



Highland
Redevelopment
Commission

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

**Annual Report of Activities of the Redevelopment Commission
For Fiscal Year 2021**

AND

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

(January 1, 2021 through December 31, 2021)

Prepared By

Kathy DeGuilio-Fox

Highland Redevelopment Director

April 2022

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, 2022

Mr. Bernie Zemen, President
Highland Town Council
Highland Municipal Building
3333 Ridge Road
Highland, Indiana 46322

Dear Mr. Zemen,

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, 2022. And, the Redevelopment Commission must report on the activities of each Tax Increment Financing District for the previous year by April 15, 2022. 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, 2021 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
Mark Herak, Clerk-Treasurer, Town of Highland
Attorney John P. Reed, Counsel to the Redevelopment Commission
Members of the Highland Town Council

2021 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 11, 2022
CC: EXECUTIVE OF UNIT: Bernie Zemen, Town Council President

A. INFORMATION REGARDING REDEVELOPMENT COMMISSION MEMBERS AND OFFICERS AND MEETING DATES for 2020:

President:	Cyril Huerter (Jan – Dec)	\$50 per month salary
Vice President:	George Georgeff (Jan – Dec)	\$40 per month salary
Secretary:	Robyn Radford (Jan – Dec)	\$40 per month salary
Member:	Sean Conley (Jan – Dec)	\$40 per month salary
Member:	Bill Leep (Jan – Dec)	\$40 per month salary

Non-Voting School Board Member: Patrick Krull

Names of Commission Members appointed during 2021:

Sean Conley, George Georgeff, Cyril Huerter, Bill Leep, Robyn Radford.

Names of Commission Members removed during 2021:

None

Names of Commission Member submitting resignations during 2021:

None

Treasurer: The Highland Clerk-Treasurer is the Treasurer of the Redevelopment Commission and serves without compensation.

2021 Meetings of the Commission

Meeting schedules were advertised by the Highland Clerk-Treasurer and effective January 1, 2021. On February 2, 2021 the Commission also advertised study sessions would convene on the second Tuesday of each month at 6:30 P.M. And, the Commission advertised that study sessions would convene on the fourth Tuesday of each month at 6:30 P.M. followed by a regularly schedule monthly plenary business meeting. It was advised that due to holidays, or other circumstances, meetings throughout the year may be rescheduled or cancelled. 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 website and available for public review. Following is a list of the dates that public meetings and full study session were held:

<u>Study Sessions</u>	<u>Public Meeting with Study Session</u>
January 12, 2021	January 26, 2021
February 9, 2021	February 23, 2021
March 9, 2021	March 23, 2021
April 13, 2020	April 27, 2021
May 11, 2021	May 25, 2021
June 8, 2021	June 22, 2021
July 13, 2021 (Cancelled)	July 27, 2021
August 10, 2021	August 24, 2021
September 14, 2021	September 28, 2021
October 12, 2021	October 26, 2021
November 9, 2021 and Special Meeting	November 23, 2021
December 14, 2021	December 20, 2021 (Date change due to holiday)

B. REGULAR EMPLOYEES OF THE REDEVELOPMENT COMMISSION

<u>Title</u>	<u>Name</u>	<u>Salary</u>	<u>Time</u>
Director	Kathy DeGuilio-Fox	\$69,963.90	01/01 – 12/31/2021
Recording Secretary	Kathy DeGuilio-Fox	\$ 662.04	01/01 – 12/31/2021
Asst. to the Commission	Lance Ryskamp	\$43,401.90	01/01 – 12/31/2021

C. CONTRACTS AND DEBT SERVICE PAYMENTS DURING 2021 AND GENERAL PURPOSE

Operating and Capital Funds (Not TIF Funded)

The Redevelopment Commission's budget and expenditures made during 2021 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 \$399,439.04 and the ending balance was \$366,628.81. 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 \$1,907,830.80 and the ending balance was \$1,782,643.15. Contracts for the year included the following:

<u>Project</u>	<u>Company</u>	<u>Contact Person</u>	<u>Amount (\$)</u>
Legal Services	Abrahamson Reed Bilse	John Reed	9,667.00
Legal Services	Barnes & Thornburg	Thomas Pitman	217.50
Financial Consulting	SEH of Indiana LLC	Dan Botich	14,970.25
Engineering Services	NIES Engineering	Derek Snyder	4,178.49
Landscaping Services	Dean's Land/Landscaping	Dean Savarino	8,978.10
Roofing Services	Gluth Bros Roofing	Eric Gluth	422.00
HVAC Services	Popa Heating & Cooling	Pat Popa	4,650.00
Garage Door Services	Crawford Door Sales	Sales Office	1,590.00
Art Preservation	Social & Public Art Res	Sales Office	2,466.61
Makers Market Festival	Aide Rental and Sales	Sales Office	156.00

Property Improvement Prog	Hoddypeak Holdings LLC	Alex Robertson	40,000.00
Property Improvement Prog	Les Trinity Group LLC	Bill Les	23,700.00
Property Appraisal	Bochnowski Appraisal	Jenn Chatel	1,800.00
Property Appraisal	Calumet Commercial	Dan Skimehorn	1,100.00
Property Appraisal	Vale Appraisal Group	Jeff Vale	2,400.00
Structural Engineering	Global Design Midwest	Dave Dunlop	960.00
DT Lighting Replacement	Steiner Electric Co	Brent Stack	78,740.00
DT Lighting Replacement	Midwestern Electric	Raymond Russell	16,200.00
Town Parking Lot Project	Grimmer Construction	John Dudlicek	175,004.32
Town Parking Lot Project	Weaver Holdings LLC	John Talbot	3,797.20
Grant Development Svcs	Karnerblue Era LLC	Tina Rongers	300.00
Level 2 EV Chargers Proj	Ozonga Energy, LLC	Jason van den Brink	27,491.00

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 provided 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
February 1, 2019	\$12,783.75	\$105,000.00
August 1, 2019	\$11,733.75	\$105,000.00
February 1, 2020	\$10,683.75	\$105,000.00
August 1, 2020	\$ 9,633.75	\$105,000.00
February 1, 2021	\$ 8,583.75	\$105,000.00
August 1, 2021	\$ 7,468.12	\$105,000.00

Debt Service Schedule for \$5,810,000.00 Highland Economic Development Bond Series 2018 Cardinal Campus

This is the second outstanding bond (\$5,810,000.00 Town of Highland Economic Development Bond Series 2018 – Cardinal Campus). The bond provided funding for a private development project. The following payments have been made on the bond:

**Debt Service Schedule for \$5,810,000.00 Highland Economic Development Bond Series
2018 Cardinal Campus**

<u>Date</u>	<u>Interest</u>	<u>Principle</u>
February 2019	\$19,218.58	\$0
August 2019	\$29,050.00	\$0
February 2020	\$29,050.00	\$0
August 2020	\$28,325.00	\$0
February 2021	\$26,715.07	\$145,000.00
August 2021	\$26,875.00	\$ 13,712.50

**D. RECIPIENTS OF LOAN OR GRANT OF TAX INCREMENT REVENUES
DURING 2021**

Distribution of Tax Increment in 2021

During 2021, the Highland Redevelopment Commission received monies from three allocation (TIF) areas listed below. This is the eighth year that the Commission has received TIF funds. Disbursements made in 2020 are shown below.

Revenue Fund 098 for the Downtown Redevelopment Area

<u>Amount Received</u>	<u>Date</u>	<u>Disbursed</u>
\$89,384.78	06-2021	\$86,398.32
\$60,460.51	12-2021	\$88,606.00

Revenue Fund 099 for the Economic Development Area Highland Acres

<u>Amount Received</u>	<u>Date</u>	<u>Disbursed</u>
\$42,499.21	06-2021	\$0
\$52,369.66	12-2021	\$0

Revenue Fund 100 for the Highland Commercial Corridors Redevelopment Area

<u>Amount Received</u>	<u>Date</u>	<u>Disbursed</u>
\$393,124.45	06-2021	\$0
\$296,557.71	12-2021	\$0

Revenue Fund 107 for Economic Development Area Highland Acres – Cardinal Campus

<u>Amount Received</u>	<u>Date</u>	<u>Disbursed</u>
\$33,231.92	06-2021	\$1,250.00
\$202,898.80	12-2021	\$0

**E. AMOUNT OF FUNDS ON HAND AT CLOSE OF CALENDAR YEAR 2021 - -
-- SUMMARY DATA**

Fund	Starting Balance	Ending Balance
094 Operating Fund	\$ 399,439.04	\$ 366,628.81
095 Economic Development	\$ 37,936.00	\$ 38,186.00
096 Capital Fund	\$1,907,830.80	\$1,782,643.15
097 Bond and Interest	\$ 0.00	\$ 0.00
098 TIF Revenue (Downtown)	\$ 656,169.51	\$ 867,107.68
099 TIF Revenue (Highland Acres)	\$ 594,237.64	\$ 698,976.95
100 TIF Revenue (Commercial)	\$3,640,554.54	\$4,094,139.50
101 Bond & Interest (Non-Exempt)	\$ 108,618.09	\$ 177,589.93
107 TIF Revenue (Cardinal Campus)	\$ 180,320.65	\$ 202,898.80

**F. ADDITIONAL COMMENTS REGARDING ACTIVITIES OF THE
REDEVELOPMENT COMMISSION AND RESULTS OBTAINED
DURING FISCAL YEAR 2021**

2021 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 Fiscal Year 2021. The following is a summary of the year and a summation of each monthly study session and/or plenary business session in a narrative format. A list of Highland Redevelopment Commission Goals for 2021, and the budget/expenditures for the year follows.

2021 HIGHLAND REDEVELOPMENT COMMISSION

Narrative of 2021 Commission Meetings

The Redevelopment Commission (Commission) made significant progress in a number of areas in 2021: Completion of the Downtown Parking Lot Improvement and Enhancement Project at Kennedy and Highway Avenue (Parking Lot Project) that included a Depot (public restroom facility) along the bike path and the installation of Level 2 electric vehicle chargers; completion of the Downtown Street Lighting Replacement Project (Streetlight Replacement Project) that replaced old streetscape lighting with updated LED luminaires; sale of 2821 Jewett Street to Zorn Brewing Company; a pending sale of the former Bult Oil property at 2605 Condit (Bult Oil property) to a local, Highland business group; a pending sale of 8620-8610 Kennedy Avenue to a proposed mixed-use developer; approval of Tax Increment Financing Bonds for a Senior Living Project on the west side of Cline Avenue; and, approval of a new Commercial Property Improvement Grant request.

Highland Main Street Bureau (HMS), a Committee under the auspices of the Redevelopment Commission, was reconstituted in May, 2021, with one incumbent member and twelve new members. HMS resumed some of their previous annual events cancelled in 2020 due to COVID, including their Classic Car Shows (September and October) and their Makers' Market on October 2, 2021. In addition, HMS continued their monthly Downtown Restaurant Crawl, as well as working on their Community Garden in Downtown Highland that distributed produce to a local church food pantry assisting Highland families in need. Finally, HMS in partnership with the Highland Branch of the Lake County Public Library, sponsored a new Downtown Highland Essay Contest in the fall of 2021 for Highland school-aged residents. Fifty essays were received in response to the contest.

The following is a summary of Commission activities for each month in 2021.

NOTE: The meetings of the Highland Redevelopment Commission began the year as virtual meetings conducted electronically, due to the ongoing COVID-19 pandemic and pursuant to Executive Orders of Indiana Governor Eric Holcomb. Virtual meetings ended in June, 2021 and meetings held during the remainder of the year were all in-person only.

January 2021

At the Virtual Special Plenary Meeting on January 12, 2021, the following new Redevelopment Commission members were presented and sworn in: Sean Conley, George Georgeff, Cyril Huerter, Bill Leep and Robyn Radford. The Commission elected officers for 2021: Cyril Huerter – President, George Georgeff – Vice President and Robyn Radford – Secretary. Others attending included Town Councilman and liaison to the Commission, Roger Sheeman and John Reed, Abrahamson, Reed and Bilse, Legal Counsel for the Commission. The Commission approved one resolution: Resolution 2021-01: A Resolution of the Highland Department of Redevelopment Highland Redevelopment Commission Authorizing Compensation for Certain Employees to be Derived from the Property Fund of the Redevelopment Department of the Town of Highland, Lake County, Indiana.

At the Study Session prior to the meeting, Redevelopment Director Kathy DeGuilio-Fox briefed the incoming Commissioners in regard to ongoing projects and discussion ensued concerning the Commission's 2021 Goals.

At the Virtual Plenary Meeting of January 26, 2021, the Commission approved seven resolutions: Resolution 2021-02: *Resolution of the Highland Redevelopment Commission to Amend Rules & Regulations Adopted by Resolution 2019-25 Pursuant to Its Authority Under IC 36-7-14-8 (c) and (g)*; Resolution 2021-04: *A Resolution of the Highland Redevelopment Commission Approving an Agreement for Financial Professional Services and General Redevelopment Consulting to the Highland Redevelopment Commission for 2021*; Resolution 2021-05: *A Resolution of the Highland Redevelopment Commission Approving an Agreement for General Engineering Services to the Highland Redevelopment Commission for 2021*; Resolution 2021-06: *A Resolution of the Highland Redevelopment Commission Adopting and Approving an Agreement for Grant Planning and Development Services to the Highland Redevelopment Commission for 2021*; Resolution 2021-07: *Resolution of the Highland Redevelopment Commission Authorizing, Accepting and Approving the Conveyance, Return and Transfer of a Certain Parcel of Land and/or its Improvements to the Park and Recreation Department and the Public Works Department (agency) of the Town of Highland in Consequence of the Completion of the Redevelopment Project and Improvement Work Performed by the Redevelopment Department*; and Resolution 2021-08: *Resolution of the Highland Redevelopment Commission Approving an Agreement for Broker Services to the Highland Redevelopment Commission for 2021*.

In addition, the Commission moved to table consideration of Resolution 2021-08: A Resolution of the Highland Redevelopment Commission Approving an Agreement for Legal Services to the Highland Redevelopment Commission for 2021, as well as approval of the Commission's 2021 Goals. The Commission did also approve the 2021 meeting schedule, which would be for Study Sessions on the 2nd Tuesday of the month, and Plenary Meetings on the 4th Tuesday of the month.

At the Study Session prior to the Plenary Meeting, the Commission discussed the Parking Lot Project, as well as the disposition of the Bult Oil Property.

February 2021

At the Virtual Study Session of February 9, 2021, the Commission heard a presentation on the proposed development of the south parcels of the Highland Plaza and received information on the following: Downtown wayfinding signs; an update on the sale of the Bult Oil property; and, 2021 Redevelopment Commission Goals.

At the Virtual Plenary Meeting of February 23, 2021, the Commission approved the 2021 Redevelopment Commission Goals and Resolution 2021-03: *Resolution of the Highland Redevelopment Commission Approving and Adopting an Agreement for Legal Services to the Highland Redevelopment Commission for 2021*.

At the Study Session prior to the Plenary Meeting, the Commission received and discussed reports on the sale of the Bult Oil property, certain Commercial Property Improvement Grant

issues, and a proposed public offering for the sale of the Redevelopment-owned properties on Kennedy Avenue, as well as Highland Main Street activities.

March 2021

At their Virtual Study Session on March 9, 2021, the Commission was advised by the Director that the Town Council had held their annual tax abatement compliance review and found 7 of the 8 property owners to be in compliance. She explained the process and that a hearing would be scheduled for the business found to be non-compliant to appeal and present his case as to why he feels he is in compliance. The Commissioners reviewed the draft resolutions of the 2021 Budget Year Determinations for Tax Increment for Highland Allocation Areas and the director explained that this is part of the annual review of redevelopment activities required by the State of Indiana. Commissioners also discussed two quotes received from local appraisers for property appraisals on the Kennedy Avenue property they wish to publicly offer for sale. The Commissioners received a report as to the inquiries on the sale of the former Bult Oil property and discussed the downtown wayfinding signage.

At the Study Session held prior to the Plenary Meeting, the Commission received information on and discussed several topics, including the 2022 Budget Year Determination for Tax Increment for Highland Allocation Areas; the former Bult Oil property; the Downtown Streetlight Replacement and Parking Lot projects; Kennedy Avenue property appraisals; electrical use and cost to the Commission for property located at 2811 Jewett; and a proposed plan before the Plan Commission at 8955 Indianapolis Blvd. The Director explained that Ken Mika, Building Commissioner, had requested their opinion in regard to the proposed plan.

At its Virtual Plenary Meeting on March 23, 2021, the Commission approved five resolutions: Resolutions 2021-09, 2021-10, 2021-11 & 2021-12, all *Resolutions of the Highland Redevelopment Commission Concerning the 2021 Budget Year Determination for Tax Increment for the Highland Acres Allocation Area, the Downtown and North Kennedy Avenue Allocation Area, the Highland Commercial Corridors Allocation Area, and for the Highland Cardinal Campus Allocation Area* respectively; and, Resolution 2021-13: *A Resolution of the Highland Redevelopment Commission Authorizing Appraisals of the Redevelopment-Owned Properties Pursuant to IC 36-7-14-12.2, and Commission Vale Appraisal Group and Calumet Commercial Appraisals, Inc. to Perform Said Appraisals*. In addition, the Commission received the Annual Financial Report, pursuant to IC 5-11-1-4, as provided by the Clerk-Treasurer of the Town of Highland.

April 2021

At the Virtual Study Session on April 13, 2021, the Commission discussed potential buyers of the former Bult Oil property, completion of the Downtown Streetlight Replacement Project and several change orders for the Downtown Parking Lot project, as well as downtown wayfinding signs. Commissioners also discussed the proposed project for 8955 Indianapolis Blvd and the reason for which the property at 2933 Highway Avenue has been removed from sale consideration in spite of their being an interested buyer.

At the Study Session prior to the meeting the Commission reviewed upcoming agenda items and were advised by the Redevelopment Director on the status of the Downtown Parking Lot Project, EV Charger installation, downtown wayfinding signs, the property at 2933 Highway Avenue and the proposed plan before the Plan Commission for 8955 Indianapolis Blvd. The director also provided an update on the Bult Oil property discussion regarding its potential use as a cell tower location.

At the Commission's Virtual Plenary Meeting held on April 27, 2021, they approved the following items: The Annual Report of Activities of the Redevelopment Commission for Fiscal Year 2020 and Report by the Redevelopment Commission on the Activities of Each Tax Increment Financing District for the Previous Year (January 1, 2020 through December 31, 2020); Highland Redevelopment Commission Parking Lot Renovation Project Change Orders Numbers 11-14 as well as Change Order #2, as submitted by Weaver Consultants Group, for Additional Construction Administration Services.

May 2021

At the Commission's Virtual Study Session on May 11, 2021 they discussed updated activities and potential buyers of the former Bult Oil property; the status of the Parking Lot Project including the opening of the Depot public washroom facility; Level 2 Electric Vehicle quotes; and the proposed plan before the Plan Commission at 8955 Indianapolis Blvd.

At the Study Session before the Plenary Meeting, the Director reported on the status of the Downtown Parking Lot Project including a council request to replace certain of the split rail fence sections, the purchase of Level 2 Electric Vehicle Chargers, and proposed public offering for the Commission-owned properties located at 8610-8620 Kennedy Avenue.

