

**HIGHLAND REDEVELOPMENT COMMISSION
DISCUSSION TOPICS for STUDY SESSION – DRAFT**

**TUESDAY, APRIL 26, 2022
6:30 P.M.**

This meeting will be convened as an electronic meeting pursuant to IC 36-7-14.5-9.5 and Ordinance 1765 of the Town of Highland, Indiana, as well as in person. People may observe the meeting by joining the meeting on the Zoom platform
<https://us06web.zoom.us/j/88557382873?pwd=bnRGaXZrRm1Ta1ozV3oyWTJPSEJldz09>

Those persons wishing to observe and/or offer comment in the meeting may access the electronic meeting by using the preceding Zoom link and adding the **Meeting ID: 885 5738 2873** and **Password: 608318**

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**TUESDAY, APRIL 26, 2022
6:30 P.M.**

1. Review of Plenary Business Meeting Agenda
2. Welcome to Highland Sign
3. 2907 Jewett Street Commercial Property Improvement Grant
4. Dan Botich Annual Presentation – May Study Session
5. New Director Search
6. Highland Main Street Report
7. Redevelopment Commissioners Comments

April 19, 2022

TO: Director Kathy DeGuilio-Fox & Members of the Highland Redevelopment Commission
FROM: Lance Ryskamp- Redevelopment Commission Assistant *LR*
RE: Highland Main Street Report

The Highland Main Street Bureau met for their April meeting on April 13th. At that meeting, HMS members discussed and approved the following:

- HMS reviewed and approved their 2022 Work Plan, a copy of which is attached to this report
- The next Downtown Restaurant Crawl is Tuesday, April 26th, from 4pm to 8pm. The next Downtown Small Business Saturday will be held on Saturday, April 30th, from 10am to 5pm.
- The Community Garden committee is looking at several activities this growing season at the garden site, including yoga classes, a performance by the HHS Camerata Orchestra, and a cooking demonstration by one or more downtown restaurants.
- HMS is moving forward with its new Bike Show event on Saturday, May 21st, from 10am to 2pm. It is a motorcycle/bicycle version of our downtown car shows.
- The Board deferred a decision on whether to have a mural artist from Indianapolis examine the heron mural on Jewett Street to determine whether it can be restored. HMS wants to hear more about what Zorn Brewing is planning in the adjacent parking lot, to determine whether restoring or replacing the mural will be sufficiently visible. The alternative will be to have the mural removed from the wall.

The 2022 Highland Main Street Plan of Work

Statements of Purpose for the Highland Main Street Program

- **MISSION STATEMENT:** The mission of the Highland Main Street (HMS) is to support and promote Downtown Highland, and serve as a catalyst to make the downtown district stronger and more vibrant for residents, visitors and business owners in the area.

- **VISION STATEMENT:** Highland Main Street’s vision is to draw residents, visitors and businesses alike to Downtown Highland with a diverse mix of business and retail opportunities; year-round activity, entertainment and events; public art; and, affordable living and dining options.

Program Goals.

- **Foot Traffic:** Increase foot traffic in Downtown Highland
- **Purpose & Membership:** Review/ update Statements of Purpose and increase membership in Highland Main Street
- **Downtown Events:** Create and participate in events to benefit Downtown Highland as whole, as well as business promotion
- **Aesthetics & Public Art:** Promote and sponsor aesthetic improvements in the Downtown, including the use of public art
- **Downtown Business:** Assist in business retention and recruitment for Downtown Highland

2022 HMS PLAN OF WORK

ACTION ITEM	TIMELINE	MEASURE OF SUCCESS
Increase HMS Membership	Ongoing throughout year	Increase Board to 17 members
Review Mission Statement/Vision Statement/By-Laws	Completion in April/May	Completion of tasks
Downtown Restaurant Crawl	Ongoing throughout year (Last Tuesday of the month)	Hold 12 events during 2022
Downtown Small Business Saturday	Ongoing throughout year (Last Saturday of the month)	Hold at least 11 events during 2022

Bike Show	May 21st	Completion of Event
Pet Blessing	June 25th	Completion of Event
2022 Car Shows	(3)- July 30th; August 27th; and, September 27th	Completion of Events
Sidewalk Sales	Summer/Fall	Have at least 2 events- July 30 th & October 1 st
2022 Highland Makers' Market	October 1st	Completion of Event
Operate Community Garden	April thru October	Operation of a Community Garden w/ produce to be donated to St. James' Food Pantry
Community Garden Events	Spring/Summer/Fall	Hold at least 5 events- Yoga, Cooking Demonstration, HHS Orchestra concert, Planting Day (May 14 th) and Fall Cleanup Day
Downtown Essay Contest	November/December	Work with the Highland Library Branch on a 2022 Essay Contest
Event/ Promotion Coordination w/ Council of Comm. Events	Ongoing throughout year	Partner or cross-promote at least 2 events with CCE

AGENDA FOR PLENARY MEETING

HIGHLAND REDEVELOPMENT COMMISSION

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TUESDAY, APRIL 26, 2022

6:30 P.M.

DRAFT

Roll Call:

**Commissioner Sean Conley
Commissioner George Georgeff
Commissioner Cyril Huerter
Commissioner William "Bill" Leep
Commissioner Alex Robertson**

Minutes of Previous Sessions:

1. Approve Minutes of Study Session and Plenary Business Meeting of March 22, 2022
2. Approve Minutes of Study Session of April 12, 2022

Special Orders

Public Comment

Communications:

Unfinished Business and General Orders

New Business:

1. **Annual Report of Activities of the Redevelopment Commission for Fiscal Year 2021 and Report by the Redevelopment Commission on Activities of Each Tax**

Increment Financing District for the Previous Year (January 1, 2021 through December 31, 2021).

2. **Approval of 2022 Highland Redevelopment Commission Goals.**
3. **Resolution 2022-11: A Resolution of the Highland Redevelopment Commission to Amend Resolution 2019-27, Resolution 2020-18, Resolution 2020-25 and Resolution 2021-23 to Provide a Completion Extension for a Commercial Property Façade Improvement Grant to Antonio Belmonte on Behalf of The Belmonte Family Limited Partnership for Property Located at 2907 Jewett Street.**
4. **Resolution 2022-12: A Resolution of the Highland Redevelopment Commission to Approve and Accept a Quote a Provided to the Highland Redevelopment Commission by Legacy Sign Group to Refurbish the Welcome to Downtown Highland Sign Located at the Intersection of Ridge Road and Highway Avenue**

Action to Pay Accounts Payable Vouchers:

094	Redevelopment General	\$	20,728.76
095	Highland Economic Development	\$	0.00
096	Redevelopment Capital	\$	2,804.00
098	Downtown Redevelopment District Allocation Area	\$	0.00
101	Redevelopment Bond & Interest	\$	350.00
107	Cardinal Campus Allocation	\$	0.00
250	CEDIT Econ. Dev. Income Tax Fund		<u>0.00</u>
	TOTAL	\$	23,882.76

Business from the Commissioners:

Next Meeting: The next full Study Session will be May 10, 2022 and convene at 6:30 PM. The next Plenary Meeting will be held on May 24, 2022 and convene immediately following the Study Session. A study session will precede the plenary meeting at 6:30 PM and reconvene following the plenary business meeting if necessary. The next meeting of Highland Main Street is scheduled for Wednesday, May 11, 2022 at 6:30 PM.

**HIGHLAND REDEVELOPMENT COMMISSION
STUDY SESSION MINUTES - DRAFT
TUESDAY, MARCH 22, 2022**

The Highland Redevelopment Commission ("Commission", "RC") met in person at Town Hall. The study session was called to order at 6:30 p.m. by Commission President Sean Conley.

Minutes were prepared by Kathy DeGuilio-Fox, Redevelopment Director and Recording Secretary.

Roll Call: Commissioners present in person included Sean Conley, George Georgeff, Bill Leep, Cyril Huerter and Alex Robertson. A quorum was established.

Additional Officials Present: Pat Krull, School Town of Highland Representative and non-voting member to the Redevelopment Commission; Town Council Liaison, Tom Black; John Reed, Abrahamson, Reed and Bilde; Kathy DeGuilio-Fox, Redevelopment Director and Lance Ryskamp, Redevelopment Assistant were present in person.

Also Present: John Jurisa, Weichert Realtors.

General Substance of the Discussion

1. **Review of Plenary Business Meeting Agenda:** Ms. DeGuilio-Fox reviewed the plenary business meeting agenda with the Commissioners. Brief discussion ensued.
2. **2023 Budget Year Determination for Tax Increment for Highland Allocation Areas:** Director DeGuilio-Fox advised Commissioners as to the reason for the resolutions included on the agenda for their consideration. She reminded them that this is an annual requirement and further commented on those other entities who will receive notification of the Commission's decision. Discussion ensued. Ms. DeGuilio-Fox advised a full presentation will be made by Dan Botich, as he's done in previous years, at the commission's May study session.
3. **Welcome to Highland Sign:** Ms. DeGuilio-Fox invited Mr. Ryskamp to report on the progress he's made on this project. He presented handouts and explained that they were not available to be included in the handouts due to the timing of receiving new quote information from vendors. Discussion ensued. Mr Ryskamp asked if the Commissioners would like him to invite the representative from Legacy Sign to the Commissions next meeting so the representative could respond to the Commissioners questions. Mr. Ryskamp will contact All-Right Signs again to inquire as to their interest in submitting a quote. A final decision is pending at this time.
4. **Sale of 2815 Jewett:** Director DeGuilio-Fox advised the Commissioners of the damage sustained on the north wall of the garage and that it appeared a vehicle had run into both the garage at 2815 Jewett and the north-east corner of the building owned by Hal Slager. She advised that repair quotes are pending. John Jurisa reported that the buyer remains interested in purchasing the building and would like to close as soon as repairs have been completed. Discussion ensued. The Commissioners expressed continued readiness in considering Resolution 2022-10 during their plenary business meeting.
5. **2022 Redevelopment Commission Goals:** Ms. DeGuilio-Fox asked Council Liaison Black if the Council had provided any further suggestions and/or comments in regard to the 2022 Redevelopment Goals. There being none, the Commissioners agreed they would like to proceed with approving the goals at their April plenary business meeting. Ms. DeGuilio-Fox advised that

should they determine at a later date they wish to revise the goals that can be done at any time. Ms. DeGuilio-Fox will prepare the April 26th agenda to include approval of the 2022 Goals.

