-4R	Soto, Ruben V and Martha as H&W	176,900.00	82,735.00	82,735.00	82,735.00	0.00
45	45-07-33-126-011.000-4R	Acorn Enterprises, LLC	209,300.00	209,300.00	188,140.00	188,140.00	21,160.00
45	45-07-33-126-012.000-4R	First Financial Bank, N.A.	135,800.00	135,800.00	135,800.00	135,800.00	0.00
45	45-07-33-126-013.000-4R	First Financial Bank, N.A.	148,300.00	148,300.00	148,300.00	148,300.00	0.00
45	45-07-33-126-014.000-4R	Sand Ridge Bank	867,300.00	867,300.00	1,067,840.00	1,067,840.00	(200,540.00)
45	45-07-33-126-017.000-4R	Colby Commons, LLC	474,100.00	474,100.00	390,840.00	390,840.00	83,260.00
45	45-07-33-126-018.000-4R	Wojcik, Robert J & June D	125,100.00	125,100.00	125,100.00	125,100.00	0.00
45	45-07-33-151-001.000-4R	Movers World LLC	391,700.00	391,700.00	216,060.00	216,060.00	175,640.00
45	45-07-33-151-002.000-4R	Royco Leasing	202,600.00	202,600.00	194,630.00	194,630.00	7,970.00
45	45-07-33-151-003.000-4R	Baker, Larry L & Frederick T/C	347,600.00	347,600.00	445,290.00	445,290.00	(97,690.00)
45	45-07-33-151-004.000-4R	TOA, LLC	503,300.00	503,300.00	467,510.00	467,510.00	35,790.00
45	45-07-33-151-005.000-4R	Blackard, Carl A & Roberta L Blackard Trs of the C	159,800.00	159,800.00	158,140.00	158,140.00	1,660.00
45	45-07-33-151-006.000-4R	Wright, John A	138,200.00	138,200.00	139,990.00	139,990.00	(1,790.00)
45	45-07-33-151-007.000-4R	Wright, John A	133,600.00	133,600.00	79,170.00	79,170.00	54,430.00
45	45-07-33-151-008.000-4R	Lawhorn, Jerry & Marie h&w	237,900.00	237,900.00	247,960.00	247,960.00	(10,060.00)
45	45-07-33-151-010.000-4R	Sheet Metal Services Inc	165,400.00	165,400.00	160,020.00	160,020.00	5,380.00
45	45-07-33-151-011.000-4R	Sheet Metal Services Inc	174,800.00	174,800.00	160,320.00	160,320.00	14,480.00
45	45-07-33-151-012.000-4R	Sheet Metal Services Inc	135,800.00	135,800.00	132,010.00	132,010.00	3,790.00
45	45-07-33-151-013.000-4R	Turan Liv Tr dtd 6/18/15 (Yucel & Nalan Turan R/I	163,900.00	163,900.00	149,650.00	149,650.00	14,250.00
45	45-07-33-151-014.000-4R	Messana Family Limited Partnership (The)	496,900.00	496,900.00	461,440.00	461,440.00	35,460.00
45	45-07-33-151-015.000-4R	Grimler, Gary	251,800.00	251,800.00	226,230.00	226,230.00	25,570.00
45	45-07-33-151-016.000-4R	Dewey, Carolyn T	282,100.00	282,100.00	267,510.00	267,510.00	14,590.00
45	45-07-33-152-001.000-4R	SP, LLC	571,200.00	571,200.00	543,290.00	543,290.00	27,910.00
45	45-07-33-152-002.000-4R	Henn, Richard & Jennifer	479,000.00	479,000.00	498,820.00	498,820.00	(19,820.00)
45	45-07-33-152-003.000-4R	Zandstra, Garrett B. Tr	160,600.00	160,600.00	159,230.00	159,230.00	1,370.00
45	45-07-33-152-004.000-4R	MDS Group LLC	100.00	100.00	100.00	100.00	0.00
45	45-07-33-152-005.000-4R	MDS Group LLC	473,700.00	473,700.00	344,270.00	344,270.00	129,430.00
45	45-07-33-152-006.000-4R	Taylor, Kevin J & Michaeline T h&w	151,900.00	151,900.00	102,790.00	102,790.00	49,110.00
45	45-07-33-152-007.000-4R	Stevenson, Richard W	169,700.00	169,700.00	161,430.00	161,430.00	8,270.00
45	45-07-33-152-008.000-4R	VanKooten, Robert	132,300.00	132,300.00	107,870.00	107,870.00	24,430.00
45	45-07-33-152-009.000-4R	Lawhorn, Jerry & Marie h&w	133,100.00	133,100.00	104,090.00	104,090.00	29,010.00
45	45-07-33-152-010.000-4R	F & L Enterprises	179,300.00	176,300.00	135,500.00	135,500.00	40,800.00
45	45-07-33-152-011.000-4R	PPM Enterprises LLC	179,800.00	179,800.00	137,000.00	137,000.00	42,800.00
45	45-07-33-152-013.000-4R	The Sieb Family Trust dtd 1/18/08	294,600.00	294,600.00	336,400.00	336,400.00	(41,800.00)
45	45-07-33-152-014.000-4R	Regal Development Co	232,600.00	232,600.00	223,530.00	223,530.00	9,070.00
45	45-07-33-201-001.000-4R	Wendy's Properties LLC	707,600.00	707,600.00	690,060.00	690,060.00	17,540.00
45	45-07-33-201-002.000-4R	Sundi, Dibakar & Kabita h&w T/E	710,000.00	710,000.00	873,420.00	873,420.00	(163,420.00)
45	45-07-33-203-005.000-4R	Lake County Tr Co as Trs of Tr #P-4477 dated 4-2	156,400.00	156,400.00	148,660.00	148,660.00	7,740.00
45	45-07-33-203-006.000-4R	Coronado, Domingo and Sandra H & W	84,800.00	84,800.00	147,670.00	147,670.00	(62,870.00)
45	45-07-33-203-007.000-4R	Garcia, Rafael Garcia	142,900.00	60,635.00	60,635.00	60,635.00	0.00