At their Virtual Plenary Meeting on May 25, 2021, the Commission welcomed Dan Botich who made the Highland Redevelopment Commission Annual Presentation, pursuant to IC 36-7-25-8, to the Overlapping Taxing Units with Respect to the 2022 Budget Year Determination for Tax Increment for Allocation Areas Located in the Town of Highland. Commissioners also approved two resolutions: Resolution 2021-14: *A Resolution of the Highland Redevelopment Commission Accepting the Ozinga Energy Quote for the Purchase and Installation of Commercial Charging Stations in the Amount of Twenty-Six Thousand Seven Hundred Twenty-Six Dollars and 00/100 Cents (\$26,726.00)*; and, Resolution 2021-15: *A Resolution of the Highland Redevelopment Commission Regarding Disposition of Property and Matters Related Hereto* for the disposition of Redevelopment-owned properties located at 8610-8620 Kennedy Avenue.

June 2021

At their Virtual Study Session on June 8, 2021, the Commission received updates on the status of various projects including the sale of the former Bult Oil property and potential sewer complications, the Downtown Parking Lot Project as well as the Lvl2 Electric Vehicle Chargers project. Advertising of the Public Offering for the Redevelopment-owned properties located at 8610-8620 Kennedy Avenue was also discussed along with a possible buyer for vacant property located at 2646 Highway. Finally, Director DeGuilio-Fox also presented the final report on the

Highland Redevelopment Commission reimbursement grant, in the amount of \$40,000, that had been awarded by the Indiana Office of Energy Development as well as the Energy Efficiency Rebate application that had been submitted to NIPSCO and approved in the amount of \$15,500.

At the Study Session following the Plenary Meeting, the Commission discussed the following: the status of the Downtown Parking Lot Project including the Level 2 Electric Vehicle Charger installation delay; disposition of 2811 and 2821 Jewett; downtown wayfinding signs; inquiries regarding the sale of the former Bult Oil Property. The Director also asked those for the opinion of those who attended a July 20th executive session presentation for a proposed use of the Highland Plaza.

At the Plenary Meeting of June 22, 2021, which was held both in-person and virtually, the Commission held a public hearing to receive proposals to purchase and develop the Redevelopment-owned properties at 8610-8620 Kennedy Avenue. After acknowledging that the Proof of Publication was in order, the Commission President opened the only proposal received. Commissioners found the proposed purchase price exceeded the Commission's asking price and the development to be acceptable. The Commission therefore accepted the offer submitted by 1st Metropolitan Builders, in the amount of \$120,000.00 for the purchase and development of 8610-8620 Kennedy Avenue. After closing the public hearing the Commissioners went on to review and discuss the Downtown Parking Lot Project and Lvl 2 Electric Vehicle component of the project, the downtown wayfinding sign project, sale of the former Bult Oil Property and the disposition of 2811 and 2821 Jewett.

July 2021

The July 13, 2021 Study Session was cancelled.

At the Study Session prior to the meeting, the Director updated the Commissioners on the status of the Downtown Parking Lot Project and the Level 2 Electric Vehicle Chargers, and update on inquiries regarding the sale of the former Bult Oil property, disposition of Redevelopment-owned property located at 2811 Jewett and 2821 Jewett and the downtown wayfinding signage. There was also discussion on wayfinding signs and the Highland Plaza property.

At the in-person Plenary Meeting of July 27, 2021, the Commissioners approved four resolutions: Resolution 2021-18: *A Resolution of the Highland Redevelopment Commission Approving an Agreement with Weichert Realtors for Broker Services for The Disposition of Properties Owned by the Highland Redevelopment Commission and Located at the Common Address 2811 Jewett Street*; Resolution 2021-19: *A Resolution of the Highland Redevelopment Commission Approving an Agreement with Weichert Realtors for Broker Services for the Disposition of Properties Owned by the Highland Redevelopment Commission and Located at the Common Address 2821 Jewett Street*; Resolution 2021-20: *A Resolution of the Highland Redevelopment Commission to Approve an Agreement with VIA Marketing for a Wayfinding Sign for the Downtown Parking Lot*; and Resolution 2021-21: *A Resolution of the Highland Redevelopment Commission to Approve an Agreement with VIA Marketing for Wayfinding Sign Frames and Business Signs for Installation in Downtown Highland*. In addition, the Commissioners also amended the agenda by a roll call vote of four

affirmative and zero negative votes to consider a conditional acceptance of a current offer to purchase the former Bult Oil Property located at 2605 Condit Street as submitted by Louis Jamison of Calumet Region Realty. The Conditional Acceptance of the Offer to purchase the former Bult Oil Property passed by a roll call vote of four affirmative and zero negative votes.

August 2021

At the Commission's Study Session of August 10, 2021, the Commission reviewed the following topics: A purchase offer update on the Bult Oil property; the disposition of Redevelopment-owned properties located at 2811, 2815 and 2821 Jewett; wayfinding signs; and, a review of a Commercial Property Improvement Grant extension for 2907 Jewett as well as a new Commercial Property Improvement Grant application from the owners of 2540 45th Street.

At the Study Session prior to the Plenary meeting of August 25, 2021, the Commission was updated on the status of an interested party for the purchase of the Bult Oil property and the disposition of 2815 and 2821 Jewett.

At the Plenary Meeting of August 24, 2021, the Commission approved three resolutions: Resolution 2021-23: *A Resolution of the Highland Redevelopment Commission to Amend Resolution 2019-27, Resolution 2020-18 and Resolution 2020-25 to Approve a Completion Extension for a Commercial Property Façade Improvement Grant to Antonio Belmonte, The Belmonte Family Limited Partnership of Property Located at 2907 Jewett Street.*; Resolution 2021-24: *A Resolution of the Highland Redevelopment Commission to Provide Reimbursement to 45th Street Partners LLC for a Commercial Property Façade Improvement Grant of Property Located at 2540-2562 45th Street.*; and, Resolution 2021-25: *A Resolution of the Highland Redevelopment Commission to Establish Fees Related to the 2021 Highland Main Street Highland Makers' Market.* In addition, the Commission approved a Letter of Engagement with Taft Stettinius & Hollister LLP, and, after procedurally amending the agenda, approved a Motion to Reject Offers to Purchase the 2821 Jewett Street Property.

September 2021

At the September 14, 2021 Study Session, the Commission received, and discussed, updates on the purchase of the Bult Oil Property as well as discussing the current environmental status of the property with Morgan Saltgiver of EnviroForensics. Appraisals in regard to the disposition of 2815 Jewett and the Public Offering of the property was also discussed.

At the Study Session prior to the Plenary Meeting of September 28, 2021, and after the Plenary Meeting, the Commission reviewed numerous topics, including the following: the status of the disposition of the Bult Oil property and the Redevelopment-owned properties located at 2815 and 2821 Jewett; a report on the proposed downtown brochure was presented; delivery of the Level 2 EV Charging Stations and the proposed development of Phase II of the Cardinal Campus. Clerk-Treasurer Griffin also made a presentation regarding the Redevelopment Department budgets: the General Fund, the Redevelopment bond & Interest Non-Exempt Fund and the Property Tax component affecting the Highland allocation areas.

At the Plenary Meeting on September 28, 2021, the Commission approved and adopted two resolutions: Resolution 2021-26: *A Resolution of the Highland Redevelopment Commission Authorizing Appraisals of a Redevelopment-Owned Property, Pursuant to IC 36-7-14-12.2, and Commissioning Vale Appraisal Group and Bochnowski Appraisal Company to Perform Said Appraisals*; and, Resolution 2021-27: *A Resolution of the Highland Redevelopment Commission Approving and Accepting an Offer to Purchase Redevelopment-Owned Property Located at 2821 Jewett Avenue as Submitted by Richard J. Kroll*. In addition, the Commission approved the terms of a counter-offer to a purchase offer submitted to purchase the Bult Oil property. Finally, the Commission elected Commissioner Bill Leep as its new Secretary for the balance of 2021 after the current secretary, Robyn Radford, advised it was necessary for her to step down from the position.

October 2021

At their regularly scheduled Study Session on October 12, 2021, the Commission received an update on the Bult Oil property counter-offer, reports regarding the disposition of 2815 and 2821 Jewett, as well as the status of the Downtown Highland brochure. Commissioners also discussed several Commercial Property Improvement Grant projects including reimbursement to Les Café on the completion of their project, notification of a delay, until spring 2022, for the project at 2540 45th Street and an update on the intended renovation of the Highland Office Center. Finally, DLC, the owners of the south parcels of the Highland Plaza, made a presentation in regard to their current marketing efforts to find an end-user for the property.

During the Study Session prior to the October 26, 2021 Plenary Meeting, the Commission received updates on the disposition of properties located at 2821 Jewett, 2815 Jewett, and the Bult Oil property. Also, there was discussion about the progress made during the year on the Commission's 2021 goals and the need to begin looking ahead to 2022 goals. There was also an update provided as to the Speedway-owned property located at 8436 Kennedy Avenue.

Commissioners met for their Plenary Meeting on October 26, 2021 and two resolutions was approved: Resolution 2021-28: *A Resolution of the Highland Redevelopment Commission Regarding Disposition of Property Located at 2815 Jewett and Matters Related Thereto*, and approved a motion to amend the agenda to add new business regarding the sale of the 2815 Jewett property, thereby allowing discussion of said business. Further, Resolution 2021-29: *A Resolution of the Highland Redevelopment Commission Amending Resolution 2021-27 Approving and Accepting an Offer to Purchase Redevelopment Department Owned Property Located at 2821 Jewett Avenue By Richard J. Kroll in the Amount of Eighty-Eight Thousand Dollars and 00/100 Cents (\$88,000.00) to Offer a Credit in the Amount of \$7,873.00 for Roof Repair of Said Property was considered and approved*. In addition, the Commission approved consolidating their December Study Session and Plenary Meeting into one meeting to be held on December 14, 2021.

November 2021

At a Special Plenary Meeting on November 9, 2021, the commission passed one resolution: Resolution 2021-30: *A Resolution of the Highland Redevelopment Commission Pledging TIF*

Revenues and also approved a *Development Agreement By and Among the Town of Highland, Indiana, the Highland Redevelopment Commission, and S.J. Highland LLC, or an Affiliate Thereof* for the Senior Living project.

At their regularly scheduled November 9, 2021 Study Session, convened after the Special Meeting, the Commission received status reports on the disposition of 2821 Jewett, 2815 Jewett, and the Bult Oil properties. They also received updates on the proposed Downtown Highland marketing brochure and installation of the two Level 2 EV Charging Stations in the newly renovated municipal parking lot at Highway and Kennedy. Director DeGuilio-Fox also reported that the Construction Design Release for the Commercial Property Improvement project at 2907 Jewett had been received. The Commissioners were also advised they should contact Clerk-Treasurer Griffin if they are interested in serving on the Redevelopment Commission again in 2022.

At their regularly scheduled November 23, 2021 Study Session the Commission received updates regarding the disposition of 2815 and 2821 Jewett as well as the Bult Oil Property. Director DeGuilio-Fox reported that the Level 2 EV Charging stations had been installed and are operational. The Commissioners were introduced to a new project: Repair or Replacement of the Welcome to Downtown Highland Sign. Discussion ensued and the Commissioner determined it was a project worth pursuing. The Commissioners were also informed of a new business in the downtown: Tasty Olive.

At the November 23, 2021 Plenary Meeting the Commission were asked to consider proposals for Purchase and Development of 2815 Jewett. The Redevelopment attorney verified proofs of publication. However, there being no proposals submitted the Commissioners were advised by the Redevelopment Director that after waiting 30 days they would be able to list the property and accept offers for the purchase of the property. The Commissioners determined they would wait until after the holidays to continue with disposition of the property at 2815 Jewett. A letter from Jolie Dunn, in support of the proposed Tattoo Studio at 2716 Condit, was reviewed and discussed. Commissioners agreed that it is an appropriate use of the property.

December 2021

At the regularly scheduled Study Session prior to the rescheduled Plenary Business meeting, the Director reported that closing on the sale of 2821 Jewett had taken place on December 10, 2021 and the property has been disposed of. They also received updates on the installed Level 2 EV charging stations in regard to a software issue such that customers were unable to utilize the chargers. Further discussed ensued regarding the possible repair or replacement to the "Welcome to Downtown Highland" sign. And, the Commissioners were provided an updated goals document to review.

At their December 14, 2021 Plenary Meeting, held in lieu of the December 28, 2021 meeting and advertised accordingly, the Commission approved two resolutions: Resolution 21-31: *A Resolution of the Highland Redevelopment Commission in Regard To Disposition of Surplus Personal Property*; and, Resolution 21-32: *A Resolution of the Highland Redevelopment Commission To Approve the Sale of the Real Property Known as 2605 and 2609 Condit Street*

and 2605 and 2606 Garfield Avenue to Highland Auto Body For Use as Commercial Property. Ms. DeGuilio-Fox presented a letter received from IDEM inactivating the Site Status Letter request submitted earlier in the year by the Redevelopment Commission as well as an email from Morgan Saltsgiver of EnviroForensics in regard to the sale of the Bult Oil property advising that the buyer should be made aware of the environmental issues and offering to work with them in the future.

The Commission held a Special Plenary Meeting on December 20, 2021 to consider the process for the search and selection of a Successor Redevelopment Director, in the wake of notification by Director Kathy DeGuilio-Fox of her intention to retire at the end of the year. As part of the transition period, the Commission approved Resolution 2021-33: *A Resolution of the Highland Redevelopment Commission Modifying the Existing Wage and Salary Ordinance for Redevelopment Department Employees.*

2021 HIGHLAND REDEVELOPMENT COMMISSION GOALS

**2021 GOALS
HIGHLAND REDEVELOPMENT COMMISSION**

GOALS IN PROGRESS

1. Development of Kennedy/Condit corridor of Downtown Highland
2. Development of Business Park on South Kennedy Ave (Nera Main Street)
3. Retrofit or Purchase of New Downtown Highland Sign
4. Sale of 2815 Jewett Street Real Property
5. Downtown Wayfinding Signs
6. Commercial Property Improvement Grant Program
7. Disposition of Surplus Personal Property

ADDITIONAL GOALS FOR CONSIDERATION IN 2022

1. Review and Consider Updates of Supplement to the Highland Municipal Code Section 214.180: RD – Redevelopment District (*current version approved October 2009*)
2. Amend Highland Redevelopment Rules and Regulations
 - a. Add rule based on IC 5-22-22 providing instruction for disposition of Redevelopment Commission acquired personal property.
3. Review Properties for Future Development – *Requires Strategic Planning Session*
4. Review Current Allocation Areas and Funds
5. Develop Retention/Recruitment Plan for Highland Business

GOALS COMPLETED IN 2021

1. Replace and Update Downtown Streetlight Luminaires
2. Sale of Redevelopment Owned Properties:
 - a. Bult Oil Site
 - b. 2821 Jewett Street
2. Senior Living Facility Development Approvals
 - a. Shovels in the Ground Spring 2022
3. Completion of Downtown Municipal Parking Lot Renovation Project Including:
 - a. New Public Washroom Facility (transferred to Park & Recreation Department)
 - b. Level 2 Electric Vehicle Chargers

FUTURE GOALS FOR CONSIDERATION

1. Explore options to Develop North Kennedy / Riverfront Property Upon Relocation of Public Works Complex
2. Multigenerational Housing

HIGHLAND MAIN STREET BUREAU (HMS) Highland Redevelopment continue to provide oversight of the Highland Main Street Bureau. Review of HMS annual goals and events is an exercise required of the Highland Redevelopment Commission.

AMOUNT OF FUNDS ON HAND
AT THE CLOSE OF THE 2021 CALENDAR YEAR

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EXPENDITURE REPORT FOR HIGHLAND
PERIOD ENDING 12/31/2020

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

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 12/31/2020	ACTIVITY FOR MONTH 12/31/2020	AVAILABLE BALANCE	% BDTG USED
Fund 094 - REDEVELOPMENT GENERAL						
Expenditures						
Dept 0000						
094-0000-09000	REDEV GEN NON APPROPRIATION	0.00	350.00	0.00	(350.00)	100.00
094-0000-11101	REDEV GEN COMMISSION SALARIES	2,520.00	2,457.28	210.00	62.72	97.51
094-0000-11102	REDEV GEN SALARIES	43,031.60	40,664.80	4,519.20	2,366.80	94.50
094-0000-11106	P/T CLERICAL WAGES	0.00	0.00	0.00	0.00	0.00
094-0000-11107	REDEV GEN REDEV DIRECTOR SALARY	68,774.94	68,736.00	8,758.40	38.94	99.94
094-0000-11116	REDEV GEN PERSONAL TEMPORARY SERVICES	2,329.24	0.00	0.00	2,329.24	0.00
094-0000-11128	REDEV GEN EMPLOYEE BONUS	0.00	0.00	0.00	0.00	0.00
094-0000-11134	REDEV GEN RECORDING SECRETARY	642.72	642.72	53.56	0.00	100.00
094-0000-11199	HOURLY WAGES INCREASE PLACEHOLDER	0.00	0.00	0.00	0.00	0.00
094-0000-11201	GEN FICA & MEDICARE	8,556.91	8,556.91	1,028.08	0.00	100.00
094-0000-11209	REDEV GEN PERF	12,775.67	12,252.96	1,487.10	522.71	95.91
094-0000-11210	REDEV GEN PER ANNUITY BY EMPLOYER	3,526.03	3,281.92	398.32	244.11	93.08
094-0000-11210	REDEV GEN PER ANNUITY BY EMPLOYER	2,118.17	1,627.95	0.00	490.22	76.86
094-0000-20003	MISC SUPPLIES	7,035.66	3,285.32	0.00	3,750.34	46.70
094-0000-20004	MAIN STREET SUPPLIES - GS	0.00	0.00	0.00	0.00	0.00
094-0000-20006	MAIN STREET SUPPLIES - GS	25,531.24	9,770.00	1,368.00	15,761.24	38.27
094-0000-31001	LEGAL FEES	37,670.25	14,958.82	2,164.44	22,711.43	39.71
094-0000-31003	CONSULTANT FEES	1,620.00	305.00	0.00	1,315.00	18.83
094-0000-31004	REDEV GEN TUITION/DEVELOPMENT	600.00	158.10	0.00	441.90	26.35
094-0000-31005	ENGINEERING & ARCH	0.00	0.00	0.00	0.00	0.00
094-0000-31006	REDEV GEN NEIGHBORHOOD INC.	0.00	0.00	0.00	0.00	0.00
094-0000-31023	DOWNTOWN STREETScape REPAIR	0.00	0.00	0.00	0.00	0.00
094-0000-32001	REDEV GEN POSTAGE	0.00	0.00	0.00	0.00	0.00
094-0000-32002	REDEV GEN TRAVEL EXPENSES	1,785.00	0.00	0.00	1,785.00	0.00
094-0000-32005	REDEV GEN WEB SITE SERVICES	1,540.00	0.00	0.00	1,540.00	0.00
094-0000-33001	REDEV GEN LEGAL NOTICES	500.00	122.98	41.68	377.02	24.60
094-0000-33002	REDEV GEN PRINTING	1,300.00	0.00	0.00	1,300.00	0.00
094-0000-34001	REDEV GEN BOND PREMIUM	1,000.00	500.00	0.00	500.00	50.00
094-0000-34005	OTHER INSURANCE	0.00	0.00	0.00	0.00	0.00
094-0000-34016	UNAPPROPRIATED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
094-0000-34023	REDEV GEN MEDICAL/DENTAL PREM	26,720.00	23,777.40	2,940.20	2,942.60	88.99
094-0000-34043	REDEV GEN LIFE INSURANCE PREM	220.00	175.12	15.88	44.88	79.60
094-0000-35008	UTILITIES	5,611.76	5,055.89	376.03	555.87	90.09
094-0000-38601	SALES TAX RENTALS (NON-APPROPRIATED)	31.07	31.07	0.00	0.00	100.00
094-0000-39001	REDEV GEN SUBSCRIPTIONS & DUES	3,800.00	3,638.74	0.00	161.26	95.76
094-0000-39002	REDEV GEN REFUNDS/INDEMNITIES	208.93	0.00	0.00	208.93	0.00
094-0000-39003	REDEV GEN PUBLIC RELATIONS	1,723.00	0.00	0.00	1,723.00	0.00
094-0000-39004	KIOSK DESIGN	0.00	0.00	0.00	0.00	0.00
094-0000-39007	TREE SERVICES	0.00	0.00	0.00	0.00	0.00
094-0000-39008	REDEV GEN INTEREST ON LOAN	0.00	0.00	0.00	0.00	0.00
094-0000-39020	INFO & COMM TECH SERVICE	10,589.00	10,588.30	0.00	0.70	99.99
094-0000-39030	MAIN STREET PROF SERVICES	6,000.00	100.00	0.00	5,900.00	1.67
094-0000-39033	MAIN STREET PROFESSIONAL SERVICES - GS	0.00	0.00	0.00	0.00	0.00
094-0000-39035	OCRA PUBLIC ART PROGRAM	0.00	0.00	0.00	0.00	0.00
094-0000-39999	LOCAL SHARE TRANSFERS CCMGF	0.00	0.00	0.00	0.00	0.00
094-0000-45200	REDEVELOP GEN TRANSFER	0.00	0.00	0.00	0.00	0.00
094-0000-45300	TEMPORARY LOAN EXPENSE	0.00	0.00	0.00	0.00	0.00
094-0000-59100	MISC TAXES	0.00	0.00	0.00	0.00	0.00