6. **2022 Commission Appointments Update:** Liaison Black was asked if the Town Council had made a new appointment to the Highland Redevelopment Commission. He responded that the Council had not yet made the final appointment. Ms. DeGuilio-Fox reported that during discussion of this topic at the recent Council meeting there had been a new candidate nominated. She reported that she had advised Councilman Schocke, Mr. Kondrat and Attorney Reed that Mr. Kondrat could not serve in two lucrative positions having already been appointed to the Water Board. Attorney Reed advised he did not believe the nomination was made in earnest. Discussion ensued. The Commission is hopeful that the Council will finalize an appointment at their plenary session on Monday, March 28th.
7. **New Director Search:** Ms. DeGuilio-Fox advised that the Executive Session scheduled for after the plenary session had been advertised and the candidate had been notified to attend for his interview. Ms. DeGuilio-Fox clarified that she should also advertise an Executive Session for April 12, 2022 so the 2nd internal candidate might be interviewed prior to the study session. Council Liaison Black advised that the Council continues to express their interest in the position being advertised more broadly. Commissioner Alex Robertson stated he also thinks the position should be advertised outside the organization. Commissioner George Georgeff stated that the Compensation & Benefits policy recommends to first advertise and interview qualified, interested candidates from within the organization. He invited Council members who did not agree to contact him to discuss it.
8. **Main Street Report:** Redevelopment Assistant Ryskamp presented a report regarding what had been discussed at the March 9th meeting of the Highland Main Street Bureau. Discussion included the following topics: Vender registrations for the Saturday, October 1st Makers' Market; thirteen participants in the February Downtown Small Business Saturday with the March event scheduled for March 26th; community garden plans and by what means the plants are acquired; review of the HMS draft 2022 Work Plan and that the HMS and CCE are discussing ways to cross-promote each organization's events. Brief discussion ensued.
9. **Redevelopment Commission Comments:** STOH liaison, Pat Krull, reported that he'd presented the Redevelopment Commission's idea about adding bike racks to the pocket parking lot on Jewett and turning it into bicycle parking only. He advised that the Parks board members are interested in potentially sharing the cost of purchasing new bike racks and asked if Redevelopment has money in their budget to do so. Ms. DeGuilio-Fox advised she would look into potential funding sources. Discussion ensued. Commission President Conley asked when the next Parks Board meeting is. Ms. DeGuilio-Fox will contact Alex Brown to discuss the idea with him and report back to the commission.

There being no further discussion the Redevelopment Commission study session was adjourned at 7:48 p.m.

Respectfully submitted by Kathy DeGuilio-Fox, Recording Secretary.

**HIGHLAND REDEVELOPMENT COMMISSION
PLENARY BUSINESS MEETING MINUTES - DRAFT
TUESDAY, MARCH 22, 2022**

The Highland Redevelopment Commission ("Commission", "RC") met in person at Town Hall. The Plenary Business Meeting was called to order by Commission President Sean Conley at 7:49 p.m. Commission President Conley called for a roll call. A quorum was established.

Minutes were prepared by Kathy DeGuilio-Fox, Redevelopment Director and Recording Secretary.

Roll Call: Commissioners Sean Conley, George Georgeff, Bill Leep, Cy Huerter and Alex Robertson were present in person at Town Hall.

Additional Officials Present: Pat Krull, School Town of Highland Representative and non-voting member to the Redevelopment Commission; Town Council Liaison, Tom Black; John Reed, Abrahamson, Reed and Bilse; Kathy DeGuilio-Fox, Redevelopment Director; and Lance Ryskamp, Redevelopment Assistant were present in person.

Also Present: John Jurisa, Weichert Realtors.

Minutes of Previous Sessions: Commission President Conley asked if everyone had reviewed the minutes. Hearing that everyone had reviewed the minutes he called for a motion to approve. Commissioner Bill Leep made a motion to approve the minutes as presented. Commissioner Cy Huerter seconded the motion. There being no discussion or corrections the minutes of the February 22, 2022 study session and plenary business meeting and March 8, 2022 study session were approved as presented by a voice vote of five affirmatives and zero negatives.

Special Orders: None

Public Comment: None

Communications: The Annual Financial Report Pursuant to IC 5-11-1-4 as Provided by the Clerk-Treasurer for the Town of Highland, also Treasurer of the Highland Redevelopment Commission, and Pursuant to IC 36-7-14-8(b) Requiring the Treasurer to Report Annually to the Highland Redevelopment Department and the Highland Redevelopment Commission.

Unfinished Business and General Orders: None

New Business:

1. **Purchase Agreement from 1st Metropolitan Builders, Inc to Purchase Redevelopment-owned Property Located at 8610 Kennedy Avenue, 8612 Kennedy Avenue, 8616 Kennedy Avenue and 8620 Kennedy Avenue.** Attorney Reed explained that he'd made one minor change to the agreement received by the Commissioners, which was to remove Term & Condition #2. Earnest Money. Mr. Reed argued there is no need to require earnest money be paid when closing is already scheduled and the buyer has adequate resources to pay the amount offered. Discussion ensued. Commission President Conley called for a motion to approve the purchase agreement as edited by Mr. Reed. Commissioner Cy Huerter moved to approve and Commissioner Georgeff seconded the motion to approve. Commission President

Conley called for a roll call vote. Upon a roll call vote the motion passed with five affirmatives and no negatives.

2. **Resolution 2022-06: A Resolution of the Highland Redevelopment Commission Concerning the 2023 Budget Year Determination for Tax Increment for the Highland Acres Allocation Area Pursuant to Indiana Code 36-7-14-39(B)(4).** Director DeGuilio-Fox advised this is one of four annual resolutions to be considered by the Commission to determine if all of the taxes payable for the previous assessment year will need to be captured. Discussion ensued. Ms. DeGuilio-Fox reported that Dan Botich of SEH Indiana will make his annual presentation at their study session in May and questions are always encouraged. Commission President Conley called for a motion to approve Resolution 2022-06. Commissioner Bill Leep moved to approve Resolution 2022-06 and Commissioner Cy Huerter seconded the motion. Upon a roll call vote the motion passed with five affirmatives and no negatives.
3. **Resolution 2022-07: A Resolution of the Highland Redevelopment Commission Concerning the 2023 Budget Year Determination for Tax Increment for the Highland Redevelopment (Downtown) Allocation Area Pursuant to Indiana Code 36-7-14-39(B)(4).** Director DeGuilio-Fox advised this is the second of four annual resolutions to be considered by the Commission to determine if all of the taxes payable for the previous assessment year will need to be captured. Discussion ensued. Commission President Conley called for a motion to approve Resolution 2022-07. Commissioner Bill Leep moved to approve Resolution 2022-07 and Commissioner Cy Huerter seconded the motion. Upon a roll call vote the motion passed with five affirmatives and no negatives.
4. **Resolution 2022-08: A Resolution of the Highland Redevelopment Commission Concerning the 2023 Budget Year Determination for Tax Increment for the Highland Commercial Corridors Allocation Area Pursuant to Indiana Code 36-7-14-39(B)(4).** Director DeGuilio-Fox advised this is the third of four annual resolutions to be considered by the Commission to determine if all of the taxes payable for the previous assessment year will need to be captured. Discussion ensued. Commission President Conley called for a motion to approve Resolution 2022-08. Commissioner George Georgeff moved to approve Resolution 2022-08 and Commissioner Bill Leep seconded the motion. Upon a roll call vote the motion passed with five affirmatives and no negatives.
5. **Resolution 2022-09: A Resolution of the Highland Redevelopment Commission Concerning the 2023 Budget Year Determination for Tax Increment for the Highland Cardinal Campus Allocation Area Pursuant to Indiana Code 36-7-14-39(B)(4).** Director DeGuilio-Fox advised this is the fourth, and final, of four annual resolutions to be considered by the Commission to determine if all of the taxes payable for the previous assessment year will need to be captured. Discussion ensued. Commission President Conley called for a motion to approve Resolution 2022-09. Commissioner Cy Huerter moved to approve Resolution 2022-09 and Commissioner Bill Leep seconded the motion. Upon a roll call vote the motion passed with five affirmatives and no negatives.
6. **Resolution 2022-10: A Resolution of the Highland Redevelopment Commission to Approve the Sale of the Real Property Known as 2815 Jewett Street to Tiffany's Tea Room for Use as a Commercial Property.** Ms. DeGuilio-Fox reported that on Saturday morning, March 12th she received a call from Ms. Bloch who discovered during the building inspection process that a driver had apparently run into the north side of the garage (just off the alley) and caused damage to the building. Numerous cinder blocks had been dislodged which had left a gaping hole in the north wall of the garage. Ms. DeGuilio-Fox reported that Bill Timmer (Highland Fire Chief), Ken Mika (Highland

Building Inspector) and Mark Knesek (Highland Public Works Superintendent) had been called out immediately to inspect and secure the property. Since then repair quotes have been sought from three companies. Once those quotes are received and reviewed one of the firms will be engaged and the damage repaired. Ms. DeGuilio-Fox reported this situation has not caused the potential buyer to back away from the offer and she would still like to close as soon as possible. John Jurisa reported that the potential buyer did request, through her broker, that repairs be made as soon as possible. Discussion ensued. Commission President Conley asked for a motion to approve Resolution 2022-10. Commissioner Cy Huerter moved to approve the sale of 2815 Jewett through adoption of Resolution 2022-10. The motion was seconded by Commissioner Bill Leep. Upon a roll call vote the motion to approve passed with four affirmatives, zero negatives and one abstention. Commissioner George Georgeff abstained because a client he's worked with may enter into an agreement to lease space from the new owner.

Action to Pay Accounts Payable Vouchers: Commissioner Bill Leep made a motion to pay accounts payable vouchers as filed on the pending accounts payable docket, covering the period February 24, 2022 through March 23, 2022 and the payroll dockets for February 25, 2022 and March 11, 2022 in the total amount of \$9,282.32. Commissioner Cy Huerter seconded the motion to approve the Accounts Payable Vouchers. There being no discussion, Commission President Conley called for a roll call vote. Upon a roll call vote the motion passed with five affirmatives and no negatives.

Vendors Accounts Payable Docket:

Redevelopment General Fund, \$10,320.97; Highland Economic Development, \$0.00; Redevelopment Capital Fund, \$0.00; Downtown Redevelopment District Allocation Area, \$0.00; Redevelopment Bond & Interest, \$0.00; CEDIT Economic Development Income Tax Fund, \$0.00 and Cardinal Campus Allocation Area, \$0.00. Total: \$10,320.97.