45	45-07-33-203-008.000-4R	Smith, Thelma E & Diane L Ward	114,000.00	41,850.00	41,850.00	41,850.00	0.00
45	45-07-33-203-009.000-4R	O'Day, Dennis R aka Dennis R O'Day Jr	148,200.00	64,080.00	64,080.00	64,080.00	0.00
45	45-07-33-203-010.000-4R	Livingston, Frank	142,700.00	60,505.00	60,505.00	60,505.00	0.00
45	45-07-33-203-011.000-4R	Jones, J Rod & Dr. Robert P Thornton as T/C	146,500.00	146,500.00	146,500.00	146,500.00	0.00
45	45-07-33-203-012.000-4R	BKO Properties, LLC	197,900.00	197,900.00	157,030.00	40,870.00	
45	45-07-33-203-021.000-4R	Osan, John	199,700.00	199,700.00	199,700.00	199,700.00	0.00
45	45-07-33-226-001.000-4R	BP Pipelines (NA) Inc.	247,700.00	247,700.00	248,770.00	(1,070.00)	
45	45-07-33-226-002.000-4R	Oesterle, Jeffrey J aka Jeff Oesterle	661,500.00	658,500.00	631,830.00	26,670.00	
45	45-07-33-226-003.000-4R	Stevenson, Jon E Sr Tr	463,700.00	463,700.00	434,210.00	29,490.00	
45	45-07-33-226-004.000-4R	DeRolf, Thomas W Trs of the Thomas W DeRolf R	465,600.00	465,600.00	452,460.00	13,140.00	
45	45-07-33-230-001.000-4R	Ocampo Medical Centers, LLC	829,900.00	829,900.00	820,380.00	9,520.00	
45	45-07-33-230-002.000-4R	Benevolent, & Protective Ord Elks	317,100.00	0.00	0.00	0.00	
45	45-07-33-230-003.000-4R	Apa Development Lic	837,100.00	834,100.00	1,019,870.00	(185,770.00)	
45	45-07-33-376-001.000-4R	Grimmer Family Ltd Prtshp.	6,000.00	6,000.00	620.00	5,380.00	
45	45-07-33-376-002.000-4R	Grimmer Family Ltd Prtshp.	1,500.00	1,500.00	100.00	1,400.00	
45	45-07-33-376-003.000-4R	Grimmer Family Ltd Prtshp.	668,100.00	668,100.00	624,200.00	43,900.00	
45	45-07-33-376-004.000-4R	Grimmer Family Ltd Prtshp.	277,400.00	277,400.00	229,200.00	48,200.00	
45	45-07-33-376-011.000-4R	Big Star Developments LLC	114,700.00	114,700.00	114,700.00	0.00	
45	45-07-33-376-012.000-4R	Big Star Developments LLC	11,300.00	11,300.00	11,670.00	(370.00)	
45	45-07-33-376-013.000-4R	Grimmer Family Ltd Prtshp.	2,104,300.00	2,104,300.00	737,200.00	1,367,100.00	
45	45-07-33-376-014.000-4R	Grimmer Family Ltd Prtshp.	1,399,100.00	1,399,100.00	1,470,590.00	(71,490.00)	
45	45-07-33-376-015.000-4R	Smith Brothers Realty II, LLC	942,700.00	942,700.00	942,650.00	50.00	

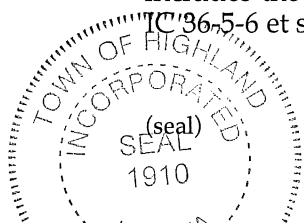
CERTIFICATE OF THE CLERK-TREASURER

CERTIFICATE OF THE CLERK-TREASURER

State of Indiana)
) SS:
County of Lake)

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, 2018 and filed in 2019 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 15th day of April 2019. 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, IAMC/MMC/CPFA/CPFIM/CMO
Clerk-Treasurer