Total Dept 0000

277,761.19

211,037.28

23,360.89

66,723.91

75.98

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EXPENDITURE REPORT FOR HIGHLAND
 PERIOD ENDING 12/31/2020

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

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 12/31/2020	ACTIVITY FOR MONTH 12/31/2020	AVAILABLE BALANCE	% EDGT USED
Fund 096 - REDEVELOPMENT CAPITAL						
096-0000-31005	REDEV CAP ENGR & ARCHITECTURE	41,300.00	0.00	0.00	41,300.00	0.00
096-0000-31006	REDEV CAP BOND SALE PROF SVC	0.00	0.00	0.00	0.00	0.00
096-0000-31007	REDEV CAP MAINTENANCE/REPAIR	41,780.00	18,743.64	0.00	23,036.36	44.86
096-0000-31008	REDEV CAP TREE REPLACEMENT	4,000.00	0.00	0.00	4,000.00	0.00
096-0000-31019	LANDSCAPE SERVICES	41,467.18	24,156.88	0.00	17,310.30	58.26
096-0000-34002	FACADE IMPROVEMENT FUND	163,700.00	36,934.49	36,934.49	126,765.51	22.56
096-0000-37501	DOWNTOWN ASPHALT STAMP	0.00	0.00	0.00	0.00	0.00
096-0000-39008	INTEREST ON LOAN	0.00	0.00	0.00	0.00	0.00
096-0000-39011	PAYMENT OF PRINCIPAL	0.00	0.00	0.00	0.00	0.00
096-0000-39012	BD PAYMENT OF INTEREST	0.00	0.00	0.00	0.00	0.00
096-0000-39013	PAYING AGENT FEE	0.00	0.00	0.00	0.00	0.00
096-0000-39019	OTHER LEGAL SERVICES (ACQUISITION)	32,500.00	0.00	0.00	32,500.00	0.00
096-0000-39025	PROPERTY APPRAISAL SERVICES	17,200.00	8,100.00	0.00	9,100.00	47.09
096-0000-39026	DEMOLITION SERVICES	16,000.00	7,500.00	0.00	8,500.00	46.88
096-0000-39036	IDEM EV	0.00	0.00	0.00	0.00	0.00
096-0000-39037	LOED DOWNTOWN LIGHT	95,000.00	0.00	0.00	95,000.00	0.00
096-0000-39040	COMMUNITY GARDEN SERVICES	2,124.00	978.61	0.00	1,145.39	46.07
096-0000-40001	LAND PURCHASE	1,460,270.00	0.00	0.00	1,460,270.00	0.00
096-0000-40008	LAND COMPLIANCE & CONTROL	0.00	0.00	0.00	0.00	0.00
096-0000-42001	REDEV CAP WAYFINDING SIGNS	75,000.00	0.00	0.00	75,000.00	0.00
096-0000-42002	REDEV CAP DECORATIVE LIGHTING	0.00	0.00	0.00	0.00	0.00
096-0000-42007	GATEWAY AND SIGNS	0.00	0.00	0.00	0.00	0.00
096-0000-42012	LEGACY ART ON TRAILS GRANT	3,238.35	2,221.64	0.00	1,016.71	68.60
096-0000-45006	REDEV CONSTR BENCHES & RECEP	3,500.00	0.00	0.00	3,500.00	0.00
096-0000-46000	INFRASTRUCTURE IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00

Fund 096 - REDEVELOPMENT CAPITAL :

TOTAL EXPENDITURES

1,997,079.53

98,635.26

36,934.49

1,898,444.27

4.94

2021 LAKE COUNTY AUDITOR'S
CERTIFICATE OF TAX DISTRIBUTION

POTENTIAL TAX INCREMENT SURPLUS OR DEFICIT

FISCAL YEAR 2021 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)

Dated: March 23, 2022

0506-01-026

DLGF TIF CODE: T45451

Highland Acres
 Allocation Area

Determination Criteria

Allocation Area Real Property Net Assessment ¹	\$	5,427,400
Allocation Area Personal Property Net Assessment ¹		-
Total Allocation Area Net Assessment ¹	\$	5,427,400
January 1, 2021 Base Assessment	\$	1,183,150
Potential Captured Assessed Value ¹	\$	4,244,250
Pay 2022 Certified Net Tax Rate	\$	2.5779
Estimated 2023 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$	2.6300
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)		3.00%
Estimated Tax Increment (Pay 2023) (Assumption: 95% collection rate)	\$	106,043
<u>Commission Obligations</u>		
Outstanding Debt Service/Lease Payments		
(a) (Fiscal Year 2023)	\$	-
Anticipated Cost of Allocation Area Projects/Programs		106,043
Total of Commission Obligations	\$	106,043
Estimated Allocation Area Tax Increment (FY 2023)	\$	106,043
Total of Commission Obligations, Projects and/or Programs through 2023		106,043
Tax Increment Balance (Surplus or Deficit)	\$	(0)
Estimated Potential Captured Assessment ¹	\$	4,244,250
Estimated Potential Captured Assessment Required to meet Obligations (Percent)		100%
Estimated Captured Assessment	\$	4,244,250

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, 2021 assessment date.

EXHIBIT A

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

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

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

Dated: March 23, 2022

0506-02-026

DLGF TIF CODE: T45452

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

Determination Criteria

Allocation Area Real Property Net Assessment ¹	\$	51,124,520
Allocation Area Personal Property Net Assessment ¹		-
Total Allocation Area Net Assessment¹	\$	51,124,520
January 1, 2021 Base Assessment	\$	45,960,042
Potential Captured Assessed Value ¹	\$	5,164,478
Pay 2022 Certified Net Tax Rate	\$	2.5779
Estimated 2023 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$	2.6300
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)		3.00%
Estimated Tax Increment (Pay 2023) (Assumption: 95% collection rate)	\$	129,034
Commission Obligations		
Outstanding Debt Service/Lease Payments		
(a) (Fiscal Year 2023)	\$	-
Anticipated Cost of Allocation Area Projects/Programs		129,034
Total of Commission Obligations	\$	129,034
Estimated Allocation Area Tax Increment (FY 2023)	\$	129,034
Total of Commission Obligations, Projects and/or Programs through 2023		129,034
Tax Increment Balance (Surplus or Deficit)	\$	0
Estimated Potential Captured Assessment ¹	\$	5,164,478
Estimated Potential Captured Assessment Required to meet Obligations (Percent)		100%
Estimated Captured Assessment	\$	5,164,478

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, 2021 assessment date.

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Commission Determination: Highland Commercial Corridors Allocation Area (026 Highland 03)

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

Dated: March 23, 2022

	0506-03-026
	DLGF TIF CODE: T45453
	Highland
	Commercial Corridors Allocation Area
Determination Criteria	
Allocation Area Real Property Net Assessment ¹	\$ 193,507,250
Allocation Area Personal Property Net Assessment ¹	-
Total Allocation Area Net Assessment ¹	<u>\$ 193,507,250</u>
January 1, 2021 Base Assessment	\$ 164,800,662
Potential Captured Assessed Value ¹	\$ 28,706,588
Pay 2022 Certified Net Tax Rate	\$ 2.5779
Estimated 2023 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$ 2.6300
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)	3.00%
Estimated Tax Increment (Pay 2023) (Assumption: 95% collection rate)	\$ 717,234
Commission Obligations	
Outstanding Debt Service/Lease Payments	
(a) (Fiscal Year 2023)	\$ -
Anticipated Cost of Allocation Area Projects/Programs	717,234
Total of Commission Obligations	<u>\$ 717,234</u>
Estimated Allocation Area Tax Increment (FY 2023)	\$ 717,234
Total of Commission Obligations, Projects and/or Programs through 2023	<u>717,234</u>
Tax Increment Balance (Surplus or Deficit)	\$ 0
Estimated Potential Captured Assessment ¹	\$ 28,706,588
Estimated Potential Captured Assessment Required to meet Obligations (Percent)	100%
Estimated Captured Assessment	<u>\$ 28,706,588</u>
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, 2021 assessment date.

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Commission Determination: Highland Cardinal Campus Allocation Area (026 Highland 04)
 Per I.C. 36-7-14-39(b)(4)(A)
 Dated: March 23, 2022

	0506-04-026
	DLGF TIF CODE: T45454
	Highland
	Cardinal Campus Allocation Area
Determination Criteria	
Allocation Area Real Property Net Assessment ¹	\$ 9,465,100
Allocation Area Personal Property Net Assessment ¹	-
Total Allocation Area Net Assessment ¹	\$ 9,465,100
January 1, 2021 Base Assessment	\$ -
Potential Captured Assessed Value ¹	\$ 9,465,100
Pay 2022 Certified Net Tax Rate	\$ 2.5779
Estimated 2023 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$ 2.6300
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)	3.00%
Estimated Tax Increment (Pay 2023) (Assumption: 95% collection rate)	\$ 236,486
Commission Obligations	
Outstanding Debt Service/Lease Payments	
(a) Economic Development Revenue Bonds, Series 2018 (Fiscal Year 2023)	\$ 348,650
Anticipated Cost of Allocation Area Projects/Programs	-
Total of Commission Obligations	\$ 348,650
Estimated Allocation Area Tax Increment (FY 2023)	\$ 236,486
Total of Commission Obligations, Projects and/or Programs through 2023	348,650
Tax Increment Balance (Surplus or Deficit)	\$ (112,164)
Estimated Potential Captured Assessment ¹	\$ 9,465,100
Estimated Potential Captured Assessment Required to meet Obligations (Percent)	100%
Estimated Captured Assessment	\$ 9,465,100
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, 2021 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
CARDNAL 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.

Plan projects and programs, as estimated _____ \$ 3,170,000.00

Total: \$ 3,170,000.00

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 _____ \$ 4,325,000.00

Total: \$ 4,325,000.00

EXHIBIT B.4

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

**Redevelopment 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 Acres Economic Development Area: Cardinal Campus Allocation 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>
Total:	<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)
2020 PAY 2021**

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-32-479-017.000-026	R	WSU Properties LLC	296,500.00	296,500.00	296,500.00	0.00
45	45-07-32-479-020.000-026	R	Shah & Luke LLC	342,100.00	342,100.00	21,254.00	320,846.00
45	45-07-32-479-021.000-026	R	Shah, Bharat	341,500.00	341,500.00	70,439.00	271,061.00
45	45-07-32-479-023.000-026	R	Shah, Bharat	2,200.00	2,200.00	1,761.00	439.00
45	45-07-32-479-024.000-026	R	Oil & Suds Inc	718,700.00	718,700.00	470,069.00	248,631.00
45	45-07-32-479-025.000-026	R	Institution Group LLC	134,200.00	134,200.00	102,337.00	31,863.00
45	45-07-32-479-026.000-026	R	GFS Marketplace Realty Five LLC	1,874,000.00	1,874,000.00	84,626.00	1,789,374.00
45	45-07-32-479-027.000-026	R	Institution Group LLC	1,048,200.00	1,048,200.00	47,335.00	1,000,865.00
45	45-07-32-479-028.000-026	R	Title Development Properties LLC	884,700.00	884,700.00	136,228.00	748,472.00