Payroll Docket for Payday February 25, 2022 and March 11, 2022: Redevelopment Department: Total Payroll: \$9,282.32

Business from the Commissioners: There was no business nor additional comments from the Commissioners.

Next Meeting: President Conley advised that the next Study Session is scheduled for Tuesday, April 12, 2022 and will convene at 6:30 PM. The next Plenary Business Meeting is scheduled for Tuesday, April 26, 2022 immediately following the study session at 6:30 PM. A study session will precede the plenary meeting at 6:30 PM and reconvene following the plenary business meeting, if necessary. The next meeting of the Highland Main Street is tentatively scheduled to convene on Wednesday, April 13, 2022 at 6:30 p.m. The Study Session of April 12, 2022 will be convened in person at Town Hall unless otherwise advised. The Study Session and Plenary Business Meeting of April 26, 2022 will be convened in person and via the Zoom platform unless otherwise advised.

Adjournment: There being no further business of the Highland Redevelopment Commission, the Tuesday, March 22, 2022 meeting of the Highland Redevelopment Commission was adjourned at 8:07 PM.

Respectfully submitted by Kathy DeGuilio-Fox, Recording Secretary

**HIGHLAND REDEVELOPMENT COMMISSION
STUDY SESSION MINUTES - DRAFT
TUESDAY, APRIL 12, 2022**

The Highland Redevelopment Commission ("Commission", "RC") met in person at Town Hall. The study session was called to order at 6:30 p.m. by Commission President Sean Conley.

Minutes were prepared by Kathy DeGuilio-Fox, Redevelopment Director and Recording Secretary.

Roll Call: Commissioners present in person included George Georgeff, Bill Leep, Cyril Huerter and Alex Robertson. Sean Conley attended the meeting electronically. A quorum was established.

Additional Officials Present: Pat Krull, School Town of Highland Representative and non-voting member to the Redevelopment Commission; Kathy DeGuilio-Fox, Redevelopment Director and Lance Ryskamp, Redevelopment Assistant were present in person.

Additional Attendees: Shaun O'Brien, Legacy Sign Group and Tony Belmonte, Belmonte Family Limited Partnership were present in person.

General Substance of the Discussion

- 1. Annual Report of Activities of the Redevelopment Commission for Fiscal Year 2021 and Report by the Redevelopment Commission on Activities of Each Tax Increment Financing District for the Previous Year (January 1, 2021 through December 31, 2021).** Prior to the meeting Director DeGuilio-Fox sent the Annual Report of Activities of the Redevelopment Commission for Fiscal Year 2021 and Report by the Redevelopment Commission on Activities of Each Tax Increment Financing District for the Previous Year (January 1, 2021 through December 31, 2021) to each of the Commissioners. During the meeting the Commissioners were reminded that this report is required annually by the Department of Local Government Finance and that the format is prescribed. The information contained in the annual report is compiled by Director DeGuilio-Fox each year and submitted to Town Council members in a hard copy format as well as submitted in an online version through the State Gateway site. Ms. DeGuilio-Fox explained that while these reports contain some budget information it elaborates far more and focuses on the business of the Redevelopment Commission throughout 2021 as the name of the report describes. Ms. DeGuilio-Fox advised that the Commissioners will be asked to approve this report at their plenary business meeting scheduled for Tuesday, April 26, 2022.
- 2. Welcome to Highland Sign:** Ms. DeGuilio-Fox invited Mr. Ryskamp to introduce Shaun O'Brien, Legacy Sign Group, Westville, Indiana so he could report on the design and cost factors as proposed by his company. Mr. O'Brien presented the renovation approach and techniques that Legacy Sign Group would take to complete the job. Mr. O'Brien also mentioned that he had been involved in the original design and installation of the sign and so is very familiar with it. Mr. O'Brien responded to questions from the Commissioners. Discussion ensued. Mr. Ryskamp then reviewed the updated project estimates received to date. The Commissioners asked Mr. Ryskamp to contact Landmark Signs and Legacy Sign Group to ask them to physically take a look at the inside of the sign to determine if damage has occurred internally over the years that may indicate additional work, and costs, would be incurred. The Commissioners determined Legacy Sign Group had submitted the most cost effective quote and plan. And, unless there is a significant change in cost after physical inspection of the sign the Commissioners will consider a resolution to approve Legacy Sign Group to complete the renovation project.

3. **2907 Jewett Street Commercial Property Improvement Grant:** Mr. Belmonte was introduced and spoke with the Redevelopment Commission about his project, explained all of the delays, shared architectural renderings and his vision for the 2907 Jewett Street property. Discussion ensued. When Mr. Belmonte completed his presentation and comments Ms. DeGuilio-Fox reminded the Commissioners that Mr. Belmonte's Commercial Property Improvement Grant had expired and asked if, after the presentation and discussion with Mr. Belmonte, they would like to extend his grant award another year. The Commissioner agreed that they would, commenting that they continue to look forward to the project. Ms. DeGuilio-Fox advised she would prepare a resolution for the Commissioners to consider at their April 26, 2022 plenary business meeting.
4. **Installation of Bike Racks in Pocket Parking Lot at the Southeast corner of Jewett & Kennedy:** As a follow up to the discussion by the Commission at their last meeting regarding the purchase of additional bike racks for the Jewett Street area Ms. DeGuilio-Fox reported her conversation with Alex Brown, Parks & Rec superintendent and Parks & Rec Board member, Carlos Aburto. Mr. Krull also commented on the board discussions. Discussion ensued. The Commissioners continue to be interested in sharing the cost of new bike racks to be installed at the pocket parking lot on Jewett Street along with a Bike Station, to be installed near the Depot along the bike trail. Commissioner Conley advised he would like to follow up and have additional conversation with Mr. Aburto and Mr. Brown in regard to this project.
5. **Repair of 2815 Jewett Property:** Ms. DeGuilio-Fox reported three quotes had been received and that she had accepted and authorized Judd & Sons to complete the repairs for a total cost of \$2,804.00. Director DeGuilio-Fox advised repairs included the damage to the north wall of the garage at 2815 Jewett as well as "stair-step" cracks on the west wall of the garage. She reported the cost to Redevelopment would be \$2,804 and her decision was based on extent of the repair work. She explained that her decision was based on the repair work (to the west wall) as proposed by Judd & Sons because it included tuck-pointing rather than simply caulking the "stair-step" cracks. She concluded this type of repair would provide a higher quality, more durable outcome. Discussion ensued. Ms. DeGuilio-Fox advised the repair work was completed on Monday before the close of business, as was the inspection by Mr. Mika.
6. **Sale of 2815 Jewett:** Director DeGuilio-Fox advised the Commissioners that closing on the sale of 2815 Jewett proceeded Tuesday morning, April 12, 2022 as scheduled. She reported that the check received at closing had already been deposited by the Highland Clerk-Treasurer into the appropriate Redevelopment fund and the keys turned over to the new owner, Ms. Rhonda Bloch. Discussion ensued.
7. **Sale of 8610 Kennedy – 8620 Kennedy:** Director DeGuilio-Fox reported closing on the sale of 8610-9620 Kennedy Avenue had taken place on Thursday, March 31st and that on Tuesday, April 5th the Sanitary Commission had adopted a resolution to waive sanitary liens in the amount of \$123.00 that had been placed on the property many years ago. She went on to report that the Clerk-Treasurer had signed the waiver documents and the necessary paperwork would be recorded in the Lake County Recorder's office within the next five days.
8. **Tax Abatement Annual Compliance Review:** Director DeGuilio-Fox reported that on Monday, March 28th the Highland Town Council conducted their annual compliance review of the nine businesses in Highland who currently have tax abatements. Ms. DeGuilio-Fox commented that she was pleased to report that the process this year went very smoothly and without contention. All nine of the businesses were found in compliance with two of the nine completing their abatements with the 22 Pay 23 review. Seven abatements remain with four out of the seven having only two years remaining.

9. **New Director Search:** Ms. DeGuilio-Fox advised that the Executive Session scheduled for that evening after the study session had been advertised and the candidate notified to attend for his interview. She went on to report that she had prepared a job posting which subsequently has been posted on the AIM Indiana website as well as the Town of Highland website.

10. **Redevelopment Commission Comments:**

- a. Ms. DeGuilio-Fox asked leave to read the brief email received from Mr. John Jurisa thanking the Commissioners for allowing him to market the 2815 Jewett Street property and commenting that it was "A truly memorable deal."
- b. Ms. DeGuilio-Fox advised she had received that afternoon a letter from the Indiana Department of Environmental Management informing of the 2022 Partners for Clean Air Municipal Award that was to be presented to the Highland Redevelopment Commission at the annual luncheon and awards ceremony on April 22nd. Ms. DeGuilio-Fox expressed her excitement at hearing the news but also expressed her disappointment at not being able to attend. She reminded the Commissioners she would be out of town and asked if any of them were available. Commissioners Conley and Georgeff volunteered to attend. Ms. DeGuilio-Fox will prepare remarks for them to present at the event.

There being no further discussion the Redevelopment Commission study session was adjourned at 8:15 p.m.

Respectfully submitted by Kathy DeGuilio-Fox, Recording Secretary.