**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)
2020 PAY 2021**

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-16-381-014.000-026	R	The Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-16-381-015.000-026	R	The Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-16-381-016.000-026	R	North Star Trust Company Tr #3751	40,600.00	40,600.00	40,255.00	345.00
45	45-07-16-381-017.000-026	R	North Star Trust Company Tr #3751	37,900.00	37,900.00	37,079.00	821.00
45	45-07-16-381-018.000-026	R	Webber, Donald E & Rosemarie	84,400.00	84,400.00	83,000.00	1,400.00
45	45-07-16-381-019.000-026	R	Lake Co Tr Co Tr 3396	88,100.00	88,100.00	75,106.00	12,994.00
45	45-07-16-381-020.000-026	R	Williams, Gary J & J. Helen Williams h&w	166,100.00	166,100.00	139,078.00	27,022.00
45	45-07-16-381-021.000-026	R	Lewis, Dan C & Patti Ann	157,300.00	157,300.00	118,174.00	39,126.00
45	45-07-16-381-022.000-026	R	Marilaur Properties, LLC	203,900.00	203,900.00	199,210.00	4,690.00
45	45-07-16-381-023.000-026	R	Mahoney, Dale R.	195,100.00	195,100.00	155,684.00	39,416.00
45	45-07-16-451-001.000-026	R	Town of Highland (non/tax)	0.00	0.00	0.00	0.00
45	45-07-16-451-002.000-026	R	Department Of Parks Of The Civil	0.00	0.00	0.00	0.00
45	45-07-21-127-031.000-026	R	Mirza, Sajjad A	99,700.00	99,700.00	99,700.00	0.00
45	45-07-21-127-032.000-026	R	Zia, Anjum	91,600.00	91,600.00	27,290.00	0.00
45	45-07-21-127-033.000-026	R	McHenry, Ellen K	144,200.00	144,200.00	144,200.00	0.00
45	45-07-21-127-034.000-026	R	Avery Insurance Services Inc	158,800.00	158,800.00	158,800.00	0.00
45	45-07-21-128-030.000-026	R	Johnston, William R	234,600.00	161,925.00	161,925.00	0.00
45	45-07-21-128-031.000-026	R	Kennedy Avenue LLC	194,000.00	194,000.00	149,335.00	44,665.00
45	45-07-21-128-033.000-026	R	Kennedy Avenue LLC	108,100.00	108,100.00	108,100.00	0.00
45	45-07-21-128-032.000-026	R	Berry, Jack L	84,900.00	84,900.00	26,345.00	58,555.00
45	45-07-21-129-029.000-026	R	Livechitz, Sonya & Raisa J/T R/S	91,100.00	91,100.00	91,100.00	0.00
45	45-07-21-128-034.000-026	R	Bochnowski Liv Tr dtd 4/25/01 (Thomas S & Diane J Bochnows	83,300.00	80,300.00	80,300.00	0.00
45	45-07-21-129-029.000-026	R	JGN Enterprises, LLC	75,500.00	75,500.00	75,300.00	200.00
45	45-07-21-129-030.000-026	R	Hobson, Tony	107,900.00	107,900.00	107,900.00	0.00
45	45-07-21-129-031.000-026	R	Kelley, Susan J	139,900.00	139,900.00	139,900.00	0.00
45	45-07-21-129-032.000-026	R	Bright Futures Child Care and Preschool LLC	114,500.00	114,500.00	85,029.00	29,471.00
45	45-07-21-129-033.000-026	R	Indiana Land Tr Co Trs of Tr dtd 7-9-19 known as Tr #120639	99,100.00	99,100.00	99,100.00	0.00
45	45-07-21-130-029.000-026	R	Spence, James E	156,900.00	156,900.00	58,735.00	0.00
45	45-07-21-130-030.000-026	R	Fleming, Beverly J	129,200.00	129,200.00	84,208.00	0.00
45	45-07-21-130-031.000-026	R	Grael LLC	33,900.00	33,900.00	27,858.00	6,042.00
45	45-07-21-130-032.000-026	R	Crowel, Thomas R & Nancy Jean	31,200.00	31,200.00	31,200.00	0.00
45	45-07-21-130-033.000-026	R	Crowel, Thomas R & Nancy J	352,000.00	352,000.00	352,000.00	0.00
45	45-07-21-176-040.000-026	R	Cheker OH Company Of Indiana Inc	124,400.00	124,400.00	65,741.00	58,659.00
45	45-07-21-177-033.000-026	R	Daly, Mary D	110,200.00	110,200.00	97,082.00	13,118.00
45	45-07-21-177-034.000-026	R	Rizo, Steven B & Jose L Jr.	74,500.00	74,500.00	74,500.00	0.00
45	45-07-21-177-035.000-026	R	Greeson, Jerry A & Joyce	71,500.00	71,500.00	65,327.00	6,173.00
45	45-07-21-177-036.000-026	R	Smith, George A	98,700.00	95,700.00	77,292.00	18,408.00
45	45-07-21-177-037.000-026	R	Molenda, Paula	120,300.00	120,300.00	89,802.00	30,498.00
45	45-07-21-177-038.000-026	R	Micka, Wayne R	213,400.00	213,400.00	92,738.00	120,662.00
45	45-07-21-178-024.000-026	R	Micka, Wayne	216,100.00	216,100.00	203,506.00	12,594.00
45	45-07-21-178-026.000-026	R	Micka, Wayne	164,300.00	164,300.00	126,229.00	38,071.00
45	45-07-21-178-027.000-026	R	Swalek, Fred & Denise h&w	111,700.00	111,700.00	111,700.00	0.00
45	45-07-21-178-028.000-026	R	Swalek, Fred	119,400.00	119,400.00	109,248.00	10,152.00
45	45-07-21-178-029.000-026	R	Kozlowski, William J & Dianne M Kozlowski Trustees of the K	246,200.00	246,200.00	246,200.00	0.00
45	45-07-21-179-014.000-026	R	Kozlowski, William Jas & Nancy M h&w	103,300.00	103,300.00	103,300.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base A V	Incremental A V
45	45-07-21-179-015.000-026	R	Max Properties LLC	112,300.00	112,300.00	89,285.00	23,015.00
45	45-07-21-179-016.000-026	R	Rakevitch, Michael A Trust	139,100.00	92,480.00	92,480.00	0.00
45	45-07-21-179-017.000-026	R	Torres, Melissa Y	82,000.00	82,000.00	82,000.00	0.00
45	45-07-21-179-018.000-026	R	Valle, Edwin	104,700.00	38,805.00	38,805.00	0.00
45	45-07-21-179-019.000-026	R	Baron, April D	114,600.00	32,760.00	32,760.00	0.00
45	45-07-21-201-001.000-026	R	MV 2018 LLC	1,160,300.00	93,900.00	930,404.00	229,896.00
45	45-07-21-201-002.000-026	R	MV 2018 LLC	93,900.00	93,900.00	90,548.00	3,352.00
45	45-07-21-201-003.000-026	R	MV 2018 LLC	1,103,100.00	1,103,100.00	1,103,100.00	0.00
45	45-07-21-205-001.000-026	R	Grimm, Steven	44,500.00	44,500.00	42,086.00	2,414.00
45	45-07-21-205-002.000-026	R	Wolf 1 Enterprises LLC	337,500.00	337,500.00	337,500.00	0.00
45	45-07-21-205-003.000-026	R	Cox, David F & Lynne J Cox JT R/S	161,400.00	161,400.00	151,662.00	9,738.00
45	45-07-21-206-001.000-026	R	DOWNEY REALTY LLC	309,000.00	309,000.00	249,334.00	59,666.00
45	45-07-21-206-003.000-026	R	Harris NA Tr #2912	429,200.00	429,200.00	335,443.00	93,757.00
45	45-07-21-251-001.000-026	R	DEB Holdings, LLC	109,900.00	109,900.00	104,093.00	5,807.00
45	45-07-21-251-002.000-026	R	RARA SAHIB Inc	949,000.00	949,000.00	792,219.00	156,781.00
45	45-07-21-252-001.000-026	R	Borsuk, Stephen	94,000.00	94,000.00	89,538.00	4,462.00
45	45-07-21-252-002.000-026	R	FroYo Properties LLC	291,900.00	291,900.00	277,672.00	14,228.00
45	45-07-21-253-001.000-026	R	Malo Properties, LLC	88,000.00	88,000.00	85,552.00	2,448.00
45	45-07-21-253-002.000-026	R	Malo Properties, LLC	574,900.00	574,900.00	560,651.00	14,249.00
45	45-07-21-254-001.000-026	R	Kalokhe Office LLC	213,600.00	213,600.00	202,930.00	10,670.00
45	45-07-21-302-001.000-026	R	Northern Indiana Pub. Service Co	10,700.00	10,700.00	8,190.00	2,510.00
45	45-07-21-302-002.000-026	R	Schade, Louise	12,600.00	12,600.00	12,600.00	0.00
45	45-07-21-302-003.000-026	R	Pukoszek, Stanley W.	134,100.00	54,915.00	54,915.00	0.00
45	45-07-21-302-004.000-026	R	Wicker View Rentals LLC	154,300.00	154,300.00	154,300.00	0.00
45	45-07-21-302-005.000-026	R	Valentino Edwardina M as Trustee of the Valentino Edwardina T	94,500.00	94,500.00	94,500.00	0.00
45	45-07-21-302-006.000-026	R	Schade, Louise	20,100.00	20,100.00	20,100.00	0.00
45	45-07-21-302-007.000-026	R	Brown, James M	185,200.00	185,200.00	185,200.00	0.00
45	45-07-21-302-008.000-026	R	One Best Property LLC	139,800.00	139,800.00	135,758.00	4,042.00
45	45-07-21-302-009.000-026	R	Trebol LLC	167,500.00	167,500.00	167,500.00	0.00
45	45-07-21-302-010.000-026	R	TREBOL LLC	163,300.00	163,300.00	163,300.00	0.00
45	45-07-21-302-011.000-026	R	Paw Partnership Inc (The)	124,500.00	124,500.00	124,500.00	0.00
45	45-07-21-302-012.000-026	R	Zadvorna, Valentyna	129,400.00	51,860.00	51,860.00	0.00
45	45-07-21-302-013.000-026	R	Hudson, Kelly L and Shawn Adam Hudson H & W	127,200.00	50,780.00	50,780.00	0.00
45	45-07-21-302-014.000-026	R	Leeps Supply Company Inc	300,500.00	300,500.00	93,247.00	207,253.00
45	45-07-21-302-019.000-026	R	Creative Hair Styling Academy, Inc	456,200.00	0.00	0.00	0.00
45	45-07-21-326-001.000-026	R	N E Leep Realty Corp	519,600.00	519,600.00	504,013.00	15,587.00
45	45-07-21-326-002.000-026	R	Northern Indiana Public Service Co	100.00	100.00	100.00	0.00
45	45-07-21-326-003.000-026	R	Northern Indiana Public Service Co	3,100.00	3,100.00	1,631.00	1,469.00
45	45-07-21-326-004.000-026	R	Cor, Properties	1,044,800.00	1,044,800.00	327,531.00	717,269.00
45	45-07-21-326-007.000-026	R	Demand Real Results LLC	647,300.00	647,300.00	641,962.00	5,338.00
45	45-07-21-326-008.000-026	R	Montasiewicz, Joseph F & Helen K	102,800.00	23,640.00	23,640.00	0.00
45	45-07-21-326-009.000-026	R	Zigterman, Roger M Jr. & Katherine R h&w	96,700.00	96,700.00	96,700.00	0.00
45	45-07-21-326-010.000-026	R	Zigterman, Carol Ann Revoc Tr dtd 12/12/89	102,000.00	37,050.00	37,050.00	0.00
45	45-07-21-326-011.000-026	R	Bailey, Amy L	124,700.00	39,325.00	39,325.00	0.00
45	45-07-21-326-012.000-026	R	Kessler, James D & Maggie S	148,400.00	67,210.00	67,210.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-326-013.000-026	R	Longacre, Timothy D Family Revocable Trust	155,600.00	68,890.00	68,890.00	0.00
45	45-07-21-326-014.000-026	R	Tomczak, Wayne J Sr & Christine A	86,700.00	86,700.00	86,700.00	0.00
45	45-07-21-326-015.000-026	R	Momcilovic, Alex	120,700.00	49,205.00	49,205.00	0.00
45	45-07-21-326-016.000-026	R	Condes, Zachery Y	135,600.00	55,890.00	55,890.00	0.00
45	45-07-21-327-001.000-026	R	Town of Highland Redevelopment	0.00	0.00	0.00	0.00
45	45-07-21-327-002.000-026	R	Town of Highland Redevelopment	0.00	0.00	0.00	0.00
45	45-07-21-327-005.000-026	R	NE Leap Realty Corp	30,000.00	30,000.00	30,000.00	0.00
45	45-07-21-327-006.000-026	R	Town of Highland Redevelopment	0.00	0.00	0.00	0.00
45	45-07-21-327-007.000-026	R	Town of Highland Redevelopment	0.00	0.00	0.00	0.00
45	45-07-21-327-009.000-026	R	Pleasant View Dairy Corporation	387,400.00	387,400.00	387,400.00	0.00
45	45-07-21-327-011.000-026	R	Spoljoric, Daniel S & Sarah B	133,200.00	133,200.00	133,200.00	0.00
45	45-07-21-327-013.000-026	R	Spoljoric, Daniel S	73,200.00	71,607.00	71,607.00	1,593.00
45	45-07-21-327-015.000-026	R	Sinergy, LLC	461,500.00	461,500.00	461,500.00	0.00
45	45-07-21-327-017.000-026	R	Babus, Dumitru	130,400.00	130,400.00	130,400.00	0.00
45	45-07-21-327-018.000-026	R	Town of Highland by and through its Redevelopment Commissi	0.00	0.00	0.00	0.00
45	45-07-21-327-019.000-026	R	Town of Highland by and through its Redevelopment Commissi	0.00	0.00	0.00	0.00
45	45-07-21-327-020.000-026	R	Town of Highland Indiana	0.00	0.00	0.00	0.00
45	45-07-21-327-021.000-026	R	Town of Highland Indiana by and Through its Redevelopment C	0.00	0.00	0.00	0.00
45	45-07-21-327-022.000-026	R	TSC Properties	111,000.00	111,000.00	111,000.00	0.00
45	45-07-21-327-023.000-026	R	TSC Properties	178,400.00	178,400.00	178,400.00	0.00
45	45-07-21-328-001.000-026	R	Pleasant View Dairy Corporation	599,800.00	599,800.00	545,666.00	54,134.00
45	45-07-21-328-005.000-026	R	NE Leap Realty Corp	247,100.00	247,100.00	200,752.00	46,348.00
45	45-07-21-328-006.000-026	R	Chesapeake & Ohio Railway Co.	100.00	100.00	31.00	69.00
45	45-07-21-328-007.000-026	R	Chesapeake & Ohio Railway Co.	0.00	0.00	0.00	0.00
45	45-07-21-328-008.000-026	R	First Financial Bank NA	1,072,400.00	1,072,400.00	935,406.00	136,994.00
45	45-07-21-328-009.000-026	R	DEF Properties LLC	211,000.00	211,000.00	166,156.00	44,844.00
45	45-07-21-328-010.000-026	R	First Financial Bank NA	28,100.00	28,100.00	27,555.00	545.00
45	45-07-21-328-011.000-026	R	NE Leap Realty Corp	344,900.00	344,900.00	214,375.00	130,525.00
45	45-07-21-328-012.000-026	R	Great Lakes Development, LLC	292,900.00	289,900.00	241,187.00	48,713.00
45	45-07-21-328-013.000-026	R	Faber Holdings - Highland LLC	283,500.00	283,500.00	96,158.00	187,342.00
45	45-07-21-328-014.000-026	R	Popa, Nick G & Patricia A Popa H & W	356,300.00	356,300.00	356,300.00	0.00
45	45-07-21-329-001.000-026	R	United States Postal Service	0.00	0.00	0.00	0.00
45	45-07-21-329-002.000-026	R	United States Postal Service	0.00	0.00	0.00	0.00
45	45-07-21-329-003.000-026	R	McCormick, Ronald & McCormick, Raquel H & W	3,300.00	3,300.00	1,962.00	1,338.00
45	45-07-21-329-004.000-026	R	Tomczak, Wayne J & Christine A	119,600.00	119,600.00	119,600.00	0.00
45	45-07-21-329-005.000-026	R	Steffens, Grace J	151,000.00	65,900.00	65,900.00	0.00
45	45-07-21-329-006.000-026	R	Somodi, Christina M	147,200.00	63,430.00	63,430.00	0.00
45	45-07-21-329-007.000-026	R	Dobosz, Andrew W	81,000.00	20,400.00	20,400.00	0.00
45	45-07-21-329-008.000-026	R	Breslin, John Francis & Elizabeth A Breslin (a married couple as	125,100.00	49,345.00	49,345.00	0.00
45	45-07-21-329-009.000-026	R	Villarreal, Anthony	97,700.00	31,255.00	31,255.00	0.00
45	45-07-21-329-010.000-026	R	A & W Investments	184,700.00	184,700.00	184,700.00	0.00
45	45-07-21-329-011.000-026	R	Telendos Property Holdings LLC	128,200.00	128,200.00	92,867.00	35,333.00
45	45-07-21-329-012.000-026	R	Spoljoric, Daniel S	235,200.00	235,200.00	235,200.00	0.00
45	45-07-21-329-013.000-026	R	Decarnotan Dean A	133,300.00	133,300.00	133,300.00	0.00
45	45-07-21-329-014.000-026	R	Doughman, Brian K & Lisa R h&w	116,500.00	116,500.00	116,500.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-329-015.000-026	R	Highland Chamber Of Commerce Inc	84,100.00	0.00	0.00	0.00
45	45-07-21-329-016.000-026	R	8544 Kennedy LLC	90,900.00	90,900.00	75,582.00	15,318.00
45	45-07-21-329-017.000-026	R	Gordon, Jim R Jr & Debra E h&w	69,900.00	69,900.00	69,900.00	0.00
45	45-07-21-329-018.000-026	R	Leo Sporman Mem Vets Of Fw 1109	102,500.00	0.00	0.00	0.00
45	45-07-21-330-001.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-330-002.000-026	R	Calderons, Frank	236,100.00	236,100.00	236,100.00	0.00
45	45-07-21-330-003.000-026	R	Cookish LLC	119,600.00	119,600.00	81,377.00	38,223.00
45	45-07-21-330-004.000-026	R	Key Motor Car Co	43,800.00	43,800.00	39,565.00	4,235.00
45	45-07-21-330-005.000-026	R	LEEP, LEEP, FULTON, AN ILLINOIS GENERAL PARTNER:	304,900.00	304,900.00	268,919.00	35,981.00
45	45-07-21-330-006.000-026	R	Danteager Enterprise LLC	278,800.00	278,800.00	185,408.00	93,392.00
45	45-07-21-330-007.000-026	R	Wontor, Edward L & Wontor Karen	144,300.00	144,300.00	144,300.00	0.00
45	45-07-21-330-008.000-026	R	Lake County Trust Company Tr 5063	141,600.00	141,600.00	111,384.00	30,216.00
45	45-07-21-330-009.000-026	R	Lake County Trust Tr 5063	46,800.00	46,800.00	46,193.00	607.00
45	45-07-21-330-010.000-026	R	Stejurew, LLC	376,800.00	376,800.00	284,181.00	92,619.00
45	45-07-21-330-011.000-026	R	Stejurew, LLC	28,100.00	28,100.00	27,293.00	807.00
45	45-07-21-330-013.000-026	R	Gandhi Realty LLC	437,000.00	434,000.00	434,000.00	0.00
45	45-07-21-330-014.000-026	R	Spains, Incorporated	151,200.00	151,200.00	151,200.00	0.00
45	45-07-21-330-015.000-026	R	Filler, Scott A & Cheryl Filler H & W	31,400.00	31,400.00	30,662.00	738.00
45	45-07-21-330-016.000-026	R	Filler, Scott A & Cheryl Filler H & W	268,700.00	268,700.00	178,060.00	90,640.00
45	45-07-21-352-001.000-026	R	Jarchow, Oliver F & Margaret	98,500.00	98,500.00	96,534.00	1,966.00
45	45-07-21-376-001.000-026	R	Southlake Community Mental Health Center Inc	329,900.00	0.00	0.00	0.00
45	45-07-21-376-002.000-026	R	HIGHLAND OFFICE CENTER, LLC AN INDIANA LIMITED	554,900.00	554,900.00	436,362.00	118,538.00
45	45-07-21-376-003.000-026	R	Sims, Roger D & Patricia R h&w	759,700.00	759,700.00	693,193.00	66,507.00
45	45-07-21-380-001.000-026	R	Evajo LLC	316,000.00	316,000.00	44,300.00	0.00
45	45-07-21-380-002.000-026	R	Les Trinity Group LLC	266,300.00	266,300.00	161,011.00	105,289.00
45	45-07-21-380-003.000-026	R	Les Trinity Group LLC	176,500.00	176,500.00	176,500.00	0.00
45	45-07-21-380-004.000-026	R	Les Trinity Group LLC	39,300.00	39,300.00	34,707.00	4,593.00
45	45-07-21-380-005.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-380-006.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-380-007.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-380-008.000-026	R	Highland, Memorial Post 180	332,500.00	0.00	0.00	0.00
45	45-07-21-380-009.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-380-010.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-380-011.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-380-012.000-026	R	Town Of Highland Indiana	0.00	0.00	0.00	0.00
45	45-07-21-380-013.000-026	R	Khatra Petro Inc	287,500.00	287,500.00	287,500.00	0.00
45	45-07-21-380-014.000-026	R	Town Of Highland Indiana	0.00	0.00	0.00	0.00
45	45-07-21-381-012.000-026	R	DJB Management LLC	127,900.00	127,900.00	127,900.00	0.00
45	45-07-21-382-020.000-026	R	Lasocki, Roberta A & Timothy D Carlton	246,000.00	115,170.00	115,170.00	0.00
45	45-07-21-382-021.000-026	R	McCook LLC Two	173,900.00	173,900.00	173,900.00	0.00
45	45-07-21-382-022.000-026	R	Lake County Trust Company as Trustee of Tr #5966	171,500.00	171,500.00	171,500.00	0.00
45	45-07-21-382-023.000-026	R	Bishop, Christina L	203,100.00	99,765.00	99,765.00	0.00
45	45-07-21-382-024.000-026	R	Corbin, Juanita	204,200.00	100,480.00	100,480.00	0.00
45	45-07-21-383-017.000-026	R	Chez Nous Proprietates LLC (per deed)	177,800.00	177,800.00	177,800.00	0.00
45	45-07-21-383-018.000-026	R	Manitow Holdings Group LLC	396,200.00	396,200.00	264,689.00	131,511.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-401-001.000-026	R	Holings, Irene A Tr of Irene A Holinga Revoc Tr Agree dtd 10/1	237,900.00	237,900.00	220,402.00	17,498.00
45	45-07-21-401-012.000-026	R	Holings, Irene A Tr of Irene A Holinga Revoc Tr Agree dtd 10/1	21,400.00	21,400.00	21,400.00	0.00
45	45-07-21-402-001.000-026	R	Takacs, Kenneth M Trustee	190,100.00	190,100.00	98,620.00	98,620.00
45	45-07-21-402-012.000-026	R	Kovera, Michael C & Pamela E Trs of Kovera Liv Tr dtd 2/16/11	159,900.00	159,900.00	159,900.00	0.00
45	45-07-21-403-001.000-026	R	Town of Highland	0.00	0.00	0.00	0.00
45	45-07-21-403-011.000-026	R	Noor Properties LLC	166,200.00	166,200.00	166,200.00	0.00
45	45-07-21-404-001.000-026	R	Reorganized Ch Of Jesus Christ Of	119,300.00	0.00	0.00	0.00
45	45-07-21-404-002.000-026	R	Highland 2813 LLC	19,500.00	19,500.00	17,872.00	1,628.00
45	45-07-21-404-015.000-026	R	Stirling, Kurt & Kathleen Stirling H&W	170,400.00	122,334.00	122,334.00	0.00
45	45-07-21-404-016.000-026	R	Business Tech Bay Inc	426,500.00	426,500.00	356,799.00	69,701.00
45	45-07-21-404-017.000-026	R	Highland 2813 LLC	334,300.00	334,300.00	208,555.00	125,745.00
45	45-07-21-404-018.000-026	R	G & P Properties, LLC	204,700.00	204,700.00	204,700.00	0.00
45	45-07-21-404-019.000-026	R	Lake County Trust Company Tr #13-7899	128,800.00	128,800.00	109,040.00	19,760.00
45	45-07-21-404-020.000-026	R	Lake County Trust Company Tr #13-7899	182,700.00	182,700.00	160,844.00	21,856.00
45	45-07-21-404-021.000-026	R	Langel Realty LLC	466,300.00	466,300.00	406,572.00	59,728.00
45	45-07-21-404-022.000-026	R	Langel Realty LLC	369,800.00	369,800.00	294,644.00	75,156.00
45	45-07-21-404-023.000-026	R	Fijut, Angela	73,700.00	73,700.00	62,355.00	11,345.00
45	45-07-21-404-024.000-026	R	Langel Realty, LLC	121,300.00	121,300.00	116,376.00	4,924.00
45	45-07-21-404-025.000-026	R	Fowler Jr, James R & Karen A Fowler H & W	141,900.00	141,900.00	110,140.00	31,760.00
45	45-07-21-404-026.000-026	R	Kozora, Ross & Kathleen Kozora as Co-Trs of the Dozora Living	125,700.00	125,700.00	125,700.00	0.00
45	45-07-21-404-027.000-026	R	Basswood Enterprises LLC	173,200.00	173,200.00	173,200.00	0.00
45	45-07-21-404-028.000-026	R	Basswood Enterprises LLC	161,300.00	161,300.00	161,300.00	0.00
45	45-07-21-408-012.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-408-013.000-026	R	Town of Highland Indiana by & through its Redevelopment Cor	0.00	0.00	0.00	0.00
45	45-07-21-408-014.000-026	R	Szkwarz, Stanislaw & Elizabeth A	161,900.00	161,900.00	161,900.00	0.00
45	45-07-21-408-015.000-026	R	1890 Property LLC	124,900.00	124,900.00	124,900.00	0.00
45	45-07-21-408-016.000-026	R	Brand House LLC	330,300.00	330,300.00	263,979.00	66,321.00
45	45-07-21-408-017.000-026	R	Ziemniak, Virginia Family Trust (otd 06/01/2006)	111,600.00	111,600.00	111,600.00	0.00
45	45-07-21-408-018.000-026	R	Topacio, Malourdes & Alberto M (H&W)	18,700.00	18,700.00	17,265.00	1,435.00
45	45-07-21-408-019.000-026	R	Tharp Realty LLC	114,200.00	114,200.00	114,200.00	0.00
45	45-07-21-408-020.000-026	R	Tharp Realty LLC	158,800.00	158,800.00	158,800.00	0.00
45	45-07-21-408-021.000-026	R	Tharp Realty LLC	30,200.00	30,200.00	30,200.00	0.00
45	45-07-21-451-001.000-026	R	Town of Highland	0.00	0.00	0.00	0.00
45	45-07-21-451-002.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-451-003.000-026	R	Town of Highland and Redevelopment Commission	0.00	0.00	0.00	0.00
45	45-07-21-451-004.000-026	R	Highland Highway Property LLC	242,400.00	242,400.00	149,871.00	92,529.00
45	45-07-21-451-005.000-026	R	Gus And Bessie Kouros Living Trust	117,400.00	117,400.00	108,351.00	9,049.00
45	45-07-21-451-006.000-026	R	Seer Holding Company LLC	43,400.00	43,400.00	42,593.00	807.00
45	45-07-21-451-007.000-026	R	Seer Holding Company LLC	368,400.00	368,400.00	368,400.00	0.00
45	45-07-21-451-008.000-026	R	Nazeer, Shaik	473,700.00	473,700.00	253,384.00	220,316.00
45	45-07-21-451-009.000-026	R	Lake County Public Library	0.00	0.00	0.00	0.00
45	45-07-21-451-010.000-026	R	TRIANGLE EQUITIES, LLC	100.00	100.00	100.00	0.00
45	45-07-21-451-011.000-026	R	TRIANGLE EQUITIES, LLC	321,400.00	321,400.00	321,400.00	0.00
45	45-07-21-451-012.000-026	R	Town of Highland Indiana by & through its Redevelopment Cor	0.00	0.00	0.00	0.00
45	45-07-21-451-013.000-026	R	McConathy, David W Declar of Living Trust dtd 06/17/14	150,300.00	150,300.00	150,300.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-451-014.000-026	R	Town of Highland Indiana by & through its Redevelopment Cor	0.00	0.00	0.00	0.00
45	45-07-21-451-015.000-026	R	Qureshi, Muhammad Amir & Naureen Habib h&w and Talha P	276,000.00	276,000.00	199,844.00	76,156.00
45	45-07-21-451-016.000-026	R	Seer Holding Company LLC	43,800.00	43,800.00	43,800.00	0.00
45	45-07-21-451-017.000-026	R	GSM Group LLC	145,300.00	145,300.00	133,244.00	12,056.00
45	45-07-21-451-018.000-026	R	GSM Group LLC	35,000.00	35,000.00	30,096.00	4,904.00
45	45-07-21-451-019.000-026	R	GSM Group LLC	28,800.00	28,800.00	28,510.00	290.00
45	45-07-21-451-020.000-026	R	Lake County Public Library	0.00	0.00	0.00	0.00
45	45-07-21-451-021.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-452-001.000-026	R	Civil Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-452-002.000-026	R	Liddybar LLC	568,200.00	568,200.00	176,315.00	391,885.00
45	45-07-21-452-004.000-026	R	JDS R3, LLC	287,200.00	287,200.00	287,200.00	0.00
45	45-07-21-452-007.000-026	R	2930 Highway Avenue LLC	168,000.00	168,000.00	168,000.00	0.00
45	45-07-21-452-008.000-026	R	JPR Properties LLC	232,000.00	232,000.00	154,361.00	77,639.00
45	45-07-21-452-009.000-026	R	DEF Properties 2 LLC	348,000.00	348,000.00	188,308.00	159,692.00
45	45-07-21-452-010.000-026	R	Liggett, Roger L & Mari Ellen	180,600.00	180,600.00	180,600.00	0.00
45	45-07-21-452-011.000-026	R	El War Venture LLC	67,000.00	67,000.00	53,372.00	13,628.00
45	45-07-21-452-012.000-026	R	El War Venture	98,600.00	98,600.00	95,600.00	3,000.00
45	45-07-21-452-013.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-452-014.000-026	R	Liddybar LLC	59,600.00	59,600.00	18,494.00	41,106.00
45	45-07-21-452-015.000-026	R	Belmonte, Antonio L	54,500.00	54,500.00	50,210.00	4,290.00
45	45-07-21-452-016.000-026	R	Reno, Robert C & Gail J Reno H & W	160,200.00	160,200.00	138,461.00	21,739.00
45	45-07-21-452-017.000-026	R	Stirling, Cary J & Luann Trs under Cary & Luann Stirling Liv Tr	90,300.00	90,300.00	86,962.00	3,338.00
45	45-07-21-452-018.000-026	R	Rich, Patricia A Revoc Tr dtd 12/5/16	71,900.00	71,900.00	68,693.00	3,207.00
45	45-07-21-452-019.000-026	R	El War Venture Llc	32,500.00	32,500.00	32,500.00	0.00
45	45-07-21-452-020.000-026	R	El War Venture Llc	124,400.00	124,400.00	124,400.00	0.00
45	45-07-21-452-021.000-026	R	NWI Parkinsons Inc	203,400.00	203,400.00	28,440.00	174,960.00
45	45-07-21-452-022.000-026	R	Housemart.biz Inc	174,100.00	174,100.00	174,100.00	0.00
45	45-07-21-452-023.000-026	R	Popa, Nick G & Patricia A Popa H & W	180,300.00	180,300.00	180,300.00	0.00
45	45-07-21-452-024.000-026	R	Popa, Nick G & Patricia A Popa H & W	147,300.00	147,300.00	125,085.00	22,215.00
45	45-07-21-452-025.000-026	R	Bakker, Susan M	229,600.00	229,600.00	209,613.00	19,987.00
45	45-07-21-453-003.000-026	R	Lincolnwood Center LLC	797,800.00	797,800.00	725,175.00	72,625.00
45	45-07-21-453-005.000-026	R	Town of Highland	0.00	0.00	0.00	0.00
45	45-07-21-453-006.000-026	R	Northern Indiana Public Service Co	1,500.00	1,500.00	790.00	710.00
45	45-07-21-453-007.000-026	R	Northern Indiana Public Service Co	500.00	500.00	224.00	276.00
45	45-07-21-453-008.000-026	R	Highland, Parks & Recreation Board	0.00	0.00	0.00	0.00
45	45-07-21-453-009.000-026	R	Karulski, Joseph D & Marie T	158,200.00	158,200.00	56,580.00	101,620.00
45	45-07-21-453-010.000-026	R	DeWier, Megan	155,100.00	155,100.00	68,565.00	86,535.00
45	45-07-21-453-011.000-026	R	Wallace, Cecilia	159,400.00	159,400.00	71,360.00	88,040.00
45	45-07-21-453-012.000-026	R	Caddick, Judith A Tr u/a dtd 12/11/13 referred to as Judith A C	163,700.00	163,700.00	74,155.00	89,545.00
45	45-07-21-453-013.000-026	R	Bock, David J	171,800.00	171,800.00	79,420.00	92,380.00
45	45-07-21-453-014.000-026	R	Fross, Harold D	185,100.00	185,100.00	88,065.00	97,035.00
45	45-07-21-453-015.000-026	R	DeBoer, Valerie J & David K Bass/T/C	203,600.00	203,600.00	100,090.00	103,510.00
45	45-07-21-453-016.000-026	R	Sabo, Richard J Sr	159,400.00	159,400.00	71,360.00	88,040.00
45	45-07-21-453-017.000-026	R	Haro, Lisette	149,200.00	149,200.00	64,730.00	84,470.00
45	45-07-21-453-018.000-026	R	White, Gloria K	159,400.00	159,400.00	58,880.00	100,520.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-453-019.000-026	R	Wilson, Linda	162,500.00	73,375.00	73,375.00	0.00
45	45-07-21-453-020.000-026	R	Bianco, Arthur & Donna h&w	157,500.00	157,500.00	157,500.00	0.00
45	45-07-21-453-021.000-026	R	Schaeffer, Amy L	169,800.00	81,120.00	81,120.00	0.00
45	45-07-21-453-022.000-026	R	EZ Property Solutions LLC	151,400.00	66,160.00	66,160.00	0.00
45	45-07-21-453-023.000-026	R	Grelak, John	148,800.00	64,470.00	64,470.00	0.00
45	45-07-21-453-024.000-026	R	Daiber, Michael & Allison h&w	153,000.00	67,200.00	67,200.00	0.00
45	45-07-21-453-025.000-026	R	Galic, Milos	159,700.00	71,555.00	71,555.00	0.00
45	45-07-21-453-026.000-026	R	Keefner, Joseph E	154,300.00	68,045.00	68,045.00	0.00
45	45-07-21-453-027.000-026	R	Zarnja, Ranko & Ana h&w	151,400.00	66,160.00	66,160.00	0.00
45	45-07-21-453-028.000-026	R	Dabrowski, Suzanne D	117,600.00	44,190.00	44,190.00	0.00
45	45-07-21-453-029.000-026	R	Dabrowski, Robert	152,200.00	66,680.00	66,680.00	0.00
45	45-07-21-453-030.000-026	R	Savitch, Paul aka Paul M Savich	151,900.00	66,485.00	66,485.00	0.00
45	45-07-21-453-031.000-026	R	8845 Kennedy LLC	1,366,300.00	115,500.00	35,840.00	79,660.00
45	45-07-21-454-001.000-026	R	Musch, Dan A	160,100.00	71,815.00	71,815.00	0.00
45	45-07-21-454-002.000-026	R	Barbir, Bosko V	184,000.00	90,350.00	90,350.00	0.00
45	45-07-21-454-003.000-026	R	Pucci, Nicole M	147,300.00	63,495.00	63,495.00	0.00
45	45-07-21-454-004.000-026	R	Campbell, Jessica & Marcia Hillegonds	159,400.00	71,360.00	71,360.00	0.00
45	45-07-21-454-005.000-026	R	Middleton, Emilie E	149,700.00	68,055.00	68,055.00	0.00
45	45-07-21-454-006.000-026	R	Cesinger, Diana K	147,300.00	63,495.00	63,495.00	0.00
45	45-07-21-454-007.000-026	R	Gomez, Hector Mario	147,300.00	52,495.00	52,495.00	0.00
45	45-07-21-454-008.000-026	R	Ashton, Nancy J	155,100.00	68,565.00	68,565.00	0.00
45	45-07-21-454-009.000-026	R	Pistalo, Vanja	149,700.00	65,055.00	65,055.00	0.00
45	45-07-21-454-010.000-026	R	Kaczmarzewski, Jennifer	156,600.00	69,540.00	69,540.00	0.00
45	45-07-21-454-011.000-026	R	Maciejewski, Andrew W and Dawn, Husband and Wife	147,300.00	63,495.00	63,495.00	0.00
45	45-07-21-454-012.000-026	R	Salcedo, Ulices and Velez, Roman Xaymara, H&W	153,400.00	67,460.00	67,460.00	0.00
45	45-07-21-454-013.000-026	R	Dzurociak, Wilene	147,500.00	41,665.00	41,665.00	0.00
45	45-07-21-454-014.000-026	R	Stern, John M & Grace M Stern Trs under the Joint Revoc Tr Ag	171,800.00	82,420.00	82,420.00	0.00
45	45-07-21-454-015.000-026	R	Anderson, Traci M	147,300.00	63,495.00	63,495.00	0.00
45	45-07-21-454-016.000-026	R	Pernice, Victor Jacob	151,500.00	66,225.00	66,225.00	0.00
45	45-07-21-454-017.000-026	R	Albomonte, Donna M	149,700.00	65,055.00	65,055.00	0.00
45	45-07-21-454-018.000-026	R	Magee, Felicia	155,100.00	68,565.00	68,565.00	0.00
45	45-07-21-454-019.000-026	R	Callahan, Paula	147,300.00	63,495.00	63,495.00	0.00
45	45-07-21-454-020.000-026	R	Bukowski, Joseph C	147,300.00	63,495.00	63,495.00	0.00
45	45-07-21-454-021.000-026	R	Hartville, Hubert L Jr	148,100.00	64,015.00	64,015.00	0.00
45	45-07-21-454-022.000-026	R	Pals, Brooke T, Todd D Pals & Patricia S Pals, a married couple	155,100.00	68,565.00	68,565.00	0.00
45	45-07-21-454-023.000-026	R	Marker, Lee D & Deborah K h&w	149,700.00	65,055.00	65,055.00	0.00
45	45-07-21-454-024.000-026	R	Vega, Emilio J	149,100.00	64,665.00	64,665.00	0.00
45	45-07-21-454-025.000-026	R	Harris, Michael J	159,600.00	71,490.00	71,490.00	0.00
45	45-07-21-454-026.000-026	R	Herak, Jeffrey A Revoc Tr Agree dtd 02/02/15 (Jeff Herak RL)	166,700.00	79,105.00	79,105.00	0.00
45	45-07-21-454-027.000-026	R	Muro, Henry A	163,300.00	76,895.00	76,895.00	0.00
45	45-07-21-454-028.000-026	R	Meza, Marco A & Rosa M Castillo-Meza h&w	152,900.00	67,070.00	67,070.00	0.00
45	45-07-21-454-029.000-026	R	Fase, Kimberly J	162,900.00	73,635.00	73,635.00	0.00
45	45-07-21-454-030.000-026	R	PHIPPS, DENISE F	162,000.00	73,050.00	73,050.00	0.00
45	45-07-21-454-031.000-026	R	Vallone, Trina L	164,100.00	74,415.00	74,415.00	0.00
45	45-07-21-454-032.000-026	R	Dziadon, Michael C	163,900.00	74,285.00	74,285.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-454-033.000-026	R	Ramirez, Jose & Ramirez, Michelle R. (H&W)	165,100.00	75,065.00	75,065.00	0.00
45	45-07-21-454-034.000-026	R	Lewis, Alyssa Dawn	163,400.00	73,960.00	73,960.00	0.00
45	45-07-21-454-035.000-026	R	Bell, Gabriel	175,900.00	82,085.00	82,085.00	0.00
45	45-07-21-454-036.000-026	R	Czajka, Shawn Allan	186,000.00	88,650.00	88,650.00	0.00
45	45-07-21-454-037.000-026	R	Sadchikova, Lyudmila A	153,500.00	67,525.00	67,525.00	0.00
45	45-07-21-454-038.000-026	R	STANKUS, NANCY M	166,300.00	75,845.00	75,845.00	0.00
45	45-07-21-454-039.000-026	R	Goodwin, Mildred S	170,000.00	78,250.00	78,250.00	0.00
45	45-07-21-454-040.000-026	R	Josvilaitė, Vivalija	147,000.00	63,300.00	63,300.00	0.00
45	45-07-21-454-041.000-026	R	Reyes, Monica C	147,000.00	63,300.00	63,300.00	0.00
45	45-07-21-454-042.000-026	R	Hauter, Valerie	147,000.00	63,300.00	63,300.00	0.00
45	45-07-21-454-043.000-026	R	Krawczyk, Leonard	148,800.00	64,470.00	64,470.00	0.00
45	45-07-21-454-044.000-026	R	Frigo, Jennifer A	147,000.00	63,300.00	63,300.00	0.00
45	45-07-21-454-045.000-026	R	Halloran, Kristin	147,000.00	63,300.00	63,300.00	0.00
45	45-07-21-454-046.000-026	R	Dorkin, Elizabeth M & Louise G O'Keefe Co-Trs under Dorkin/	157,000.00	55,800.00	55,800.00	0.00
45	45-07-21-454-047.000-026	R	Dye, Larry M Jr	147,000.00	63,300.00	63,300.00	0.00
45	45-07-21-454-048.000-026	R	Peters, Pete F. Dolores T., H&W	155,500.00	68,825.00	68,825.00	0.00
45	45-07-21-455-001.000-026	R	Strom, Lynn	149,900.00	65,185.00	65,185.00	0.00
45	45-07-21-455-002.000-026	R	Spoelhof, Kristin M	162,400.00	73,310.00	73,310.00	0.00
45	45-07-21-455-003.000-026	R	Rivera, Elizabeth L	149,700.00	65,055.00	65,055.00	0.00
45	45-07-21-455-004.000-026	R	Meyers, Kevin T	151,700.00	66,355.00	66,355.00	0.00
45	45-07-21-455-005.000-026	R	Stone, Nicholas B	149,100.00	67,665.00	67,665.00	0.00
45	45-07-21-455-006.000-026	R	Gibbs, Tammy L	166,900.00	76,235.00	76,235.00	0.00
45	45-07-21-455-007.000-026	R	Bzdyk, Mark G	148,500.00	64,275.00	64,275.00	0.00
45	45-07-21-455-008.000-026	R	Jones, Charinda	206,800.00	206,800.00	206,800.00	0.00
45	45-07-21-455-009.000-026	R	Dyslin, Donna L. as Trustee	158,200.00	59,580.00	59,580.00	0.00
45	45-07-21-455-010.000-026	R	Seaman, Kristopher W.	147,300.00	63,495.00	63,495.00	0.00
45	45-07-21-455-011.000-026	R	Watchtower Bible and Tract Society of New York Inc (Ora Kenr	156,600.00	72,540.00	72,540.00	0.00
45	45-07-21-455-012.000-026	R	Babich, Elaine	157,800.00	59,320.00	59,320.00	0.00
45	45-07-21-455-013.000-026	R	Goodes, Pamela	156,600.00	69,540.00	69,540.00	0.00
45	45-07-21-455-014.000-026	R	Geddes, Antoinette C	148,100.00	64,015.00	64,015.00	0.00
45	45-07-21-455-015.000-026	R	Gray, Dennis W & Susan J	195,100.00	94,565.00	94,565.00	0.00
45	45-07-21-455-016.000-026	R	Sheehan, Kevin J	159,400.00	71,360.00	71,360.00	0.00
45	45-07-21-455-017.000-026	R	Kiefer, Elizabeth May	157,600.00	70,190.00	70,190.00	0.00
45	45-07-21-455-018.000-026	R	Dragos, David	155,800.00	152,800.00	152,800.00	0.00
45	45-07-21-455-019.000-026	R	Bakker, Christina L	154,600.00	68,240.00	68,240.00	0.00
45	45-07-21-455-020.000-026	R	Walen, David and Marce, Melissa	154,000.00	67,850.00	67,850.00	0.00
45	45-07-21-455-021.000-026	R	Margraf, Susan K Trust dtd 03/08/17	156,600.00	69,540.00	69,540.00	0.00
45	45-07-21-455-022.000-026	R	Wilkins, Lois A f/n/a Lois A Williams	162,600.00	162,600.00	162,600.00	0.00
45	45-07-21-455-023.000-026	R	Kalafatic, Marie A	149,100.00	64,665.00	64,665.00	0.00
45	45-07-21-455-024.000-026	R	Kuridza, Borislav	160,200.00	74,880.00	74,880.00	0.00
45	45-07-21-455-025.000-026	R	Brown, Nicole C	149,100.00	64,665.00	64,665.00	0.00
45	45-07-21-455-026.000-026	R	Armstrong, Deidre Y	161,800.00	72,920.00	72,920.00	0.00
45	45-07-21-455-027.000-026	R	Kiszenia, Barbara M & Eric J h&w	151,500.00	53,745.00	53,745.00	0.00
45	45-07-21-455-028.000-026	R	Blauw, Jean E Tr of Jean E Blauw Revoc Tr dtd 2/22/06	159,400.00	74,360.00	74,360.00	0.00
45	45-07-21-455-029.000-026	R	Kim, Suk Young & Tai Hee Chiang J/T	152,100.00	66,615.00	66,615.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-21-455-030.000-026	R	Kocsis, Jonathan P	159,400.00	74,360.00	74,360.00	0.00
45	45-07-21-455-031.000-026	R	Guest, Jerry A Tr of Jerry A Guest Revoc Liv Tr known as Tr #1	151,500.00	67,725.00	67,725.00	0.00
45	45-07-21-455-032.000-026	R	Czapkowiec, Paul L	150,600.00	65,640.00	65,640.00	0.00
45	45-07-21-456-001.000-026	R	Nadina Inc	809,900.00	809,900.00	718,440.00	91,460.00
45	45-07-21-456-002.000-026	R	Anderko, Stewart Alexander & Courtney Elizabeth Muller J/T	195,800.00	95,020.00	95,020.00	0.00
45	45-07-21-456-003.000-026	R	Doss, Matysha	147,300.00	63,495.00	63,495.00	0.00
45	45-07-21-456-004.000-026	R	Garcia, Juan M	158,200.00	70,580.00	70,580.00	0.00
45	45-07-21-456-005.000-026	R	Whitten, Tawnte	149,200.00	67,730.00	67,730.00	0.00
45	45-07-21-456-006.000-026	R	Delgado, Mary A Trustee, Mary A Delgado Trust dated March 5	158,200.00	59,580.00	59,580.00	0.00
45	45-07-21-456-007.000-026	R	Stepien, John	148,000.00	63,950.00	63,950.00	0.00
45	45-07-21-456-008.000-026	R	Boughamer, James	180,300.00	84,945.00	84,945.00	0.00
45	45-07-21-456-009.000-026	R	West, Venetta	147,300.00	63,495.00	63,495.00	0.00
45	45-07-21-456-010.000-026	R	Hart, Sarah	148,100.00	64,015.00	64,015.00	0.00
45	45-07-21-456-011.000-026	R	Hahn, Paul J	155,100.00	68,565.00	68,565.00	0.00
45	45-07-21-456-012.000-026	R	Roach, Jacqueline M	170,000.00	78,250.00	78,250.00	0.00
45	45-07-21-456-013.000-026	R	Cook, Holly, A	150,600.00	65,640.00	65,640.00	0.00
45	45-07-21-456-014.000-026	R	Ritter, Jessica	161,800.00	72,920.00	72,920.00	0.00
45	45-07-21-456-015.000-026	R	Wright, Donna A	149,100.00	64,665.00	64,665.00	0.00
45	45-07-21-456-016.000-026	R	Conaway, Cassandre L	159,400.00	71,360.00	71,360.00	0.00
45	45-07-21-456-017.000-026	R	Muhammad, William H & Annie Jean Johnson, H&W	158,200.00	73,580.00	73,580.00	0.00
45	45-07-21-456-018.000-026	R	Rivera, Iris C. & Lopez, Magdalena	154,600.00	154,600.00	154,600.00	0.00
45	45-07-21-456-019.000-026	R	Smith, Toya P	167,100.00	76,365.00	76,365.00	0.00
45	45-07-21-456-020.000-026	R	Raymond, Christine	185,800.00	88,520.00	88,520.00	0.00
45	45-07-21-456-021.000-026	R	Langer, Allison M	164,100.00	74,415.00	74,415.00	0.00
45	45-07-21-456-022.000-026	R	Anderson, Rachel Claire & John G Anderson J/T	149,900.00	65,185.00	65,185.00	0.00
45	45-07-21-456-023.000-026	R	Ajayi, Olukemi	148,100.00	67,015.00	67,015.00	0.00
45	45-07-21-456-024.000-026	R	Roque, Angela	149,300.00	64,795.00	64,795.00	0.00
45	45-07-21-456-025.000-026	R	Oberg, Mary L	163,000.00	73,700.00	73,700.00	0.00
45	45-07-21-457-001.000-026	R	Town of Highland	0.00	0.00	0.00	0.00
45	45-07-21-457-003.000-026	R	Moes, Larry J & Kathy J	149,100.00	64,665.00	64,665.00	0.00
45	45-07-21-457-004.000-026	R	Garcia Fernando	140,500.00	59,075.00	59,075.00	0.00
45	45-07-21-457-005.000-026	R	Burgans, Craig R. & Sandra L h&w	180,900.00	85,335.00	85,335.00	0.00
45	45-07-21-457-006.000-026	R	Munguia, Mario T as Trs of Tr known as the Mario T Munguia J	183,400.00	183,400.00	164,020.00	19,380.00
45	45-07-21-457-007.000-026	R	Simkus, Gerald J & Janice J	155,800.00	155,800.00	139,309.00	16,491.00
45	45-07-21-457-008.000-026	R	Tokarz, Jeffrey W & Christine R & Lovell, Roseann J/T	127,200.00	25,470.00	25,470.00	0.00
45	45-07-21-457-009.000-026	R	Munguia, Mario T as Trs of Tr known as the Mario T Munguia J	227,300.00	227,300.00	220,651.00	6,649.00
45	45-07-21-457-010.000-026	R	Fulton, William L. and Kathi R., H&W	314,100.00	174,155.00	174,155.00	0.00
45	45-07-21-457-011.000-026	R	Garcia, Rudolph & Rachel	175,800.00	68,020.00	68,020.00	0.00
45	45-07-21-457-012.000-026	R	Starosack, Ronald E & Tamalee M Starosack Co Trs under Tr	207,600.00	103,355.00	103,355.00	0.00
45	45-07-21-457-013.000-026	R	Wildman, Brad & Julie A	191,000.00	91,900.00	91,900.00	0.00
45	45-07-21-457-014.000-026	R	Jameyfield Family Trust	196,500.00	98,475.00	98,475.00	0.00
45	45-07-21-457-015.000-026	R	Kroll, Gerald B & Adele J Kroll Co-Trs of the Gerald B Kroll &	171,100.00	67,965.00	67,965.00	0.00
45	45-07-21-457-016.000-026	R	Yeo, Mike Tr of Mike Yeo Revoc Liv Tr dtd 1/9/11 (50 % inter)	162,900.00	73,635.00	73,635.00	0.00
45	45-07-21-505-002.000-026	R	Norfolk Southern Corporation	0.00	0.00	0.00	0.00
45	45-07-22-355-002.000-026	R	Campbell, Michael S & Nicholas L Campbell and Michelle T Ca	135,000.00	59,130.00	59,130.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-22-451-039.000-026	R	Haynes, Donald P & Peggy Scott	211,900.00	107,550.00	107,550.00	0.00
45	45-07-33-505-003.000-026	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)
2020 PAY 2021**

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-17-476-005.000-026	R	Little Calumet River Basin Development Commission	0.00	0.00	0.00	0.00
45	45-07-17-476-011.000-026	R	Cardinal Service Inc	552,000.00	552,000.00	552,000.00	0.00
45	45-07-17-476-012.000-026	R	Town of Highland Redevelopment Commission	0.00	0.00	0.00	0.00
45	45-07-17-478-003.000-026	R	Enro Marketing Co	1,676,600.00	1,676,600.00	1,649,597.00	27,003.00
45	45-07-20-226-004.000-026	R	Town of Highland Redevelopment Commission	0.00	0.00	0.00	0.00
45	45-07-20-226-005.000-026	R	Town of Highland Redevelopment Commission	0.00	0.00	0.00	0.00
45	45-07-20-226-006.000-026	R	Town of Highland Redevelopment Commission	0.00	0.00	0.00	0.00
45	45-07-20-226-007.000-026	R	Town of Highland Redevelopment Commission	0.00	0.00	0.00	0.00
45	45-07-20-226-008.000-026	R	Town of Highland Redevelopment Commission	179,300.00	179,300.00	179,300.00	0.00
45	45-07-20-427-012.000-026	R	Mycka, Richard & Winnie Mycka Living Trust dtd 04/04/2000	440,100.00	440,100.00	431,348.00	8,752.00
45	45-07-20-427-014.000-026	R	Property Perspective LLC	221,200.00	111,530.00	111,530.00	0.00
45	45-07-20-427-029.000-026	R	Srnola, Jason & Jennifer A h&w	225,200.00	117,130.00	117,130.00	0.00
45	45-07-20-427-030.000-026	R	Thomas, Jason & Jessica Jeanne h&w	387,900.00	387,900.00	353,383.00	34,517.00
45	45-07-20-427-032.000-026	R	Johas, Norma J Trs Tr	0.00	0.00	0.00	0.00
45	45-07-20-479-006.000-026	R	Northern Indiana Pub. Service Co.	0.00	0.00	0.00	0.00
45	45-07-20-480-006.000-026	R	Town Of Highland	294,600.00	294,600.00	287,290.00	7,310.00
45	45-07-20-480-007.000-026	R	Moran, Dennis D I & Cecilia	299,800.00	299,800.00	299,800.00	0.00
45	45-07-20-480-009.000-026	R	Allard Rental Corporation	213,200.00	213,200.00	213,200.00	0.00
45	45-07-20-480-012.000-026	R	A G Properties	0.00	0.00	0.00	0.00
45	45-07-20-484-007.000-026	R	Town Of Highland	263,800.00	263,800.00	263,800.00	0.00
45	45-07-20-484-008.000-026	R	A G PROPERTIES	590,300.00	590,300.00	446,212.00	144,088.00
45	45-07-20-484-009.000-026	R	Properties and Company LLC Three	825,600.00	825,600.00	678,432.00	147,168.00
45	45-07-21-151-003.000-026	R	US Bank National Association Trs	4,222,400.00	4,222,400.00	4,222,400.00	0.00
45	45-07-21-151-004.000-026	R	US Bank National Association Trs	1,241,700.00	1,241,700.00	1,241,700.00	0.00
45	45-07-21-151-005.000-026	R	Sursee Improvements LLC	0.00	0.00	0.00	0.00
45	45-07-21-151-006.000-026	R	Northern Indiana Public Service Co	500.00	500.00	500.00	0.00
45	45-07-21-151-007.000-026	R	Northern Indiana Public Service Co	0.00	0.00	0.00	0.00
45	45-07-21-151-008.000-026	R	State of Indiana, Department of Natural Resources	0.00	0.00	0.00	0.00
45	45-07-21-151-009.000-026	R	State of Indiana, Department of Natural Resources	8,030,500.00	8,030,500.00	8,030,500.00	0.00
45	45-07-21-301-001.000-026	R	Sursee Improvements LLC	527,600.00	527,600.00	497,040.00	30,560.00
45	45-07-21-301-002.000-026	R	Mitrakis, Vasiliki Declaration of Trust dtd 02/17/2000 & Andrey	2,558,800.00	2,558,800.00	2,558,800.00	0.00
45	45-07-21-301-003.000-026	R	Manthur Holdings, LLC	175,300.00	81,695.00	81,695.00	0.00
45	45-07-21-301-004.000-026	R	Best, Jeffrey M	564,100.00	564,100.00	554,655.00	9,445.00
45	45-07-21-301-005.000-026	R	WC Realty LLC	0.00	0.00	0.00	0.00
45	45-07-21-351-001.000-026	R	Northern Indiana Pub Service Co	0.00	0.00	0.00	0.00
45	45-07-21-351-002.000-026	R	Town Of Highland	602,800.00	602,800.00	590,261.00	12,539.00
45	45-07-21-351-011.000-026	R	Highland Clinics Properties LLC	311,200.00	311,200.00	250,182.00	61,018.00
45	45-07-21-353-001.000-026	R	JG&AP Holding LLC	114,700.00	114,700.00	114,700.00	0.00
45	45-07-21-353-002.000-026	R	JG&AP Holding LLC	306,600.00	306,600.00	278,434.00	28,166.00
45	45-07-21-353-003.000-026	R	Indianapolis 8803-07 LLC	312,700.00	312,700.00	263,440.00	49,260.00
45	45-07-21-353-004.000-026	R	Boultae, Chris	626,900.00	626,900.00	626,900.00	0.00
45	45-07-21-353-005.000-026	R	Lake County Trust Company, as Trustees of the Tr#5613	549,100.00	549,100.00	427,663.00	121,437.00
45	45-07-22-355-001.000-026	R	Indiana Land Trust Company Trs under tr agree dtd 09/15/16 Tr	129,500.00	40,925.00	40,925.00	0.00
45	45-07-22-355-002.000-026	R	Lute, Carmen M	158,600.00	70,840.00	70,840.00	0.00
45	45-07-22-355-003.000-026	R	Nelson, Isaac Y	0.00	0.00	0.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-22-355-004.000-026	R	Kortum, Beth L	202,000.00	99,050.00	99,050.00	0.00
45	45-07-22-355-005.000-026	R	Jones, Douglas	144,800.00	61,870.00	61,870.00	0.00
45	45-07-22-355-006.000-026	R	Palmer, Jill L	163,600.00	74,090.00	74,090.00	0.00
45	45-07-22-355-008.000-026	R	Safoura, Inc	442,900.00	442,900.00	442,900.00	0.00
45	45-07-22-355-010.000-026	R	Highland Public Building Corporation	0.00	0.00	0.00	0.00
45	45-07-22-355-011.000-026	R	Highland Public Building Corporation	0.00	0.00	0.00	0.00
45	45-07-22-358-011.000-026	R	Faith Reformed Church Inc	50,700.00	0.00	0.00	0.00
45	45-07-22-377-008.000-026	R	WEC 991-25 LLC	2,302,300.00	2,302,300.00	1,338,300.00	964,000.00
45	45-07-22-380-011.000-026	R	Rasmussen, Brad Keith & Judith Ann	135,800.00	20,760.00	20,760.00	0.00
45	45-07-22-380-012.000-026	R	Culbertson, Phillip J & Maria C h&w	150,600.00	65,640.00	65,640.00	0.00
45	45-07-22-380-013.000-026	R	Yingling, Paul A	44,100.00	44,100.00	44,100.00	0.00
45	45-07-22-380-014.000-026	R	Kovora, Michael C & Pamela E Trs of Kovora Liv Tr dtd 2/16/11	127,400.00	127,400.00	127,400.00	0.00
45	45-07-22-380-015.000-026	R	Mears, David E & Kathleen M Walsh-Mears H&W	114,100.00	114,100.00	104,906.00	9,194.00
45	45-07-22-380-016.000-026	R	Livchitz, Ella	177,900.00	86,385.00	86,385.00	0.00
45	45-07-22-380-017.000-026	R	Prakovich, Thomas E & Darlene L	215,800.00	108,020.00	108,020.00	0.00
45	45-07-22-380-017.000-026	R	Komyatte, Jude & Catherine H&W	218,400.00	141,875.00	141,875.00	0.00
45	45-07-22-380-020.000-026	R	Komyatte, Jude & Catherine H&W	20,900.00	20,900.00	20,900.00	0.00
45	45-07-22-380-021.000-026	R	Filler Scott & Cheryl Filler h&w	324,400.00	324,400.00	226,499.00	97,901.00
45	45-07-22-451-034.000-026	R	Wall, Brian W & Kelly	191,500.00	95,225.00	95,225.00	0.00
45	45-07-22-451-035.000-026	R	Rakoczy Joint Revoc Tr Agree dtd 08/05/15 (1/2 int) (Brian McI	350,000.00	195,320.00	195,320.00	0.00
45	45-07-22-451-036.000-026	R	Rakoczy Joint Revoc Tr Agree dtd 08/05/15 (1/2 int) (Brian McI	265,500.00	265,500.00	252,315.00	13,185.00
45	45-07-22-451-037.000-026	R	Binner, Stephen D	230,400.00	118,070.00	118,070.00	0.00
45	45-07-22-451-038.000-026	R	Miller, Vernon C & Julia F h&w	177,700.00	83,255.00	83,255.00	0.00
45	45-07-22-451-040.000-026	R	Preiss, Steve & Ann	191,100.00	94,965.00	94,965.00	0.00
45	45-07-22-451-041.000-026	R	Natelborg, James A & Robin D h&w	254,000.00	132,850.00	132,850.00	0.00
45	45-07-22-455-011.000-026	R	Herak Realty LLC	244,400.00	244,400.00	210,977.00	33,423.00
45	45-07-22-455-012.000-026	R	Hixon Home Improvement Co Inc	176,600.00	176,600.00	133,630.00	42,970.00
45	45-07-22-455-013.000-026	R	BKO Properties LLC	250,100.00	250,100.00	207,762.00	42,338.00
45	45-07-22-456-012.000-026	R	Highland, Water Department	0.00	0.00	0.00	0.00
45	45-07-22-476-012.000-026	R	Melenius, Raymond E & Malenius, Carol D JT with R/S	300.00	300.00	300.00	0.00
45	45-07-22-479-001.000-026	R	Krieter, Charles R & Paula A	166,200.00	75,780.00	75,780.00	0.00
45	45-07-22-479-002.000-026	R	St George Enterprises LLC	175,300.00	175,300.00	136,213.00	39,087.00
45	45-07-22-479-003.000-026	R	Austgen, Joan	164,500.00	164,500.00	152,178.00	12,322.00
45	45-07-22-479-004.000-026	R	Bank Of Highland Tr Tr 13 3026	194,200.00	194,200.00	194,200.00	0.00
45	45-07-22-479-005.000-026	R	Emmanouelides, John & Maria	298,800.00	298,800.00	207,563.00	91,237.00
45	45-07-22-479-006.000-026	R	Baxter Printing Inc	226,600.00	226,600.00	194,102.00	32,498.00
45	45-07-22-479-018.000-026	R	Grimmer, Lawrence	317,700.00	317,700.00	317,700.00	0.00
45	45-07-22-479-019.000-026	R	Les, Harvey Jerome	282,900.00	282,900.00	228,268.00	54,632.00
45	45-07-22-479-020.000-026	R	Les, Harvey Jerome	768,200.00	768,200.00	547,794.00	220,406.00
45	45-07-22-479-024.000-026	R	OLB LLC	403,500.00	403,500.00	367,412.00	36,088.00
45	45-07-22-479-025.000-026	R	Peoples Bank SB	1,218,600.00	539,985.00	394,146.00	145,839.00
45	45-07-27-202-007.000-026	R	Highland, Water Department	0.00	0.00	0.00	0.00
45	45-07-27-202-009.000-026	R	M A Properties VIII LLC	916,600.00	916,600.00	850,979.00	65,621.00
45	45-07-27-226-001.000-026	R	JSM Powerhouse Holdings LLC	591,200.00	591,200.00	300,188.00	291,012.00
45	45-07-27-226-002.000-026	R	First Christian Reformed Ch Et Al	400.00	0.00	0.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-27-226-007.000-026	R	3820 Ridge Road LLC	362,000.00	362,000.00	362,000.00	0.00
45	45-07-27-226-008.000-026	R	Sandrick, Thomas B & Arleen V Sandrick H & W	316,200.00	316,200.00	316,200.00	0.00
45	45-07-27-228-002.000-026	R	Wilcox, David J Tr 143943	3,800.00	3,800.00	3,800.00	0.00
45	45-07-27-228-003.000-026	R	Cheker Oil Comp Of Ind Inc	462,400.00	462,400.00	446,821.00	15,579.00
45	45-07-27-228-026.000-026	R	Hydraulic Resources LLC	305,300.00	305,300.00	305,300.00	0.00
45	45-07-27-228-029.000-026	R	McDonald's Real Estate Company	1,183,100.00	1,183,100.00	1,038,788.00	144,312.00
45	45-07-27-228-031.000-026	R	High RE 3940 LLC	1,280,500.00	1,038,100.00	655,321.00	382,779.00
45	45-07-27-232-008.000-026	R	Contreras, Juan A & Gladys	144,700.00	62,155.00	62,155.00	0.00
45	45-07-27-232-009.000-026	R	Contreras, Juan A & Gladys h&w T/E	225,200.00	225,200.00	225,200.00	0.00
45	45-07-27-277-009.000-026	R	Berrones, Barbara A	119,600.00	45,490.00	45,490.00	0.00
45	45-07-27-277-010.000-026	R	Bell, Christine L	120,900.00	46,580.00	46,580.00	0.00
45	45-07-27-354-008.000-026	R	K & J Investments Groups LLC-S	535,300.00	535,300.00	535,300.00	0.00
45	45-07-27-354-009.000-026	R	Sharma, Rakesh Kumar	140,200.00	140,200.00	140,200.00	0.00
45	45-07-27-354-010.000-026	R	Space Fuels Inc	381,200.00	381,200.00	381,200.00	0.00
45	45-07-27-356-006.000-026	R	Lorain Apartments LLC	703,600.00	703,600.00	703,600.00	0.00
45	45-07-27-356-007.000-026	R	Amptmotors LLC	125,200.00	125,200.00	124,044.00	1,156.00
45	45-07-27-356-009.000-026	R	Gladish Enterprises LLC	494,500.00	494,500.00	494,500.00	0.00
45	45-07-27-358-016.000-026	R	Malloy, Timothy O & Colleen A Malloy Trs in Tr under the Tim	313,600.00	313,600.00	308,561.00	5,039.00
45	45-07-27-358-017.000-026	R	5th Ave Mobile LLC	251,800.00	251,800.00	251,800.00	0.00
45	45-07-27-358-018.000-026	R	Highland Square LLC	575,200.00	575,200.00	575,200.00	0.00
45	45-07-27-358-019.000-026	R	Highland Square LLC	386,000.00	386,000.00	386,000.00	0.00
45	45-07-27-358-020.000-026	R	Highland Square LLC	235,700.00	235,700.00	235,700.00	0.00
45	45-07-27-358-022.000-026	R	Sylvan Landau Indiana Holding LLC	1,338,000.00	1,338,000.00	428,143.00	909,857.00
45	45-07-27-376-001.000-026	R	De Young, Philip L & Pamela A De Young as Trs of Tr dated 9-	637,100.00	637,100.00	637,100.00	0.00
45	45-07-27-376-002.000-026	R	D Heyda Properties LLC	431,900.00	431,900.00	431,900.00	0.00
45	45-07-27-376-003.000-026	R	Karahalios, Maris	164,000.00	164,000.00	164,000.00	0.00
45	45-07-27-377-008.000-026	R	Jmnei, LLC	452,100.00	452,100.00	449,584.00	2,516.00
45	45-07-27-377-009.000-026	R	3447 45th Street LLC	384,300.00	384,300.00	384,300.00	0.00
45	45-07-27-454-037.000-026	R	Browning, Kristie A & Andrew J Schlosser	234,100.00	119,915.00	119,915.00	0.00
45	45-07-27-454-038.000-026	R	Triple A Squared Specialties LLC	25,200.00	25,200.00	25,200.00	0.00
45	45-07-27-454-039.000-026	R	Triple A Squared Specialties LLC	25,200.00	25,200.00	25,200.00	0.00
45	45-07-27-454-041.000-026	R	Spidermonkey Enterprises LLC	388,000.00	388,000.00	368,456.00	19,544.00
45	45-07-27-454-042.000-026	R	Aalaei, Behzad & Sophie h&w	335,900.00	335,900.00	333,887.00	2,013.00
45	45-07-27-454-043.000-026	R	Highland Clinics Properties LLC	208,200.00	208,200.00	177,633.00	30,567.00
45	45-07-27-476-001.000-026	R	Griffland Center Inc	13,600.00	13,600.00	13,600.00	0.00
45	45-07-27-476-002.000-026	R	Scheeringa, Kenneth D & Sandra M Trs w/va dtd 12/15/09 know	184,900.00	184,900.00	184,900.00	0.00
45	45-07-27-476-003.000-026	R	SCP 2006-C23-048 LLC.	3,275,500.00	3,275,500.00	3,275,500.00	0.00
45	45-07-27-476-004.000-026	R	Citizens Financial Services	713,000.00	713,000.00	713,000.00	0.00
45	45-07-27-476-007.000-026	R	Griffland Center Inc	6,391,700.00	6,391,700.00	4,152,934.00	2,238,766.00
45	45-07-28-101-001.000-026	R	Hobart Commons LLC	399,300.00	399,300.00	399,300.00	0.00
45	45-07-28-101-002.000-026	R	Kooistra, Sadie Tr	499,300.00	499,300.00	499,300.00	0.00
45	45-07-28-101-003.000-026	R	Goulas Inc	144,300.00	144,300.00	144,300.00	0.00
45	45-07-28-101-004.000-026	R	Goulas Inc	216,800.00	216,800.00	216,800.00	0.00
45	45-07-28-101-015.000-026	R	Goulas Inc	17,400.00	17,400.00	17,400.00	0.00
45	45-07-28-105-001.000-026	R	Lake County Trust Company Tr #P-3911	277,400.00	277,400.00	277,400.00	0.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-28-105-002.000-026	R	Lake County Trust Company Tr #P-3911	347,500.00	347,500.00	347,500.00	0.00
45	45-07-28-105-003.000-026	R	Lake County Trust Co Tr 3393	708,700.00	708,700.00	708,700.00	0.00
45	45-07-28-105-004.000-026	R	9013 Indianapolis Boulevard LLC	477,400.00	477,400.00	477,400.00	0.00
45	45-07-28-106-001.000-026	R	Lake County Trust Company Tr #P-3911	342,100.00	339,100.00	329,294.00	9,806.00
45	45-07-28-106-002.000-026	R	Lake County Trust Company Tr #P-3911	387,200.00	387,200.00	387,200.00	0.00
45	45-07-28-106-003.000-026	R	Lake County Trust Company Tr #P-3911	378,800.00	378,800.00	378,800.00	0.00
45	45-07-28-106-005.000-026	R	Lake County Trust Company Tr #P-3911	315,700.00	315,700.00	315,700.00	0.00
45	45-07-28-151-001.000-026	R	AMKF LLC	558,100.00	558,100.00	520,529.00	37,571.00
45	45-07-28-151-002.000-026	R	Van Bor Corporation	822,200.00	822,200.00	822,200.00	0.00
45	45-07-28-151-005.000-026	R	Mc Donalds Corporation	1,587,600.00	1,587,600.00	1,196,062.00	391,538.00
45	45-07-28-151-007.000-026	R	Sleweon Properties LLC	1,255,400.00	1,255,400.00	1,152,494.00	102,906.00
45	45-07-28-151-008.000-026	R	Geogalas, Charidimos	59,400.00	59,400.00	59,400.00	0.00
45	45-07-28-151-009.000-026	R	Alfa Properties LLC	917,000.00	917,000.00	917,000.00	0.00
45	45-07-28-151-010.000-026	R	Martin, Elizabeth A. & Matthew C Martin T/C	46,000.00	46,000.00	46,000.00	0.00
45	45-07-28-151-011.000-026	R	INDYBLVDPROP LLC	523,100.00	523,100.00	418,113.00	104,987.00
45	45-07-28-151-012.000-026	R	Highland Auto Place LLC	493,100.00	493,100.00	393,458.00	99,642.00
45	45-07-28-151-031.000-026	R	O'Reilly Automotive Stores Inc	1,257,200.00	1,257,200.00	658,775.00	598,425.00
45	45-07-28-301-003.000-026	R	Nowakowski, Edward	102,900.00	38,660.00	38,660.00	0.00
45	45-07-28-301-004.000-026	R	Nowakowski, Edward	126,000.00	126,000.00	126,000.00	0.00
45	45-07-28-301-018.000-026	R	Palm Lake Holdings Inc	834,400.00	834,400.00	266,997.00	567,403.00
45	45-07-28-304-001.000-026	R	Newenhouse Sr, Erwin J & (Erwin J Newenhouse retains his int)	548,600.00	548,600.00	528,397.00	20,203.00
45	45-07-28-304-003.000-026	R	Fbr Limited Partnership	429,300.00	429,300.00	420,072.00	9,228.00
45	45-07-28-304-011.000-026	R	Realty Income Properties 5 LLC	803,900.00	803,900.00	720,415.00	83,485.00
45	45-07-28-304-012.000-026	R	C J P Corp	700,800.00	700,800.00	686,765.00	14,035.00
45	45-07-28-351-001.000-026	R	Drukenis Realty LP	374,200.00	374,200.00	374,200.00	0.00
45	45-07-28-351-002.000-026	R	Kabira Realty LLC	486,000.00	486,000.00	486,000.00	0.00
45	45-07-28-351-003.000-026	R	Kabira Realty LLC	261,000.00	261,000.00	261,000.00	0.00
45	45-07-28-351-004.000-026	R	North Star Trust Company Tr #6774-LT	1,457,400.00	1,457,400.00	1,388,317.00	69,083.00
45	45-07-28-351-005.000-026	R	Baldi-Hoobayr Equities Indiana LLC	2,070,400.00	1,769,110.00	1,462,132.00	306,978.00
45	45-07-28-351-006.000-026	R	Baldi-Hoobayr Equities Indiana LLC	444,500.00	384,260.00	384,260.00	0.00
45	45-07-28-351-007.000-026	R	Iliana Islamic Association	177,800.00	175,460.00	175,460.00	0.00
45	45-07-28-351-008.000-026	R	Duke of Oil LTD (The)	248,700.00	0.00	0.00	0.00
45	45-07-28-351-009.000-026	R	Iliana Islamic Association	368,100.00	368,100.00	344,272.00	23,828.00
45	45-07-28-351-012.000-026	R	GSM Group LLC	178,800.00	0.00	0.00	0.00
45	45-07-28-351-015.000-026	R	Sapp, Robert A & Joanne Sapp Trs under the Sapp Family Trust	354,300.00	354,300.00	354,300.00	0.00
45	45-07-28-351-016.000-026	R	Whitmore, Richard M & Cynthia C	153,900.00	67,785.00	67,785.00	0.00
45	45-07-28-351-019.000-026	R	The North American Islamic Trust	153,400.00	67,670.00	67,670.00	0.00
45	45-07-28-351-020.000-026	R	Highland Islamic Center, LLC	777,200.00	0.00	0.00	0.00
45	45-07-28-351-021.000-026	R	Ahmed, Nasir U	2,663,900.00	0.00	0.00	0.00
45	45-07-28-351-023.000-026	R	Azam, M. Musa & Assiya B. Azam h&w	168,100.00	77,015.00	77,015.00	0.00
45	45-07-28-351-024.000-026	R	Zarris, Gary M & Penny A. Zarris H & W as T/E	171,900.00	79,485.00	79,485.00	0.00
45	45-07-28-351-025.000-026	R	Ditola, Daniel & Ditola, Mary, as Trustees of Ditola Declaration	593,900.00	593,900.00	593,900.00	0.00
45	45-07-28-351-028.000-026	R	Ganser Automotive Service & Repair, Inc.	503,700.00	503,700.00	503,700.00	0.00
45	45-07-28-351-029.000-026	R	Drukenis Realty LP	233,200.00	233,200.00	214,248.00	18,952.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base A V	Incremental A V
45	45-07-28-351-030.000-026	R	Druktenis Realty LP	46,000.00	46,000.00	46,000.00	0.00
45	45-07-28-352-016.000-026	R	Allen & Allen LLC	122,700.00	122,700.00	122,700.00	0.00
45	45-07-28-352-017.000-026	R	Allen & Allen, LLC	373,200.00	373,200.00	340,349.00	32,851.00
45	45-07-28-352-018.000-026	R	Lake County Trust Company Tr #P-3213	272,600.00	272,600.00	272,600.00	0.00
45	45-07-28-377-007.000-026	R	CLK Investments LLC	905,600.00	905,600.00	753,467.00	152,133.00
45	45-07-28-377-008.000-026	R	Indiana Bell Telephone Co Inc	510,300.00	510,300.00	510,300.00	0.00
45	45-07-28-377-009.000-026	R	Bell Realty LLC	801,100.00	801,100.00	427,317.00	373,783.00
45	45-07-28-377-010.000-026	R	Spring Ahead LLC	440,600.00	440,600.00	384,479.00	56,121.00
45	45-07-28-377-011.000-026	R	Egli, Ray E L/E Et Al	686,100.00	686,100.00	686,100.00	0.00
45	45-07-28-377-012.000-026	R	Ahdab, Waddah & Wassim Atassi T/C	373,400.00	373,400.00	373,400.00	0.00
45	45-07-28-377-013.000-026	R	Sandovai, Walter F & Glenda J h&w T/E (undiv 1/3rd inter) & C	468,600.00	468,600.00	445,017.00	23,583.00
45	45-07-28-379-017.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-28-453-013.000-026	R	Emro Marketing Co	598,300.00	598,300.00	511,333.00	86,967.00
45	45-07-28-453-026.000-026	R	JP Bell LLC	152,800.00	152,800.00	152,759.00	41.00
45	45-07-28-454-019.000-026	R	Webber, Donald E & Rosemarie	42,200.00	42,200.00	42,200.00	0.00
45	45-07-28-454-020.000-026	R	Webber, Donald E & Rosemarie	32,600.00	32,600.00	32,600.00	0.00
45	45-07-28-454-021.000-026	R	Thornton, Robert P	14,300.00	14,300.00	14,300.00	0.00
45	45-07-28-454-022.000-026	R	THORNTON, ROBERT P. & MARY A. AS TRUSTEES OF T.	97,200.00	97,200.00	87,993.00	9,207.00
45	45-07-28-454-024.000-026	R	Rizzo, Frank A & Brenda J Trs u/va known as Frank A & Brend	161,800.00	161,800.00	161,800.00	0.00
45	45-07-28-454-026.000-026	R	Lake County Trust Company Tr #5843	970,400.00	970,400.00	938,677.00	31,723.00
45	45-07-28-454-027.000-026	R	Haddadin, Isam & Nadia h&w	172,000.00	172,000.00	172,000.00	0.00
45	45-07-28-454-027.000-026	R	Haddadin, Isam & Nadia h&w	219,700.00	219,700.00	187,331.00	32,369.00
45	45-07-28-454-032.000-026	R	Keith Hoogland Limited Partnership	497,300.00	497,300.00	497,300.00	0.00
45	45-07-28-479-008.000-026	R	Breger, Russell D & Maria Ruiz	192,100.00	192,100.00	93,455.00	98,645.00
45	45-07-28-479-015.000-026	R	2PUMAS LLC	183,100.00	183,100.00	183,100.00	0.00
45	45-07-28-480-006.000-026	R	DOMI LLC	421,700.00	421,700.00	421,700.00	0.00
45	45-07-28-480-013.000-026	R	Angotti, Vincent J & Patti h&w	228,700.00	228,700.00	224,436.00	4,264.00
45	45-07-28-480-014.000-026	R	Kime Properties LLC	183,200.00	183,200.00	182,459.00	741.00
45	45-07-28-480-015.000-026	R	SANTINO, LORETTA	187,900.00	187,900.00	78,885.00	109,015.00
45	45-07-28-481-011.000-026	R	Shelton, Michael J & Barbara J Shelton	200.00	200.00	200.00	0.00
45	45-07-28-481-012.000-026	R	Else Management Company an Illinois Corporation	223,100.00	223,100.00	223,100.00	0.00
45	45-07-28-481-013.000-026	R	Learning Center Inc	224,100.00	224,100.00	216,171.00	7,929.00
45	45-07-28-481-014.000-026	R	Merez, LLC	697,400.00	697,400.00	697,400.00	0.00
45	45-07-28-481-015.000-026	R	Nielsen, Michael and Michele Nielsen H & W	1,798,600.00	1,798,600.00	1,072,965.00	725,635.00
45	45-07-29-230-011.000-026	R	Family Express Corporation	369,800.00	369,800.00	369,800.00	0.00
45	45-07-29-230-012.000-026	R	DJB Management LLC	400,900.00	400,900.00	400,900.00	0.00
45	45-07-29-230-014.000-026	R	Samara, Jawad N	350,400.00	350,400.00	350,400.00	0.00
45	45-07-29-233-005.000-026	R	Lewis Medical Properties LLC	557,200.00	557,200.00	399,525.00	157,675.00
45	45-07-29-233-006.000-026	R	KMV3Holdings LLC	432,700.00	432,700.00	0.00	432,700.00
45	45-07-29-233-007.000-026	R	Respite Care Services Inc	366,500.00	366,500.00	366,500.00	0.00
45	45-07-29-233-008.000-026	R	Kendra, Marit S	582,100.00	582,100.00	455,318.00	126,782.00
45	45-07-29-233-009.000-026	R	Round the Clock LLC	701,900.00	701,900.00	701,900.00	0.00
45	45-07-29-279-002.000-026	R	Center Bank	100.00	100.00	100.00	0.00
45	45-07-29-279-003.000-026	R	Harris N.A. Trust #5142	366,900.00	366,900.00	366,900.00	0.00
45	45-07-29-279-004.000-026	R	Richardson, Gary M				