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 Appriasal 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 Bilsle, 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 Saltsgiver 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

EXPENDITURE REPORT FOR HIGHLAND
 PERIOD ENDING 12/31/2020

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

GL NUMBER	DESCRIPTION	AMENDED BUDGET	2020	YTD BALANCE 12/31/2020	ACTIVITY FOR MONTH 12/31/2020	AVAILABLE BALANCE	\$ BDT USED
Fund 094 - REDEVELOPMENT GENERAL							
Expenditures							
Dept 0000							
094-0000-09000	REDEV GEN NON APPROPRIATION	0.00	350.00	0.00	0.00	(350.00)	100.00
094-0000-11101	REDEV GEN COMMISSION SALARIES	2,520.00	2,457.28	210.00	210.00	62.72	97.51
094-0000-11102	REDEV GEN SALARIES	43,031.60	40,664.80	4,519.20	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	0.00
094-0000-11107	REDEV GEN REDEV DIRECTOR SALARY	68,774.94	68,736.00	8,758.40	8,758.40	38.94	99.94
094-0000-11116	REDEV GEN PERSONAL TEMPORARY SERVICES	2,329.24	0.00	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	0.00
094-0000-11134	REDEV GEN RECORDING SECRETARY	642.72	642.72	53.56	53.56	0.00	100.00
094-0000-11199	HOURLY WAGES INCREASE PLACEHOLDER	0.00	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	1,028.08	0.00	100.00
094-0000-11209	REDEV GEN PERF	12,775.67	12,252.96	1,487.10	1,487.10	522.71	95.91
094-0000-11210	REDEV GEN PERF ANNUITY BY EMPLOYER	3,526.03	3,281.92	398.32	398.32	244.11	93.08
094-0000-20003	MISC SUPPLIES	2,118.17	1,627.95	0.00	0.00	490.22	76.86
094-0000-20004	MAIN STREET SUPPLIES	7,035.66	3,285.32	0.00	0.00	3,750.34	46.70
094-0000-20006	MAIN STREET SUPPLIES - GS	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-31001	LEGAL FEES	25,531.24	9,770.00	1,368.00	1,368.00	15,761.24	38.27
094-0000-31003	CONSULTANT FEES	37,670.25	14,958.82	2,164.44	2,164.44	22,711.43	39.71
094-0000-31004	REDEV GEN TUITION/DEVELOPMENT	1,620.00	305.00	0.00	0.00	1,315.00	18.83
094-0000-31005	ENGINEERING & ARCH	600.00	158.10	0.00	0.00	441.90	26.35
094-0000-31006	REDEV GEN NEIGHBORHOOD INC.	0.00	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	0.00
094-0000-32001	REDEV GEN POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-32002	REDEV GEN TRAVEL EXPENSES	1,785.00	0.00	0.00	0.00	1,785.00	0.00
094-0000-32005	REDEV GEN WEB SITE SERVICES	1,540.00	0.00	0.00	0.00	1,540.00	0.00
094-0000-33001	REDEV GEN LEGAL NOTICES	500.00	122.98	41.68	41.68	377.02	24.60
094-0000-33002	REDEV GEN PRINTING	1,300.00	500.00	0.00	0.00	1,300.00	0.00
094-0000-34001	REDEV GEN BOND PREMIUM	1,000.00	0.00	0.00	0.00	500.00	50.00
094-0000-34005	OTHER INSURANCE	0.00	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	0.00
094-0000-34023	REDEV GEN MEDICAL/DENTAL PREM	26,720.00	23,777.40	2,940.20	2,940.20	2,942.60	88.99
094-0000-35008	REDEV GEN LIFE INSURANCE PREM	220.00	175.12	15.88	15.88	44.88	79.60
094-0000-35008	UTILITIES	5,611.76	5,055.89	376.03	376.03	555.87	90.09
094-0000-38601	SALES TAX RENTALS (NON-APPROPRIATED)	31.07	31.07	0.00	0.00	0.00	100.00
094-0000-39001	REDEV GEN SUBSCRIPTIONS & DUES	3,800.00	3,638.74	0.00	0.00	161.26	95.76
094-0000-39002	REDEV GEN REFUNDS/INDEMNITIES	208.93	208.93	0.00	0.00	208.93	0.00
094-0000-39003	REDEV GEN PUBLIC RELATIONS	1,723.00	0.00	0.00	0.00	1,723.00	0.00
094-0000-39004	KIOSK DESIGN	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-39007	TREE SERVICES	0.00	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	0.00
094-0000-39020	INFO & COMM TECH SERVICE	10,589.00	10,588.30	0.00	0.00	0.70	99.99
094-0000-39030	MAIN STREET PROF SERVICES	6,000.00	100.00	0.00	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	0.00
094-0000-39035	OCRA PUBLIC ART PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-39035	LOCAL SHARE TRANSFERS CCMGF	0.00	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	0.00
094-0000-45300	TEMPORARY LOAN EXPENSE	0.00	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	0.00
Total Dept 0000		277,761.19	211,037.28	23,360.89		66,723.91	75.98

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	% BDC 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	IDEM 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

June 24, 2021

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

Prescribed by the State Board of Accounts

Prescribed by the State Board of Accounts

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

I hereby certify that I have this day issued Warrant No. _____ on the Treasurer of Lake County, Indiana,

in favor of _____ who is _____ of _____

in the sum of 568,110.80 on account of taxes due said governmental unit as follows:

Name of Fund	State Number	Taxes					Deductions			Net Total Distributed
		General Property	Excise Tax	Financial Institutions	Total	Advance Tax	Advance Excise	Examination of Records	177C REFUND	
Highland Acres - 658	745451	52,369.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,369.65
Highland Redevelopment Area - 658	745452	89,384.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,384.78
Highland Corridors Allocation Area - 658	745453	393,161.46	0.00	0.00	0.00	0.00	0.00	0.00	37.01	393,124.45
Cardinal Campus Allocation Area - 658	745454	33,231.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,231.92
Totals		568,147.81	-	-	-	-	-	-	37.01	568,110.80



 County Auditor

County Form No. 22 (Rev. 1985)

Prescribed by the State Board of Accounts

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

December 22, 2021

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

I hereby certify that I have this day issued Warrant No. _____ on the Treasurer of Lake County, Indiana,
 in favor of _____ of Highland _____ \$70739
 who is _____
 in the sum of _____ on account of taxes due said governmental unit as follows:

Name of Fund	State Number	Taxes			Total	Deductions			Net Total Distributed
		General Property	Excise Tax	Financial Institutions		Advance Tax	Advance Excise	Examination of Records		171C REFUND
026 Highland Acres	T45451	52,369.66	0.00	0.00	52,369.66	0.00	0.00	0.00	52,369.66
026 Highland Redevelopment	T45452	60,460.51	0.00	0.00	60,460.51	0.00	0.00	0.00	60,460.51
026 Highland Corridors Alloc	T45453	296,731.86	0.00	0.00	296,731.86	0.00	0.00	174.15	296,557.71
026 Cardinal Campus Allocation	T45454	202,898.80	0.00	0.00	202,898.80	0.00	0.00	0.00	202,898.80
Totals		612,460.83	-	-	612,460.83	-	-	174.15	612,286.68

John S. ...
County Auditor

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

Determination Criteria	0506-01-026	
	DLGF TIF CODE: T45451 Highland Acres Allocation Area	
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
Commission Obligations		
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%?

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
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	717,234
Tax Increment Balance (Surplus or Deficit)	<u>\$ 0</u>
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?
If so, please describe. (Ex: CAGIT, COIT, CEDIT, ad valorem property taxes, other)

No

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.2

**HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION**

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

DISCLOSURE OF CONTRACTUAL OBLIGATIONS AND DEBT SERVICE

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

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

2. List the effective dates of the obligations. July 28, 2020

3. List the expiration or termination dates of the obligations. December 31, 2021

4. Is the contractual obligation or debt service supported by revenue other than tax increment revenue?
 If so, please describe. (Ex: CAGIT, COIT, CEDIT, ad valorem property taxes, other) No

5. List the amount of tax increment revenues required for the obligations described above.
- | | |
|---|----------------------|
| <u>Downtown Parking Lot Renovation Project including Depot Building</u> | <u>\$ 751,366.04</u> |
| Total: | <u>\$ 751,366.04</u> |

EXHIBIT B.3

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

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

DISCLOSURE OF CONTRACTUAL OBLIGATIONS AND DEBT SERVICE

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

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

2. List the effective dates of the obligations. _____

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

4. Is the contractual obligation or debt service supported by revenue
Other than tax increment revenue? No

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

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

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

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	27,290.00	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	45-07-21-127-035.000-026	R	Johnston, William R	234,600.00	161,925.00	161,925.00	0.00
45	45-07-21-128-030.000-026	R	Kennedy Avenue LLC	194,000.00	194,000.00	149,335.00	44,665.00
45	45-07-21-128-031.000-026	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	45-07-21-128-033.000-026	R	Livchitz, Sonya & Raisa I/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	58,735.00	58,735.00	0.00
45	45-07-21-130-030.000-026	R	Fleming, Beverly J	129,200.00	84,208.00	84,208.00	0.00
45	45-07-21-130-031.000-026	R	Grauel 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 Oil 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 AV	Incremental AV
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	1,160,300.00	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 & Lyme J Cox J/T 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	94,000.00	94,000.00	792,219.00	156,781.00
45	45-07-21-252-001-000-026	R	Borsuk, Stephen	291,900.00	291,900.00	277,672.00	14,228.00
45	45-07-21-252-002-000-026	R	FroYo Properties LLC	88,000.00	88,000.00	85,552.00	2,448.00
45	45-07-21-253-001-000-026	R	Malo Properties, LLC	574,900.00	574,900.00	560,651.00	14,249.00
45	45-07-21-253-002-000-026	R	Malo Properties, LLC	213,600.00	213,600.00	202,930.00	10,670.00
45	45-07-21-254-001-000-026	R	Kalokhe Office LLC	10,700.00	10,700.00	8,190.00	2,510.00
45	45-07-21-302-001-000-026	R	Northern Indiana Pub. Service Co	12,600.00	12,600.00	12,600.00	0.00
45	45-07-21-302-002-000-026	R	Schade, Louise	134,100.00	54,915.00	54,915.00	0.00
45	45-07-21-302-003-000-026	R	Pukoszek, Stanley W.	154,300.00	154,300.00	154,300.00	0.00
45	45-07-21-302-004-000-026	R	Wicker View Rentals LLC	94,500.00	94,500.00	94,500.00	0.00
45	45-07-21-302-005-000-026	R	Valentino Edwardina M as Trustee of the Valentino Edwardina T	20,100.00	20,100.00	20,100.00	0.00
45	45-07-21-302-006-000-026	R	Schade, Louise	185,200.00	185,200.00	185,200.00	0.00
45	45-07-21-302-007-000-026	R	Brown, James M	139,800.00	139,800.00	135,758.00	4,042.00
45	45-07-21-302-008-000-026	R	One Best Property LLC	167,500.00	167,500.00	167,500.00	0.00
45	45-07-21-302-009-000-026	R	Trebol LLC	163,300.00	163,300.00	163,300.00	0.00
45	45-07-21-302-010-000-026	R	TREBOL LLC	124,500.00	124,500.00	124,500.00	0.00
45	45-07-21-302-011-000-026	R	Paw Partnership Inc (The)	129,400.00	51,860.00	51,860.00	0.00
45	45-07-21-302-012-000-026	R	Zadvorna, Valentyna	127,200.00	50,780.00	50,780.00	0.00
45	45-07-21-302-013-000-026	R	Hudson, Kelly L and Shawn Adam Hudson H & W	300,500.00	300,500.00	93,247.00	207,253.00
45	45-07-21-302-014-000-026	R	Leeps Supply Company Inc	456,200.00	0.00	0.00	0.00
45	45-07-21-302-019-000-026	R	Creative Hair Styling Academy, Inc	519,600.00	519,600.00	504,013.00	15,587.00
45	45-07-21-326-001-000-026	R	N E Leep Realty Corp	100.00	100.00	100.00	0.00
45	45-07-21-326-002-000-026	R	Northern Indiana Public Service Co	3,100.00	3,100.00	1,631.00	1,469.00
45	45-07-21-326-003-000-026	R	Northern Indiana Public Service Co	1,044,800.00	1,044,800.00	327,531.00	717,269.00
45	45-07-21-326-004-000-026	R	Cor, Properties	647,300.00	647,300.00	641,962.00	5,338.00
45	45-07-21-326-007-000-026	R	Demand Real Results LLC	102,800.00	23,640.00	23,640.00	0.00
45	45-07-21-326-008-000-026	R	Montasiewicz, Joseph F & Helen K	96,700.00	96,700.00	96,700.00	0.00
45	45-07-21-326-009-000-026	R	Zigterman, Roger M Jr. & Katherine R h&w	102,000.00	37,050.00	37,050.00	0.00
45	45-07-21-326-010-000-026	R	Zigterman, Carol Ann Revoc Tr dtd 12/12/89	124,700.00	39,325.00	39,325.00	0.00
45	45-07-21-326-011-000-026	R	Bailey, Amy L	148,400.00	67,210.00	67,210.00	0.00
45	45-07-21-326-012-000-026	R	Kessler, James D & Maggie S				