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-29-279-026.000-026	R	Richardson, Gary	308,000.00	308,000.00	308,000.00	0.00
45	45-07-29-279-029.000-026	R	AutoZone Inc	797,700.00	797,700.00	789,941.00	7,759.00
45	45-07-29-279-031.000-026	R	THEOS LLC	771,500.00	771,500.00	757,662.00	13,838.00
45	45-07-29-279-032.000-026	R	The Lyle J. Fralich Revocable Trust Dtd 11/6/96 , an un-divided	844,700.00	844,700.00	837,036.00	7,664.00
45	45-07-29-279-033.000-026	R	ADTP LLC	612,800.00	612,800.00	561,031.00	51,769.00
45	45-07-29-279-034.000-026	R	Rinky Real Estate Corporation	669,900.00	669,900.00	474,070.00	195,830.00
45	45-07-29-279-035.000-026	R	ADTP LLC	635,200.00	635,200.00	528,030.00	107,170.00
45	45-07-29-279-036.000-026	R	Indiana Land Trust Company Tr u/a dtd 9/16/14 known as Tr #	2,212,900.00	2,212,900.00	2,211,499.00	1,401.00
45	45-07-29-428-014.000-026	R	Walker, Michael J Tr dtd 4-8-19	349,900.00	349,900.00	337,565.00	12,335.00
45	45-07-29-428-015.000-026	R	9318 Enterprises Inc	734,100.00	734,100.00	603,286.00	130,814.00
45	45-07-29-428-016.000-026	R	Phillis, Haris	583,900.00	583,900.00	583,771.00	129.00
45	45-07-29-428-017.000-026	R	Indiana Land Trust Company Trs UTA dtd 09/16/14 Tr #120086	593,500.00	593,500.00	372,904.00	220,596.00
45	45-07-29-430-005.000-026	R	Dal Santo Kolodziej Partners LLC	602,900.00	602,900.00	602,900.00	0.00
45	45-07-29-430-006.000-026	R	Lake County Trust Company Trs under Tr Agree dtd 12/27/12 k	287,200.00	287,200.00	287,200.00	0.00
45	45-07-29-430-013.000-026	R	Monro Muffler Brake Inc	372,800.00	372,800.00	372,800.00	0.00
45	45-07-29-430-014.000-026	R	Tasha, Bailey Brandy & Ben Group	244,600.00	244,600.00	244,600.00	0.00
45	45-07-29-458-001.000-026	R	Prairie Square LLC	14,760,500.00	14,760,500.00	5,247,356.00	9,513,144.00
45	45-07-29-476-004.000-026	R	Fifth Third Bank	784,600.00	784,600.00	731,552.00	53,048.00
45	45-07-29-476-006.000-026	R	Mira Highland, Inc.	429,700.00	429,700.00	429,700.00	0.00
45	45-07-29-476-007.000-026	R	Doral Properties LLC	207,100.00	207,100.00	189,032.00	18,068.00
45	45-07-29-476-008.000-026	R	Dal Santo, James S & Patricia L h&w	155,300.00	155,300.00	141,353.00	13,947.00
45	45-07-29-476-011.000-026	R	Levin, Barry A (Barry Levin retains int)	534,300.00	534,300.00	534,300.00	0.00
45	45-07-29-476-012.000-026	R	Styliades, Tr I	2,338,000.00	2,338,000.00	2,191,199.00	146,801.00
45	45-07-29-476-013.000-026	R	Seida Real Estate Holdings LLC	736,000.00	736,000.00	517,498.00	218,502.00
45	45-07-29-476-014.000-026	R	GI 9610, LLC an Indiana Limited Liability Company	401,800.00	401,800.00	391,777.00	10,023.00
45	45-07-29-476-017.000-026	R	Lake County Trust Company Tr u/a dtd 12/27/12 known as Tr :	354,100.00	354,100.00	354,100.00	0.00
45	45-07-29-476-018.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung Trust und	77,100.00	77,100.00	25,208.00	51,892.00
45	45-07-29-477-004.000-026	R	Zajac Jerome F and Susan M. H&W	231,300.00	231,300.00	223,847.00	7,453.00
45	45-07-29-477-005.000-026	R	Legacy Group Properties LLC	354,300.00	354,300.00	354,300.00	0.00
45	45-07-29-477-006.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung Trust und	6,600.00	6,600.00	6,600.00	0.00
45	45-07-29-477-007.000-026	R	Korczak, Joel R Living Trust dtd 09/03/08	498,700.00	498,700.00	498,700.00	0.00
45	45-07-29-477-008.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung Trust und	261,000.00	261,000.00	252,670.00	8,330.00
45	45-07-29-477-009.000-026	R	Chiang, I Ping & Hsia h&w	527,800.00	527,800.00	409,383.00	118,417.00
45	45-07-29-477-011.000-026	R	Heidner Properties Inc	332,300.00	332,300.00	332,300.00	0.00
45	45-07-29-477-012.000-026	R	Bustamante, Charles A. & Doreen M. (H&W)	181,100.00	181,100.00	60,505.00	0.00
45	45-07-29-477-014.000-026	R	K&M Halum Properties, LLC	267,100.00	267,100.00	85,469.00	181,631.00
45	45-07-32-201-001.000-026	R	Porte De L'eau Plaza LLC	1,841,600.00	1,841,600.00	1,569,833.00	271,767.00
45	45-07-32-201-002.000-026	R	Porte De L'eau Plaza LLC	1,402,900.00	1,402,900.00	1,233,427.00	169,473.00
45	45-07-32-204-001.000-026	R	Porte De L'eau Plaza LLC	1,417,100.00	1,417,100.00	1,417,100.00	0.00
45	45-07-32-204-002.000-026	R	Porte De L'eau Plaza LLC	1,921,400.00	1,921,400.00	1,772,987.00	148,413.00
45	45-07-32-226-006.000-026	R	Sivam, Subbiah	137,900.00	137,900.00	124,313.00	13,587.00
45	45-07-32-227-001.000-026	R	Lake County Trust Company Tr #5626 dtd 2/23/05	321,500.00	321,500.00	313,631.00	4,869.00
45	45-07-32-227-002.000-026	R	R I C 26 Ltd	526,300.00	526,300.00	526,300.00	0.00
45	45-07-32-227-003.000-026	R	Sarah's Property Management, LLC	774,600.00	774,600.00	774,600.00	0.00
45	45-07-32-227-004.000-026	R	Indiana Grocery Group LLC	2,763,900.00	2,482,950.00	2,354,720.00	128,230.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-32-227-006.000-026	R	Garber Realty LLC	8,817,300.00	8,817,300.00	5,296,159.00	3,521,141.00
45	45-07-32-227-008.000-026	R	Bosak Land Co Llc	1,933,900.00	1,933,900.00	1,933,900.00	0.00
45	45-07-32-228-001.000-026	R	O'Donnell, Robert L & Carole h&w	164,100.00	74,415.00	74,415.00	0.00
45	45-07-32-228-002.000-026	R	Kaczmarzewski, Carol M	161,700.00	72,855.00	72,855.00	0.00
45	45-07-32-228-003.000-026	R	Stefano Sharon M	164,500.00	74,675.00	74,675.00	0.00
45	45-07-32-228-004.000-026	R	Tauber, Pamela R	166,800.00	76,170.00	76,170.00	0.00
45	45-07-32-228-005.000-026	R	Boosi, Grant A	165,800.00	78,520.00	78,520.00	0.00
45	45-07-32-228-006.000-026	R	Kelyka, Kathleen M	297,000.00	148,320.00	148,320.00	0.00
45	45-07-32-228-007.000-026	R	Svolos, Konstantinos S & Haido	624,100.00	624,100.00	543,321.00	80,779.00
45	45-07-32-228-009.000-026	R	Coopers LLC	449,700.00	449,700.00	449,700.00	0.00
45	45-07-32-228-010.000-026	R	Cynus, Ruth B	536,600.00	536,600.00	536,600.00	0.00
45	45-07-32-229-001.000-026	R	Linden Property, Inc.	2,175,000.00	2,175,000.00	1,805,869.00	369,131.00
45	45-07-32-229-002.000-026	R	Excite LLC	187,500.00	187,500.00	163,999.00	23,501.00
45	45-07-32-230-002.000-026	R	Rantom Development, Inc.	734,100.00	734,100.00	657,401.00	76,699.00
45	45-07-33-101-001.000-026	R	First Bank Of Whiting Tr 1795	238,300.00	238,300.00	238,300.00	0.00
45	45-07-33-101-002.000-026	R	Schrage, Michael & Jill	515,100.00	515,100.00	363,396.00	151,704.00
45	45-07-33-101-003.000-026	R	Krooswyk Henrietta P and Terry L. as Co-Trustees of the Kroos	2,663,500.00	2,663,500.00	2,319,590.00	343,910.00
45	45-07-33-101-004.000-026	R	Lake County Tr Co Tr Tr 1895	1,925,900.00	1,854,050.00	1,774,380.00	79,670.00
45	45-07-33-101-005.000-026	R	Druktenis Realty LP	224,100.00	224,100.00	224,100.00	0.00
45	45-07-33-101-006.000-026	R	Krooswyk, Henrietta P & Terry L Krooswyk Co-Trs of Krooswyk	173,300.00	173,300.00	55,454.00	117,846.00
45	45-07-33-101-008.000-026	R	Druktenis Realty, L.P.	1,175,600.00	1,175,600.00	1,118,350.00	57,250.00
45	45-07-33-102-001.000-026	R	Peoples, Fed Sav & Loan Assn Tr 6018	277,500.00	277,500.00	251,217.00	26,283.00
45	45-07-33-102-002.000-026	R	Renwald, Thomas J Tr Et Al	94,500.00	94,500.00	94,500.00	0.00
45	45-07-33-102-003.000-026	R	Commercial Vans Inc (04/22/14)	142,200.00	139,200.00	130,795.00	8,405.00
45	45-07-33-102-004.000-026	R	Hutchinson, Ronald D & Barbara K	171,600.00	171,600.00	161,386.00	10,214.00
45	45-07-33-102-005.000-026	R	Wolski, William G	320,700.00	320,700.00	252,257.00	68,443.00
45	45-07-33-102-006.000-026	R	VTC Properties LLC	361,900.00	361,900.00	322,561.00	39,339.00
45	45-07-33-102-007.000-026	R	GSM Group, LLC	183,900.00	183,900.00	183,900.00	0.00
45	45-07-33-102-008.000-026	R	Czaja Properties LLC	637,000.00	637,000.00	587,400.00	49,600.00
45	45-07-33-102-009.000-026	R	Krooswyk Brothers Llc	1,858,800.00	1,858,800.00	1,858,800.00	0.00
45	45-07-33-102-010.000-026	R	Skurka Properties, LLC	252,200.00	252,200.00	191,196.00	61,004.00
45	45-07-33-102-011.000-026	R	Wood River Pipe Lines LLC	2,064,700.00	2,064,700.00	1,407,590.00	657,110.00
45	45-07-33-103-001.000-026	R	GJT (9825) LLC	496,300.00	496,300.00	496,300.00	0.00
45	45-07-33-103-002.000-026	R	Tillner, John A & Cheron L H & W	76,100.00	76,100.00	76,100.00	0.00
45	45-07-33-126-001.000-026	R	My Friend's Home LLC	1,700.00	1,700.00	1,700.00	0.00
45	45-07-33-126-002.000-026	R	My Friend's Home LLC	83,000.00	83,000.00	83,000.00	0.00
45	45-07-33-126-003.000-026	R	My Friend's Home LLC	183,800.00	90,220.00	90,220.00	0.00
45	45-07-33-126-004.000-026	R	Perko, Mary (a Life Estate) [Mary A Perko & Bernadine C Perk	137,200.00	59,930.00	59,930.00	0.00
45	45-07-33-126-006.000-026	R	Molnar, Robert L & Betty	134,000.00	134,000.00	131,831.00	2,169.00
45	45-07-33-126-007.000-026	R	Hammond IN Merged Branch 580 NA of Letter Carriers of the I	169,300.00	77,900.00	77,900.00	0.00
45	45-07-33-126-008.000-026	R	Sundance Properties Midwest Alpha	186,100.00	88,715.00	88,715.00	0.00
45	45-07-33-126-009.000-026	R	Soto, Ruben V and Martha as H&W	226,500.00	226,500.00	210,288.00	16,212.00
45	45-07-33-126-011.000-026	R	Acorn Enterprises, LLC	40,600.00	40,600.00	40,600.00	0.00
45	45-07-33-126-013.000-026	R	Grimmer Family Limited Partnership	957,200.00	957,200.00	957,200.00	0.00
45	45-07-33-126-014.000-026	R	Sand Ridge Bank				

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-33-126-017.000-026	R	Colby Commons, LLC	488,900.00	488,900.00	442,727.00	46,173.00
45	45-07-33-126-018.000-026	R	Wejckik, Robert J & June D	128,500.00	128,500.00	128,500.00	0.00
45	45-07-33-151-001.000-026	R	Movers World LLC	416,200.00	416,200.00	291,438.00	124,762.00
45	45-07-33-151-002.000-026	R	Royco Leasing	218,400.00	218,400.00	212,457.00	5,943.00
45	45-07-33-151-003.000-026	R	Baker, Larry L & Frederick T/C	359,000.00	359,000.00	359,000.00	0.00
45	45-07-33-151-004.000-026	R	TOA, LLC	506,900.00	506,900.00	504,642.00	2,258.00
45	45-07-33-151-005.000-026	R	Blackard, Carl A & Roberta L Blackard Trs of the CRB Revoc I	179,600.00	179,600.00	173,310.00	6,290.00
45	45-07-33-151-006.000-026	R	Wright, John A	147,900.00	147,900.00	147,900.00	0.00
45	45-07-33-151-007.000-026	R	Wright, John A	140,800.00	140,800.00	103,046.00	37,754.00
45	45-07-33-151-008.000-026	R	Lawhorn, Jerry & Marie h&w	254,600.00	254,600.00	254,600.00	0.00
45	45-07-33-151-010.000-026	R	Sheet Metal Services Inc	167,600.00	167,600.00	167,600.00	0.00
45	45-07-33-151-011.000-026	R	Sheet Metal Services Inc	178,800.00	178,800.00	174,652.00	4,148.00
45	45-07-33-151-012.000-026	R	Sheet Metal Services Inc	139,700.00	139,700.00	139,700.00	0.00
45	45-07-33-151-013.000-026	R	Turan Liv Tr dtd 6/18/15 (Yucel & Nalan Turan R/L)	186,900.00	186,900.00	169,424.00	17,476.00
45	45-07-33-151-014.000-026	R	Messana Family Limited Partnership (The)	529,500.00	529,500.00	507,434.00	22,066.00
45	45-07-33-151-015.000-026	R	Grimler, Gary	451,100.00	451,100.00	310,052.00	141,048.00
45	45-07-33-151-016.000-026	R	GGRN Properties LLC	395,200.00	395,200.00	322,411.00	72,789.00
45	45-07-33-152-001.000-026	R	SP, LLC	581,400.00	581,400.00	581,400.00	0.00
45	45-07-33-152-002.000-026	R	Henn, Jennifer	476,000.00	476,000.00	476,000.00	0.00
45	45-07-33-152-003.000-026	R	MDS Group LLC	160,900.00	160,900.00	160,900.00	0.00
45	45-07-33-152-004.000-026	R	MDS Group LLC	5,900.00	5,900.00	1,956.00	3,944.00
45	45-07-33-152-005.000-026	R	MDS Group LLC	477,200.00	477,200.00	404,874.00	72,326.00
45	45-07-33-152-006.000-026	R	Taylor, Kevin J & Michaelne T h&w	155,300.00	155,300.00	124,985.00	30,315.00
45	45-07-33-152-007.000-026	R	Stevenson, Richard W	221,000.00	221,000.00	188,965.00	32,035.00
45	45-07-33-152-008.000-026	R	Vankooten, Robert	142,000.00	142,000.00	124,449.00	17,551.00
45	45-07-33-152-010.000-026	R	F & L Enterprises	181,800.00	178,800.00	156,462.00	22,338.00
45	45-07-33-152-011.000-026	R	PPM Enterprises LLC	189,100.00	189,100.00	160,859.00	28,241.00
45	45-07-33-152-013.000-026	R	The Sieb Family Trust dtd 1/18/08	457,400.00	457,400.00	457,400.00	0.00
45	45-07-33-152-014.000-026	R	Movers World LLC	267,900.00	267,900.00	249,458.00	18,442.00
45	45-07-33-201-001.000-026	R	Wendy's Properties LLC	843,600.00	843,600.00	775,408.00	68,192.00
45	45-07-33-201-002.000-026	R	Sundi, Dibakar & Kabita h&w T/E	706,700.00	706,700.00	706,700.00	0.00
45	45-07-33-203-005.000-026	R	Lake County Tr Co as Trs of Tr #P-4477 dated 4-22-98	174,900.00	174,900.00	164,856.00	10,044.00
45	45-07-33-203-006.000-026	R	Coronado, Domingo and Sandra H & W	86,000.00	86,000.00	86,000.00	0.00
45	45-07-33-203-007.000-026	R	Garcia, Rafael Garcia	159,500.00	159,500.00	71,425.00	88,075.00
45	45-07-33-203-008.000-026	R	Carracho, Karen	126,200.00	126,200.00	52,780.00	73,420.00
45	45-07-33-203-009.000-026	R	O'Day, Dennis R aka Dennis R O'Day Jr	169,600.00	169,600.00	77,990.00	91,610.00
45	45-07-33-203-010.000-026	R	Livingston, Frank	159,900.00	159,900.00	71,685.00	88,215.00
45	45-07-33-203-011.000-026	R	Jones, J Rod & Dr. Robert P Thornton as T/C	166,400.00	166,400.00	166,400.00	0.00
45	45-07-33-203-012.000-026	R	Skirt LLC	302,500.00	302,500.00	211,820.00	90,680.00
45	45-07-33-203-021.000-026	R	Osan, John	225,700.00	225,700.00	225,700.00	0.00
45	45-07-33-226-001.000-026	R	BP D-B Pipeline Company LLC	226,800.00	226,800.00	226,800.00	0.00
45	45-07-33-226-002.000-026	R	Oesterle, Jeffrey J aka Jeff Oesterle	683,500.00	683,500.00	680,500.00	3,000.00
45	45-07-33-226-003.000-026	R	Stevenson, Jon E Sr Tr	550,600.00	550,600.00	494,234.00	56,366.00
45	45-07-33-226-004.000-026	R	DeRolf, Thomas W Trs of the Thomas W DeRolf Revoc Tr UA	579,800.00	579,800.00	516,953.00	62,847.00
45	45-07-33-230-001.000-026	R	Ocampo Medical Centers, LLC	893,300.00	893,300.00	886,772.00	6,528.00