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	Mornilovic, 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 Leep 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	45-07-21-327-011.000-026	R	Spoljoric, Daniel S	73,200.00	73,200.00	71,607.00	1,593.00
45	45-07-21-327-015.000-026	R	Sinenergy, 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	45-07-21-327-018.000-026	R	Town of Highland by and through its Redevelopment Commissi	0.00	0.00	0.00	0.00
45	45-07-21-327-020.000-026	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 Leep 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 Leep 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	Villareal, 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	Telencos 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	Decamotan Dean A	133,300.00	133,300.00	133,300.00	0.00
45	45-07-21-329-014.000-026	R	Doughtman, 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	Calderone, 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	Stjurew, LLC	376,800.00	376,800.00	284,181.00	92,619.00
45	45-07-21-330-011.000-026	R	Stjurew, 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	45-07-21-332-001.000-026	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	44,300.00	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	Corina, Juanita	204,200.00	100,480.00	100,480.00	0.00
45	45-07-21-383-017.000-026	R	Chez Nous Proprietes LLC (per deed)	177,800.00	177,800.00	177,800.00	0.00
45	45-07-21-383-018.000-026	R	Manitou 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	Holinga, 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	Holinga, 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	98,620.00	98,620.00	0.00
45	45-07-21-402-012.000-026	R	Kovara, Michael C & Pamela E Trs of Kovara 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	17,872.00	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	Saklarz, 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 Kourous 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 Aamir & Naureen Habib h&w and Talha M	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/via 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/TC	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	Blanco, 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	Datber, 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	Zdrnja, 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	Savich, Paul aka Paul M Savich	152,200.00	66,680.00	66,680.00	0.00
45	45-07-21-453-030.000-026	R	Siterna, Robert	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	155,100.00	52,495.00	52,495.00	0.00
45	45-07-21-454-008.000-026	R	Ashton, Nancy J.	149,700.00	68,565.00	68,565.00	0.00
45	45-07-21-454-009.000-026	R	Pistalo, Vanja	156,600.00	65,055.00	65,055.00	0.00
45	45-07-21-454-010.000-026	R	Kaczmarzewski, Jennifer	147,300.00	63,495.00	63,495.00	0.00
45	45-07-21-454-011.000-026	R	Maciejewski, Andrew W and Dawn, Husband and Wife	133,400.00	67,460.00	67,460.00	0.00
45	45-07-21-454-012.000-026	R	Salcedo, Ulices and Velez, Roman Xaymara, H&W	147,500.00	41,665.00	41,665.00	0.00
45	45-07-21-454-013.000-026	R	Dzurochak, Wilene	171,800.00	82,420.00	82,420.00	0.00
45	45-07-21-454-014.000-026	R	Stern, John M & Grace M Stern Trs under the Joint Revoc Tr-AI	147,300.00	63,495.00	63,495.00	0.00
45	45-07-21-454-015.000-026	R	Anderson, Traci M	151,500.00	66,225.00	66,225.00	0.00
45	45-07-21-454-016.000-026	R	Pernice, Victor Jacob	149,700.00	65,055.00	65,055.00	0.00
45	45-07-21-454-017.000-026	R	Albomonte, Donna M	155,100.00	68,565.00	68,565.00	0.00
45	45-07-21-454-018.000-026	R	Magae, Felicia	147,300.00	63,495.00	63,495.00	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	148,100.00	64,015.00	64,015.00	0.00
45	45-07-21-454-021.000-026	R	Hartville, Hubert L Jr	155,100.00	68,565.00	68,565.00	0.00
45	45-07-21-454-022.000-026	R	Pais, Brooke T, Todd D Pais & Pamela S Pais, a married couple	149,700.00	65,055.00	65,055.00	0.00
45	45-07-21-454-023.000-026	R	Marker, Lee D & Deborah K h&w	149,100.00	64,665.00	64,665.00	0.00
45	45-07-21-454-024.000-026	R	Vega, Emilio J	159,600.00	71,490.00	71,490.00	0.00
45	45-07-21-454-025.000-026	R	Harris, Michael J	166,700.00	79,105.00	79,105.00	0.00
45	45-07-21-454-026.000-026	R	Herak, Jeffrey A Revoc Tr Agree dtd 02/02/15 (Jeff Herak RL)	163,300.00	76,895.00	76,895.00	0.00
45	45-07-21-454-027.000-026	R	Muro, Henry A	152,800.00	67,070.00	67,070.00	0.00
45	45-07-21-454-028.000-026	R	Meza, Marco A & Rosa M Castillo-Meza h&w	162,900.00	73,635.00	73,635.00	0.00
45	45-07-21-454-029.000-026	R	Fase, Kimberly J	162,000.00	73,050.00	73,050.00	0.00
45	45-07-21-454-030.000-026	R	PHIPPS,DENISE F	164,100.00	74,415.00	74,415.00	0.00
45	45-07-21-454-031.000-026	R	Vallone, Trina L	163,900.00	74,285.00	74,285.00	0.00
45	45-07-21-454-032.000-026	R	Dziadon, Michael C				

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, Alysia 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	Czaja, 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, Vitalija	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	157,000.00	55,800.00	55,800.00	0.00
45	45-07-21-454-046.000-026	R	Donkin, Elizabeth M & Louise G O'Keefe Co-Trs under Donkin/	147,000.00	63,300.00	63,300.00	0.00
45	45-07-21-454-047.000-026	R	Dye, Larry M Jr	155,500.00	68,825.00	68,825.00	0.00
45	45-07-21-454-048.000-026	R	Peters, Pete F, Dolores T., H&W	149,900.00	65,185.00	65,185.00	0.00
45	45-07-21-455-001.000-026	R	Strom, Lynn	162,400.00	73,310.00	73,310.00	0.00
45	45-07-21-455-002.000-026	R	Spoelhof, Kristin M	149,700.00	65,055.00	65,055.00	0.00
45	45-07-21-455-003.000-026	R	Rivera, Elizabeth L	151,700.00	66,355.00	66,355.00	0.00
45	45-07-21-455-004.000-026	R	Meyers, Kevin T	146,100.00	67,665.00	67,665.00	0.00
45	45-07-21-455-005.000-026	R	Stone, Nicholas B	169,900.00	76,235.00	76,235.00	0.00
45	45-07-21-455-006.000-026	R	Gibbs, Tammy L	148,500.00	64,275.00	64,275.00	0.00
45	45-07-21-455-007.000-026	R	Bzdyk, Mark G	206,800.00	206,800.00	206,800.00	0.00
45	45-07-21-455-008.000-026	R	Jones, Charlinda	158,200.00	59,580.00	59,580.00	0.00
45	45-07-21-455-009.000-026	R	Dyslin, Donna L. as Trustee	147,300.00	63,495.00	63,495.00	0.00
45	45-07-21-455-010.000-026	R	Seaman, Kristopher W	156,600.00	72,540.00	72,540.00	0.00
45	45-07-21-455-011.000-026	R	Watchtower Bible and Tract Society of New York Inc (Ora Kenr	157,800.00	59,320.00	59,320.00	0.00
45	45-07-21-455-012.000-026	R	Babich, Elaine	156,600.00	69,540.00	69,540.00	0.00
45	45-07-21-455-013.000-026	R	Goodes, Pamela	148,100.00	64,015.00	64,015.00	0.00
45	45-07-21-455-014.000-026	R	Geddes, Antoinette C	195,100.00	94,565.00	94,565.00	0.00
45	45-07-21-455-015.000-026	R	Gray, Dennis W & Susan J	159,400.00	71,360.00	71,360.00	0.00
45	45-07-21-455-016.000-026	R	Sheehan, Kevin J	157,600.00	70,190.00	70,190.00	0.00
45	45-07-21-455-017.000-026	R	Kiefer, Elizabeth May	155,800.00	152,800.00	152,800.00	0.00
45	45-07-21-455-018.000-026	R	Dragos, David	154,600.00	68,240.00	68,240.00	0.00
45	45-07-21-455-019.000-026	R	Balkter, Christina L	154,000.00	67,850.00	67,850.00	0.00
45	45-07-21-455-020.000-026	R	Walén, David and Maroc, Melissa	156,600.00	69,540.00	69,540.00	0.00
45	45-07-21-455-021.000-026	R	Margraf, Susan K Trust dtd 03/08/17	162,600.00	162,600.00	162,600.00	0.00
45	45-07-21-455-022.000-026	R	Wilkins, Lois A./m/a Lois A Williams	149,100.00	64,665.00	64,665.00	0.00
45	45-07-21-455-023.000-026	R	Kaiafiatic, Marie A	160,200.00	74,880.00	74,880.00	0.00
45	45-07-21-455-024.000-026	R	Kuridza, Borislav	149,100.00	64,665.00	64,665.00	0.00
45	45-07-21-455-025.000-026	R	Brown, Nicole C	161,800.00	72,920.00	72,920.00	0.00
45	45-07-21-455-026.000-026	R	Armstrong, Deirdre Y	151,500.00	53,745.00	53,745.00	0.00
45	45-07-21-455-027.000-026	R	Kiszenia, Barbara M & Eric J h&w	159,400.00	74,360.00	74,360.00	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	152,100.00	66,615.00	66,615.00	0.00
45	45-07-21-455-029.000-026	R	Kim, Suk Young & Tai Hee Chiang J/T				

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	Koosis, 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	Czapkovicz, 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 JT	195,800.00	95,020.00	95,020.00	0.00
45	45-07-21-456-003.000-026	R	Doss, Malaysha	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, Tawnie	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, Yenetia	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, Magdarena	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 JT	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	Moses, 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, Crag 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 I	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 JT	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 I	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	Staroscak, Ronald E & Tamalee M Staroscak 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 A V	Incremental A V
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	Emro 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	0.00	0.00	0.00	0.00
45	45-07-20-427-012.000-026	R	Myeka, Richard & Winnie Myeka Living Trust dtd 04/04/2000	179,300.00	179,300.00	179,300.00	0.00
45	45-07-20-427-014.000-026	R	Property Perspective LLC	440,100.00	440,100.00	431,348.00	8,752.00
45	45-07-20-427-029.000-026	R	Smola, Jason & Jennifer A h&w	221,200.00	111,530.00	111,530.00	0.00
45	45-07-20-427-030.000-026	R	Thomas, Jason & Jessica Jeanne h&w	225,200.00	117,130.00	117,130.00	0.00
45	45-07-20-427-032.000-026	R	Johns, Norma J Trs Tr	387,900.00	387,900.00	353,383.00	34,517.00
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	0.00	0.00	0.00	0.00
45	45-07-20-480-007.000-026	R	Moran, Dennis D I & Cecilia	294,600.00	294,600.00	287,290.00	7,310.00
45	45-07-20-480-009.000-026	R	Allard Rental Corporation	299,800.00	299,800.00	299,800.00	0.00
45	45-07-20-480-012.000-026	R	A G Properties	213,200.00	213,200.00	213,200.00	0.00
45	45-07-20-484-007.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-20-484-008.000-026	R	A G PROPERTIES	263,800.00	263,800.00	263,800.00	0.00
45	45-07-20-484-009.000-026	R	Properties and Company LLC Three	590,300.00	590,300.00	446,212.00	144,088.00
45	45-07-21-151-003.000-026	R	US Bank National Association Trs	825,600.00	825,600.00	678,432.00	147,168.00
45	45-07-21-151-004.000-026	R	US Bank National Association Trs	4,222,400.00	4,222,400.00	4,222,400.00	0.00
45	45-07-21-151-005.000-026	R	Sursee Improvements LLC	1,241,700.00	1,241,700.00	1,241,700.00	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	0.00	0.00	0.00	0.00
45	45-07-21-301-001.000-026	R	Sursee Improvements LLC	8,030,500.00	8,030,500.00	8,030,500.00	0.00
45	45-07-21-301-002.000-026	R	Mitrakis, Vasiliki Declaration of Trust dtd 02/17/2000 & Andrew	527,600.00	527,600.00	497,040.00	30,560.00
45	45-07-21-301-003.000-026	R	Manthur Holdings, LLC	2,558,800.00	2,558,800.00	2,558,800.00	0.00
45	45-07-21-301-004.000-026	R	Best, Jeffrey M	175,300.00	81,695.00	81,695.00	0.00
45	45-07-21-301-005.000-026	R	WC Realty LLC	564,100.00	564,100.00	554,655.00	9,445.00
45	45-07-21-351-001.000-026	R	Northern Indiana Pub Service Co	0.00	0.00	0.00	0.00
45	45-07-21-351-002.000-026	R	Town Of Highland	0.00	0.00	0.00	0.00
45	45-07-21-351-011.000-026	R	Highland Clinics Properties LLC	602,800.00	602,800.00	590,261.00	12,539.00
45	45-07-21-353-001.000-026	R	JG&AP Holding LLC	311,200.00	311,200.00	250,182.00	61,018.00
45	45-07-21-353-002.000-026	R	JG&AP Holding LLC	114,700.00	114,700.00	114,700.00	0.00
45	45-07-21-353-003.000-026	R	Indianapolis 8803-07 LLC	306,600.00	306,600.00	278,434.00	28,166.00
45	45-07-21-353-004.000-026	R	Boultas, Chris	312,700.00	312,700.00	263,440.00	49,260.00
45	45-07-21-353-005.000-026	R	Lake County Trust Company, as Trustee of the Tr#5613	626,900.00	626,900.00	626,900.00	0.00
45	45-07-21-353-006.000-026	R	Indiana Land Trust Company Trs under tr agreee dtd 09/15/16 Tr	549,100.00	549,100.00	427,663.00	121,437.00
45	45-07-22-355-001.000-026	R	Lute, Carmen M	129,500.00	40,925.00	40,925.00	0.00
45	45-07-22-355-003.000-026	R	Nelson, Isaac V	158,600.00	70,840.00	70,840.00	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	Safoora 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 99J-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	Kovera, Michael C & Pamela E Trs of Kovera 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	Pnakovich, Thomas E & Darlene L	215,800.00	108,020.00	108,020.00	0.00
45	45-07-22-380-020.000-026	R	Komyatte, Jude & Catherine H&W	218,400.00	141,875.00	141,875.00	0.00
45	45-07-22-380-021.000-026	R	Komyatte, Jude & Catherine H&W	20,900.00	20,900.00	20,900.00	0.00
45	45-07-22-381-001.000-026	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 Mel	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 Mel	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	45-07-22-451-040.000-026	R	Miller, Vernon C & Julia F h&w	177,700.00	83,255.00	83,255.00	0.00
45	45-07-22-451-041.000-026	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	Emmanoelides, 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 Tr 143943	3,800.00	3,800.00	3,800.00	0.00
45	45-07-27-228-003.000-026	R	Cheker OH 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 Hoyda Properties LLC	431,900.00	431,900.00	431,900.00	0.00
45	45-07-27-376-003.000-026	R	Karahalos, Maris	164,000.00	164,000.00	164,000.00	0.00
45	45-07-27-377-008.000-026	R	Jmrci, 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/ba 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	Georgalas, 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 this int	548,600.00	548,600.00	528,397.00	20,203.00
45	45-07-28-304-003.000-026	R	Flr Limited Partnership	429,300.00	429,300.00	420,072.00	9,228.00
45	45-07-28-304-004.000-026	R	Realty Income Properties 5 LLC	803,900.00	803,900.00	720,415.00	83,485.00
45	45-07-28-304-011.000-026	R	C J P Corp	700,800.00	700,800.00	686,765.00	14,035.00
45	45-07-28-304-012.000-026	R	Druktenis Realty LP	374,200.00	374,200.00	374,200.00	0.00
45	45-07-28-351-001.000-026	R	Kabira Realty LLC	486,000.00	486,000.00	486,000.00	0.00
45	45-07-28-351-002.000-026	R	Kabira Realty LLC	261,000.00	261,000.00	261,000.00	0.00
45	45-07-28-351-003.000-026	R	North Star Trust Company Tr #6774-LT	1,457,400.00	1,457,400.00	1,388,317.00	69,083.00
45	45-07-28-351-004.000-026	R	Baldi-Hoobyar Equities Indiana LLC	2,070,400.00	1,769,110.00	1,462,132.00	306,978.00
45	45-07-28-351-005.000-026	R	Baldi-Hoobyar Equities Indiana LLC	444,500.00	384,260.00	384,260.00	0.00
45	45-07-28-351-006.000-026	R	Baldi-Hoobyar Equities Indiana LLC	177,800.00	175,460.00	175,460.00	0.00
45	45-07-28-351-007.000-026	R	Iliana Islamic Association	248,700.00	0.00	0.00	0.00
45	45-07-28-351-008.000-026	R	Duke of Oil LTD (The)	368,100.00	368,100.00	344,272.00	23,828.00
45	45-07-28-351-009.000-026	R	Iliana Islamic Association	178,800.00	0.00	0.00	0.00
45	45-07-28-351-012.000-026	R	GSM Group LLC	354,300.00	354,300.00	354,300.00	0.00
45	45-07-28-351-015.000-026	R	Sapp, Robert A & Joanne Sapp Trs under the Sapp Family Trust	153,900.00	67,785.00	67,785.00	0.00
45	45-07-28-351-016.000-026	R	Whitmore, Richard M & Cynthia C	153,400.00	67,670.00	67,670.00	0.00
45	45-07-28-351-019.000-026	R	The North American Islamic Trust	777,200.00	0.00	0.00	0.00
45	45-07-28-351-020.000-026	R	Highland Islamic Center, LLC	2,663,900.00	0.00	0.00	0.00
45	45-07-28-351-021.000-026	R	Ahmed, Nasir U	381,800.00	381,800.00	381,800.00	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	Druktenis 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 AV	Incremental AV
45	45-07-28-351-030.000-026	R	Drukenis 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	Egfi, 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	Andab, 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	Sandoval, 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 I.	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/b/a 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	0.00
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	45-07-28-481-011.000-026	R	SANTINO, LORETTA	187,900.00	187,900.00	78,885.00	0.00
45	45-07-28-481-012.000-026	R	Shelton, Michael J & Barbara J Shelton	200.00	200.00	200.00	0.00
45	45-07-28-481-012.000-026	R	Eise 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	Merrez, 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	196,900.00	196,900.00	196,900.00	0.00
45	45-07-29-230-011.000-026	R	Family Express Corporation	1,798,600.00	1,798,600.00	1,072,965.00	725,635.00
45	45-07-29-230-012.000-026	R	DJB Management LLC	369,800.00	369,800.00	369,800.00	0.00
45	45-07-29-230-014.000-026	R	Samara, Jayvad N	400,900.00	400,900.00	400,900.00	0.00
45	45-07-29-233-005.000-026	R	Lewis Medical Properties LLC	350,400.00	350,400.00	350,400.00	0.00
45	45-07-29-233-006.000-026	R	KMV3Holdings LLC	557,200.00	557,200.00	399,525.00	157,675.00
45	45-07-29-233-007.000-026	R	Respite Care Services Inc	432,700.00	432,700.00	0.00	0.00
45	45-07-29-233-008.000-026	R	Kendra, Mark S	366,500.00	366,500.00	366,500.00	0.00
45	45-07-29-233-009.000-026	R	Round the Clock LLC	582,100.00	582,100.00	455,318.00	126,782.00
45	45-07-29-279-002.000-026	R	Centier Bank	701,900.00	701,900.00	701,900.00	0.00
45	45-07-29-279-003.000-026	R	Harris N.A. Trust #5142	100.00	100.00	100.00	0.00
45	45-07-29-279-004.000-026	R	Richardson, Gary M	366,900.00	366,900.00	366,900.00	0.00