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-33-230-002.000-026	R	Benevolent, & Protective Ord Elks	347,600.00	0.00	0.00	0.00
45	45-07-33-230-003.000-026	R	Apa Development Llc	861,200.00	861,200.00	861,200.00	0.00
45	45-07-33-376-003.000-026	R	Grimmer Family Ltd Prshp.	1,256,600.00	1,256,600.00	1,165,329.00	91,271.00
45	45-07-33-376-004.000-026	R	Grimmer Family Ltd Prshp.	277,400.00	277,400.00	256,646.00	20,754.00
45	45-07-33-376-011.000-026	R	Big Star Developments LLC	104,800.00	104,800.00	104,800.00	0.00
45	45-07-33-376-012.000-026	R	Big Star Developments LLC	11,300.00	11,300.00	11,300.00	0.00
45	45-07-33-376-013.000-026	R	Grimmer Family Ltd Prshp.	2,109,800.00	2,109,800.00	1,215,100.00	894,700.00
45	45-07-33-376-014.000-026	R	Grimmer Family Ltd Prshp.	1,680,700.00	1,680,700.00	1,615,004.00	65,696.00
45	45-07-33-376-015.000-026	R	Smith Brothers Realty II, LLC	925,700.00	925,700.00	925,700.00	0.00

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

List of All Individual Components by Allocation Area

**HIGHLAND ACRES ECONOMIC DEVELOPMENT AREA
CARDINAL CAMPUS (T45454)
2020 PAY 2021**

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base AV	Incremental AV
45	45-07-32-480-008.000-026	R	CG Indiana Holdings LLC	698,600	698,600	0	698,600
45	45-07-32-480-009.000-026	R	HSSP LLC	272,600	272,600	0	272,600
45	45-07-32-480-010.000-026	R	HSSP LLC	147,600	147,600	0	147,600
45	45-07-32-480-011.000-026	R	BS2H Properties LLC	209,100	209,100	0	209,100
45	45-07-32-480-012.000-026	R	CG Indiana Holdings LLC	660,600	660,600	0	660,600
45	45-07-32-480-013.000-026	R	CG Indiana Holdings LLC	233,800	233,800	0	233,800
45	45-07-32-480-014.000-026	R	Urologic Specialists Medical	362,500	362,500	0	362,500
45	45-07-32-480-015.000-026	R	CG Indiana Holdings LLC	94,600	94,600	0	94,600
45	45-07-32-480-016.000-026	R	CG Indiana Holdings LLC	729,800	729,800	0	729,800
45	45-07-32-480-017.000-026	R	CG Indiana Holdings LLC	1,184,100	1,184,100	0	1,184,100
45	45-07-32-480-018.000-026	R	CG Indiana Holdings LLC	1,507,800	1,507,800	0	1,507,800
45	45-07-32-480-019.000-026	R	CG Indiana Holdings LLC	1,018,500	1,018,500	0	1,018,500
45	45-07-32-480-020.000-026	R	CG Indiana Holdings LLC	1,093,300	1,093,300	0	1,093,300
45	45-07-32-480-021.000-026	R	CG Indiana Holdings LLC	1,252,200	1,252,200	0	1,252,200

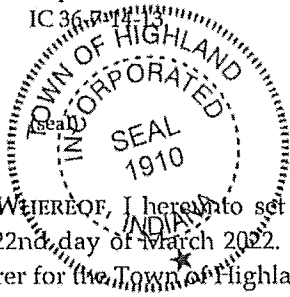
CERTIFICATE OF THE CLERK-TREASURER

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, as treasurer of the Redevelopment Commission, I have reviewed the report 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, 2021 and filed in 2022 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 22nd day of March 2022. 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 March 3, 2022 officially on March 7 2022. I was qualified to office upon my oath administered March 4, 2022, to serve for a term of ten (10) months commencing at Noon March 4, 2024, concluding before Noon January 1, 2024, and until a successor is elected and qualified, pursuant to IC 36-5-6-2(b).

Handwritten signature of Mark Herak over a horizontal line, followed by the printed name 'Mark Herak' and title 'Clerk-Treasurer'.