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	Philis, 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 to	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	Dorai 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	Stylades, Tr 1	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	77,100.00	0.00
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	Korezak, 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	318,500.00	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 Lic	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	Kaczmarewski, 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	164,500.00	74,675.00	74,675.00	0.00
45	45-07-32-228-005.000-026	R	Boost, Grant A	166,800.00	76,170.00	76,170.00	0.00
45	45-07-32-228-006.000-026	R	Kelyka, Kathleen M	165,800.00	78,520.00	78,520.00	0.00
45	45-07-32-228-007.000-026	R	Svolos, Konstantinos S & Haido	297,000.00	148,320.00	148,320.00	0.00
45	45-07-32-228-009.000-026	R	Coopers LLC	624,100.00	624,100.00	543,321.00	80,779.00
45	45-07-32-228-010.000-026	R	Cyrus, Ruth B	449,700.00	449,700.00	449,700.00	0.00
45	45-07-32-229-001.000-026	R	Linden Property, Inc.	536,600.00	536,600.00	536,600.00	0.00
45	45-07-32-229-002.000-026	R	Excite LLC	2,175,000.00	2,175,000.00	1,805,869.00	369,131.00
45	45-07-32-230-002.000-026	R	Rantom Development, Inc.	187,500.00	187,500.00	163,999.00	23,501.00
45	45-07-33-101-001.000-026	R	First Bank Of Whiting Tr 1795	734,100.00	734,100.00	657,401.00	76,699.00
45	45-07-33-101-002.000-026	R	Schrage, Michael & Jill	238,300.00	238,300.00	238,300.00	0.00
45	45-07-33-101-003.000-026	R	Krooswyk Henrietta P and Terry L. as Co-Trustees of the Kroosy	515,100.00	515,100.00	363,396.00	151,704.00
45	45-07-33-101-004.000-026	R	Lake County Tr Co Tr 1895	2,663,500.00	2,663,500.00	2,319,590.00	343,910.00
45	45-07-33-101-005.000-026	R	Druktenis Realty LP	1,925,900.00	1,854,050.00	1,774,380.00	79,670.00
45	45-07-33-101-006.000-026	R	Druktenis, Henrietta P & Terry L Krooswyk Co-Trs of Krooswyk	224,100.00	224,100.00	224,100.00	0.00
45	45-07-33-101-008.000-026	R	Druktenis Realty, L.P.	173,300.00	173,300.00	55,454.00	117,846.00
45	45-07-33-102-001.000-026	R	Peoples, Fed Sav & Loan Assn Tr 6018	1,175,600.00	1,175,600.00	1,118,350.00	57,250.00
45	45-07-33-102-002.000-026	R	Renwald, Thomas Jr Tr Et Al	277,500.00	277,500.00	251,217.00	26,283.00
45	45-07-33-102-003.000-026	R	Commercial Vans Inc (04/22/14)	94,500.00	94,500.00	94,500.00	0.00
45	45-07-33-102-004.000-026	R	Hutchinson, Ronald D & Barbara K	142,200.00	139,200.00	130,795.00	8,405.00
45	45-07-33-102-005.000-026	R	Wolski, William G	171,600.00	171,600.00	161,386.00	10,214.00
45	45-07-33-102-006.000-026	R	VTC Properties LLC	320,700.00	320,700.00	252,257.00	68,443.00
45	45-07-33-102-007.000-026	R	GSM Group, LLC	361,900.00	361,900.00	322,561.00	39,339.00
45	45-07-33-102-008.000-026	R	Czaja Properties LLC	183,900.00	183,900.00	183,900.00	0.00
45	45-07-33-102-009.000-026	R	Krooswyk Brothers Llc	637,000.00	637,000.00	587,400.00	49,600.00
45	45-07-33-102-010.000-026	R	Skurka Properties, LLC	1,858,800.00	1,858,800.00	1,858,800.00	0.00
45	45-07-33-102-011.000-026	R	Wood River Pipe Lines LLC	252,200.00	252,200.00	191,196.00	61,004.00
45	45-07-33-103-001.000-026	R	GTT (9825) LLC	2,064,700.00	2,064,700.00	1,407,590.00	657,110.00
45	45-07-33-103-002.000-026	R	Tilner, John A & Cheron L H & W	496,300.00	496,300.00	496,300.00	0.00
45	45-07-33-126-001.000-026	R	My Friend's Home LLC	76,100.00	76,100.00	76,100.00	0.00
45	45-07-33-126-002.000-026	R	My Friend's Home LLC	1,700.00	1,700.00	1,700.00	0.00
45	45-07-33-126-003.000-026	R	My Friend's Home LLC	83,000.00	83,000.00	83,000.00	0.00
45	45-07-33-126-004.000-026	R	Perko, Mary (a Life Estate) [Mary A Perko & Bernadine C Perk	183,800.00	90,220.00	90,220.00	0.00
45	45-07-33-126-006.000-026	R	Molnar, Robert L & Betty	137,200.00	59,930.00	59,930.00	0.00
45	45-07-33-126-007.000-026	R	Hammond IN Merged Branch 580 NA of Letter Carriers of the l	134,000.00	134,000.00	131,831.00	2,169.00
45	45-07-33-126-008.000-026	R	Sundance Properties Midwest Alpha	169,300.00	77,900.00	77,900.00	0.00
45	45-07-33-126-009.000-026	R	Soto, Ruben V and Martha as H&W	186,100.00	88,715.00	88,715.00	0.00
45	45-07-33-126-011.000-026	R	Acorn Enterprises, LLC	226,500.00	226,500.00	210,288.00	16,212.00
45	45-07-33-126-013.000-026	R	Grimmer Family Limited Partnership	40,600.00	40,600.00	40,600.00	0.00
45	45-07-33-126-014.000-026	R	Sand Ridge Bank	957,200.00	957,200.00	957,200.00	0.00

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	Coby Commons, LLC	488,900.00	488,900.00	442,727.00	46,173.00
45	45-07-33-126-018.000-026	R	Wojcik, 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	Rayco 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 TOA, LLC	359,000.00	359,000.00	359,000.00	0.00
45	45-07-33-151-004.000-026	R	Blackard, Carl A & Roberta L Blackard Trs of the CRB Revoc T	506,900.00	506,900.00	504,642.00	2,258.00
45	45-07-33-151-005.000-026	R	Wright, John A	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	Lawhorn, Jerry & Marie h&w	140,800.00	140,800.00	103,046.00	37,754.00
45	45-07-33-151-008.000-026	R	Sheet Metal Services Inc	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 & Michaeline 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	Camacho, 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	DeRoif, Thomas W Trs of the Thomas W DeRoif 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 Lic	861,200.00	861,200.00	861,200.00	0.00
45	45-07-33-376-003.000-026	R	Grimmer Family Ltd Prtshp.	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 Prtshp.	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 Prtshp.	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 Prtshp.	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

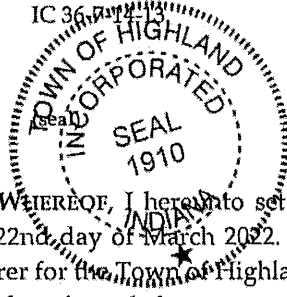
CERTIFICATE OF THE CLERK-TREASURER

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

Mark Herak
Clerk-Treasurer

HIGHLAND REDEVELOPMENT COMMISSION
2022 GOALS

GOALS IN PROGRESS

1. Development of Kennedy/Condit corridor of Downtown Highland
2. Development of Business Park on South Kennedy Ave (Near Main Street)
3. Retrofit or Purchase of New Downtown Highland Sign
4. Sale of 2815 Jewett Street 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 Decorative Lighting Luminaires
2. Sale of Redevelopment Owned Properties:
 - A. Bult Oil Site
 - B. 2821 Jewett
3. Senior Living Facility Development Approvals:
 - A. Shovels in the Ground Spring 2022

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

Highland Redevelopment continues 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.

Revision 11_Feb 2022_DRAFT for TOWN COUNCIL REVIEW

Resolution No. 2022-11

A RESOLUTION OF THE HIGHLAND REDEVELOPMENT COMMISSION TO AMEND RESOLUTION 2019-27, RESOLUTION 2020-18, RESOLUTION 2020-25 AND RESOLUTION 2021-23 TO PROVIDE A COMPLETION EXTENSION FOR A COMMERCIAL PROPERTY FACADE IMPROVEMENT GRANT TO ANTONIO BELMONTE, ON BEHALF OF THE BELMONTE FAMILY LIMITED PARTNERSHIP FOR PROPERTY LOCATED AT 2907 JEWETT STREET

WHEREAS, the Highland Redevelopment Commission (the “Commission”), governing body of the Town of Highland Department of Redevelopment (the “Department”), and the Redevelopment Area of the Town of Highland, Indiana (the “Redevelopment District”), exists and operates under the provisions of the Redevelopment of Cities and Towns Act of 1953 which has been codified in IC 36-7-14, as amended from time to time (the “Act”); and

WHEREAS, the Commission on May 28, 1997, adopted Resolution No. 1997-01 declaring the Highland Redevelopment Area to be an area in need of redevelopment within the meaning of the Act; and

WHEREAS, Resolution No. 1997-01 was confirmed by the Commission with the adoption of Resolution No. 1997-02 on July 8, 1997; and

WHEREAS, Subsequent Resolutions, No. 2003-01, No. 2005-11, No. 2006-10, No. 2007-08, and No. 2008-09 confirmed expansion of the Redevelopment Area; and

WHEREAS, the Commission accepted the 2007 Comprehensive Plan for the Highland Redevelopment Area on March 14, 2007; and

WHEREAS, the Commission has prepared, developed and approved the Supplement to the Highland Municipal Code, Section 214.180: RD-Redevelopment District (Architectural and Design Standards and Guidelines for the Redevelopment Area); and

WHEREAS, the Commission from time to time may develop a program to improve the downtown; and

WHEREAS, the Commission through its 2016 budget approved the Façade Improvement Grant Program which is intended to provide financial assistance for significant exterior building façade improvement in the Highland Downtown Redevelopment Area; and

WHEREAS, the goal of the program is to attract retail growth, additional business traffic, and catalyze investment through improved aesthetics; and

WHEREAS, The Belmonte Family Limited Partnership, by and through, Antonio Belmonte, applied for a grant totaling \$135,514.00, of which a not to exceed 30%, or \$40,654.20, to be reimbursed upon completion of the work with approved receipts would exceed the allowed maximum award of \$40,000.00 for improvements of property located at 2907 Jewett Street; and

WHEREAS, the original grant application was given approval on August 19, 2019 by Resolution No. 2019-27 for a maximum award of **\$40,000.00**, and

WHEREAS, Resolution No. 2020-18 was adopted on May 26, 2020 providing approval of a grant completion extension until December 5, 2020, and

WHEREAS, Resolution No. 2020-25 was adopted on October 27, 2020 providing approval of a grant completion extension until June 30, 2021, and

WHEREAS, Resolution No. 2021-23 was adopted on August 24, 2021 providing approval of a grant completion extension until March 30, 2022, and

WHEREAS, the petitioners now request approval to extend the completion deadline due to an inability to complete the approved improvements as allowed by the completion extension adopted on August 24, 2021; and

WHEREAS, the Redevelopment Commission recognizes that not only was the mobilization of construction crews for interior and façade work and access to building materials affected by the COVID-19 Pandemic but also subsequent progress has been stalled by the inability of construction companies to obtain materials, a reduction in construction workforce and difficulty in purchasing and shipping specific equipment to the United States; and

WHEREAS, The Belmonte Family Limited Partnership is seeking consideration to amend their original grant application and have therefore requested an extension until December 31, 2022 in which to complete the project work; and

WHEREAS, granting approval of the petitioners request to extend the completion deadline to March 30, 2023 extends the original completion date from April 19, 2019 to March 30, 2023.

All property taxes must be paid and up to date and there shall be no liens against the property;

NOW, THEREFORE, BE IT RESOLVED by the Highland Redevelopment Commission as follows:

1. That the Commission finds and determines it will be of public utility and benefit to approve the completion extension requested by The Belmonte

Family Limited Partnership for a Façade Improvement Grant for property located at 2907 Jewett Street.

2. The original total project cost applied for was \$135,514.00 as designated by the contractors work estimates submitted as supporting documentation to the application and remains unchanged.
3. That the Commission approved by adoption of Resolution 2019-27 to provide an up to and not to exceed reimbursement of **\$40,000.00** of the estimated project costs, based upon the total project cost of \$135,514.00 remains unchanged.
4. That all reimbursements will be made upon delivery of proof of work completed, and receipt by the Highland Redevelopment Commission, of approved receipts for work performed, and proof that all property taxes are paid and up-to-date and no liens have been filed on the property remains unchanged.
5. That this Resolution shall be in full force and effect after its adoption by the Commission.

ADOPTED AND APPROVED by the Highland Redevelopment Commission, Lake County, Indiana this 26th day of April, 2022 having passed by a vote of _____ in favor and _____ opposed.

**Highland Redevelopment Commission of the
Town of Highland, Indiana**

By: _____
Sean Conley, President

Attest:

By: _____
Bill Leep, Secretary

Dated

By: _____
Kathy DeGuilio-Fox, Redevelopment Director

Dated

**THE TOWN OF HIGHLAND
HIGHLAND REDEVELOPMENT COMMISSION
RESOLUTION 2022-12**

A RESOLUTION OF THE HIGHLAND REDEVELOPMENT COMMISSION TO APPROVE AND ACCEPT A QUOTE AS PROVIDED TO THE HIGHLAND REDEVELOPMENT COMMISSION BY LEGACY SIGN GROUP TO REFURBISH THE WELCOME TO DOWNTOWN HIGHLAND SIGN LOCATED AT THE INTERSECTION OF RIDGE ROAD AND HIGHWAY AVENUE

Whereas, The Redevelopment Commission of the Town of Highland is authorized to undertake redevelopment activities under IC 36-7-14 and Chapter 216 of the Highland Municipal Code, which are public uses and purposes for which public money may be spent and private property may be acquired, and

Whereas, Redevelopment activities include performing all acts incident to the statutory powers and duties of a redevelopment commission; and

Whereas, The Redevelopment Commission may adopt rules and bylaws it considers necessary for the proper conduct of their proceedings, the carrying out of their duties; and

Whereas, The Redevelopment Commission is authorized to negotiate and enter into contracts by Indiana statute; and

Whereas, The Redevelopment Commission does from time to time need professional design work and materials to carry out its duties and maintain property in the Highland Downtown area; and,

Now Therefore Be It Hereby Resolved by the Highland Redevelopment Commission, Lake County, Indiana:

That it is in the best interest of the Town to approve and accept a quote, thereby entering into an Agreement with Legacy Sign Group, to refurbish the Welcome to Downtown Highland sign, located at the intersection of Ridge Road and Highway Avenue, for a not to exceed amount of \$20,555.00 and including a 1-year warranty on the sign display, 90-day warranty on electrical components and a 6-year manufacturer's warranty on the 3M vinyl components of the sign.

DULY PASSED and RESOLVED by the Highland Redevelopment Commission, Lake County, Indiana, this 26th day of April, 2022 having passed by a vote of ____ in favor and ____ opposed.

**REDEVELOPMENT COMMISSION of the
TOWN of HIGHLAND, INDIANA**

Sean Conley, President

ATTEST:

Bill Leep, Secretary

**THE TOWN OF HIGHLAND
HIGHLAND REDEVELOPMENT COMMISSION
RESOLUTION 2022-12**

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DULY PASSED and RESOLVED by the Highland Redevelopment Commission, Lake County, Indiana, this 26th day of April, 2022 having passed by a vote of ____ in favor and ____ opposed.

**REDEVELOPMENT COMMISSION of the
TOWN of HIGHLAND, INDIANA**

Sean Conley, President

ATTEST:

Bill Leep, Secretary

GL Number Invoice Line Desc Ref # Vendor Invoice Description Amount Check #

Fund	Dept	Account	Description	Ref #	Vendor	Invoice Description	Amount	Check #
Fund 094	Dept 0000	REDEVELOPMENT GENERAL						
094-0000-31001		MARCH LEGAL FEES	ABRAHAMSON, REED & BILSE	97477		MARCH LEGAL FEES	1,444.00	
094-0000-31003		GENERAL ENGINEERING SERVICES	NIES ENGINEERING, INC.	97480		GENERAL ENGINEERING SERVICES	575.36	
094-0000-31004		MARCH & APRIL MEMBERSHIP MEET	HIGHLANDRIFITH CHAMBER OF	97478		MARCH & APRIL MEMBERSHIP MEETINGS	40.00	
094-0000-34001		REDEV COMMISSIONER BOND CYRIL	KEYSTONE BONDING&SURETY AGE	97273		2-REDEV COMMISSIONER BONDS9990545	200.00	35170
094-0000-34023		HEALTH AND DENTAL INSURANCE	TOWN OF HIGHLAND INS FUND (	97120		MAR 2022 HEALTH/LIFE INS PREM RED	2,002.03	35118
094-0000-34023		HEALTH AND DENTAL INSURANCE	TOWN OF HIGHLAND INS FUND (	97514		APR 2022 HEALTH/LIFE INS PREM RED	2,037.37	
094-0000-34043		LIFE INSURANCE	TOWN OF HIGHLAND INS FUND (	97120		MAR 2022 HEALTH/LIFE INS PREM RED	10.62	35118
094-0000-34043		LIFE INSURANCE	TOWN OF HIGHLAND INS FUND (	97514		APR 2022 HEALTH/LIFE INS PREM RED	10.62	
094-0000-35008		UTILITIES-2811 JEWETT	NISOURCE INC.	97145		UTILITIES-2811 JEWETT	225.08	999341
094-0000-35008		FINAL STORM-8610 KENNEDY	TOWN OF HIGHLAND UTILITIES	97481		FINAL STORM-8610 KENNEDY	20.29	
094-0000-35008		FINAL STORM-8612 KENNEDY	TOWN OF HIGHLAND UTILITIES	97482		FINAL STORM-8612 KENNEDY	20.29	
094-0000-35008		FINAL STORM-8618 KENNEDY	TOWN OF HIGHLAND UTILITIES	97483		FINAL STORM-8618 KENNEDY	81.37	
094-0000-35008		FINAL STORM-8620 KENNEDY	TOWN OF HIGHLAND UTILITIES	97484		FINAL STORM- 8620 KENNEDY	81.37	
094-0000-45200		REDEVELOP GEN TRANSFER GROSS	TOWN OF HIGHLAND UTILITIES	97485		STORM-2917 HIGHWAY	15.22	
094-0000-45200		REDEVELOP GEN TRANSFER GROSS	PAYROLL ACCOUNT	97111		3/25PRL D/S TRANSFER REDEVELOPME	4,774.15	35116
094-0000-45200		REDEVELOP GEN TRANSFER GROSS	PAYROLL ACCOUNT	97252		4/8PRL D/S TRANSFER REDEVELOPME	4,486.31	35154
094-0000-45200		REDEVELOP GEN TRANSFER GROSS	PAYROLL ACCOUNT	97528		4/22PRL D/S TRANSFER REDEVELOPME	4,704.68	35188
		Total For Dept 0000					20,728.76	
		Total For Fund 094 REDEVELOPMENT GENERAL					20,728.76	

Fund 096	Dept 0000	REDEVELOPMENT CAPITAL						
096-0000-31007		WALL REPAIR-2811 JEWETT	JUDD & SON CHIMNEY SERVICE, WALL REPAIR- 2811 JEWETT	97479			2,804.00	
		Total For Dept 0000					2,804.00	
		Total For Fund 096 REDEVELOPMENT CAPITAL					2,804.00	

Fund 101	Dept 0000	REDEVELOPMENT BND & INT NON-EXEMPT						
101-0000-39013		PAYING AGENT FEE 05/01/2022 - 97519	HUNTINGTON NATIONAL BANK			2014 RED DIST. BONDS PAYING AGENT	350.00	35185
		Total For Dept 0000					350.00	
		Total For Fund 101 REDEVELOPMENT BND & INT NON-EXEMP					350.00	

04/21/2022 09:39 AM
User: CRK
DB: Highland

INVOICE GL DISTRIBUTION REPORT FOR TOWN OF HIGHLAND
EXP CHECK RUN DATES 03/24/2022 - 04/27/2022
BOTH JOURNALIZED AND UNJOURNALIZED
BOTH OPEN AND PAID

GL Number	Invoice Line Desc	Ref #	Vendor	Invoice Description	Amount	Check #
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Fund Totals:

Fund 094 REDEVELOPMENT GENERAL	20,728.76
Fund 096 REDEVELOPMENT CAPITAL	2,804.00
Fund 101 REDEVELOPMENT BND & INT	350.00

23,882.76